

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 SD TY-06 and Supporting Schedule B-3

TY-06
SD Share

UNAMORTIZED RATE CASE EXPENSE

		(A)	(B)	(C)	(D)	(E)
		535			SD	CLP
Line	Rate Base	System-Wide	Allocation Factor	Allocation Percentage	Test-Year Amount	B-3 Reference
No.						
1	Unamortized Rate Case Expense	535,000	Direct	N/A	535,000	Col (E); Line 32

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 SD TY-06 and Required Schedule C-7

Three Year Rate Case Amortization

		(A)	(B)	(C)	(D)	(E)
Line No.	Description	Total Utility	Allocator	Allocator %	SD	CLP C-7 Reference
1	2024 Rate Case Expense Adjustment	N/A	Directly Assigned	100.00%	214,000	Col (H); Line 13
2	Income Tax Impact: SD Tax Rate from Sch C-6 is	21.00%			(44,940)	
3	Net Operating Income Impact				(169,060)	

Otter Tail Power Company
Unamortized Rate Case Expense Adjustment

TY-06
SD Shared

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.				Additional Deferrals	Monthly Amortization	FERC 182.3 Unamortized Balance
1	December	End	2024			642,000
2	January	End	2025		17,833	624,167
3	February	End	2025		17,833	606,333
4	March	End	2025		17,833	588,500
5	April	End	2025		17,833	570,667
6	May	End	2025		17,833	552,833
7	June	End	2025		17,833	535,000
8	July	End	2025		17,833	517,167
9	August	End	2025		17,833	499,333
10	September	End	2025		17,833	481,500
11	October	End	2025		17,833	463,667
12	November	End	2025		17,833	445,833
13	December	End	2025		17,833	428,000
14	Totals				214,000	6,955,000
15	Average					535,000
16						
17	Unamortized Balance in the 2024 Actual Year					-
18						
19	Test Year Adjustment					535,000

Otter Tail Power Company
Rate Case Adjustment Calculation

TY-06
SD Share

Rate Case Expense Amortization

		(A)	(B)
Line			
No.	Description	Amount	
1	Rate Case Expenses	\$642,000	
2	Three Year amortization	\$214,000	
3	Outside Legal	\$250,000	
4	Administrative Costs, Consultants, etc.	142,000	
5	Rate Case Filing Fee	250,000	
8	Estimated rate case expenses	<u><u>\$642,000</u></u>	