

OTTER TAIL POWER COMPANY  
Reference Workpaper for 2024 SD TY-07 and Supporting Schedule C-7

TY-07  
SD Share  
Page 1 of 2

PLANT OUTAGE NORMALIZATION

Line No.	Description	(A)	(B)	(C)	(D)	(E)
		Total Utility	Allocator	Allocator %	MN	CLP C-7 Reference
	Production Expenses					
	Base Demand	2,156,402	E1	9.79517%	211,223	
	Peak Demand	<u>675,008</u>	D1	10.76217%	<u>72,646</u>	
1	2024 Plant Outage Adjustment	2,831,410			<b>283,869</b>	Col (I); Line 7
2	Operating Income Impact	(2,831,410)			(283,869)	
3	Income Tax Impact: SD Tax Rate is 21.00%				<u>(59,612)</u>	
4	Net Operating Income Impact				<b>(224,256)</b>	

OTTER TAIL POWER COMPANY  
TEST YEAR ADJUSTMENTS

TY-07  
Total Company  
Page 2 of 2

ADJUSTMENT FOR PLANT O&M OUTAGE EXPENSES

(A)		(B)	(C)	(D)
Line				
No.	Description	Total	Parntersha re of Plant	OTP Total
1	2021 Actual Big Stone Major Outage Costs	6,803,395	54%	\$3,667,030
2	2025 Forecasted Coyote Major Outage Costs	13,792,000	35%	4,827,200
3	Total Plant Outage Costs	\$20,595,395		\$8,494,230
4	Major Plant Outage occurs every 3 years			3
5	Additional outage costs per year for a normalized year			\$2,831,410
6	2024 Actual Major Outage Costs			-
7	Add outage costs to the 2024 Actual O&M Expense			2,831,410