

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No.



**FERC FINANCIAL REPORT
FERC FORM No. 1: Annual Report of
Major Electric Utilities, Licensees
and Others and Supplemental
Form 3-Q: Quarterly Financial Report**

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company)

Otter Tail Power Company

Year/Period of Report
End of: 2021/ Q4

FERC FORM NO. 1 (REV. 02-04)

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

I. Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

II. Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities, Licensees, and Others Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

1. one million megawatt hours of total annual sales,
2. 100 megawatt hours of annual sales for resale,
3. 500 megawatt hours of annual power exchanges delivered, or
4. 500 megawatt hours of annual wheeling for others (deliveries plus losses).

III. What and Where to Submit

- Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.
- The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.
- Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:
Secretary
Federal Energy Regulatory Commission 888 First Street, NE
Washington, DC 20426
- For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

Schedules	Pages
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

- The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF SCHEDULES] of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases." The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faqs-efilingferc-online>.
- Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

IV. When to Submit

FERC Forms 1 and 3-Q must be filed by the following schedule:

- FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

V. Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

- Enter in whole numbers (dollars or MWh) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).
- Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.
- Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.
- Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS

- Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:

- 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;
- 'Person' means an individual or a corporation;
- 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;
- 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power;
- 'project' means, a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

- To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304.

- Every Licensee and every public utility shall file with the Commission such annual and other periodic or special' reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other

1. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.

*Sec. 309.

The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications,

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facilities, cost or renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies¹⁰.
and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed...*

GENERAL PENALTIES

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

**FERC FORM NO. 1
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION

01 Exact Legal Name of Respondent Otter Tail Power Company		02 Year/ Period of Report End of: 2021/ Q4
03 Previous Name and Date of Change (If name changed during year) /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 215 South Cascade Street, PO Box 496, Fergus Falls, MN 56538-0496		
05 Name of Contact Person Janelle Johnson		06 Title of Contact Person Controller, Utility
07 Address of Contact Person (Street, City, State, Zip Code) 215 South Cascade Street, PO Box 496 Fergus Falls, MN 56538-0496		
08 Telephone of Contact Person, Including Area Code 218-739-8758	09 This Report is An Original / A Resubmission (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 12/31/2021
Annual Corporate Officer Certification		
The undersigned officer certifies that: I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
01 Name Todd Wahlund	03 Signature Todd Wahlund	04 Date Signed (Mo, Da, Yr) 04/15/2022
02 Title Chief Financial Officer		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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LIST OF SCHEDULES (Electric Utility)

Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".

Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)
	Identification	1	
	List of Schedules	2	
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	Not Applicable
4	Officers	104	
5	Directors	105	
6	Information on Formula Rates	106	106(b) Not Applicable
7	Important Changes During the Year	108	
8	Comparative Balance Sheet	110	
9	Statement of Income for the Year	114	
10	Statement of Retained Earnings for the Year	118	
12	Statement of Cash Flows	120	
12	Notes to Financial Statements	122	
13	Statement of Accum Other Comp Income, Comp Income, and Hedging Activities	122a	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200	
15	Nuclear Fuel Materials	202	Not Applicable
16	Electric Plant in Service	204	
17	Electric Plant Leased to Others	213	Not Applicable
18	Electric Plant Held for Future Use	214	
19	Construction Work in Progress-Electric	216	
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224	Not Applicable
22	Materials and Supplies	227	
23	Allowances	228	
24	Extraordinary Property Losses	230a	Not Applicable
25	Unrecovered Plant and Regulatory Study Costs	230b	
26	Transmission Service and Generation Interconnection Study Costs	231	
27	Other Regulatory Assets	232	
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250	
31	Other Paid-in Capital	253	
32	Capital Stock Expense	254b	Not Applicable
33	Long-Term Debt	256	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262	
36	Accumulated Deferred Investment Tax Credits	266	
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272	
39	Accumulated Deferred Income Taxes-Other Property	274	
40	Accumulated Deferred Income Taxes-Other	276	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300	
43	Regional Transmission Service Revenues (Account 457.1)	302	Not Applicable
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310	
46	Electric Operation and Maintenance Expenses	320	

47	Purchased Power	326	
48	Transmission of Electricity for Others	328	
49	Transmission of Electricity by ISO/RTOs	331	Not Applicable
50	Transmission of Electricity by Others	332	
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	336	
53	Regulatory Commission Expenses	350	
54	Research, Development and Demonstration Activities	352	
55	Distribution of Salaries and Wages	354	
56	Common Utility Plant and Expenses	356	Not Applicable
57	Amounts included in ISO/RTO Settlement Statements	397	
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	
60	Monthly ISO/RTO Transmission System Peak Load	400a	Not Applicable
61	Electric Energy Account	401a	
62	Monthly Peaks and Output	401b	
63	Steam Electric Generating Plant Statistics	402	
64	Hydroelectric Generating Plant Statistics	406	Not Applicable
65	Pumped Storage Generating Plant Statistics	408	Not Applicable
66	Generating Plant Statistics Pages	410	
0	Energy Storage Operations (Large Plants)	414	Not Applicable
67	Transmission Line Statistics Pages	422	
68	Transmission Lines Added During Year	424	
69	Substations	426	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	Stockholders' Reports (check appropriate box)		
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared		

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
GENERAL INFORMATION			
1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept. Janelle Johnson Controller			
2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized. State of Incorporation: MN Date of Incorporation: 1907-07-05 Incorporated Under Special Law:			
3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased. (a) Name of Receiver or Trustee Holding Property of the Respondent: (b) Date Receiver took Possession of Respondent Property: (c) Authority by which the Receivership or Trusteeship was created: (d) Date when possession by receiver or trustee ceased:			
4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated. Minnesota - ElectricNorth Dakota - ElectricSouth Dakota - Electric			
5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements? (1) <input type="checkbox"/> Yes (2) <input checked="" type="checkbox"/> No			

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
CONTROL OVER RESPONDENT			
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.			
Otter Tail Corporation, a registered holding company, owns all of the common stock of the respondent.			

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.
2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.
3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.
2. Direct control is that which is exercised without interposition of an intermediary.
3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.
4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	Not applicable.			

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions.
2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	Chief Executive Officer, Utility *	Charles S. MacFarlane			
2	President, Utility	Timothy J. Rogelstad			
3	Vice President, Customer Service	Steve J. Schoeneck			
4	Chief Financial Officer	Todd R. Wahlund			
5	Vice President, Regulatory Affairs	Bruce G. Gerhardson			
6	General Counsel & Vice President, Legal Affairs *	Jennifer O. Smestad			
7	Vice President, Asset Management	JoAnn M. Thompson			
8	Vice President, Energy Supply	Bradley E. Tollerson			
9	Director, Human Resources & Safety	Peter E. Wasberg			
10	Vice President, Information Technology *	Don L. Redden			
11	Director, Public Relations	Stephanie A. Hoff			
12	Treasurer *	Kevin G. Moug			
13	Assistant Treasurer *	Andrew C. Miller			
14	* This individual is an employee of Otter Tail Corporation				
15	and a portion of their salary is allocated to the				
16	respondent. The reported amount is prorated to the				
17	utility.				

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DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), name and abbreviated titles of the directors who are officers of the respondent.
2. Provide the principle place of business in column (b), designate members of the Executive Committee in column (c), and the Chairman of the Executive Committee in column (d).

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
1	Charles MacFarlane, Director, Chief Executive Officer	Fergus Falls, Minnesota	false	false
2	Kevin Moug, Director	Fargo, North Dakota	false	false
3	Timothy Rogelstad, Director, President	Fergus Falls, Minnesota	false	false
4	John Abbott, Director	Fargo, North Dakota	false	false
5	Jennifer Smestad, Director	Fergus Falls, Minnesota	false	false

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INFORMATION ON FORMULA RATES

Does the respondent have formula rates?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.

Line No.	FERC Rate Schedule or Tariff Number (a)	FERC Proceeding (b)
1	MISO FERC Electric Tariff Original Vol. No. 1	ER98-1438-000
2	MISO FERC Electric Tariff 2nd Revised Vol. No. 1	ER04-895-000
3	MISO FERC Electric Tariff 2nd Revised Vol. No. 1	ER05-122-000
4	MISO FERC Electric Tariff 3rd Revised Vol. No. 1	ER04-458-008
5	MISO FERC Electric Tariff 3rd Revised Vol. No. 1	ER06-18-000
6	MISO FERC Electric Tariff 3rd Revised Vol. No. 1	ER06-159-000
7	MISO FERC Electric Tariff 3rd Revised Vol. No. 1	ER09-91-000
8	MISO FERC Electric Tariff 4th Revised Vol. No. 1	ER09-1657-000
9	MISO FERC Electric Tariff 4th Revised Vol. No. 1	ER09-1779-000
10	MISO FERC Electric Tariff 4th Revised Vol. No. 1	ER10-183
11	MISO FERC Electric Tariff 4th Revised Vol. No. 1	ER10-686
12	MISO FERC Electric Tariff 4th Revised Vol. No. 1	ER10-1492-000
13	MISO FERC Electric Tariff 4th Revised Vol. No. 1	ER10-1791
14	MISO FERC Electric Tariff 5th Revised Vol. No. 1	ER10-1997-000;001
15	MISO FERC Electric Tariff 5th Revised Vol. No. 1	ER11-28-000;001
16	MISO FERC Electric Tariff 5th Revised Vol. No. 1	ER11-3279-000
17	MISO FERC Electric Tariff 5th Revised Vol. No. 1	ER11-3704-000
18	MISO FERC Electric Tariff 5th Revised Vol. No. 1	ER12-297-000
19	MISO FERC Electric Tariff 5th Revised Vol. No. 1	ER12-312-000
20	MISO FERC Electric Tariff 5th Revised Vol. No. 1	ER12-334-000
21	MISO FERC Electric Tariff 5th Revised Vol. No. 1	ER12-450-000
22	MISO FERC Electric Tariff 5th Revised Vol. No. 1	ER12-715-000;002
23	MISO FERC Electric Tariff 5th Revised Vol. No. 1	ER12-1667-000
24	MISO FERC Electric Tariff 5th Revised Vol. No. 1	ER13-263-001
25	MISO FERC Electric Tariff 5th Revised Vol. No. 1	ER13-674-000;002
26	MISO FERC Electric Tariff 5th Revised Vol. No. 1	ER13-1169-000
27	MISO FERC Electric Tariff 5th Revised Vol. No. 1	ER13-1169-001
28	MISO FERC Electric Tariff	ER12-480-006;007
29	MISO FERC Electric Tariff	ER13-2379-000;003;004
30	MISO FERC Electric Tariff	ER14-260-000
31	MISO FERC Electric Tariff	ER14-261-000
32	MISO FERC Electric Tariff	ER14-421-000;001
33	MISO FERC Electric Tariff	ER15-358
34	MISO FERC Electric Tariff	ER15-1490
35	MISO FERC Electric Tariff	ER16-1313
36	MISO FERC Electric Tariff	ER16-1534
37	MISO FERC Electric Tariff	ER16-392
38	MISO FERC Electric Tariff	ER16-197
39	MISO FERC Electric Tariff	ER17-1014
40	MISO FERC Electric Tariff	ER17-1393
41	MISO FERC Electric Tariff	ER18-867
42	MISO FERC Electric Tariff	ER18-1982
43	MISO FERC Electric Tariff	ER18-1159-000
44	MISO FERC Electric Tariff	ER19-249-000
45	MISO FERC Electric Tariff	ER19-652-000
46	MISO FERC Electric Tariff	ER19-2050-000; 002

47	MISO FERC Electric Tariff	ER20-175-000
48	MISO FERC Electric Tariff	ER20-176-000
49	MISO FERC Electric Tariff	ER20-1167-000
50	MISO FERC Electric Tariff	ER21-1563-000

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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INFORMATION ON FORMULA RATES - FERC Rate Schedule/Tariff Number FERC Proceeding

Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website.

Line No.	Accession No. (a)	Document Date / Filed Date (b)	Docket No. (c)	Description (d)	Formula Rate FERC Rate Schedule Number or Tariff Number (e)
1	20190315-5163	03/15/2019	ER19-1336	Attachment O; Annual Informational Filing	MISO FERC Electric Tariff
2	20200313-5137	03/13/2020	ER20-1278	Attachment O; Annual Informational Filing	MISO FERC Electric Tariff
3	20210315-5306	03/15/2021	ER21-1418	Attachment O; Annual Informational Filing	MISO FERC Electric Tariff

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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INFORMATION ON FORMULA RATES - Formula Rate Variances

1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.
2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.
3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.
4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.

Line No.	Page No(s). (a)	Schedule (b)	Column (c)	Line No. (d)
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Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR			
Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.			
<ol style="list-style-type: none"> 1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. 2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization. 3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission. 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization. 5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc. 6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee. 7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. 8. State the estimated annual effect and nature of any important wage scale changes during the year. 9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. 10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest. 11. (Reserved.) 12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page. 13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period. 14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio. 			
None.			
None.			
None.			
None.			
None.			
See Note 9 in the Notes to Financial Statements and the Capital Resources Section of Otter Tail Corporation's 2021 10-K filing with the Securities Exchange Commission (SEC).			
None.			
Nonunion employees received a 3.00% increase effective 4/1/2021. Local Union 1570 increased \$1.52 per hour for all classifications effective 9/1/2021. Local Unions 203, 239, 524 and 949 increased 3% effective 11/1/2021.			
See Item 1, Legal Proceedings in Part II of Otter Tail Corporation's 2021 10-K filing with the Securities Exchange Commission (SEC).			
None.			
None.			
None.			
Not Applicable.			

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200	2,766,025,349	2,533,121,923
3	Construction Work in Progress (107)	200	76,740,501	206,208,991
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		2,842,765,850	2,739,330,914
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	936,736,791	877,562,227
6	Net Utility Plant (Enter Total of line 4 less 5)		1,906,029,059	1,861,768,687
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202		
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			
9	Nuclear Fuel Assemblies in Reactor (120.3)			
10	Spent Nuclear Fuel (120.4)			
11	Nuclear Fuel Under Capital Leases (120.6)			
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202		
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)			
14	Net Utility Plant (Enter Total of lines 6 and 13)		1,906,029,059	1,861,768,687
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)		269,036	269,037
19	(Less) Accum. Prov. for Depr. and Amort. (122)			
20	Investments in Associated Companies (123)			
21	Investment in Subsidiary Companies (123.1)	224		
23	Noncurrent Portion of Allowances	228		
24	Other Investments (124)		28,653	33,955
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)		2,529,924	2,000,901
29	Special Funds (Non Major Only) (129)			
30	Long-Term Portion of Derivative Assets (175)			
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		2,827,613	2,303,893
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		2,300	2,300
36	Special Deposits (132-134)		73,223	73,235
37	Working Fund (135)		12,483	12,483
38	Temporary Cash Investments (136)			
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)		22,180,796	21,690,109
41	Other Accounts Receivable (143)		9,506,901	7,914,223
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		(1,589,042)	3,003,687
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)		9,787	7,272
45	Fuel Stock (151)	227	9,708,604	7,566,919
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	25,534,425	23,162,339
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		
51	Nuclear Materials Held for Sale (157)	202/227		

52	Allowances (158.1 and 158.2)	228	100,962	197,497
53	(Less) Noncurrent Portion of Allowances	228		
54	Stores Expense Undistributed (163)	227		
55	Gas Stored Underground - Current (164.1)			
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)			
57	Prepayments (165)		2,534,709	1,645,265
58	Advances for Gas (166-167)			
59	Interest and Dividends Receivable (171)			
60	Rents Receivable (172)			
61	Accrued Utility Revenues (173)		23,842,673	21,137,441
62	Miscellaneous Current and Accrued Assets (174)			
63	Derivative Instrument Assets (175)		6,213,576	
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)			
65	Derivative Instrument Assets - Hedges (176)			
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
67	Total Current and Accrued Assets (Lines 34 through 66)		98,131,397	80,405,396
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		3,680,816	2,727,572
70	Extraordinary Property Losses (182.1)	230a		
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	3,590,780	3,350,643
72	Other Regulatory Assets (182.3)	232	156,156,750	184,040,209
73	Prelim. Survey and Investigation Charges (Electric) (183)			
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)			
75	Other Preliminary Survey and Investigation Charges (183.2)			
76	Clearing Accounts (184)		34,519	262
77	Temporary Facilities (185)			
78	Miscellaneous Deferred Debits (186)	233	322,303	5,816
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)		340,554	532,435
82	Accumulated Deferred Income Taxes (190)	234	96,331,014	76,513,315
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		260,456,736	267,170,252
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		2,267,444,805	2,211,648,228

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedProvisionForUncollectibleAccountsCredit

Schedule Page: 110 Line No.: 42 Column: c

As of December 31, 2021, total allowance for credit losses includes an amount of -\$58,228 for provisions for uncollectible accounts related to unbilled revenue estimates which is included in FERC account 173.

	December 31, 2021	December 31, 2020
Accum Prov. for Uncollectible Accts (FERC 144)	(1,589,042)	(3,003,687)
Estimated losses as a reduction of Unbilled Revenue included in FERC acct 173	(58,228)	(49,189)
Total Allowance for Credit Losses	(1,647,270)	(3,052,876)

Schedule Page: 110 Line No.: 52 Column: c

Renewable Energy Credits and emissions allowances are held in the allowance inventory account (158.1) for future use.

Hoot Lake Plant Emission Allowance Inventory	181
Solar REC Emission Allowance Inventory	90,766
Co-Gen REC Emission Allowance Inventory	10,015
	100,962

Schedule Page: 110 Line No.: 57 Column: c

Per its FERC-approved tariff, the Company uses a 13 month average of allowable prepaid expenses for rate-making purposes, illustrated as follows for the current year:

December 31, 2020	1,645,265
January 31, 2021	3,603,023
February 28, 2021	2,802,563
March 31, 2021	2,797,445
April 30, 2021	5,561,333
May 31, 2021	6,263,575
June 30, 2021	5,432,255
July 31, 2021	4,649,952
August 31, 2021	4,961,699
September 30, 2021	4,164,701
October 31, 2021	3,627,960
November 30, 2021	2,689,808
December 31, 2021	2,534,709
13-month average for rate-making	3,902,638

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	PROPRIETARY CAPITAL			
2	Common Stock Issued (201)	250	500	500
3	Preferred Stock Issued (204)	250		
4	Capital Stock Subscribed (202, 205)			
5	Stock Liability for Conversion (203, 206)			
6	Premium on Capital Stock (207)			
7	Other Paid-In Capital (208-211)	253	586,988,966	586,988,966
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254b		
11	Retained Earnings (215, 215.1, 216)	118	248,498,059	227,872,503
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118		
13	(Less) Reaquired Capital Stock (217)	250		
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(2,798,909)	(2,965,964)
16	Total Proprietary Capital (lines 2 through 15)		832,688,616	811,896,005
17	LONG-TERM DEBT			
18	Bonds (221)	256	687,000,000	687,000,000
19	(Less) Reaquired Bonds (222)	256		
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256		
22	Unamortized Premium on Long-Term Debt (225)			
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)			
24	Total Long-Term Debt (lines 18 through 23)		687,000,000	687,000,000
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)			
27	Accumulated Provision for Property Insurance (228.1)			
28	Accumulated Provision for Injuries and Damages (228.2)		629,292	629,292
29	Accumulated Provision for Pensions and Benefits (228.3)		117,876,991	156,810,193
30	Accumulated Miscellaneous Operating Provisions (228.4)			
31	Accumulated Provision for Rate Refunds (229)		12,680,553	
32	Long-Term Portion of Derivative Instrument Liabilities			
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)		24,190,703	23,820,770
35	Total Other Noncurrent Liabilities (lines 26 through 34)		155,377,539	181,260,255
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		68,525,649	15,830,771
38	Accounts Payable (232)		62,872,113	81,566,694
39	Notes Payable to Associated Companies (233)			
40	Accounts Payable to Associated Companies (234)		2,503,324	2,697,966
41	Customer Deposits (235)		692,666	891,177
42	Taxes Accrued (236)	262	16,969,565	21,742,653
43	Interest Accrued (237)		9,332,232	9,429,742
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		1,820,492	1,445,653
48	Miscellaneous Current and Accrued Liabilities (242)		17,849	389,120
49	Obligations Under Capital Leases-Current (243)			
50	Derivative Instrument Liabilities (244)			

51	(Less) Long-Term Portion of Derivative Instrument Liabilities			
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		162,733,890	133,993,776
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		3,081,475	607,696
57	Accumulated Deferred Investment Tax Credits (255)	266	16,660,631	17,405,147
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	1,968,728	2,646,547
60	Other Regulatory Liabilities (254)	278	149,372,689	151,928,788
61	Unamortized Gain on Reaquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272	8,408,032	7,055,654
63	Accum. Deferred Income Taxes-Other Property (282)		221,367,931	194,110,104
64	Accum. Deferred Income Taxes-Other (283)		28,785,274	23,744,256
65	Total Deferred Credits (lines 56 through 64)		429,644,760	397,498,192
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		2,267,444,805	2,211,648,228

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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STATEMENT OF INCOME

- Quarterly
- Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.
 - Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.
 - Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.
 - Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.
 - If additional columns are needed, place them in a footnote.

- Annual or Quarterly if applicable
- Do not report fourth quarter data in columns (e) and (f)
 - Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over Lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
 - Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
 - Use page 122 for important notes regarding the statement of income for any account thereof.
 - Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
 - Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
 - If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
 - Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
 - Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
 - If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Operating Revenues (400)	300	476,056,453	441,546,925			476,056,453	441,546,925				
3	Operating Expenses											
4	Operation Expenses (401)	320	253,987,526	234,503,616			253,987,526	234,503,616				
5	Maintenance Expenses (402)	320	31,266,440	24,557,147			31,266,440	24,557,147				
6	Depreciation Expense (403)	336	66,407,911	60,471,132			66,407,911	60,471,132				
7	Depreciation Expense for Asset Retirement Costs (403.1)	336	623,451	379,356			623,451	379,356				
8	Amort. & Depl. of Utility Plant (404-405)	336	3,421,713	3,571,518			3,421,713	3,571,518				
9	Amort. of Utility Plant Acq. Adj. (406)	336										
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		290,654	897,293			290,654	897,293				
11	Amort. of Conversion Expenses (407.2)											
12	Regulatory Debits (407.3)		639,397	259,594			639,397	259,594				
13	(Less) Regulatory Credits (407.4)		3,880,456	4,572,745			3,880,456	4,572,745				
14	Taxes Other Than Income Taxes (408.1)	262	17,601,364	17,026,036			17,601,364	17,026,036				
15	Income Taxes - Federal (409.1)	262	(1,113,903)	(708,807)			(1,113,903)	(708,807)				
16	Income Taxes - Other (409.1)	262	(999,089)	655,524			(999,089)	655,524				
17	Provision for Deferred Income Taxes (410.1)	234, 272	24,932,156	17,105,692			24,932,156	17,105,692				
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272	20,922,204	4,422,120			20,922,204	4,422,120				
19	Investment Tax Credit Adj. - Net (411.4)	266	(744,517)	(1,314,576)			(744,517)	(1,314,576)				
20	(Less) Gains from Disp. of Utility Plant (411.6)											
21	Losses from Disp. of Utility Plant (411.7)											
22	(Less) Gains from Disposition of Allowances (411.8)		8	6			8	6				
23	Losses from Disposition of Allowances (411.9)											
24	Accretion Expense (411.10)		937,973	570,303			937,973	570,303				
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		372,448,408	348,978,957			372,448,408	348,978,957				
27			103,608,045	92,567,968			103,608,045	92,567,968				

	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)											
67	Interest on Debt to Assoc. Companies (430)											
68	Other Interest Expense (431)		1,160,625	206,756								
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		629,160	2,124,999								
70	Net Interest Charges (Total of lines 62 thru 69)		33,043,300	29,848,364								
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		72,457,845	66,777,820								
72	Extraordinary Items											
73	Extraordinary Income (434)											
74	(Less) Extraordinary Deductions (435)											
75	Net Extraordinary Items (Total of line 73 less line 74)											
76	Income Taxes-Federal and Other (409.3)	262										
77	Extraordinary Items After Taxes (line 75 less line 76)											
78	Net Income (Total of line 71 and 77)		72,457,845	66,777,820								

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly report.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
4. State the purpose and amount for each reservation or appropriation of retained earnings.
5. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown for Account 439, Adjustments to Retained Earnings.
8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
9. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		227,091,178	204,858,695
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		72,457,845	66,777,820
17	Appropriations of Retained Earnings (Acct. 436)			
17.1	Excess hydro licensing amortization		(135,409)	(54,061)
22	TOTAL Appropriations of Retained Earnings (Acct. 436)		(135,409)	(54,061)
23	Dividends Declared-Preferred Stock (Account 437)			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1			(51,832,289)	(44,491,276)
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(51,832,289)	(44,491,276)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		247,581,325	227,091,178
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)		916,734	781,325
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)		916,734	781,325
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		248,498,059	227,872,503
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)			

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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STATEMENT OF CASH FLOWS

- Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.
- Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.
- Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.
- Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 117)	72,457,845	66,777,820
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	67,031,362	60,850,489
5	Amortization of (Specify) (footnote details)		
5.1	^(a) Amortization	3,884,639	3,992,734
5.2	Vehicle depreciation allocated to various operating accounts	2,155,474	2,062,860
8	Deferred Income Taxes (Net)	13,833,524	18,932,238
9	Investment Tax Credit Adjustment (Net)	(744,516)	(1,220,588)
10	Net (Increase) Decrease in Receivables	(3,500,525)	4,068,368
11	Net (Increase) Decrease in Inventory	(4,417,237)	1,308,303
12	Net (Increase) Decrease in Allowances Inventory		
13	Net Increase (Decrease) in Payables and Accrued Expenses	2,653,107	(2,140,291)
14	Net (Increase) Decrease in Other Regulatory Assets	27,883,459	(22,072,634)
15	Net Increase (Decrease) in Other Regulatory Liabilities	(2,556,099)	2,267,845
16	(Less) Allowance for Other Funds Used During Construction	821,516	4,063,346
17	(Less) Undistributed Earnings from Subsidiary Companies		
18	Other (provide details in footnote):		
18.1	^(b) Other: (increase) decrease in noncurrent assets and deferred debits	(922,721)	(2,115,325)
18.2	^(b) Other: increase (decrease) in noncurrent liabilities and deferred cost	(26,393,480)	21,555,211
18.3	^(b) Other: (increase) decrease in other current assets	(9,808,251)	(478,665)
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	140,735,065	149,725,019
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(116,868,921)	(364,939,456)
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant	1	140,600
30	(Less) Allowance for Other Funds Used During Construction	(821,516)	(4,063,346)
31	Other (provide details in footnote):		
31.1	Other (provide details in footnote):		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(116,047,404)	(360,735,510)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)		
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		
46	Loans Made or Purchased		
47	Collections on Loans		
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		

51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses	(22,188,852)	(3,660,558)
53	Other (provide details in footnote):		
53.1	^(b) Other: (increase) decrease in funds on deposit with trustee	12	(30,577)
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(138,236,244)	(364,426,645)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	140,000,000	75,000,000
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
64.1	^(b) Other: debt issuance expense	(1,416,171)	(370,344)
66	Net Increase in Short-Term Debt (c)	52,694,878	15,830,771
67	Other (provide details in footnote):		
67.1	^(b) Other: change in checks written in excess of cash	(1,945,239)	653,834
67.2	^(b) Other: proceeds from capital infusions		150,000,000
70	Cash Provided by Outside Sources (Total 61 thru 69)	189,333,468	241,114,261
72	Payments for Retirement of:		
73	Long-term Debt (b)	(140,000,000)	
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Other (provide details in footnote):		
76.2	Bond Issuance Costs		
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	(51,832,289)	(44,491,276)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	(2,498,821)	196,622,985
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)		(18,078,641)
88	Cash and Cash Equivalents at Beginning of Period	14,783	18,093,424
90	Cash and Cash Equivalents at End of Period	14,783	14,783

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

<p>(a) Concept: NoncashAdjustmentsToCashFlowsFromOperatingActivitiesDescription Amortization of intangible plant, plant acquisition adjustments and deferred costs, and debt discount and expense.</p>
<p>(b) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivitiesDescription Changes in miscellaneous deferred debits.</p>
<p>(c) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivitiesDescription Includes changes in: other investments, other special funds, clearing accounts, miscellaneous deferred credits, and unamortized loss on reacquired debt.</p>
<p>(d) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivitiesDescription Includes changes in: notes receivable, prepayments, interest and dividends receivable, accrued utility revenues, miscellaneous current and accrued assets.</p>
<p>(e) Concept: OtherAdjustmentsToCashFlowsFromInvestmentActivitiesDescription Change in special funds on deposit with fiscal agent.</p>
<p>(f) Concept: OtherAdjustmentsToCashFlowsFromFinancingActivitiesDescription Debt issuance expense.</p>
<p>(g) Concept: DescriptionForOtherAdjustmentsByOutsideSourcesToCashFlowsFromFinancingActivities Change in checks written in excess of cash.</p>
<p>(h) Concept: DescriptionForOtherAdjustmentsByOutsideSourcesToCashFlowsFromFinancingActivities Proceeds from capital infusions from parent company.</p>

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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NOTES TO FINANCIAL STATEMENTS

- Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.
- Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.
- For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.
- Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.
- Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
- If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.
- For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
- For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
- Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

1. Summary of Significant Accounting Policies

Overview

Otter Tail Power Company ("OTP", the "Company", "us", "our" or "we"), a wholly-owned subsidiary of Otter Tail Corporation, with headquarters in Fergus Falls, Minnesota, is a vertically integrated, regulated utility with generation, transmission and distribution facilities to provide electricity to more than 130,000 customers in a service area encompassing approximately 70,000 square miles of western Minnesota, eastern North Dakota and northeastern South Dakota. Our service territory is predominantly rural and agricultural and includes over 400 communities, most of which have populations of less than 10,000. While our customer base includes relatively few large customers, sales to commercial and industrial customers are significant, with one industrial customer accounting for 10% of operating revenues for the year ended December 31, 2021.

In addition to providing electricity to our retail customers, we are also a participant in the Midcontinent Independent System Operator, Inc. (MISO) markets allowing us to transmit electricity for others over the transmission assets we wholly or jointly own and to sell electricity we generate into the wholesale electricity market.

Financial Statement Presentation and Basis of Accounting

The financial statements are presented on the basis of the accounting requirements of Federal Energy Regulatory Commission (FERC) as set forth in its applicable Uniform System of Accounts and this report differs from Generally Accepted Accounting Principles (GAAP). The significant differences consist of the following:

- Earnings per share, as determined under GAAP, are not reported herein.
- The accumulated reserve for estimated removal costs is included in the accumulated provision for depreciation for FERC reporting. For GAAP reporting it is reported as a regulatory liability.
- Current and long-term debt is classified in the balance sheet as all long-term debt in accordance with regulatory treatment, while GAAP presentation reflects current and long-term debt separately.
- Accumulated deferred tax assets and liabilities are classified in the balance sheet as gross deferred debits and credits, respectively, while GAAP presentation reflects either a net deferred asset or liability.
- Regulatory assets and liabilities are classified as current and noncurrent for GAAP, while FERC classifies all regulatory assets and liabilities as noncurrent deferred debits and credits, respectively.
- Various revenues and expenses are presented as other income and income deductions for FERC presentation and reported as operating income and expenses for the GAAP presentation.
- Revenue is classified in the Income Statement as Operating Revenue based on FERC account, while GAAP presentation reflects revenue as either revenue from contract with customers or alternative revenue programs.
- A portion of the non-service benefit costs are capitalized and included in rate base additions for rate recovery for regulatory treatment, while GAAP presentation reflects these costs as regulatory assets.
- No operating lease assets or liabilities are recognized under FERC. An operating lease right-of-use asset and lease liability are recognized for most operating leases under GAAP.
- Capitalized cloud computing costs are reported in FERC accounts for utility plant, while GAAP presentation reflects these costs as other noncurrent assets.

Use of Estimates

We use estimates based on the best information available in recording transactions and balances resulting from business operations. As better information becomes available, or actual amounts are known, the recorded estimates are revised. Consequently, operating results can be affected by revisions to prior accounting estimates.

COVID-19

We continue to monitor the progression of COVID-19 and its impact on our business. As this pandemic continues, we are following the directives and advice of government leaders and medical professionals and have adopted practices to help curtail the spread of the virus and mitigate its impact on our employees, customers, vendors and other business partners, and communities in which we live and work.

While the impact of COVID-19 and the resulting macroeconomic conditions did not materially impact our operating results in 2021, uncertainty remains regarding the magnitude and duration of the pandemic and the resulting potential future financial effects. Increased infection rates and any future responses to mitigate the spread of the virus, including any potential vaccination mandates that would apply to our employees, could impact our business and our financial results in future periods.

In late 2021, the Occupational Safety and Health Administration (OSHA) issued an Emergency Temporary Standard (ETS) requiring all employers with at least 100 employees to ensure their employees are fully vaccinated or require weekly testing for unvaccinated employees, and President Biden issued an executive order which requires employees of certain federal contractors and covered subcontractors to be vaccinated, with no weekly testing option, unless they have an approved disability or religious exemption. OSHA has withdrawn its ETS, however, they have emphasized that the ETS will continue to serve as its proposal for a permanent standard. Currently, the mandate set forth by the President's executive order has been halted as several states are challenging its legality and the matter remains in litigation. If these mandates are upheld in federal court and become effective, we expect one, or both, of these new regulations will apply to our business which could require us to mandate COVID-19 vaccination of our workforce or have our unvaccinated employees undergo required weekly COVID-19 testing, or some combination thereof, which could be difficult and costly. Further, additional vaccine and testing mandates may be announced in jurisdictions in which we operate our business, and there could be

potential actions by certain states that are in conflict with the federal mandates, the impacts of which remain uncertain. Requirements to mandate COVID-19 vaccination of our workforce or requirements of our unvaccinated employees to be tested could result in labor disruptions, employee attrition and difficulty securing future labor needs.

We continue to monitor developments involving our workforce, customers, construction contractors, suppliers and vendors and the financial effects on our business. However, due to the unprecedented and evolving nature of this pandemic, we cannot predict the full extent of the impact COVID-19 will have on our operating results, financial condition and liquidity.

Regulatory Accounting

We are subject to regulation of rates and other matters by state utility commissions in Minnesota, North Dakota and South Dakota and by the Federal Energy Regulatory Commission (FERC) for certain interstate operations. We account for the financial effects of regulation in accordance with accounting guidance for regulated operations. This guidance allows for the recording of a regulatory asset for certain costs which otherwise would be recognized in the statements of comprehensive income based on an expectation that the cost will be recovered in future rates. This guidance also requires the recording of a regulatory liability for certain credits which would otherwise be recognized in the statements of comprehensive income based on an expectation that the amount will be returned to customers in future rates. Amounts recorded as regulatory assets and regulatory liabilities are generally recognized in the statements of comprehensive income at the time they are reflected in customer rates. In the event we cease to meet the criteria to apply the guidance for regulated operations, the regulatory assets and liabilities that no longer meet such criteria would be removed from the balance sheet and included in the statements of comprehensive income as an expense or income item in the period in which the application of this guidance ceases.

Cash Equivalents

We consider all highly liquid debt instruments purchased with maturities of 90 days or less to be cash equivalents.

Reconciliation of Cash and Cash Equivalents (Lines 88 and 90 on Page 121) with Balance Sheet Accounts (Page 110): Account 136 – Temporary Cash Investment (Line 38, Page 110), contains amounts which are considered cash equivalents:

	December 31, 2021		December 31, 2020	
Cash - Account 131 (line 35, Page 110)	\$	2,300	\$	2,300
Working Fund - Account 135 (line 37, Page 110)		12,483		12,483
Cash Equivalents	\$	14,783	\$	14,783

Revenue Recognition

Customer electricity use is metered, and bills are rendered monthly. Revenue is accrued for electricity consumed but not yet billed. Rate schedules applicable to substantially all customers include a fuel clause adjustment, under which the rates are adjusted to reflect changes in average cost of fuels and purchased power, and a surcharge for recovery of conservation-related expenses. Revenue is recognized for fuel and purchased power costs incurred but not yet billed through the fuel clause adjustment, for conservation program incentives and bonuses earned but not yet billed and for renewable resource, transmission-related and environmental incurred costs and investment returns approved for recovery through riders.

Revenues on wholesale electricity sales from company-owned generating units are recognized when energy is delivered. For shared use of transmission facilities with certain regional transmission cooperatives, revenues are estimated. Bills are rendered based on anticipated usage and settlements are made later based on actual usage. Estimated revenues may be adjusted prior to settlement, or at the time of settlement, to reflect actual usage.

Receivables and Allowance for Credit Losses

We grant credit to our customers in the normal course of business with repayment terms generally 30 days after the invoice date. Late fees are assessed on certain receivables once they are 30 days past due. Unbilled receivables represent estimates of energy delivered to customers but not yet billed.

Receivables are stated at the billed or estimated unbilled amount less an allowance for estimated credit losses. An allowance for credit losses is established based on losses expected to occur over the contractual life of the receivable. We estimate an allowance for credit losses on our trade and unbilled receivables by evaluating historical aging and write-off history, adjusted for current and forecasted economic conditions, for groups of receivables that share similar economic characteristics. Other receivables are evaluated by reviewing individual accounts, considering aging, financial condition of the debtor, recent payment history and other relevant factors. Account balances are written-off in the period they are deemed to be uncollectible.

Inventories

Inventories, which consist of fuel, materials and supplies, are valued at the lower of cost, determined on an average cost basis, or net realizable value.

Property, Plant and Equipment

Electric plant is stated at original cost. The cost of additions includes contracted work, direct labor and materials, allocable overheads and allowance for funds used during construction. The amount of interest capitalized to electric utility plant was \$0.6 million in 2021 and \$2.1

million in 2020. The cost of depreciable units of property retired less salvage is charged to accumulated depreciation. Amounts recovered in rates for future removal costs are recorded as a provision for depreciation. Removal costs, when incurred, are charged against the provision. Maintenance, repairs and replacement of minor items of property are charged to operating expenses. The provisions for utility depreciation for financial reporting purposes are made on the straight-line method based on the estimated remaining service lives of the properties. Gains or losses on group asset dispositions are taken to the accumulated provision for depreciation reserve and impact current and future depreciation rates.

The estimated service lives of our rate-regulated electric assets are included below:

(years)	Service Life Range	
	Low	High
Electric Assets:		
Production Plant	9	83
Transmission Plant	51	75
Distribution Plant	16	70
General Plant	5	60

Jointly Owned Facilities

We are a joint owner in two coal-fired steam-powered electric generation plants: Big Stone Plant near Big Stone City, South Dakota and Coyote Station near Beulah, North Dakota. We are also a joint owner, with other regional utilities, in five major transmission lines. Our interest in each jointly owned facility is reflected in the balance sheets on a pro-rata basis and our share of direct revenue and expenses are included in operating revenues and expenses in the statements of comprehensive income. Each participant in the jointly owned facilities finances their own investment.

Recoverability of Long-Lived Assets

We review our long-lived assets, including, among other assets, property, plant and equipment, and intangible assets, whenever events or changes in circumstances indicate the carrying amount of the assets may not be recoverable. We determine potential impairment by comparing the carrying amount of the assets with the net cash flows expected to be provided by operating activities of the business or related assets. If the sum of the expected future net cash flows is less than the carrying amount of the assets, an impairment loss would be recognized. Such an impairment loss would be measured as the amount by which the carrying amount exceeds the fair value of the asset.

Employee Benefit Plans

Current and retired employees of OTP participate in a funded pension plan, an unfunded supplemental pension plan, a postretirement healthcare plan and certain nonqualified deferred compensation plans sponsored by Otter Tail Corporation. We have elected to recognize our estimated proportionate share of the assets, where applicable, and liabilities of these plans in our balance sheets, and to recognize the allocated share of the cost of these plans in our statements of comprehensive income. Generally, the allocation to recognize our proportionate share of assets, liabilities and cost of the plans is based on relative headcount of employees participating in each respective plan.

Asset Retirement Obligations

Legal obligations related to the future retirement of long-lived assets are recognized as asset retirement obligations (ARO). An ARO is recognized in the period in which the legal obligation is incurred and the amount of the obligation can be reasonably estimated, with an offsetting increase to the associated long-lived asset. AROs are initially recognized at fair value and increased with the passage of time (accretion), with accretion expense recognized in the statements of comprehensive income. ARO estimates are revised periodically with any adjustment reflected in the ARO and associated long-lived asset.

Income Taxes

Otter Tail Corporation and its subsidiaries, including OTP, file a consolidated U.S. federal income tax return and various state income tax returns. We have elected to recognize in these financial statements current and deferred tax expense and tax assets and liabilities as if we filed separate income tax returns.

We use the asset and liability method to account for income taxes. Under this method, deferred tax assets and liabilities are recognized for the expected future tax consequences of all temporary differences between the carrying amounts of assets and liabilities and their respective tax bases. Deferred taxes are recorded using the tax

rates scheduled by tax law to be in effect in the periods when the temporary differences reverse. Deferred tax assets are reduced by a valuation allowance when it is more likely than not that a portion or all of the deferred tax assets will not be realized. To determine the realizability of deferred tax assets, we take into consideration forecasts of future taxable income, the reversal of other existing temporary differences, available net operating loss carryforwards and available tax planning strategies. Changes in valuation allowances are included in the provision for income taxes in the period of the changes.

We recognize the tax effects of all tax positions that are more-likely-than-not to be sustained on audit based solely on the technical merits of those positions as of the balance sheet date. Changes in the recognition or measurement of such positions are recognized in the provision for income taxes in the period of the changes. We classify interest and penalties on tax uncertainties as components of the provision for income taxes.

We amortize investment tax credits and state wind energy credits over the estimated lives of the related property.

Fair Value Measurements

Fair value is defined as the price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants. Three levels of inputs may be used to measure fair value:

Level 1 – Quoted prices are available in active markets for identical assets or liabilities as of the reported date. The types of assets and liabilities included in Level 1 are highly liquid and actively traded instruments with quoted prices, such as equities listed by the New York Stock Exchange and commodity derivative contracts listed on the New York Mercantile Exchange.

Level 2 – Pricing inputs are other than quoted prices in active markets but are either directly or indirectly observable as of the reported date. The types of assets and liabilities included in Level 2 are typically either comparable to actively traded securities or contracts, such as treasury securities with pricing interpolated from recent trades of similar securities, or priced with models using highly observable inputs, such as commodity options priced using observable forward prices and volatilities.

Level 3 – Significant inputs to pricing have little or no observability as of the reporting date. The types of assets and liabilities included in Level 3 are those with inputs requiring significant management judgment or estimation and may include complex and subjective models and forecasts.

In instances where the determination of the fair value measurement is based on inputs from different levels within the hierarchy, the level in the hierarchy within which the entire fair value measurement falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

Variable Interest Entity

In October 2012, the Coyote Station owners, including OTP, entered into a lignite sales agreement (LSA) with Coyote Creek Mining Company, L.L.C. (CCMC), a subsidiary of The North American Coal Corporation, for the purchase of lignite coal to meet the coal supply requirements of Coyote Station for the period beginning in May 2016 and ending in December 2040. The price per ton paid by the Coyote Station owners under the LSA reflects the cost of production, along with an agreed upon profit and capital charge. CCMC was formed for the purpose of mining coal to meet the coal fuel supply requirements of Coyote Station from May 2016 through December 2040 and, based on the terms of the LSA, is considered a variable interest entity (VIE) due to the transfer of all operating and economic risk to the Coyote Station owners, as the agreement is structured so that the price of the coal would cover all costs of operations as well as future reclamation costs. The Coyote Station owners are required to buy certain assets of CCMC at book value should they terminate the contract prior to the end of the contract term and are providing a guarantee of the value of the equity of CCMC because the Coyote Station owners are required to buy the membership interests of CCMC at the end of the contract term at equity value. Under current accounting standards, the primary beneficiary of a VIE is required to include the assets, liabilities, results of operations and cash flows of the VIE in its financial statements. No single owner of Coyote Station owns a majority interest in Coyote Station and none, individually, has the power to direct the activities that most significantly impact CCMC. Therefore, none of the owners individually, including OTP, is considered a primary beneficiary of the VIE and we are not required to include CCMC in our financial statements.

If the LSA terminates prior to the expiration of its term or the production period terminates prior to December 31, 2040 and the Coyote Station owners purchase all of the outstanding membership interests of CCMC, the owners will satisfy (or if permitted by CCMC's applicable lenders assume) all of CCMC's obligations owed to CCMC's lenders under its loans and leases. The Coyote Station owners have limited rights to assign their rights and obligations under the LSA without the consent of CCMC's lenders during any period in which CCMC's obligations to its lenders remain outstanding. In the event the contract is terminated prior to the end of the term due to certain events, our maximum exposure to additional costs, as a result of our involvement with CCMC, and potential impairment loss if recovery of those costs is denied by regulatory authorities, could be as high as \$45.0 million, our 35% share of CCMC's unrecovered costs as of December 31, 2021.

Subsequent Events

We evaluated subsequent events through April 15, 2022, the date these financial statements were available to be issued, and did not identify any events requiring recognition or disclosure in these financial statements.

2. Receivables

Receivables as of December 31, 2021 and 2020 are as follows:

(in thousands)	2021	2020
Receivables		
Trade	\$ 22,188	\$ 21,697
Other	9,509	7,914
Unbilled Receivables	23,901	21,187
Total Receivables	55,598	50,798
Less Allowance for Credit Losses	(1,647)	(3,053)
Receivables, net of allowance for credit losses	\$ 53,951	\$ 47,745

The following is a summary of activity in the allowance for credit losses for the years ended December 31, 2021 and 2020:

(in thousands)	2021	2020
Beginning Balance	\$ 3,053	\$ 1,157
Additions Charged to Expense	66	3,047
Reductions for Amounts Written-Off, Net of Recoveries	(1,472)	(1,151)
Ending Balance	\$ 1,647	\$ 3,053

3. Regulatory Matters

Regulatory Assets and Liabilities

The following presents our current and long-term regulatory assets and liabilities as of December 31, 2021 and 2020 and the period we expect to recover or refund such amounts:

(in thousands)	Period of Recovery/Refund	December 31, 2021	December 31, 2020
Regulatory Assets			
Pension and Other Postretirement Benefit Plans ¹	Various	\$ 120,728	\$ 154,799
Revenue Recovery Riders	Up to 3 years	17,453	18,243
Asset Retirement Obligations ¹	Asset lives	10,077	8,462
ISO Cost Recovery Trackers ¹	Up to 2 years	1,342	1,946
Deferred Rate Case Expenses ¹	Various	1,738	590
Fuel Clause Adjustment ¹	Up to 1 year	4,819	—
Total Regulatory Assets		\$ 156,157	\$ 184,040
Regulatory Liabilities			
Deferred Income Taxes	Asset lives	\$ 129,437	\$ 134,719
Fuel Clause Adjustment	Up to 1 year	1,554	10,947
Revenue Recovery Riders	Various	9,108	4,051
Pension and Other Postretirement Benefit Plans	Up to 1 year	2,603	1,959
ISO Cost Recovery Trackers	Up to 2 years	348	10
Derivative Instruments	Up to 1 year	6,214	—
Other	Various	109	243
Total Regulatory Liabilities		\$ 149,373	\$ 151,929

¹Costs subject to recovery without a rate of return.

Pension and Other Postretirement Benefit Plans represent benefit costs and actuarial losses and gains subject to recovery or refund through rates as they are expensed or amortized. These unrecognized benefit costs and actuarial losses and gains are eligible for treatment as regulatory assets or liabilities based on their probable inclusion in future electric rates.

Revenue Recovery Riders regulatory assets and liabilities are revenues not yet collected from customers or amounts subject to refund, respectively, primarily due to investments in qualifying transmission, conservation, renewable resource, environmental and other generation assets.

Asset Retirement Obligations represent the difference in timing of recognition of expense arising from these obligations and the amount recovered from customers.

Independent System Operator (ISO) Cost Recovery Trackers represent costs incurred to serve Minnesota customers or the under-collection of revenue based on expected versus actual construction costs on eligible projects.

Fuel Clause Adjustments represent the under- or over-collection of fuel costs to be returned to or collected from customers.

Deferred Income Taxes represent income tax benefits, arising primarily from property-related timing differences, that will be refunded to customers as these timing differences reverse.

Derivative Instruments represent unrealized gains recognized on derivative instruments. On final settlement of such instruments, any realized gains or losses are recovered from or paid to customers.

4. Electric Plant

Major classes of electric plant as of December 31, 2021 and 2020 include:

(in thousands)	2021	2020
Electric Plant in Service		
Production	\$ 918,479	\$ 1,172,457
Transmission	661,530	691,302
Distribution	1,060,925	546,012
General	125,091	123,351
Electric Plant in Service	2,766,025	2,533,122
Construction Work in Progress	76,741	206,309
Total Gross Electric Plant	2,842,766	2,739,331
Less Accumulated Depreciation and Amortization	936,737	877,562
Net Electric Plant	\$ 1,906,029	\$ 1,861,769

Depreciation expense for the years ended December 31, 2021 and 2020 totaled \$69.1 million and \$62.9 million.

The following table provides our ownership percentages and amounts included in the December 31, 2021 and 2020 balance sheets for our share of each of these jointly owned facilities:

(dollars in thousands)	Ownership Percentage	Electric Plant in Service	Construction Work in Progress	Accumulated Depreciation	Net Plant
December 31, 2021					
Big Stone Plant	53.9 %	\$ 338,699	\$ 260	\$ (110,604)	\$ 228,355
Coyote Station	35.0 %	182,610	1,110	(107,894)	75,826
Big Stone South–Ellendale 345 kV line	50.0 %	106,194	—	(4,052)	102,142
Fargo–Monticello 345 kV line	14.2 %	78,184	—	(9,069)	69,115
Big Stone South–Brookings 345 kV line	50.0 %	52,975	—	(3,613)	49,362
Brookings–Southeast Twin Cities 345 kV line	4.8 %	26,291	—	(2,843)	23,448
Bemidji–Grand Rapids 230 kV line	14.8 %	16,331	—	(2,995)	13,336
December 31, 2020					
Big Stone Plant	53.9 %	\$ 332,611	\$ 2,552	\$ (103,504)	\$ 231,659
Coyote Station	35.0 %	180,991	732	(108,603)	73,120
Big Stone South–Ellendale 345 kV line	50.0 %	106,353	—	(2,433)	103,920
Fargo–Monticello 345 kV line	14.2 %	78,184	—	(8,029)	70,155
Big Stone South–Brookings 345 kV line	50.0 %	53,036	—	(2,822)	50,214
Brookings–Southeast Twin Cities 345 kV line	4.8 %	26,291	—	(2,468)	23,823
Bemidji–Grand Rapids 230 kV line	14.8 %	16,331	—	(2,670)	13,661

5. Short-Term and Long-Term Borrowings

Short-Term Debt

The following is a summary of our line of credit as of December 31, 2021 and 2020:

(in thousands)	Line Limit	Amount Outstanding	Letters of Credit	Amount Available	Amount Available
DTP Credit Agreement	170,000	68,526	13,159	88,315	140,068

On September 30, 2021, we entered into a Third Amended and Restated Credit Agreement, amending and restating the previously existing credit agreement to extend the maturity date of the credit facility to September 30, 2026. The agreement provides for a \$170.0 million unsecured revolving line of credit to support operations, fund capital expenditures, refinance certain indebtedness and

provide for the issuance of letters of credit in an aggregate amount not to exceed \$50.0 million. The credit facility includes an accordion provision allowing us, subject to certain conditions, to increase the borrowing capacity under the facility up to \$250.0 million.

Borrowings under the credit facility are subject to a variable rate of interest on outstanding balances and a commitment fee is charged based on the average unused amount available to be drawn under the facility. The variable rate of interest to be charged is based on a benchmark interest rate, either LIBOR or a Base Rate, as defined in the credit agreement, selected by us at the time of an advance, subject to the conditions of the agreement, plus an applicable credit spread. The credit spread ranges from zero to 1.75%, depending on the benchmark interest rate selected, and is subject to adjustment based on our credit ratings. The weighted-average interest rate on all outstanding borrowings as of December 31, 2021 and 2020 was 1.35% and 1.43%, respectively.

The credit facility contains a number of restrictions, including restrictions on our ability to merge, sell assets, make investments, create or incur liens on assets, guarantee the obligations of any other party and engage in transactions with related parties. The agreement also contains certain financial and non-financial covenants and defined events of default.

The credit agreement includes interest rates determined by a reference to LIBOR. The applicable LIBOR tenors are currently scheduled to be eliminated on June 30, 2023. In the event that LIBOR is no longer available, the credit agreement contains provisions for the replacement of LIBOR as the benchmark rate with the Secured Overnight Finance Rate (SOFR). The transition to SOFR may be triggered by the discontinuation or loss of representativeness of the applicable LIBOR tenors or as earlier elected by us, subject to approval by the lender.

Long-Term Debt

The following is a summary of outstanding long-term debt as of December 31, 2021 and 2020:

Debt Instrument	Rate	Maturity	(in thousands)	
			2021	2020
Series 2011A Senior Unsecured Notes	4.63%	12/01/21	\$ —	\$ 140,000
Series 2007B Senior Unsecured Notes	6.15%	08/20/22	30,000	30,000
Series 2007C Senior Unsecured Notes	6.37%	08/02/27	42,000	42,000
Series 2013A Senior Unsecured Notes	4.68%	02/27/29	60,000	60,000
Series 2019A Senior Unsecured Notes	3.07%	10/10/29	10,000	10,000
Series 2020A Senior Unsecured Notes	3.22%	02/25/30	10,000	10,000
Series 2020B Senior Unsecured Notes	3.22%	08/20/30	40,000	40,000
Series 2021A Senior Unsecured Notes	2.74%	11/29/31	40,000	—
Series 2007D Senior Unsecured Notes	6.47%	08/20/37	50,000	50,000
Series 2019B Senior Unsecured Notes	3.52%	10/10/39	26,000	26,000
Series 2020C Senior Unsecured Notes	3.62%	02/25/40	10,000	10,000
Series 2013B Senior Unsecured Notes	5.47%	02/27/44	90,000	90,000
Series 2018A Senior Unsecured Notes	4.07%	02/07/48	100,000	100,000
Series 2019C Senior Unsecured Notes	3.82%	10/10/49	64,000	64,000
Series 2020 D Senior Unsecured Notes	3.92%	02/25/50	15,000	15,000
Series 2021 B Senior Unsecured Notes	3.69%	11/29/51	100,000	—
Total			\$ 687,000	\$ 687,000

On June 10, 2021, we entered into a Note Purchase Agreement pursuant to which we agreed to issue, in a private placement transaction, \$230.0 million of senior unsecured notes consisting of (a) \$40.0 million of 2.74% Series 2021A Senior Unsecured Notes due November 29, 2031, (b) \$100.0 million of 3.69% Series 2021B Senior Unsecured Notes due November 29, 2051 and (c) \$90.0 million of 3.77% Series 2022A Senior Unsecured Notes due May 20, 2052. During the year ended December 31, 2021, we issued the Series 2021A and Series 2021B notes for aggregate proceeds of \$140.0 million, which were used to repay the Series 2011A notes. The issuance of the Series 2022A notes is scheduled to close, subject to the satisfaction of certain customary conditions to closing, in May 2022.

Our unsecured notes require us to maintain various financial covenants, as further described below. These notes provide for prepayment options allowing for a full or partial prepayment at 100% of the principal amount so prepaid, together with unpaid accrued interest and a make-whole amount, as defined. These notes also include certain restrictions, including restrictions on our ability to merge, sell assets, create or incur liens on assets, guarantee the obligations of any other party and engage in transactions with related parties.

Aggregate maturities of long-term debt obligations at December 31, 2021 for each of the next five years are as follows:

(in thousands)	2022	2023	2024	2025	2026
Debt Maturities	\$ 30,000	\$ —	\$ —	\$ —	\$ —

Financial Covenants

Certain of our short-term and long-term debt agreements require us to maintain certain financial covenants, including a maximum debt to total capitalization of 0.60 to 1.00, a minimum interest and dividend coverage ratio of 1.50 to 1.00, and a maximum level of priority indebtedness. As of December 31, 2021, we were in compliance with these financial covenants.

6. Pension Plan and Other Postretirement Benefits

Pension Plan and Other Postretirement Benefits

Certain of our employees participate in benefit plans sponsored by Otter Tail Corporation, including a noncontributory funded pension plan (the "Pension Plan"), an unfunded, nonqualified Executive Survivor and Supplemental Retirement Plan ("ESSRP"), both accounted for as defined benefit pension plans, and a postretirement healthcare plan accounted for as an other postretirement benefit plan.

The Pension Plan, which previously covered substantially all OTP employees, was closed to new employees in 2013. The plan provides retirement compensation to all covered employees at age 65, with reduced compensation in cases of retirement prior to age 62. Participants are fully vested after completing five years of vesting service. The plan assets consist of equity funds, fixed income funds, cash and cash equivalents and alternative investments. None of the plan assets are invested in common stock or debt securities of OTP or Otter Tail Corporation.

The ESSRP, an unfunded plan, provides for defined benefit payments to executive officers and certain key management employees on their retirement for life, or to their beneficiaries on their death. The ESSRP was amended and restated in 2019 to i) freeze the participation in the restoration retirement benefit component of the plan, except any participants deemed to be grandfathered participants and ii) freeze benefit accrual under the restoration retirement benefit component of the plan for all participants of the plan, except any participants deemed to be grandfathered participants.

The postretirement healthcare plan, closed to new participants in 2010, provides a portion of health insurance benefits for retired and covered employees. To be eligible for retiree health insurance benefits, the employee must be 55 years of age with a minimum of 10 years of service. The plan is an unfunded plan and accordingly holds no plan assets.

Pension Plan Assets. Otter Tail Corporation has established a Retirement Plans Administration Committee to develop and monitor the investment strategy for its Pension Plan assets. The investment strategy includes the following objectives:

- The assets of the plan will be invested in accordance with all applicable laws in a manner consistent with fiduciary standards including Employee Retirement Income Security Act standards of 1974 (ERISA) (if applicable). Specifically:
 - The safeguards and diversity that a prudent investor would adhere to must be present in the investment program.
 - All transactions undertaken on behalf of the Pension Plan must be in the best interest of plan participants and their beneficiaries.
- The primary objective is to provide a source of retirement income for its participants and beneficiaries.
- The near-term primary financial objective is to improve and protect the funded status of the plan.
- A secondary financial objective is to minimize pension funding and expense volatility where possible.

We have developed an asset allocation target, measured at investment market value, to provide guideline percentages of investment mix. This investment mix is intended to achieve the financial objectives of the plan. The permitted range is a guide and will at times not reflect the actual asset allocation due to market conditions, actions of our investment managers and required cash flows to and from the Pension Plan.

The following table presents our target asset allocation permitted range along with the actual asset allocation as of December 31, 2021 and 2020:

Asset Class	Permitted Range	Actual Allocation	
		2021	2020
Return Enhancement	20 — 60 %	47 %	58 %
Risk Management	40 — 80 %	50	39
Alternatives	0 — 20 %	3	3
Total		100 %	100 %

Return Enhancement investments are those that seek to provide equity-like, long-term capital appreciation. Examples include equity securities, including dynamic asset allocation funds, and higher yielding fixed income securities, such as high yield bonds and emerging market debt.

Risk Management investments seek to decrease downside risk or act as a hedge against plan liabilities. Examples are cash and fixed income instruments.

Alternative investments seek to either provide return enhancement through long-term appreciation or risk management through decreased downside risk. The defining characteristic of these asset types is uncorrelated source of returns, less liquidity and private market access. Examples include investments in the SEI Energy Debt Collective Fund.

The following presents the fair value inputs classified within the fair value hierarchy used to measure Pension Plan assets at December 31, 2021 and 2020 and assets measured using the net asset value (NAV) practical expedient:

(in thousands)	Level 1	Level 2	Level 3	NAV	Total
December 31, 2021					
Equity Funds	\$ 145,742	\$ —	\$ —	\$ —	\$ 145,742
Fixed Income Funds	180,362	—	—	—	180,362
Hybrid Funds	11,482	—	—	—	11,482
U.S. Treasury Securities	27,469	—	—	—	27,469
SEI Energy Debt Collective Fund	—	—	—	12,477	12,477
Total	\$ 365,055	\$ —	\$ —	\$ 12,477	\$ 377,532
December 31, 2020					
Cash Equivalents	\$ 4	\$ —	\$ —	\$ —	\$ 4
Equity Funds	175,665	—	—	—	175,665
Fixed Income Funds	155,567	—	—	—	155,567
Hybrid Funds	11,436	—	—	—	11,436
SEI Energy Debt Collective Fund	—	—	—	8,989	8,989
Total	\$ 342,672	\$ —	\$ —	\$ 8,989	\$ 351,661

The investments held by the SEI Energy Debt Collective Fund on December 31, 2021 and 2020 consist mainly of below investment grade high yield bonds and loans of U.S. energy companies which trade at a discount to fair value. Redemptions are allowed semi-annually with a 95-day notice period, subject to fund director consent and certain gate, holdback and suspension restrictions. Subscriptions are allowed monthly with a three-year lock up on subscriptions. The fund's assets are valued in accordance with valuations reported by the fund's sub-advisor or the fund's underlying investments or other independent third-party sources, although SEI in its discretion may use other valuation methods, subject to compliance with ERISA, as applicable. On an annual basis, as determined by the investment manager in its sole discretion, an independent valuation agent is retained to provide a valuation of the illiquid assets of the fund and of any other asset of the fund.

Funded Status. The following table provides a reconciliation of the changes in the fair value of plan assets and the actuarially computed benefit obligation for the years ended December 31, 2021 and 2020 and the funded status of the plans as of December 31, 2021 and 2020:

(in thousands)	Pension Benefits (Pension Plan)		Pension Benefits (ESSRP)		Postretirement Benefits	
	2021	2020	2021	2020	2021	2020
Change in Fair Value of Plan Assets:						
Fair Value of Plan Assets at January 1	\$ 351,661	\$ 321,866	\$ —	\$ —	\$ —	\$ —
Actual Return on Plan Assets	31,746	33,978	—	—	—	—
Company Contributions	10,000	11,200	1,325	1,326	2,669	2,660
Benefit Payments	(15,875)	(15,383)	(1,325)	(1,326)	(8,311)	(6,661)
Participant Premium Payments	—	—	—	—	5,642	4,001
Fair Value of Plan Assets at December 31	377,532	351,661	—	—	—	—
Change in Benefit Obligation:						
Benefit Obligation at January 1	\$ 417,686	\$ 375,550	\$ 17,887	\$ 17,151	\$ 68,430	\$ 69,722
Service Cost	7,276	6,462	—	—	1,679	1,803
Interest Cost	11,369	12,740	447	551	1,844	2,336
Benefit Payments	(15,875)	(15,383)	(1,325)	(1,325)	(8,311)	(6,661)
Participant Premium Payments	—	—	—	—	5,642	4,001
Plan Amendments	—	—	—	—	—	(3,892)
Actuarial Loss (Gain)	(14,176)	38,317	(84)	1,510	(1,706)	1,121
Benefit Obligation at December 31	\$ 406,280	\$ 417,686	\$ 16,924	\$ 17,887	\$ 67,578	\$ 68,430
Funded Status	\$ (28,748)	\$ (66,025)	\$ (16,924)	\$ (17,887)	\$ (67,578)	\$ (68,430)
Amounts Recognized in Balance Sheets at December 31:						
Current Liabilities	\$ —	\$ —	\$ (1,360)	\$ (1,360)	\$ (2,755)	\$ (2,755)
Noncurrent Liabilities and Deferred Credits	(28,748)	(66,025)	(15,564)	(16,527)	(64,823)	(65,675)
Total Liabilities	\$ (28,748)	\$ (66,025)	\$ (16,924)	\$ (17,887)	\$ (67,578)	\$ (68,430)

The accumulated benefit obligation of our Pension Plan was \$368.8 million and \$375.7 million as of December 31, 2021 and 2020. The accumulated benefit obligation of our ESSRP was \$16.9 million and \$17.9 million as of December 31, 2021 and 2020.

The following assumptions were used to determine benefit obligations as of December 31, 2021 and 2020:

Pension Benefits (Pension Plan)	Pension Benefits (ESSRP)	Postretirement Benefits				
			2021	2020	2021	2020

Discount Rate	3.03 %	2.78 %	2.93 %	2.61 %	3.01 %	2.75 %
Rate of Increase in Future Compensation	n/a	n/a	3.00 %	3.00 %	n/a	n/a
Participants to Age 39	4.50 %	4.50 %	n/a	n/a	n/a	n/a
Participants Ages 40 to 49	3.50 %	3.50 %	n/a	n/a	n/a	n/a
Participants Age 50 and Older	2.75 %	2.75 %	n/a	n/a	n/a	n/a
Healthcare Cost Immediate Trend Rate	n/a	n/a	n/a	n/a	6.16 %	6.44 %
Healthcare Cost Ultimate Trend Rate	n/a	n/a	n/a	n/a	4.50 %	4.50 %
Year Rate Reaches the Ultimate Trend Rate	n/a	n/a	n/a	n/a	2038	2038

The pension benefit liability of our Pension Plan decreased \$37.3 million from December 31, 2020 to December 31, 2021 primarily due to an increase in the discount rate used to measure the obligation, from 2.78% to 3.03%, respectively, and from actual returns on Pension Plan investments in 2021 exceeding the expected return for the year.

Net Periodic Benefit Cost. A portion of service cost may be capitalized as a cost of self-constructed property, plant and equipment. When recognized in the statements of comprehensive income, service cost is recognized within one of the components of operating expenses. Non-service cost components of net periodic benefit cost may be deferred and recognized as a regulatory asset under the accounting guidance for regulated operations. When recognized in the statements of comprehensive income, non-service cost components are recognized as non-service cost components of postretirement benefits.

The following table lists the components of net periodic benefit cost of our defined benefit pension plans and other postretirement benefits for the years ended December 31, 2021 and 2020:

(in thousands)	Pension Benefits (Pension Plan)		Pension Benefits (ESSRP)		Postretirement Benefits	
	2021	2020	2021	2020	2021	2020
Service Cost	\$ 7,276	\$ 6,462	\$ —	\$ —	\$ 1,679	\$ 1,802
Interest Cost	11,369	12,740	447	551	1,844	2,336
Expected Return on Assets	(21,800)	(21,492)	—	—	—	—
Amortization of Prior Service Cost	—	—	—	—	(5,589)	(4,677)
Amortization of Net Actuarial Loss	10,641	8,924	307	232	3,679	4,206
Net Periodic Benefit Cost	\$ 7,486	\$ 6,634	\$ 754	\$ 783	\$ 1,613	\$ 3,667

The following table includes the impact of regulation on the recognition of periodic benefit cost arising from pension and other postretirement benefits for the years ended December 31, 2021 and 2020:

(in thousands)	2021	2020
Net Periodic Benefit Cost	\$ 9,853	\$ 11,084
Net Amount Amortized (Deferred) Due to the Effect of Regulation	21	(533)
Net Periodic Benefit Cost Recognized	\$ 9,874	\$ 10,551

The following assumptions were used to determine net periodic benefit cost for the years ended December 31, 2021 and 2020:

	Pension Benefits (Pension Plan)		Pension Benefits (ESSRP)		Postretirement Benefits	
	2021	2020	2021	2020	2021	2020
Discount Rate	2.78 %	3.47 %	2.61 %	3.36 %	2.75 %	3.43 %
Long-Term Rate of Return on Plan Assets	6.51 %	6.88 %	n/a	n/a	n/a	n/a
Rate of Increase in Future Compensation	n/a	n/a	3.00 %	3.50 %	n/a	n/a
Participants to Age 39	4.50 %	4.50 %	n/a	n/a	n/a	n/a
Participants Ages 40 to 49	3.50 %	3.50 %	n/a	n/a	n/a	n/a
Participants Age 50 and Older	2.75 %	2.75 %	n/a	n/a	n/a	n/a

We develop our estimated discount rate through the use of a hypothetical bond portfolio method. This method derives the discount rate from the average yield of a collection of high credit quality bonds which produce cash flows similar to our anticipated future benefit payments. We estimate the assumed long-term rate of return on plan assets based primarily on asset category studies using historical market return and volatility data with forward looking estimates based on existing financial market conditions and forecasts of capital markets. Modest excess return expectations versus some market indices are incorporated into the return projections based on the actively managed structure of the investment programs and their records of achieving such returns historically.

The following table presents the amounts not yet recognized as components of net periodic benefit cost as of December 31, 2021 and 2020:

(in thousands)	Pension Benefits (Pension Plan)		Pension Benefits (ESSRP)		Postretirement Benefits	
	2021	2020	2021	2020	2021	2020
Regulatory Assets:						
Unrecognized Prior Service Cost	\$ —	\$ —	\$ —	\$ —	\$ (13,989)	\$ (19,579)
Unrecognized Actuarial Loss	102,737	137,500	2,525	2,681	26,852	32,238
Total Regulatory Assets	\$ 102,737	\$ 137,500	\$ 2,525	\$ 2,681	\$ 12,863	\$ 12,659
Accumulated Other Comprehensive Loss:						
Unrecognized Prior Service Cost	\$ —	\$ —	\$ —	\$ —	\$ —	\$ —
Unrecognized Actuarial (Gain) Loss	—	—	3,787	4,023	—	—
Total Accumulated Other Comprehensive Loss	\$ —	\$ —	\$ 3,787	\$ 4,023	\$ —	\$ —

Cash Flows. We made discretionary contributions to our Pension Plan of \$10.0 million and \$11.2 million in 2021 and 2020, respectively. As of December 31, 2021, we had no minimum funding requirements for our Pension Plan, but made a discretionary contribution of \$20.0 million in February 2022. Contributions to our ESSRP and postretirement healthcare plan are equal to the benefits paid to plan participants.

The following reflects anticipated benefit payments to be paid in each of the next five years and in the aggregate for the five year period thereafter under our pension plans and postretirement healthcare plan:

(in thousands)	2022	2023	2024	2025	2026	2027-2032
Projected Pension Plan Benefit Payments	\$ 16,770	\$ 17,414	\$ 17,967	\$ 18,474	\$ 18,941	\$ 100,337
Projected ESSRP Benefit Payments	1,381	1,321	1,260	1,199	1,146	5,304
Projected Postretirement Benefit Payments	2,926	3,048	3,129	3,241	3,346	16,794
Total	\$ 21,077	\$ 21,783	\$ 22,356	\$ 22,914	\$ 23,433	\$ 122,430

401K Plan

We sponsor a 401K plan for the benefit of all company employees. Contributions made to these plans totaled 3.2 million for 2021 and 2.8 million for 2020.

7. Asset Retirement Obligations (AROs)

We have recognized AROs related to our coal-fired generation plants, natural gas combustion turbines and wind turbines. The cost of AROs include items such as site restoration, closure of ash pits, and removal of certain structures, generators, asbestos and storage tanks. We have other legal obligations associated with the retirement of a variety of other long-lived tangible assets used in electric operations where the estimated settlement costs are individually and collectively immaterial. We have no assets legally restricted for the settlement of any AROs.

A reconciliation of the carrying amounts of AROs for the years ended December 31, 2021 and 2020 are as follows:

(in thousands)	2021	2020
Beginning Balance	\$ 23,821	\$ 12,656
New Obligations Recognized	—	8,062
Adjustments Due to Revisions in Cash Flow Estimates	(568)	3,110
Accrued Accretion	938	570
Settlements	—	(577)
Ending Balance	\$ 24,191	\$ 23,821

The new AROs recognized during the year ended December 31, 2020 arose from obligations associated with our Merrickourt wind farm and Astoria Station natural gas plant.

8. Income Taxes

The provision for income taxes charged to income for the years ended December 31, 2021 and 2020 consisted of the following:

(in thousands)	2021	2020
Current		
Federal Income Taxes	\$ (568)	\$ 216
State Income Taxes	(784)	1,057
Deferred		
Federal Income Taxes	11,168	8,856
State Income Taxes	4,938	3,392
Tax Credits		
Production Tax Credits	(12,503)	(1,250)
North Dakota Wind Tax Credit Amortization, Net of Federal Taxes	(586)	(1,033)
Investment Tax Credit Amortization	(3)	(8)
Total	\$ 1,663	\$ 12,480

The reconciliation of the statutory federal income tax rate to our effective tax rate for each of the years ended December 31, 2021 and 2020 is as follows:

(in thousands)	2021	2020
Federal Statutory Rate	21.0 %	21.0 %
Increases (Decreases) in Tax from:		
State Taxes on Income, Net of Federal Tax	5.1	4.4
Production Tax Credits (PTCs)	(16.3)	(1.6)
Differences Reversing in Excess of Federal Rates	(5.4)	(5.3)
North Dakota Wind Tax Credit Amortization, Net of Federal Taxes	(0.8)	(1.3)
Allowance for Equity Funds Used During Construction	(0.3)	(1.0)
Other, Net	(0.5)	(0.5)
Effective Tax Rate	2.2 %	15.7 %

We began to generate PTCs from our Merrickourt wind farm in the fourth quarter of 2020, once the asset was placed in service and commenced operations.

Deferred tax assets and liabilities were composed of the following on December 31, 2021 and 2020:

(in thousands)	2021	2020
Deferred Tax Assets		
Tax Credit Carryforward	\$ 57,013	\$ 48,298
Benefit Liabilities	\$ 21,465	\$ 22,069
Differences Related to Property	\$ 6,664	\$ 6,551
Net Operating Loss Carryforward	\$ 12,879	\$ —
Regulatory Asset – FAS 109	\$ 750	\$ 2,778
Other	\$ (2,440)	\$ (3,183)
Total Deferred Tax Assets	\$ 96,311	\$ 76,513
Deferred Tax Liabilities		
Differences Related to Property	\$ (222,571)	\$ (191,780)
Excess Tax over Book Pension	\$ (24,578)	\$ (18,696)
North Dakota Wind Tax Credits	\$ (6,423)	\$ (6,456)
Regulatory Liability	\$ (126)	\$ (1,923)

Impact of State Net Operating Losses on Federal Taxes	\$	(751) \$	—
Other	\$	(4,112) \$	(6,055)
Total Deferred Tax Liabilities	\$	(258,561) \$	(224,910)
Deferred Income Taxes	\$	(162,230) \$	(148,397)

The following is a schedule of tax credits and net operating losses available as of December 31, 2021 and the respective periods of expiration:

(in thousands)	Amount	2033-2038	2039-2043	Indefinite
Federal Net Operating Losses	\$ 9,301	\$ —	\$ —	9,301
Federal Tax Credits	22,556	8,709	13,847	—
State Net Operating Losses	3,578	—	—	3,578
State Tax Credits	30,588	1,063	29,525	—

Certain tax credits and net operating losses may be used by Otter Tail Corporation in the filing of its consolidated U.S. federal and state income tax returns to offset consolidated taxable income. In the event such tax attributes are consumed on a consolidated basis we are reimbursed by Otter Tail Corporation.

Otter Tail Corporation and its subsidiaries, including OTP, file a consolidated U.S. federal income tax return and various state income tax returns. As of December 31, 2021, with limited exceptions, Otter Tail Corporation is no longer subject to examinations by taxing authorities for tax years prior to 2018 for federal and North Dakota income taxes and prior to 2017 for Minnesota state income taxes.

9. Commitments and Contingencies

Commitments

Construction and Other Purchase Commitments: We have certain commitments under contracts and other agreements to acquire materials or pay for services related to our construction program and other commitments for the future receipt of goods or services related to our on-going operations. Amounts related to other commitments charged to rent expense totaled \$0.3 million and \$0.1 million in 2021 and 2020, respectively.

Electric Utility Capacity and Energy Requirements and Coal Purchase and Delivery Contracts: We have commitments for the purchase of capacity and energy requirements under agreements extending into 2044. We also have contracts providing for the purchase and delivery of a significant portion of our current coal requirements. Our current coal purchase agreements for Coyote Station expire at the end of 2040. We have an agreement for the purchase of Big Stone Plant's coal requirements through December 31, 2022. There is no fixed minimum purchase requirement under this agreement but all of Big Stone Plant's coal requirements for the period covered must be purchased under this agreement.

Land Easements: We have commitments to make future payments for land easements, which are not classified as leases, extending into 2050. Land easement payments charged to rent expense totaled \$1.3 million and \$1.3 million in 2021 and 2020, respectively.

Our future construction program and other commitments, capacity and energy agreement commitments, coal purchase and coal delivery contract commitments and contractual land easement payments as of December 31, 2021 are as follows:

(in thousands)	Construction Program and Other Commitments	Capacity and Energy Requirements	Coal Purchase Commitments	Land Easement Payments
2022	\$ 889	\$ 20,390	\$ 23,793	\$ 1,364
2023	14,678	11,854	23,955	1,388
2024	879	11,828	23,955	1,412
2025	886	11,784	24,369	1,437
2026	479	11,753	25,103	1,432
Beyond 2026	6,697	109,003	428,304	27,461
Total	\$ 24,508	\$ 176,612	\$ 548,479	\$ 34,494

Contingencies

FERC ROE: In November 2013 and February 2015, customers filed complaints with the FERC seeking to reduce the ROE component of the transmission rates that MISO transmission owners, including OTP, may collect under the MISO tariff rate. The FERC's most recent order, issued on November 19, 2020, adopted a revised ROE methodology and set the base ROE at 10.02% (10.52% with an adder) effective for the fifteen-month period from November 2013 to February 2015 and on a prospective basis beginning in September 2016. The order also dismissed any complaints covering the period from February 2015 to May 2016. The November 2020 opinion is subject to judicial review. We have deferred recognition and recorded a refund liability of \$2.5 million as of December 31, 2021. This refund liability reflects our best estimate of required refunds to customers once all regulatory and judicial proceedings are finalized.

Regional Haze Rule (RHR): The RHR was adopted in an effort to improve visibility in national parks and wilderness areas. The RHR requires states, in coordination with the EPA and other governmental agencies, to develop and implement plans to achieve natural visibility conditions. The second RHR implementation period covers the years 2018-2028. States are required to submit a state implementation plan to assess reasonable progress with the RHR and determine what additional emission reductions are appropriate, if any.

Coyote Station, our jointly owned coal-fired power plant in North Dakota, is subject to assessment in the second implementation period under the North Dakota state implementation plan. In September 2021, the North Dakota Department of Environmental Quality (NDDAQ) made public a draft of its state implementation plan. The plan concluded it is not reasonable to require additional emission controls during this planning period. Following a consultation and public comment period, and any subsequent modifications to the plan, the NDDAQ will submit its state implementation plan to the EPA for approval. In January 2022, prior to the submission to the EPA by the NDDAQ, the EPA provided preliminary comments on the draft North Dakota state implementation plan in which it expressed disagreement with the NDDAQ's recommendation to forgo additional emission controls.

We cannot predict with certainty the impact the state implementation plan may have on our business until the state implementation plan has been approved or otherwise fully acted on by the EPA. However, significant emission control investments could be required and the recovery of such costs from customers would require regulatory approval. Alternatively, investments in emission control equipment may prove to be uneconomic and result in the early retirement of, or the sale of our interest in, Coyote Station, subject to regulatory approval. We cannot estimate the financial effects such a retirement or sale may have on our operating results, financial position or cash flows, but such amounts could be material and the recovery of such costs from customers would be subject to regulatory approval.

Westmoreland Coal Company (Westmoreland) Arbitration: In December 2018, insurers for Westmoreland, Westmoreland and its affiliated companies filed an arbitration demand against the co-owners of Coyote Station, including OTP, a 35% co-owner. The claimant insurers were pursuing recovery in the amount of \$5.5 million, plus prejudgment interest to recover business interruption insurance proceeds paid to Westmoreland or its affiliates arising from a boiler feed pump explosion in December 2014 at the facility. The explosion and ensuing repairs reduced the amount of coal purchased from a Westmoreland affiliate under an existing coal purchase agreement. The Westmoreland insurers claimed the co-owners breached the minimum purchase obligations in the coal purchase agreement. As of December 31, 2021, an agreement to settle the matter was reached, and our proportionate share of the settlement payment did not have a material effect on our 2021 financial results.

Other Contingencies: We are party to litigation and regulatory enforcement matters arising in the normal course of business. We regularly analyze relevant information and, as necessary, estimate and record accrued liabilities for matters in which a loss is probable of occurring and can be reasonably estimated. We believe the effect on our operating results, financial position and cash flows, if any, for the disposition of all matters pending as of December 31, 2021, other than those relating to the RHR, will not be material.

10. Accumulated Other Comprehensive Income (Loss)

The Company's other comprehensive income consists of unamortized actuarial losses and prior service costs related to pension and other postretirement benefits. The income tax expense or benefit associated with amounts reclassified from accumulated other comprehensive income (loss) and reflected in the statements of income are recognized in the same period as the amounts are reclassified.

The following table shows the changes in accumulated other comprehensive loss for the years ended December 31, 2021 and 2020:

(in thousands)	Pension and Other Postretirement Benefits
Balance, December 31, 2019	\$ (2,409)
Other Comprehensive Income Before Reclassifications, net of tax	101
Amounts Reclassified from Accumulated Other Comprehensive Income (Loss) ⁽¹⁾	(658)
Total Other Comprehensive Loss	(557)
Balance, December 31, 2020	(2,966)
Other Comprehensive Income Before Reclassifications, net of tax	39
Amounts Reclassified from Accumulated Other Comprehensive Income (Loss) ⁽¹⁾	128
Total Other Comprehensive Income	167
Balance, December 31, 2021	\$ (2,799)

⁽¹⁾ Included in the computation of net periodic pension and other postretirement benefit costs. See Note 8 for further information.

11. Dividend Restrictions

Our credit agreements contain restrictions on the payment of cash dividends upon a default or event of default, including failure to maintain certain financial covenants. As of December 31, 2021, we were in compliance with these financial covenants.

Under the Federal Power Act, a public utility may not pay dividends from any funds properly included in a capital account. What constitutes "funds properly included in a capital account" is undefined in the Federal Power Act and the related regulations; however, the FERC has consistently interpreted the provision to allow dividends to be paid as long as i) the source of the dividends is clearly disclosed, ii) the dividend is not excessive and iii) there is no self-dealing on the part of corporate officials.

The MPUC indirectly limits the amount of dividends we can pay to Otter Tail Corporation by requiring an equity-to-total-capitalization ratio between 47.5% and 58.1% based on our capital structure requirements as of December 31, 2021. As of December 31, 2021, our equity-to-total-capitalization ratio including short-term debt was 52.5% and our net assets restricted from distribution totaled approximately \$681.2 million. Under the current capital structure requirement as of December 31, 2021, our total capitalization could not exceed \$1.7 billion. The MPUC approved our most recent capital structure petition on January 26, 2022, allowing for an equity-to-total-capitalization ratio between 48.0% and 58.7%, with total capitalization not to exceed \$1.7 billion.

12. Derivative Instruments

We enter into derivative instruments to manage our exposure to future commodity price variability and reduce volatility in prices for our retail customers. These derivative instruments are not designated as qualifying hedging transactions but provide for an economic hedge against future price variability. The instruments are recorded at fair value on the accompanying balance sheets, with changes in fair value recorded in the statements of comprehensive income. However, in accordance with rate-making and cost recovery processes, we recognize a regulatory asset or liability to defer losses or gains from derivative activity until settlement of the associated derivative instrument.

As of December 31, 2021, we had outstanding pay-fixed, receive-variable swap agreements with an aggregate notional amount of 263,400 megawatt-hours of electricity, and various settlement dates throughout 2022. As of December 31, 2021, the aggregate fair value of these contracts was \$6.2 million, which is included in other current assets on the accompanying balance sheets. During the year ended December 31, 2021, contracts matured and were settled in an aggregate amount of \$3.1 million.

13. Fair Value of Financial Instruments

We hold financial instruments that are not recorded at fair value in the balance sheets but for which disclosure of the fair value of these financial instruments is provided. The following reflects the carrying value and estimated fair value of these assets and (liabilities) as of December 31, 2021 and 2020:

(in thousands)	December 31, 2021		December 31, 2020	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Assets				
Cash and Cash Equivalents	15	15	15	15
Liabilities				
Short-Term Debt	(68,526)	(68,526)	(15,831)	(15,831)
Long-Term Debt	(687,000)	(798,659)	(687,000)	(779,065)

The following methods and assumptions were used to estimate the fair value of each class of financial instruments:

Cash Equivalents: The carrying amount approximates fair value because of the short-term maturity of these instruments.

Short-Term Debt: The carrying amount approximates fair value because the debt obligations are short-term and the balances outstanding are subject to variable rates of interest which reset frequently, a Level 2 fair value input.

Long-Term Debt: The fair value of long-term debt is estimated based on current market indications for borrowings of similar maturities with similar terms, a Level 2 fair value input.

14. Related Party Transactions

Included in the amounts presented in the balance sheets and statements of comprehensive income as of and for the years ended December 31, 2021 and 2020 are the following related party transaction balances:

(in thousands)	2021	2020
Accounts Receivable	\$ 7	\$ 7
Accounts Payable	2,503	2,698
Operating Revenues	40	42
Operating and Maintenance Expenses	13,582	12,357

Operating and maintenance expenses predominately relate to the allocation of corporate overhead expenses from Otter Tail Corporation, including items such as labor, professional services, subscriptions, information technology and general office expenses. Operating revenues arise from rent charged to Otter Tail Corporation for office space usage.

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.
4. Report data on a year-to-date basis.

Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year				(2,965,964)			(2,965,964)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in Fair Value									
4	Total (lines 2 and 3)								66,777,820	66,777,820
5	Balance of Account 219 at End of Preceding Quarter/Year				(2,965,964)			(2,965,964)		
6	Balance of Account 219 at Beginning of Current Year				(2,965,964)			(2,965,964)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income									
8	Current Quarter/Year to Date Changes in Fair Value				167,055			167,055		
9	Total (lines 7 and 8)				167,055			167,055	72,457,845	72,624,900
10	Balance of Account 219 at End of Current Quarter/Year				(2,798,909)			(2,798,909)		

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.

Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	2,249,827,733	2,249,827,733					
4	Property Under Capital Leases							
5	Plant Purchased or Sold							
6	Completed Construction not Classified	514,520,831	514,520,831					
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	2,764,348,564	2,764,348,564					
9	Leased to Others							
10	Held for Future Use	29,656	29,656					
11	Construction Work in Progress	76,740,501	76,740,501					
12	Acquisition Adjustments	1,647,129	1,647,129					
13	Total Utility Plant (8 thru 12)	2,842,765,850	2,842,765,850					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	936,736,791	936,736,791					
15	Net Utility Plant (13 less 14)	1,906,029,059	1,906,029,059					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	924,659,107	924,659,107					
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	10,430,557	10,430,557					
22	Total in Service (18 thru 21)	935,089,664	935,089,664					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment	1,647,127	1,647,127					
33	Total Accum Prov (equals 14) (22,26,30,31,32)	936,736,791	936,736,791					

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

- Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.
- If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.

Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)	Changes during Year Amortization (d)	Changes during Year Other Reductions (Explain in a footnote) (e)	Balance End of Year (f)
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)					
2	Fabrication					
3	Nuclear Materials					
4	Allowance for Funds Used during Construction					
5	(Other Overhead Construction Costs, provide details in footnote)					
6	SUBTOTAL (Total 2 thru 5)					
7	Nuclear Fuel Materials and Assemblies					
8	In Stock (120.2)					
9	In Reactor (120.3)					
10	SUBTOTAL (Total 8 & 9)					
11	Spent Nuclear Fuel (120.4)					
12	Nuclear Fuel Under Capital Leases (120.6)					
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)					
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)					
15	Estimated Net Salvage Value of Nuclear Materials in Line 9					
16	Estimated Net Salvage Value of Nuclear Materials in Line 11					
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing					
18	Nuclear Materials held for Sale (157)					
19	Uranium					
20	Plutonium					
21	Other (Provide details in footnote)					
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)					

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

- Report below the original cost of electric plant in service according to the prescribed accounts.
- In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of the prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.
- Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.
- For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages.
- For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date.

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchise and Consents	1,301,974					1,301,974
4	(303) Miscellaneous Intangible Plant	26,028,061	5,668,935	1,389,146			30,307,850
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	27,330,035	5,668,935	1,389,146			31,609,824
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights	1,654,157					1,654,157
9	(311) Structures and Improvements	121,217,007	136,820	32,180			121,321,647
10	(312) Boiler Plant Equipment	349,879,023	6,636,061	1,083,510			355,431,574
11	(313) Engines and Engine-Driven Generators						
12	(314) Turbogenerator Units	65,901,518	686,175	46,117			66,541,576
13	(315) Accessory Electric Equipment	35,770,319	226,497	24,615			35,972,201
14	(316) Misc. Power Plant Equipment	6,791,188	293,241	93,428			6,991,001
15	(317) Asset Retirement Costs for Steam Production	2,924,467	408,732	451,282			2,881,917
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	584,137,679	8,387,526	1,731,132			590,794,073
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights						
19	(321) Structures and Improvements						
20	(322) Reactor Plant Equipment						
21	(323) Turbogenerator Units						
22	(324) Accessory Electric Equipment						
23	(325) Misc. Power Plant Equipment						
24	(326) Asset Retirement Costs for Nuclear Production						
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)						
26	C. Hydraulic Production Plant						
27	(330) Land and Land Rights	299,623					299,623
28	(331) Structures and Improvements	351,712					351,712
29	(332) Reservoirs, Dams, and Waterways	7,500,255	196,262				7,696,517
30	(333) Water Wheels, Turbines, and Generators	1,373,867					1,373,867
31	(334) Accessory Electric Equipment	597,103	455,523				1,052,626
32	(335) Misc. Power Plant Equipment	435,296					435,296
33	(336) Roads, Railroads, and Bridges						
34	(337) Asset Retirement Costs for Hydraulic Production						
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	10,557,856	651,785				11,209,641
36	D. Other Production Plant						
37	(340) Land and Land Rights	126,762					126,762
38	(341) Structures and Improvements	20,800,211	23,938,679				44,738,890

39	(342) Fuel Holders, Products, and Accessories	1,764,466	5,591,094			7,355,560
40	(343) Prime Movers	31,712,245	101,301,071			133,013,316
41	(344) Generators	467,617,124	13,040,093			480,657,217
42	(345) Accessory Electric Equipment	38,105,621	7,751,010			45,856,631
43	(346) Misc. Power Plant Equipment	867,190	1,400,150			2,267,340
44	(347) Asset Retirement Costs for Other Production	13,877,905	(525,489)			13,352,416
44.1	(348) Energy Storage Equipment - Production					
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	574,871,524	152,496,608			727,368,132
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	1,169,567,059	161,535,919	1,731,132		1,329,371,846
47	3. Transmission Plant					
48	(350) Land and Land Rights	18,689,493	3,022,232			21,711,725
48.1	(351) Energy Storage Equipment - Transmission					
49	(352) Structures and Improvements					
50	(353) Station Equipment	162,264,160	6,784,025	96,263	54,948	169,006,870
51	(354) Towers and Fixtures	191,081,948	247,630	284,774		191,044,804
52	(355) Poles and Fixtures	147,132,678	16,424,078	277,934		163,278,822
53	(356) Overhead Conductors and Devices	171,989,284	7,732,673	1,408,988		178,312,969
54	(357) Underground Conduit					
55	(358) Underground Conductors and Devices	77,461	22,006			99,467
56	(359) Roads and Trails					
57	(359.1) Asset Retirement Costs for Transmission Plant					
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	691,235,024	34,232,644	2,067,959	54,948	723,454,657
59	4. Distribution Plant					
60	(360) Land and Land Rights	1,374,948	56,265			1,431,213
61	(361) Structures and Improvements					
62	(362) Station Equipment	89,667,124	5,028,776	651,231	(54,772)	93,989,897
63	(363) Energy Storage Equipment – Distribution					
64	(364) Poles, Towers, and Fixtures	79,123,058	2,911,432	123,744		81,910,746
65	(365) Overhead Conductors and Devices	56,852,617	1,942,323	210,720	(1,100)	58,583,120
66	(366) Underground Conduit		4,897		(4,897)	
67	(367) Underground Conductors and Devices	92,508,808	8,740,216	238,744	4,897	101,015,177
68	(368) Line Transformers	112,721,812	7,985,765	650,667	(25,100)	120,031,810
69	(369) Services	60,035,703	1,791,901	43,428		61,784,176
70	(370) Meters	37,089,284	750,343	233,385		37,606,242
71	(371) Installations on Customer Premises	7,107,183	1,873,294	447,374	26,200	8,559,303
72	(372) Leased Property on Customer Premises					
73	(373) Street Lighting and Signal Systems	9,509,825	1,712,191	781,367		10,440,649
74	(374) Asset Retirement Costs for Distribution Plant					
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	545,990,362	32,797,403	3,380,660	(54,772)	575,352,333
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT					
77	(380) Land and Land Rights					
78	(381) Structures and Improvements					
79	(382) Computer Hardware					
80	(383) Computer Software					
81	(384) Communication Equipment					
82	(385) Miscellaneous Regional Transmission and Market Operation Plant					
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper					
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)					
85	6. General Plant					
86	(389) Land and Land Rights	1,577,801	20,040			1,597,841

87	(390) Structures and Improvements	34,445,798	602,176	17,561		35,030,413
88	(391) Office Furniture and Equipment	7,099,837	2,266,240	116,558		9,249,519
89	(392) Transportation Equipment	38,399,295	4,659,705	1,775,857		41,283,143
90	(393) Stores Equipment					
91	(394) Tools, Shop and Garage Equipment	5,098,401	629,605			5,728,006
92	(395) Laboratory Equipment					
93	(396) Power Operated Equipment	1,430,268	110,763	23,728		1,517,303
94	(397) Communication Equipment	9,271,260	1,332,378	449,783	(176)	10,153,679
95	(398) Miscellaneous Equipment					
96	SUBTOTAL (Enter Total of lines 86 thru 95)	97,322,660	9,620,907	2,383,487	(176)	104,559,904
97	(399) Other Tangible Property					
98	(399.1) Asset Retirement Costs for General Plant					
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	97,322,660	9,620,907	2,383,487	(176)	104,559,904
100	TOTAL (Accounts 101 and 106)	2,531,445,139	243,855,809	10,952,384		2,764,348,564
101	(102) Electric Plant Purchased (See Instr. 8)					
102	(Less) (102) Electric Plant Sold (See Instr. 8)					
103	(103) Experimental Plant Unclassified					
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	2,531,445,139	243,855,809	10,952,384		2,764,348,564

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: IntangiblePlant

Schedule Page: 204 Line No.: 5 Column: g

Per its FERC-approved tariff, the Company uses a 13-month average of intangible electric plant in service for rate-making purposes, illustrated as follows for the current year:

	Intangible Electric Plant in Service
December 31, 2020	27,330,035
January 31, 2021	27,330,035
February 28, 2021	27,330,035
March 31, 2021	27,330,035
April 30, 2021	27,330,035
May 31, 2021	27,330,035
June 30, 2021	27,330,035
July 31, 2021	33,064,785
August 31, 2021	32,886,411
September 30, 2021	32,232,764
October 31, 2021	32,228,997
November 30, 2021	32,182,752
December 31, 2021	31,609,824

13-month average for rate-making

29,655,060

(b) Concept: ProductionPlant

Schedule Page: 204 Line No.: 47 Column: g

Per its FERC-approved tariff, the Company uses a 13-month average of production plant in service for rate-making purposes, illustrated as follows for the current year:

	Production Plant in Service
December 31, 2020	1,169,567,059
January 31, 2021	1,173,231,333
February 28, 2021	1,301,084,927
March 31, 2021	1,304,220,919
April 30, 2021	1,308,346,171
May 31, 2021	1,309,971,819
June 30, 2021	1,316,137,915
July 31, 2021	1,315,182,237
August 31, 2021	1,318,862,323
September 30, 2021	1,318,871,988
October 31, 2021	1,317,170,128
November 30, 2021	1,323,395,433
December 31, 2021	1,329,371,846

13-month average for rate-making

1,292,724,161

(c) Concept: TransmissionPlant

Schedule Page: 204 Line No.: 60 Column: g

Per its FERC-approved tariff, the Company uses a 13-month average of electric transmission plant in service for rate-making purposes, illustrated as follows for the current year:

	Electric Transmission Plant in Service
December 31, 2020	691,235,024
January 31, 2021	692,047,625
February 28, 2021	693,081,782
March 31, 2021	700,416,875
April 30, 2021	702,924,417
May 31, 2021	703,425,560
June 30, 2021	701,698,322
July 31, 2021	701,729,738
August 31, 2021	702,645,305
September 30, 2021	702,847,746
October 31, 2021	703,746,660
November 30, 2021	703,865,650
December 31, 2021	723,454,657

13-month average for rate-making

701,778,412

(d) Concept: DistributionPlant

Schedule Page: 204 Line No.: 77 Column: g

Per its FERC-approved tariff, the Company uses a 13-month average of distribution plant in service for rate-making purposes, illustrated as follows for the current year:

	Distribution Plant in Service
December 31, 2020	545,990,362
January 31, 2021	546,822,317
February 28, 2021	549,094,822
March 31, 2021	550,883,223
April 30, 2021	552,180,853
May 31, 2021	553,193,248
June 30, 2021	553,302,179
July 31, 2021	555,935,304
August 31, 2021	556,783,112
September 30, 2021	557,561,854
October 31, 2021	561,667,821
November 30, 2021	564,758,200
December 31, 2021	575,352,333

13-month average for rate-making

555,655,818

(e) Concept: GeneralPlant

Per its FERC-approved tariff, the Company uses a 13-month average of general plant in service for rate-making purposes, illustrated as follows for the current year:

	General Plant in Service
December 31, 2020	97,322,660
January 31, 2021	98,425,380
February 28, 2021	99,639,663
March 31, 2021	100,353,538
April 30, 2021	100,621,114
May 31, 2021	101,319,577
June 30, 2021	101,185,557
July 31, 2021	100,671,957
August 31, 2021	100,178,276
September 30, 2021	100,310,247
October 31, 2021	100,665,855
November 30, 2021	102,151,065
December 31, 2021	104,559,907
13-month average for rate-making	100,569,600

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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ELECTRIC PLANT LEASED TO OTHERS (Account 104)

Line No.	Name of Lessee (a)	* (Designation of Associated Company) (b)	Description of Property Leased (c)	Commission Authorization (d)	Expiration Date of Lease (e)	Balance at End of Year (f)
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47	TOTAL					

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.

Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)
1	Land and Rights:			
2	Various			29,656
21	Other Property:			
22	Various			
47	TOTAL			29,656

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: ElectricPlantHeldForFutureUse

Schedule Page: 214 Line No.: 2 Column: d

Per its FERC-approved tariff, the Company uses a 13-month average of electric plant held for future use for rate-making purposes, illustrated as follows for the current year:

	Transmission	Distribution	Total
December 31, 2020	9,037	20,619	29,656
January 31, 2021	9,037	20,619	29,656
February 28, 2021	9,037	20,619	29,656
March 31, 2021	9,037	20,619	29,656
April 30, 2021	9,037	20,619	29,656
May 31, 2021	9,037	20,619	29,656
June 30, 2021	9,037	20,619	29,656
July 31, 2021	9,037	20,619	29,656
August 31, 2021	9,037	20,619	29,656
September 30, 2021	9,037	20,619	29,656
October 31, 2021	9,037	20,619	29,656
November 30, 2021	9,037	20,619	29,656
December 31, 2021	9,037	20,619	29,656

13-month average for rate-making

29,656

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

1. Report below descriptions and balances at end of year of projects in process of construction (107).
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts).
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Hoot Lake Solar - Production	10,110,664
2	Astoria Station Retention - Transmission	4,663,011
3	Toronto North Switching Station - Transmission	3,025,240
4	Grant Co- Norcross 115kV Line - Transmission	2,185,877
5	FERC Hydro Re-Licensing - Production	1,908,794
6	Applied Block Chain Project - Transmission	1,721,592
7	Astoria LTSA 2020-2024 - Production	1,704,356
8	Norcross 115 line/41.6 Sub - Transmission	1,668,640
9	Maple River XFMR Replacement - Transmission	1,420,268
10	Toronto 115kV Brkr Addn - Transmission	1,419,420
11	Finley/McVille Rebuild 41.6 - Transmission	1,153,529
12	Battle Lake-Otter Outlet Construction - Distribution	1,134,091
13	AMI Meters - Distribution	1,071,913
14	Total Projects under \$1,000,000	43,553,106
43	Total	76,740,501

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 12, column (c), and that reported for electric plant in service, page 204, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	867,517,109	867,517,109		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	66,407,911	66,407,911		
4	(403.1) Depreciation Expense for Asset Retirement Costs	623,451	623,451		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	2,155,474	2,155,474		
7	Other Clearing Accounts	(22,927)	[#] (22,927)		
8	Other Accounts (Specify, details in footnote):				
9.1	Other Accounts (Specify, details in footnote):				
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	69,163,909	69,163,909		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(9,111,957)	(9,111,957)		
13	Cost of Removal	(2,308,894)	(2,308,894)		
14	Salvage (Credit)	1,950,477	1,950,477		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(9,470,374)	(9,470,374)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other Debit or Cr. Items (Describe, details in footnote):	(2,551,538)	[#] (2,551,538)		
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	[#] 924,659,106	[#] 924,659,106		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	300,234,441	300,234,441		
21	Nuclear Production				
22	Hydraulic Production-Conventional	6,805,734	6,805,734		
23	Hydraulic Production-Pumped Storage				
24	Other Production	168,293,027	168,293,027		
25	Transmission	159,690,364	159,690,364		
26	Distribution	245,092,169	245,092,169		
27	Regional Transmission and Market Operation				
28	General	44,543,371	44,543,371		
29	TOTAL (Enter Total of lines 20 thru 28)	[#] 924,659,106	[#] 924,659,106		

FOOTNOTE DATA

(a) Concept: OtherClearingAccounts

Inventory costs cleared to construction or utility operating expense.

(b) Concept: OtherAdjustmentsToAccumulatedDepreciation

The net activity during the year for construction/removal not classified

(c) Concept: AccumulatedProvisionForDepreciationOfElectricUtilityPlant

Schedule Page: 219

Line No.: 29

Column: c

Per its FERC-approved tariff, the company uses a 13 month average of accumulated depreciation of production, transmission, distribution and general plant for rate-making purposes, illustrated as follows for the current year:

	Production*	Transmission	Distribution	General Plant	Total
December 31, 2020	441,457,560	149,261,049	235,239,228	41,559,272	867,517,109
January 31, 2021	444,699,283	150,131,969	236,133,752	41,967,123	872,932,127
February 28, 2021	448,211,354	150,791,518	237,272,311	42,345,711	878,620,894
March 31, 2021	451,427,766	151,673,337	238,102,393	42,683,011	883,886,506
April 30, 2021	455,115,477	154,881,726	238,935,174	42,891,963	891,824,340
May 31, 2021	458,858,907	155,814,318	239,916,774	43,330,504	897,920,503
June 30, 2021	462,350,242	156,699,647	240,919,066	43,658,927	903,627,882
July 31, 2021	464,938,339	157,602,224	242,135,455	43,417,224	908,093,241
August 31, 2021	467,241,570	158,344,663	242,811,880	43,261,987	911,660,100
September 30, 2021	469,265,564	159,233,905	243,597,520	43,652,921	915,749,911
October 31, 2021	471,496,568	160,017,087	244,208,187	43,972,644	919,694,487
November 30, 2021	473,311,038	161,183,905	243,512,069	44,230,406	922,237,418
December 31, 2021	475,333,202	159,690,364	245,092,169	44,543,371	924,659,106
13-month average for rate-making	460,285,144	155,794,285	240,605,845	43,193,467	899,878,740

*Production is a total of lines 20 through 24 on page 219.

(d) Concept: AccumulatedProvisionForDepreciationOfElectricUtilityPlant

Schedule Page: 219

Line No.: 29

Column: c

Per its FERC-approved tariff, the company uses a 13 month average of accumulated depreciation of production, transmission, distribution and general plant for rate-making purposes, illustrated as follows for the current year:

	Production*	Transmission	Distribution	General Plant	Total
December 31, 2020	441,457,560	149,261,049	235,239,228	41,559,272	867,517,109
January 31, 2021	444,699,283	150,131,969	236,133,752	41,967,123	872,932,127
February 28, 2021	448,211,354	150,791,518	237,272,311	42,345,711	878,620,894
March 31, 2021	451,427,766	151,673,337	238,102,393	42,683,011	883,886,506
April 30, 2021	455,115,477	154,881,726	238,935,174	42,891,963	891,824,340
May 31, 2021	458,858,907	155,814,318	239,916,774	43,330,504	897,920,503
June 30, 2021	462,350,242	156,699,647	240,919,066	43,658,927	903,627,882
July 31, 2021	464,938,339	157,602,224	242,135,455	43,417,224	908,093,241
August 31, 2021	467,241,570	158,344,663	242,811,880	43,261,987	911,660,100
September 30, 2021	469,265,564	159,233,905	243,597,520	43,652,921	915,749,911
October 31, 2021	471,496,568	160,017,087	244,208,187	43,972,644	919,694,487
November 30, 2021	473,311,038	161,183,905	243,512,069	44,230,406	922,237,418
December 31, 2021	475,333,202	159,690,364	245,092,169	44,543,371	924,659,106
13-month average for rate-making	460,285,144	155,794,285	240,605,845	43,193,467	899,878,740

*Production is a total of lines 20 through 24 on page 219.

(e) Concept: AccumulatedProvisionForDepreciationOfElectricUtilityPlant

Schedule Page: 219

Line No.: 29

Column: c

Per its FERC-approved tariff, the company uses a 13 month average of accumulated depreciation of production, transmission, distribution and general plant for rate-making purposes, illustrated as follows for the current year:

	Production*	Transmission	Distribution	General Plant	Total
December 31, 2020	441,457,560	149,261,049	235,239,228	41,559,272	867,517,109
January 31, 2021	444,699,283	150,131,969	236,133,752	41,967,123	872,932,127
February 28, 2021	448,211,354	150,791,518	237,272,311	42,345,711	878,620,894
March 31, 2021	451,427,766	151,673,337	238,102,393	42,683,011	883,886,506
April 30, 2021	455,115,477	154,881,726	238,935,174	42,891,963	891,824,340
May 31, 2021	458,858,907	155,814,318	239,916,774	43,330,504	897,920,503
June 30, 2021	462,350,242	156,699,647	240,919,066	43,658,927	903,627,882
July 31, 2021	464,938,339	157,602,224	242,135,455	43,417,224	908,093,241
August 31, 2021	467,241,570	158,344,663	242,811,880	43,261,987	911,660,100
September 30, 2021	469,265,564	159,233,905	243,597,520	43,652,921	915,749,911
October 31, 2021	471,496,568	160,017,087	244,208,187	43,972,644	919,694,487
November 30, 2021	473,311,038	161,183,905	243,512,069	44,230,406	922,237,418
December 31, 2021	475,333,202	159,690,364	245,092,169	44,543,371	924,659,106
13-month average for rate-making	460,285,144	155,794,285	240,605,845	43,193,467	899,878,740

*Production is a total of lines 20 through 24 on page 219.

(f) Concept: AccumulatedProvisionForDepreciationOfElectricUtilityPlant

Per its FERC-approved tariff, the company uses a 13 month average of accumulated depreciation of production, transmission, distribution and general plant for rate-making purposes, illustrated as follows for the current year:

	Production*	Transmission	Distribution	General Plant	Total
December 31, 2020	441,457,560	149,261,049	235,239,228	41,559,272	867,517,109
January 31, 2021	444,699,283	150,131,969	236,133,752	41,967,123	872,932,127
February 28, 2021	448,211,354	150,791,518	237,272,311	42,345,711	878,620,894
March 31, 2021	451,427,766	151,673,337	238,102,393	42,683,011	883,886,506
April 30, 2021	455,115,477	154,881,726	238,935,174	42,891,963	891,824,340
May 31, 2021	458,858,907	155,814,318	239,916,774	43,330,504	897,920,503
June 30, 2021	462,350,242	156,699,647	240,919,066	43,658,927	903,627,882
July 31, 2021	464,938,339	157,602,224	242,135,455	43,417,224	908,093,241
August 31, 2021	467,241,570	158,344,663	242,811,880	43,261,987	911,660,100
September 30, 2021	469,265,564	159,233,905	243,597,520	43,652,921	915,749,911
October 31, 2021	471,496,568	160,017,087	244,208,187	43,972,644	919,694,487
November 30, 2021	473,311,038	161,183,905	243,512,069	44,230,406	922,237,418
December 31, 2021	475,333,202	159,690,364	245,092,169	44,543,371	924,659,106
13-month average for rate-making	460,285,144	155,794,285	240,605,845	43,193,467	899,878,740

*Production is a total of lines 20 through 24 on page 219.

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)

1. Report below investments in Account 123.1, Investments in Subsidiary Companies.
2. Provide a subheading for each company and list thereunder the information called for below. Sub-TOTAL by company and give a TOTAL in columns (e), (f), (g) and (h). (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.
3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.
4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.
5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42	Total Cost of Account 123.1 \$		Total					

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)	7,566,919	9,708,604	
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)			
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)	7,000,742	\$7,783,965	Various
8	Transmission Plant (Estimated)	6,487,015	\$7,928,885	Various
9	Distribution Plant (Estimated)	9,432,259	\$9,568,508	
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other (provide details in footnote)	242,323	\$253,067	Fleet Service
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	23,162,339	25,534,425	
13	Merchandise (Account 155)			
14	Other Materials and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)			
16	Stores Expense Undistributed (Account 163)			
17				
18				
19				
20	TOTAL Materials and Supplies	30,729,258	35,243,029	

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: PlantMaterialsAndOperatingSuppliesProductionPlant

Schedule Page: 227	Line No.: 7	Column: c
Per its FERC-approved tariff, the Company uses a 13-month average of materials and supplies for rate-making purposes, illustrated as follows for the current year:		
	Production Plant	
December 31, 2020	7,000,742	
January 31, 2021	6,984,446	
February 28, 2021	6,988,411	
March 31, 2021	7,148,413	
April 30, 2021	7,052,423	
May 31, 2021	7,085,971	
June 30, 2021	7,149,470	
July 31, 2021	7,218,936	
August 31, 2021	7,236,723	
September 30, 2021	7,301,846	
October 31, 2021	7,270,793	
November 30, 2021	7,291,954	
December 31, 2021	7,783,965	
13-month average for rate-making	7,193,392	

(b) Concept: PlantMaterialsAndOperatingSuppliesTransmissionPlant

Schedule Page: 227	Line No.: 8	Column: c
Per its FERC-approved tariff, the Company uses a 13-month average of materials and supplies for rate-making purposes, illustrated as follows for the current year:		
	Transmission Plant	
December 31, 2020	6,487,015	
January 31, 2021	6,171,868	
February 28, 2021	6,178,414	
March 31, 2021	6,124,316	
April 30, 2021	6,393,247	
May 31, 2021	6,744,186	
June 30, 2021	6,780,120	
July 31, 2021	7,048,709	
August 31, 2021	7,224,400	
September 30, 2021	7,306,151	
October 31, 2021	7,526,056	
November 30, 2021	7,855,608	
December 31, 2021	7,928,885	
13-month average for rate-making	6,905,306	

(c) Concept: PlantMaterialsAndOperatingSuppliesDistributionPlant

Schedule Page: 227	Line No.: 9	Column: c
Per its FERC-approved tariff, the Company uses a 13-month average of materials and supplies for rate-making purposes, illustrated as follows for the current year:		
	Distribution Plant	
December 31, 2020	9,432,259	
January 31, 2021	9,489,618	
February 28, 2021	9,459,986	
March 31, 2021	9,629,732	
April 30, 2021	8,672,730	
May 31, 2021	9,326,641	
June 30, 2021	9,514,473	
July 31, 2021	9,869,216	
August 31, 2021	9,835,303	
September 30, 2021	9,635,267	
October 31, 2021	9,156,101	
November 30, 2021	9,452,886	
December 31, 2021	9,568,508	
13-month average for rate-making	9,464,825	

(d) Concept: PlantMaterialsAndOperatingSuppliesOther

Schedule Page: 227	Line No.: 11	Column: c
Per its FERC-approved tariff, the Company uses a 13-month average of materials and supplies for rate-making purposes, illustrated as follows for the current year:		
	Assigned to - Other	
December 31, 2020	242,323	
January 31, 2021	222,724	
February 28, 2021	213,817	
March 31, 2021	239,047	
April 30, 2021	226,734	
May 31, 2021	238,176	
June 30, 2021	237,461	
July 31, 2021	227,546	
August 31, 2021	234,722	
September 30, 2021	234,023	
October 31, 2021	233,484	
November 30, 2021	239,713	
December 31, 2021	253,067	
13-month average for rate-making	234,064	

42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)	203	3						203	2	406	5	
45	Gains	203	3						203	2	406	5	
46	Losses												

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: AllowanceInventoryNumber

Includes 1,256 of initial allocations from EPA and 1,136 of rollover allowances for Cross State Air Pollution Rule.

(b) Concept: ChargesToAllowancesInventoryNumber

Includes 495 of emission charges for the Cross State Air Pollution Rule.

(c) Concept: AllowanceInventory

Schedule Page: 228a Line No.: 29 Column: c

Renewable Energy Credits and emissions allowances are held in the Allowance inventory account (158.1) for future use.

	2020	2021
Hoot Lake Plant Allowance	257	181
Solar REC Emission Allowance Inventory	193,427	90,766
Co-gen REC Emission Allowance Inventory	3,813	10,015
	197,497	100,962

41														
42	Sales													
43	Net Sales Proceeds (Assoc. Co.)													
44	Net Sales Proceeds (Other)													
45	Gains													
46	Losses													

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: AllowanceInventoryNumber

Includes 876 of initial allocations from EPA and 2474 rollover allowances for Cross State Air Pollution Rule.

FERC FORM No. 1 (ED. 12-95)

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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EXTRAORDINARY PROPERTY LOSSES (Account 182.1)

Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Not applicable.					
20	TOTAL					

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21	BSII Cancelled Project - MN	217,175		See Note	144,266	72,909
22	-Transmission					
23	MPUC order issued 04-25-2011					
24	May 2013 - March 2021					
25	BSII Cancelled Project - SD	252,392		407	144,224	108,168
26	SDPUC order issued 02-15-2019					
27	October 2018 - September 2022					
28	^(b) Hoot Lake Plant Depreciation - MN	1,282,336	1,544,358	407	687,872	2,138,822
29	MPUC order issued 10-6-2020					
30	Hoot Lake Plant Depreciation - ND & SD	1,255,411		407	158,016	1,097,395
31	July 2021 - June -2022					
32	^(b) Hoot Lake Hydro Depreciation - MN	173,486				173,486
33	Hoot Lake Hydro Depreciation - ND & SD	169,843		407	169,843	
34	Jan-2021 - Dec-2021					
49	TOTAL	3,350,643	1,544,358		1,304,221	3,590,780

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: DescriptionOfUnrecoveredPlantAndRegulatoryStudyCosts
The MN Hoot Lake Plant Depreciation balance booked to account 18212101 has an amortization period of July 2022 - June 2027. The MN Hoot Lake Plant Depreciation booked to 18212104 will complete amortization in June 2022.
(b) Concept: DescriptionOfUnrecoveredPlantAndRegulatoryStudyCosts
The MN Hoot Lake Hydro Depreciation balance will be deferred until the next rate case
(c) Concept: UnrecoveredPlantAndRegulatoryStudyCostsWrittenOffAccountCharged
Accounts 407 and 419 were used.
FERC FORM No. 1 (ED. 12-88)

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
20	Total				
21	Generation Studies				
22	J946 Mapleton - Sheyenne Facility Study	4,786	456	4,786	456
23	J722 - Big Stone Area Facility Study	12,931	456	12,931	456
24	J628 Crookston Facility Study	5,356	456	5,356	456
25	R1001 HLS Facility Study	4,579	456	4,579	456
26	J1456 - Lincoln Valley IC FS	16,823	456	16,823	456
27	J1371/J1485 Astoria IC FS	18,457	456	18,457	456
28	J1328 Big Stone Solar	9,424	456	9,424	456
29	J722 NWE Big Stone to Blair	2,790	456	2,790	456
30	J722 - Crowned Ridge IV Interconnection Facility Study	2,988	456	2,988	456
31	D21-09 - GEVO Interconnection Study	16,692	456	16,692	456
39	Total	94,826		94,826	
40	Grand Total	94,826		94,826	

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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OTHER REGULATORY ASSETS (Account 182.3)

1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Assets being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	^(b) Asset Retirement Obligations-Capitalized:					
2	Hoot Lake Plant	2,510,361	2,598,347	407.4	2,451,980	2,656,728
3	Big Stone Plant	721,637	447,783	407.4	334,866	834,554
4	Coyote Station	3,232,402	305,755	407.4	14,191	3,523,966
5	Astoria Station		97,178			97,178
6	Wind Generation - Langdon	719,374	168,642	407.4	6,685	881,331
7	Wind Generation - Ashtabula	639,296	199,139	407.4	7,953	830,482
8	Wind Generation - Luverne	638,588	219,182	407.4	8,297	849,473
9	Wind Generation - Merricourt		402,917			402,917
10	Post-retirement Benefit Plans:					
11	ESSRP	2,681,461	2,789	228.3	159,450	2,524,800
12	Pension	137,499,534	3,245,898	228.3	38,008,728	102,736,704
13	Post Retirement Medical Benefits	14,617,863	6,233,824	228.3	5,385,301	15,466,386
14	Alternative Revenue Program Riders:					
15	^(b) MN Transmission Revenue Rider	11,866,274	6,553,644	^(b) See Note	12,154,832	6,265,086
16	^(b) MN Renewable Resource Rider	1,027,031	5,253,840	^(b) See Note	1,585,213	4,695,658
17	^(b) ND Renewable Resource Rider		624,598	^(b) See Note	624,598	
18	^(b) Conservation Improvement Program - MN	4,935,171	6,510,368	186	5,637,201	5,808,338
19	^(b) Energy Efficiency Program - SD	411,403	587,807	186	316,645	682,565
20	^(b) MN Environmental Cost Recovery Rider	4,065		^(b) See Note	2,709	1,356
21	^(b) ISO Cost Recovery Trackers:					
22	MISO Schedule 26 and 26A Accrual	1,078,590	4,262,516	^(b) See Note	2,079,101	3,262,005
23	SPP Cost Recovery Rider	866,937	2,233	^(b) See Note	407,093	462,077
24	Deferred Rate Case Expenses:					
25	^(b) MN Deferred Rate Case Expenses Deferral	100,636	2,261,517	407.4	853,780	1,508,373
26	^(b) ND Deferred Rate Case Expenses Deferral	243,874		407.4	121,937	121,937
27	^(b) SD Deferred Rate Case Expenses Deferral	245,712		407.4	137,657	108,055
28	Other:					
29	Derivatives Marked-to-Market Losses		437,680	254	437,680	
30	MN Fuel Clause Adjustment Estimated True Up		4,864,607	^(b) See Note	2,795,903	2,068,704
31	SD Fuel Clause Adjustment		368,077			368,077
32	See Footnote in Notes to Financial					
33	Statements for amortization periods.					
44	TOTAL	184,040,209	45,648,341		73,531,800	156,156,750

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Docket #: RM02-7-000
(b) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Docket #: E017/GR-20-719
(c) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Docket #: E017/GR-20-719
(d) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Docket #: PU-21-30
(e) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Docket #: E017/M-20-451; EL017/CIP-16-116
(f) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Docket #: EL20-016
(g) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Docket #: E017/M-18-380
(h) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Docket #: E017/M-16-374
(i) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Docket #: E017/GR-20-719
(j) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Docket #: PU-17-398
(k) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Docket #: EL16-20
(l) Concept: OtherRegulatoryAssetsWrittenOffAccountCharged
Accounts 440, 442, 444, and 445 were debited.
(m) Concept: OtherRegulatoryAssetsWrittenOffAccountCharged
Accounts 440, 442, 444, and 445 were debited.
(n) Concept: OtherRegulatoryAssetsWrittenOffAccountCharged
Accounts 440, 442, 444, and 445 were debited.
(o) Concept: OtherRegulatoryAssetsWrittenOffAccountCharged
Accounts 440, 442, 444, and 445 were debited.
(p) Concept: OtherRegulatoryAssetsWrittenOffAccountCharged
Accounts 440, 442, 444, and 445 were debited.
(q) Concept: OtherRegulatoryAssetsWrittenOffAccountCharged
Accounts 440, 442, 444, and 445 were debited.
(r) Concept: OtherRegulatoryAssetsWrittenOffAccountCharged
Accounts 440, 442, 444, and 445 were debited.

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Credits Account Charged (d)	Credits Amount (e)	
1	Conservation Improvement					
2	Programs - MN		18,264,678	182.3	18,264,678	
3	Energy Efficiency Program - SD		1,482,635	182.3	1,482,635	
4	Amortized Expenses	5,816	2,524,759	186.0	2,208,272	322,303
47	Miscellaneous Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	5,816				322,303

Name of Respondent: Otter Tail Power Company		This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
ACCUMULATED DEFERRED INCOME TAXES (Account 190)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)	
1	Electric			
2	Property Insurance Reserve			
3	Workman's Compensation Reserve		208,529	208,563
4	Medical Insurance Reserve			
5	Injuries and Damages Reserve			
6	See Note Below		76,304,786	96,122,451
7	Other			
8	TOTAL Electric (Enter Total of lines 2 thru 7)		76,513,315	96,331,014
9	Gas			
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)			
17.1	Other (Specify)			
17	Other (Specify)			
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)		76,513,315	96,331,014
Notes				

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxes

Schedule Page: 234 Line No: 6 Column: c

	BALANCE AT BEGIN OF YEAR	BALANCE AT END OF YEAR
Post Retirement Benefits	16,048,400	15,805,505
Executive Supplemental Pension	2,857,176	2,719,235
Reserve for Bad Debts	787,099	417,508
Performance Shares	180,470	269,877
Accrued Vacation Pay	1,210,676	1,205,186
Capitalized Int. on Construction	5,563,100	5,813,285
Post Employment Benefits	335,979	250,712
Bonus Incentive	766,777	676,847
Nonqualified Retirement Savings	386,666	440,152
Deferred Settlement	0	40,691
Federal NOL Carryforward	0	9,301,291
Reserve for Loan Pools	3,104	3,104
Capitalized A & G	904,513	755,539
Customer Rebates Capitalized	200,307	232,861
Stock Incentives	32,595	80,724
Executive Restoration Plan	50,574	145,563
CIAC Capitalized	6,559	(1,039)
BSII Discount	60,919	0
Unicap Adjustment	18,736	17,171
Medicare Part D	179,799	154,702
Flow-Through Items	(14,487)	(39,513)
State NOL Carryforward	0	3,577,565
Federal ITC - Solar	93,987	93,987
Wind Energy Income Tax Credits-ND	34,377,120	34,067,837
SFAS 109 Unamortized ITC	404,932	389,444
SFAS 109 Recognition of Regulatory Assets (Liab.)	2,778,291	750,237
Excess Accumulated Deferred Tax due to Federal Rate Change	(4,350,526)	(3,507,938)
Wind Production Tax Credit Deferral (Asset)	13,422,020	22,461,918
	<u>76,304,786</u>	<u>96,122,451</u>

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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CAPITAL STOCKS (Account 201 and 204)

- Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.
- Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.
- Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.
- The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.
- State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year.
- Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.

Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	Common Stock (Account 201)									
2	Common Stock	50,000,000	5.00		100	500				
7	Total	50,000,000			100	500				
8	Preferred Stock (Account 204)									
9	Cumulative Preferred	1,500,000								
10	Cumulative Preference	1,000,000								
15	Total	2,500,000								
1	Capital Stock (Accounts 201 and 204) - Data Conversion									
2										
3										
4										
5	Total									

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2021-12-31	Year/Period of Report End of: 2021/ Q4
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Other Paid-in Capital

1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change.

- a. Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation.
- b. Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- c. Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.
- d. Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	Beginning Balance Amount	
3.1	Increases (Decreases) from Sales of Donations Received from Stockholders	
4	Ending Balance Amount	
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	Beginning Balance Amount	
7.1	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock	
8	Ending Balance Amount	
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)	
10	Beginning Balance Amount	
11.1	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock	
12	Ending Balance Amount	
13	Miscellaneous Paid-In Capital (Account 211)	
14	Beginning Balance Amount	586,988,966
15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital	
16	Ending Balance Amount	586,988,966
17	Historical Data - Other Paid in Capital	
18	Beginning Balance Amount	
19.1	Increases (Decreases) in Other Paid-In Capital	
20	Ending Balance Amount	
40	Total	586,988,966

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	Common Shares	
2	Not applicable	
3	Cumulative Preferred Shares	
22	TOTAL	

	Advances from Associated Companies (Account 223)												
25													
26													
27													
28	Subtotal												
29	Other Long Term Debt (Account 224)												
30													
31													
32													
33	Subtotal												
33	TOTAL		827,000,000									687,000,000	31,857,027

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: ClassAndSeriesOfObligationCouponRateDescription

July 15, 2020 - Docket No. E017/S-20-454

(b) Concept: ClassAndSeriesOfObligationCouponRateDescription

July 15, 2020 - Docket No. E017/S-20-454

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.
3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	72,457,845
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Interest Capitalized on Construction	1,691,675
6	Net Gain from Property Retirements	3,281,364
7	Miscellaneous Taxable Items	6,000
8	Conservation Improvement Programs	130,179
9	Deductions Recorded on Books Not Deducted for Return	
10	Add Back Federal Income Taxes (Includes Deferreds & ITC Adj.)	1,662,576
11	Provision for Reserves	10,681,796
12	Miscellaneous Unallowed Deductions	36,804,065
14	Income Recorded on Books Not Included in Return	
15	Tax Exempt Interest	
16	Equity in Earnings of Subsidiaries	
17	Wind Rider Revenue	(1,901,691)
19	Deductions on Return Not Charged Against Book Income	
20	Excess Tax Depreciation Over Book Depreciation	103,783,537
21	Removal Costs	8,254,720
22	Charges to Reserves	26,348,417
23	Leveraged ESOP Deduction	1,363,170
24	Sec 481(a) Cap to Repair Basis Adjustments	
25	Miscellaneous Other Deductions	33,130,638
27	Federal Tax Net Income	(44,263,293)
28	Show Computation of Tax:	
29	Federal Tax (LINE 27 X 21%)	(9,295,292)
30	Tax (Credits) and Adjustments	(6,000)
31	Prior Period Adjustments	(411,718)
32	Transfer Net Operating Loss to Deferred Carryforward	9,301,291
33	Total Federal Income Tax	(411,719)
34	Charged to Account 5410.1001	(1,113,903)
35	Charged to Account 5410.2001	702,184
36	Charged to Account 5410.4120	
37	Total	(411,719)

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: ComputationOfTax

Schedule Page: 261

Line No.: 44

Column: a

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES (Continued)

Otter Tail Power Company is a member of an affiliated group which will file a consolidated Federal Income Tax Return for the year 2021. The other members of the affiliated group and their respective federal income tax provisions are as follows:

1		Otter Tail Corporation	-2,807,317
2		Varistar Corporation	-1,026
4		BTD Manufacturing, Inc.	4,503,734
5		Northern Pipe Products, Inc.	12,676,849
6		Vinyltech Corporation	14,325,902
8		T. O. Plastics, Inc.	840,473
10		Otter Tail Assurance Limited	244,536
		Total	29,783,151

The consolidated federal income tax liability is allocated on a separate return basis pursuant to the current tax sharing agreements between Otter Tail Corporation and the subsidiaries.

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR

1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (g) and (h). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (g) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.
5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (d).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (i) and explain each adjustment in a foot-note. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Report in columns (l) through (o) how the taxes were distributed. Report in column (o) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (o) the taxes charged to utility plant or other balance sheet accounts.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED					
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Include in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408.1, 409.1) (l)	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)		
1		Income Tax			3,386,184			3,386,183		1		(1,113,903)				\$1,113,903	
2		Unemployment Tax			834		34,224	34,352			706						\$34,224
3		Federal Insurance Tax					5,424,861	5,424,861									\$5,424,861
4		Subtotal Federal Tax			3,387,018		5,459,085	8,845,396			707		(1,113,903)				6,572,988
5		Property Tax	Minnesota		10,347,841		10,255,110	10,205,670			10,397,281		10,255,110				
6		Income Tax	Minnesota		1,677,090			1,677,090					(654,261)				\$654,261
7		Unemployment Tax	Minnesota		832		36,253	35,979			1,106						\$36,253
8		Property Tax	North Dakota		3,323,942		3,846,904	3,750,166			3,420,680		3,839,056				\$3,750,166
9		Income Tax	North Dakota		11			11					(344,828)				\$344,828
10		Unemployment Tax	North Dakota		689		6,780	7,274			195						\$6,780
11		^(a) Other Taxes and Fees	North Dakota		172,255		402,499	549,251			25,503		402,499				
12		Property Tax	South Dakota		2,823,918		3,104,700	2,808,596			3,120,022		3,104,700				
13		Unemployment Tax	South Dakota		49		5,138	5,054			133						\$5,138
14		Income Tax	Other														
15		Unemployment Tax	Other		243		1,217	486			974						\$1,217
16		^(a) Other Taxes and Fees	Other		8,765		7,441	13,242			2,964						\$7,441
17		Subtotal State Tax			18,355,635		17,666,042	19,052,819			16,968,858		16,602,276				1,063,766
40		TOTAL			21,742,653		23,125,127	27,898,215			16,969,565		15,488,373				7,636,754

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: TypeOfTax
Coal conversion tax.
(b) Concept: TypeOfTax
Railcar tax.
(c) Concept: TaxesIncurredOther
Account 409.2: \$702,184 Other \$411,719
(d) Concept: TaxesIncurredOther
Account 184: \$34,224
(e) Concept: TaxesIncurredOther
Account 184: \$5,424,861
(f) Concept: TaxesIncurredOther
Account 409.2: \$159,753 Other: \$494,588
(g) Concept: TaxesIncurredOther
Account 184: \$36,253
(h) Concept: TaxesIncurredOther
Account 408.2: \$7,848
(i) Concept: TaxesIncurredOther
Account 409.2: \$54,936 Other \$289,892
(j) Concept: TaxesIncurredOther
Account 184: \$6,780
(k) Concept: TaxesIncurredOther
Account 184: \$5,138
(l) Concept: TaxesIncurredOther
Account 184: \$1,217
(m) Concept: TaxesIncurredOther
Account 151: \$7,441

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)				
1	Electric Utility									
2	3%	17,312,055			411.4	741,829		16,570,226	—	
3	4%								—	
4	7%								—	
5	10%								—	
6	30	93,092	0			2,687		90,405	—	
8	TOTAL Electric (Enter Total of lines 2 thru 7)	17,405,147				744,516		16,660,631		
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10									—	
47	OTHER TOTAL									
48	GRAND TOTAL	17,405,147						16,660,631		

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Prepaid Electric Revenue	1,789,702	456	1,475,264	1,131,570	1,446,008
2	Asset Reclass	413,920	184	151,151		262,769
3	^(a) ASU 842 Leases	442,925	173	369,547	68,242	141,620
4	Deferred Revenue		456	27,777	146,108	118,331
47	TOTAL	2,646,547		2,023,739	1,345,920	1,968,728

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: DescriptionOfOtherDeferredCredits

Schedule Page: 269 Line No.: 3 Column: a

The amortization period for the ASU 842 Leases are as follows:

Big Stone Lease # 1
Big Stone Lease #2

August, 2021 - July, 2027
October, 2016 - September, 2026

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to amortizable property.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Accelerated Amortization (Account 281)										
2	Electric										
3	Defense Facilities								0		
4	Pollution Control Facilities	7,055,654	1,347,487						254	4,891	8,408,032
5	Other										
5.1	Other (provide details in footnote):									0	
5.2						0			0		
8	TOTAL Electric (Enter Total of lines 3 thru 7)	7,055,654	1,347,487							4,891	8,408,032
9	Gas										
10	Defense Facilities										
11	Pollution Control Facilities										
12	Other										
12.1	Other (provide details in footnote):										
15	TOTAL Gas (Enter Total of lines 10 thru 14)										
16	Other										
16.1						0			0		
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	7,055,654	1,347,487							4,891	8,408,032
18	Classification of TOTAL										
19	Federal Income Tax	5,130,319	1,014,124			0		0	4,891		6,149,334
20	State Income Tax	1,925,335	333,363			0		0			2,258,698
21	Local Income Tax					0		0			

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 282										
2	Electric	194,110,104	36,201,042	8,989,643		50,021				96,449	221,367,931
3	Gas						0		0		
4	Other (Specify)						0		0		
5	Total (Total of lines 2 thru 4)	194,110,104	36,201,042	8,989,643		50,021				96,449	221,367,931
6											
7											
8											
9	TOTAL Account 282 (Total of Lines 5 thru 8)	194,110,104	36,201,042	8,989,643		50,021				96,449	221,367,931
10	Classification of TOTAL										
11	Federal Income Tax	145,376,637	26,788,348	7,803,468		43,859				80,911	164,398,569
12	State Income Tax	48,733,467	9,412,694	1,186,175		6,162				15,538	56,969,362
13	Local Income Tax										

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOtherProperty

Schedule Page: 275 Line No: 9 Column: k	
Amort of Loss on Reacquired Debt (pre holdco)	85,733
Big Stone II Deferred Costs	—
Deferred HLP Cost Recovery	(513,933)
South Dakota Flow Thru-Overheads	(46,063)
Prepaid Expenses	619,484
ADR Repair Allowance	1,126,944
Sec 162 & 174 R&D Deduction	1,891,834
Highway Reimbursements	(119,595)
AFUDC on Debt	3,347,802
Capitalized Overheads	(309,383)
Repairs Deduction - Basis Adjustments	5,544,977
Sec 481(a) Cap to Repair Basis Adjustments (PY)	(3,823,964)
Excess Tax over book Depreciation	243,516,519
North Dakota Investment Tax Credit - Federal Impacts	6,423,497
Excess Accumulated Deferred Tax due to Federal Rate Change	(35,264,324)
ASC 740 (SFAS 109) ADIT Credits - Property	(1,111,597)
	221,367,931

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For other (Specify), include deferrals relating to other income and deductions.
3. Provide in the space below explanations for Page 276. Include amounts relating to insignificant items listed under Other.
4. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 283										
2	Electric										
3	Other Utility Operations	20,860,846	101,356	(4,428,756)	(682)	(736)				238,808	25,629,820
4	^(b) Nonutility & Other	2,883,410			802,346	836,317				306,015	3,155,454
9	TOTAL Electric (Total of lines 3 thru 8)	23,744,256	101,356	(4,428,756)	801,664	835,581				544,823	28,785,274
10	Gas										
11											
12											
13											
14											
15											
16											
17	TOTAL Gas (Total of lines 11 thru 16)										
18	TOTAL Other										
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	23,744,256	101,356	(4,428,756)	801,664	835,581				544,823	28,785,274
20	Classification of TOTAL										
21	Federal Income Tax	15,486,826	242,423	(3,350,827)	604,211	629,800				214,619	19,269,106
22	State Income Tax	8,257,430	(141,067)	(1,077,929)	197,453	205,781				330,204	9,516,168
23	Local Income Tax										

NOTES

(a) Concept: DescriptionOfAccumulatedDeferredIncomeTaxOther

Deferred taxes related to CIP costs

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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OTHER REGULATORY LIABILITIES (Account 254)

1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable.
2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes.
3. For Regulatory Liabilities being amortized, show period of amortization.

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)
			Account Credited (c)	Amount (d)		
1	Deferred Income Taxes:					
2	ASC 740	1,260,417	190	2,401,378	2,155,113	1,014,152
3	^(a) ADIT Legacy Reclass	133,458,352	^(a) See Note	5,266,305	231,059	128,423,106
4	Post-retirement Benefit Plans:					
5	ND Post Retirement Medical Benefits Act	1,959,000			644,390	2,603,390
6	Fuel Clause Adjustment:					
7	^(a) MN Refundable Fuel Clause Adj Revenue	9,590,378	See Note	13,722,975	5,686,594	1,553,997
8	^(a) ND Refundable Fuel Clause Adj Revenue	879,829	See Note	4,318,495	3,438,666	
9	^(a) SD Refundable Fuel Clause Adj Revenue	477,078	See Note	1,630,988	1,153,910	
10	Alternative Revenue Program Riders:					
11	^(a) ND Transmission Recovery Revenue Rider	1,039,968	See Note	1,252,694	892,681	679,955
12	^(a) SD Transmission Recovery Revenue Rider	223,914	See Note	178,794	227,934	273,054
13	^(a) ND Renewable Resource Revenue Rider	828,384	See Note	559,792	4,155,976	4,424,568
14	^(a) SD Phase-in Rider	1,543,403	See Note	391,720	304,630	1,456,313
15	^(a) ND Generation Cost Recovery Rider	415,415	See Note	472,547	356,768	299,636
16	^(a) MN Renewable Resource Rider Accrued Revenues				1,974,132	1,974,132
17	ISO Cost Recovery Trackers:					
18	^(a) MISO Schedule 26 and 26A Accrual	9,882	See Note	205,436	543,985	348,431
19	Other:					
20	^(a) MN EITE Cost Recovery Rider	170,276	See Note	190,418	61,605	41,463
21	MN portion of gain on sale of Wahpeton	72,492	407.4	5,576		66,916
22	Derivatives Marked-to-Market Gains		175	16,665,778	22,879,354	6,213,576
23	See Footnote 3 in Note to Financial Statements					
24	for amortization periods.					
41	TOTAL	151,928,788		47,262,896	44,706,797	149,372,689

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Docket #: PU-17-398; EL18-021; E.G-999/CI-17-895
(b) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Docket #: E017/M-03-30, E017/AA-19-297
(c) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Docket #: PU-17-398
(d) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Docket #: EL16-20; EL18-021
(e) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Docket #: PU-20-383
(f) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Docket #: EL20-032
(g) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Docket #: PU-21-30
(h) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Docket #: EL20-019
(i) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Docket #: PU-21-92
(j) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Docket #: E017/GR-20-719
(k) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Docket #: E017/M-16-374
(l) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Docket #: E017/M-20-338
(m) Concept: OtherRegulatoryLiabilitiesDescriptionOfCreditedAccountNumberForDebitAdjustment
Schedule page: 278 Line No.: 3 Column: c
For items indicated above, offsetting accounts used were: Line 3 used 182.3, 282, 283, and 190 Lines 9-11, 14-18, 22 used 440, 442, 444, and 445. Line 25 used 182.3, 440, 442, 444, and 445.

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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Electric Operating Revenues

- The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages.
- Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
- Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.
- If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
- Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.
- Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)
- See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases.
- For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.
- Include unmetered sales. Provide details of such Sales in a footnote.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	137,271,563	126,576,519	1,241,949	1,266,232	104,287	103,493
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	\$100,900,353	139,063,445	947,183	983,477	28,219	27,353
5	Large (or Ind.) (See Instr. 4)	\$168,781,383	113,447,644	2,542,162	2,463,267	14	55
6	(444) Public Street and Highway Lighting	4,160,797	3,786,955	16,212	20,001	659	670
7	(445) Other Sales to Public Authorities	3,643,467	3,489,835	42,373	43,711	1,245	1,235
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	414,757,563	386,364,398	4,789,879	4,776,688	134,424	132,806
11	(447) Sales for Resale	17,936,389	4,857,305	460,123	242,376		
12	TOTAL Sales of Electricity	432,693,952	391,221,703	5,250,002	5,019,064	134,424	132,806
13	(Less) (449.1) Provision for Rate Refunds	12,478,829					
14	TOTAL Revenues Before Prov. for Refunds	420,215,123	391,221,703	5,250,002	5,019,064	134,424	132,806
15	Other Operating Revenues						
16	(450) Forfeited Discounts	614,409	484,284				
17	(451) Miscellaneous Service Revenues	\$367,635	349,933				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	745,160	814,436				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	\$5,873,993	5,156,463				
22	(456.1) Revenues from Transmission of Electricity of Others	48,240,133	43,520,106				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	55,841,330	50,325,222				
27	TOTAL Electric Operating Revenues	476,056,453	441,546,925				

Line12, column (b) includes \$ 4,808,126 of unbilled revenues.

Line12, column (d) includes 20,782 MWH relating to unbilled revenues

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FOOTNOTE DATA

(a) Concept: SmallOrCommercialSalesElectricOperatingRevenue

Small (or Commercial) includes all customers having a demand of less than 1000 kw.

(b) Concept: LargeOrIndustrialSalesElectricOperatingRevenue

Large (or Industrial) includes all customers having a demand exceeding 1000 kw.

(c) Concept: MiscellaneousServiceRevenues

Schedule Page: 300 Line No.: 17 Column: b

Details for FERC 4510

Description of Revenue	2021	2020
All others (under \$250,000 each)	367,635	359,757
Total	367,635	359,757

(d) Concept: OtherElectricRevenue

Schedule Page: 300 Line No.: 21 Column: b

Details for FERC 4560

Description of Revenue	2021	2020
Sale of steam	882,961	807,416
Load Control & Dispatch	1,427,950	1,346,163
Service Extension Agreement Revenues	2,797,163	1,929,594
Renewable Energy RECs Generated	64,228	367,012
All others (under \$250,000 each)	701,691	706,278
Total	5,873,993	5,156,463

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Not applicable				
46	TOTAL				

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Residential - 440					
2	Residential Service 9.01	904,633	108,773,753	98,066	7,706	0.1202
3	Residential Service (Ctrld Demand					
4	9.02	128,568	13,202,002	6,221	18,312	0.1027
5	Water Heating Ctrld (Off-Peak)					
6	14.01	32,737	2,770,256	18,479	1,772	0.0846
7				(18,479)		
8	Controlled Service					
9	14.04,14.05,14.06	162,518	9,687,153	15,470	10,505	0.0596
10				(15,470)		
11	Fixed Time of Delivery Serv 14.07	5,251	259,046	540	9,724	0.0493
12				(540)		
13	Outdoor lighting-energy only 11.0	127	10,454	29	4,379	0.0823
14				(29)		
15	Outdoor Lighting 11.04	2,019	353,476	2,746	735	0.1751
16				(2,746)		
17	Small power producer rider 12.01		803	76		
18				(76)		
19	Off-peak Elec Vehicle Rdr 14.12	28	1,873	15	1,867	0.0669
20				(15)		
21	LED Flood & St & Area Light 11.07	474	295,688	2,163	219	0.6238
22				(2,163)		
23	Other		¹⁸ (144,916)			
24	MN TCJA Refund					
25	ND Interim Rate Refund					
26	SD Interim Rate Refund					
27	Conservation Imp Program Revenue		(770,692)			
28	Environmental Rider Revenue		(5)			
29	Transmission Cost Recovery Rider		(1,242,307)			
30	Renewable Resource Rider Revenue		(899,755)			
31	Generation Cost Recov Rdr Rev		46,125			
32	Phase-In Rider Revenue		13,136			
33	Fuel Clause Adjustment Receivable		5,045,197			
34	Southwest Power Pool Rider		(92,152)			
35	Engy Intensive Trade Ex Rev Rdr		27,877			
36	MN Rate Case					
37	MN Tax Cuts and Jobs Act					
38	Other		(406)			
41	TOTAL Billed Residential Sales	1,236,355	137,336,606	104,287	11,855	0.1111
42	TOTAL Unbilled Rev. (See Instr. 6)	5,594	(65,043)			(0.0116)
43	TOTAL	1,241,949	137,271,563	104,287	11,909	0.1105

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: ResidentialSalesBilled

Average number of customers data is not available for the Other category in any revenue class.

FERC FORM NO. 1 (ED. 12-95)

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
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28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	TOTAL Billed Small or Commercial					
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)					
43	TOTAL Small or Commercial	947,183	\$100,900,353	28,219		

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: SmallOrCommercialSalesElectricOperatingRevenue

Small (or Commercial) includes all customers having a demand of less than 1000 kw.

FERC FORM NO. 1 (ED. 12-95)

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1						
2						
3						
4						
5						
6						
7						
8						
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35						
36						
37						
38						
39						
40						
41	TOTAL Billed Large (or Ind.) Sales					
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)					
43	TOTAL Large (or Ind.)	2,542,162	\$168,781,383	14		

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: LargeOrIndustrialSalesElectricOperatingRevenue

Large (or Industrial) includes all customers having a demand exceeding 1000 kw.

FERC FORM NO. 1 (ED. 12-95)

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
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- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Commercial & Industrial-442					
2	General Service					
3	10.01,10.02	739,552	80,865,892	23,464	25,745	0.1093
4	Farm Service					
5	9.03	65,842	7,228,446	2,841	20,315	0.1098
6	Large General Service					
7	10.03	1,079,608	85,060,345	927	1,164,622	0.0788
8	Real Time Pricing Rider					
9	14.02	79,437	3,475,323	4	19,859,250	0.0437
10				(4)		
11	Large Gen. Srv. (Time of Day)					
12	10.05	1,117,335	68,682,696	49	22,802,755	0.0615
13	Large General Service Rider					
14	14.03	174,762	7,077,776	17	10,280,118	0.0405
15	Water Heating Ctrlld (Off-Peak)					
16	14.01	1,831	(454,314)	662	2,766	(0.2481)
17				(662)		
18	Controlled Service					
19	14.04,14.05,14.06,14.07	169,875	8,376,519	4,711	36,059	0.0493
20				(4,711)		
21	Fixed Time of Delivery Service					
22	14.07	23,522	1,026,363	731	32,178	0.0436
23	Irrigation Service					
24	11.02	9,989	821,656	204	48,966	0.0823
25	Outdoor Lighting					
26	11.04	6,919	1,110,316	3,596	1,924	0.1605
27	Outdoor Lighting - Energy Only			(3,596)		
28	11.03	2,090	206,917	819	2,552	0.0990
29				(819)		
30	LED Street and Area Lighting					
31	11.07	2,649	1,277,830	3,073	862	0.4824
32				(3,073)		
33	Small Power Producer Rider					
34	12.01, 12.02, 12.03, 14.10		1,125	86		
35				(86)		
36	Standby Service					
37	11.01	149	17,126	1	149,000	0.1149
38				(1)		
39	Other	(42)	16,954			
40	MN TCJA Refund					
41	ND Interim Rate Refund					
42	SD Interim Rate Refund					
43	Conservation Imp Prog Revenue		(1,374,906)			
44	Environmental Rider Revenue		(3)			
45	Transmission Cost Recovery Rider		(4,527,233)			

46	Renewable Resource Rider		(960,624)			
47	Generation Cost Recov Rdr Rev		68,160			
48	Phase-In Rider Revenue		72,690			
49	Fuel Clause Adjustment Receivable		12,659,881			
50	Southwest Power Pool Rider		(308,753)			
51	Enrgy Intensive Trade Ex Rev Rdr		99,648			
52	MN Rate Case					
53	MN Tax Cuts and Jobs Act					
41	TOTAL Billed Commercial and Industrial Sales	3,473,518	270,519,830	28,233	123,030	0.0779
42	TOTAL Unbilled Rev. (See Instr. 6)	15,827	(838,094)			(0.0530)
43	TOTAL	3,489,345	269,681,736	28,233	123,591	0.0773

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Streetlighting - 444					
2	Outdoor Lighting-Energy Only 11.03	5,298	483,560	169	13,212	0.0913
3	Outdoor lighting 11.04	8,699	1,631,526	91	25,890	0.1876
4	LED Floodlighting/St/Area 11.07	3,247	2,096,351	399	8,138	0.6456
5	Other	(304)	(71)			
6	MN TCJA Refund					
7	ND Interim Rate Refund					
8	SD Interim Rate Refund					
9	Conservation Imp Prog Revenue		(7,567)			
10	Environmental Rider Revenue					
11	Transmission Cost Recovery Rider		(13,166)			
12	Renewable Resource Rider		(17,369)			
13	Generation Cost Recov Rdr Rev		517			
14	Phase-In Rider Revenue		379			
15	Fuel Clause Adjustment Receivable		114,605			
16	Southwest Power Pool Rider		(883)			
17	Engry Intensive Trade Ex Rev Rdr		277			
18	MN Tax Cuts and Jobs Act					
19	MN Rate Case					
41	TOTAL Billed Public Street and Highway Lighting	16,940	4,288,159	659	25,706	0.2531
42	TOTAL Unbilled Rev. (See Instr. 6)	(728)	(127,362)			0.1749
43	TOTAL	16,212	4,160,797	659	24,601	0.2566

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Other Public Authority-445					
2	Pumping and Sirens					
3	11.05,11.06	41,007	3,496,315	1,198	28,106	0.0853
4	Outdoor Light-Energy Only 11.03	37	3,353	20	1,850	0.0906
5				(20)		
6	Outdoor Light-Dusk 2 Dawn 11.07	14	2,630	25	560	0.1879
7				(25)		
8	LED St/Area Lght-Dsk2Dwn 11.07	3	2,202	19	158	0.7340
9	General Service 10.01	343	38,518	28	12,250	0.1123
10	Fixed Time of Service Rider 14.07	2	365	9	222	0.1825
11				(9)		
12	Controlled Service					
13	14.04, 14.05, 14.06	882	45,604	23	38,348	0.0517
14				(23)		
15	Other	(4)	1,940			
16	MN TCJA Refund					
17	ND Interim Rate Refund					
18	SD Interim Rate Refund					
19	Conservation Imp Prog Revenue		(25,210)			
20	Environmental Rider Revenue					
21	Transmission Cost Recovery Rider		(44,949)			
22	Renewable Resource Rider		(23,942)			
23	Generation Cost Recov Rdr Rev		977			
24	Phase-In Rider Revenue		885			
25	Fuel Clause Adjustment Rec		158,531			
26	Southwest Power Pool Rider		(3,072)			
27	Enrgy Intensive Trade Ex Rev Rdr		1,011			
28	MN Tax Cuts and Jobs Act					
29	MN Rate Case					
41	TOTAL Billed Other Sales to Public Authorities	42,284	3,655,158	1,245	33,963	0.0864
42	TOTAL Unbilled Rev. (See Instr. 6)	89	(11,691)			(0.1314)
43	TOTAL	42,373	3,643,467	1,245	34,035	0.0860

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

- Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
- Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
- Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
- The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
- For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
- Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
1	Revenue from Fuel Adjustment					
2	^(b) Clause is reported in footnote.					
41	TOTAL Billed Provision For Rate Refunds					
42	TOTAL Unbilled Rev. (See Instr. 6)		(12,478,829)			
43	TOTAL		12,478,829			

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: DescriptionOfNumberAndTitleOfRateSchedule

Schedule Page: 304 Line No.: 200 Column: A

The following revenue received through the fuel adjustment clause is included in the amounts reported on pages 304-304.3.

Residential - 440			
9.01	Residential service		17,013,604.00
9.02	Residential service (control demand)		2,476,440
14.01	Water heating - controlled (off-peak)		617,465
14.04, 14.05, 14.06, 14.07	Controlled service		3,138,168
14.07	Fixed time of delivery service		87,454
14.12	Off-Peak Electric Vehicle Rider		397
11.03	Outdoor lighting- energy only		1,764
11.04	Outdoor lighting		30,004
11.07	LED Floodlighting & Street and Area Lighting		6,873
N/A	Other		(33,968)
Total residential			23,338,199
Commercial and industrial - 442			
10.01, 10.02	General service		14,017,964
9.03	Farm service		1,162,671
10.03	Large general service		
14.02	Real time pricing rider		
10.05	Large general service (time of day)		16,278,643
14.03	Large general service rider		51,099
14.01	Water heating - controlled (off-peak)		34,667
14.04, 14.05, 14.06, 14.07	Controlled service		3,332,317
14.07	Fixed time of delivery service		399,186
11.02	Irrigation service		170,312
10.03, 10.04	Commercial time of use		19,567,402
11.03	Outdoor lighting - energy only		30,088
11.04	Outdoor lighting		104,754
11.01	Standby service-option A firm		2,756
11.07	LED Floodlighting & Street and Area Lighting		38,389
14.1	WAPA Bill Crediting Program Rider		(1,112)
N/A	Other		18,517
Total commercial and industrial			55,207,652
Streetlighting - 444			
11.03	Outdoor lighting - energy only		74,484
11.04	Outdoor lighting		132,333
11.07	LED Floodlighting & Street and Area Lighting		47,928
N/A	Other		(17)
Total streetlighting			254,728
Other public authority - 445			
11.03	Outdoor Lighting - Energy Only		510
11.04	Outdoor lighting		207
11.05, 11.06	Pumping and sirens		775,261
11.07	LED Floodlighting & Street and Area Lighting		33
N/A	Other		(405)
Total			775,606
Total			79,576,185

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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
41	TOTAL Billed - All Accounts	4,769,097	415,799,753	134,424	35,478	0.0872
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	20,782	(1,042,190)			(0.0501)
43	TOTAL - All Accounts	4,789,879	414,757,563	134,424	35,633	0.0866

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SALES FOR RESALE (Account 447)

- Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326).
- Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.

LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or setter can unilaterally get out of the contract.

IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years.

SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less.

LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit.

IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years.

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote.

AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

- Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (g) through (k).
- In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
- For requirements RQ sales and any type-of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
- Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
- Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
- The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24.
- Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)		Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
1	RQ SALES										
2	Badger, SD	RQ	144	0.31			256	17,109	10,280	\$691	28,080
3	Newfolden, MN	RQ	174	0.40			1,986	20,738	69,148	\$3,559	93,445
4	Nielsenville, MN	RQ	175	0.01			67	845	2,284	\$110	3,239
5	Shelly, MN	RQ	176	0.17			625	11,877	21,283	\$839	33,999
6	NON-RQ SALES										
7	Midwest ISO Energy Market	OS	V9				457,189		17,777,626		17,777,626
15	Subtotal - RQ						2,934	50,569	102,995	5,199	158,763
16	Subtotal-Non-RQ						457,189		17,777,626		17,777,626
17	Total						460,123	50,569	17,880,621	5,199	19,936,389

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: OtherChargesRevenueSalesForResale
Fuel Adjustment Charges
(b) Concept: OtherChargesRevenueSalesForResale
Fuel Adjustment Charges
(c) Concept: OtherChargesRevenueSalesForResale
Fuel Adjustment Charges
(d) Concept: OtherChargesRevenueSalesForResale
Fuel Adjustment Charges

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
1	1. POWER PRODUCTION EXPENSES		
2	A. Steam Power Generation		
3	Operation		
4	(500) Operation Supervision and Engineering	1,541,992	1,641,953
5	(501) Fuel	42,221,797	45,463,036
6	(502) Steam Expenses	5,071,833	5,123,435
7	(503) Steam from Other Sources		
8	(Less) (504) Steam Transferred-Cr.		
9	(505) Electric Expenses	2,170,528	2,589,421
10	(506) Miscellaneous Steam Power Expenses	3,837,213	5,385,004
11	(507) Rents	16,476	250
12	(509) Allowances	75	264
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	54,859,914	60,203,363
14	Maintenance		
15	(510) Maintenance Supervision and Engineering	798,606	834,101
16	(511) Maintenance of Structures	874,500	777,386
17	(512) Maintenance of Boiler Plant	6,229,229	5,026,948
18	(513) Maintenance of Electric Plant	2,714,136	1,080,670
19	(514) Maintenance of Miscellaneous Steam Plant	921,925	874,095
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	11,538,396	8,593,200
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	66,398,310	68,796,563
22	B. Nuclear Power Generation		
23	Operation		
24	(517) Operation Supervision and Engineering		
25	(518) Fuel		
26	(519) Coolants and Water		
27	(520) Steam Expenses		
28	(521) Steam from Other Sources		
29	(Less) (522) Steam Transferred-Cr.		
30	(523) Electric Expenses		
31	(524) Miscellaneous Nuclear Power Expenses		
32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)		
34	Maintenance		
35	(528) Maintenance Supervision and Engineering		
36	(529) Maintenance of Structures		
37	(530) Maintenance of Reactor Plant Equipment		
38	(531) Maintenance of Electric Plant		
39	(532) Maintenance of Miscellaneous Nuclear Plant		
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)		
41	TOTAL Power Production Expenses-Nuclear Power (Enter Total of lines 33 & 40)		
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering	14,248	17,617
45	(536) Water for Power		
46	(537) Hydraulic Expenses	12,973	26,745
47	(538) Electric Expenses	3,347	
48	(539) Miscellaneous Hydraulic Power Generation Expenses	10,127	11,003

49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)	40,695	55,365
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering	323	3,679
54	(542) Maintenance of Structures	1,881	66
55	(543) Maintenance of Reservoirs, Dams, and Waterways	249,940	250,800
56	(544) Maintenance of Electric Plant	3,289	4,793
57	(545) Maintenance of Miscellaneous Hydraulic Plant	3,512	
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)	258,945	259,338
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)	299,640	314,703
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	335,645	242,599
63	(547) Fuel	17,434,621	1,171,879
64	(548) Generation Expenses	2,289,126	2,072,128
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses	1,165,502	627,232
66	(550) Rents	1,327,200	1,250,254
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	22,552,094	5,364,092
68	Maintenance		
69	(551) Maintenance Supervision and Engineering	15,715	32,483
70	(552) Maintenance of Structures	30,733	30,910
71	(553) Maintenance of Generating and Electric Plant	3,916,485	344,215
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	556,435	347,916
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	4,519,368	755,524
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	27,071,462	6,119,616
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	65,408,578	61,698,188
76.1	(555.1) Power Purchased for Storage Operations	0	
77	(556) System Control and Load Dispatching	435,472	394,247
78	(557) Other Expenses	33,508	36,631
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	65,877,558	62,129,066
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	159,646,970	137,359,948
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	293,431	192,241
85	(561.1) Load Dispatch-Reliability	72,510	73,906
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	2,269,473	2,344,333
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	1,032,549	1,104,998
89	(561.5) Reliability, Planning and Standards Development	630,464	509,438
90	(561.6) Transmission Service Studies	30,857	
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses	391,997	419,737
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	696,867	690,665
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	21,238,608	18,537,209
97	(566) Miscellaneous Transmission Expenses	942,084	564,666
98	(567) Rents	43,368	46,344
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	27,642,208	24,483,537
100	Maintenance		

101	(568) Maintenance Supervision and Engineering	240,930	154,797
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware	50,747	30,471
104	(569.2) Maintenance of Computer Software	849,512	715,810
105	(569.3) Maintenance of Communication Equipment	86,300	90,410
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	1,278,120	1,349,218
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	1,175,440	1,438,860
109	(572) Maintenance of Underground Lines	138	
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of Lines 101 thru 110)	3,681,187	3,779,566
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	31,323,395	28,263,103
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation	855,377	803,925
117	(575.3) Transmission Rights Market Facilitation	1,618	9,055
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation	28,487	27,733
120	(575.6) Market Monitoring and Compliance	1,006	1,520
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	886,488	842,233
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software	229,437	257,038
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)	229,437	257,038
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)	1,115,925	1,099,271
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	268,762	254,100
135	(581) Load Dispatching	247,976	262,439
136	(582) Station Expenses	315,956	307,517
137	(583) Overhead Line Expenses	318,962	321,013
138	(584) Underground Line Expenses	2,276,233	2,183,428
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	1,029,700	966,873
141	(587) Customer Installations Expenses	14,241	23,914
142	(588) Miscellaneous Expenses	3,798,371	3,406,638
143	(589) Rents	188,397	251,342
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	8,458,598	7,977,264
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	1,047,513	893,942
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	752,558	683,614
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	4,604,634	5,072,518
150	(594) Maintenance of Underground Lines	875,121	909,303
151	(595) Maintenance of Line Transformers	158,087	167,272

152	(596) Maintenance of Street Lighting and Signal Systems	199,540	292,362
153	(597) Maintenance of Meters	869,209	944,033
154	(598) Maintenance of Miscellaneous Distribution Plant	157,814	130,147
155	TOTAL Maintenance (Total of Lines 146 thru 154)	8,664,476	9,093,191
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	17,123,074	17,070,455
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	21,641	20,066
160	(902) Meter Reading Expenses	6,093,420	5,926,809
161	(903) Customer Records and Collection Expenses	5,654,253	5,582,702
162	(904) Uncollectible Accounts	10,999	2,989,833
163	(905) Miscellaneous Customer Accounts Expenses	499,048	510,978
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	12,279,361	15,030,388
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision	700,345	665,652
168	(908) Customer Assistance Expenses	11,950,039	11,723,982
169	(909) Informational and Instructional Expenses	91,078	50,823
170	(910) Miscellaneous Customer Service and Informational Expenses	51,080	69,477
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	12,792,542	12,509,934
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision	10,308	14,523
175	(912) Demonstrating and Selling Expenses	318,261	194,021
176	(913) Advertising Expenses	948	1,960
177	(916) Miscellaneous Sales Expenses	5,163	1,005
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	334,680	211,509
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	25,968,814	26,546,195
182	(921) Office Supplies and Expenses	9,788,083	7,999,574
183	(Less) (922) Administrative Expenses Transferred-Credit	2,861,146	2,555,612
184	(923) Outside Services Employed	1,952,692	1,788,492
185	(924) Property Insurance	2,402,629	2,088,069
186	(925) Injuries and Damages	2,459,973	2,041,068
187	(926) Employee Pensions and Benefits	1,187,386	1,893,135
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	5,135,059	2,749,129
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	632,495	612,938
192	(930.2) Miscellaneous General Expenses	1,319,045	2,314,347
193	(931) Rents	278,359	219,530
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	48,263,389	45,696,865
195	Maintenance		
196	(935) Maintenance of General Plant	2,374,630	1,819,290
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	50,638,019	47,516,155
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	285,253,966	259,060,763

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: LoadDispatchMonitorAndOperateTransmissionSystem

\$657,224 of the year-to-date expense recorded in Accounts 561 and 569 is designated as Account 561.BA expense.

(b) Concept: LoadDispatchMonitorAndOperateTransmissionSystem

\$696,096 of the year-to-date expense recorded in Accounts 561 and 569 is designated as Account 561.BA expense.

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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PURCHASED POWER (Account 555)

- Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
- Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
 - RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
 - LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.
 - IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years.
 - SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.
 - LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.
 - IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years.
 - EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.
 - OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment.
 - AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.
- In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.
- For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
- Report in column (g) the megawatt-hours shown on bills rendered to the respondent, excluding purchases for energy storage. Report in column (h) the megawatt-hours shown on bills rendered to the respondent for energy storage purchases. Report in columns (i) and (j) the megawatt-hours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
- Report demand charges in column (k), energy charges in column (l), and the total of any other types of charges, including out-of-period adjustments, in column (m). Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (n) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (m) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
- The data in columns (g) through (n) must be totaled on the last line of the schedule. The total amount in columns (g) and (h) must be reported as Purchases on Page 401, line 10. The total amount in column (i) must be reported as Exchange Received on Page 401, line 12. The total amount in column (j) must be reported as Exchange Delivered on Page 401, line 13.
- Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)			MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)	
1	Great River Energy	SF		50								1,150,000			1,150,000
2	Citigroup Energy Inc.	OS					124,800						(4,680,062)		(4,680,062)
3	Western Area Power Administration	EX					(318)						(19,361)		(19,361)
4	Western Area Power Administration - WEC	OS					28,660						687,841		687,841
5	Beltrami Electric Cooperative	RQ					100,534					1,404,657	4,610,265	57,499	6,072,421
6	Nodak Rural Electric Cooperative	RQ					6,231					116,566	320,924		437,490
7	P K M Electric Cooperative	RQ					5,198					82,922	292,013		374,935
8	Red Lake Rural Electric Cooperative	RQ					4,536					74,150	233,014		307,164
9	Cass County Electric Cooperative	OS					26						10,073		10,073
10	Whetstone Valley Electric Cooperative	OS										1,035			1,035
11	City of Detroit Lakes	OS					859					1,077	1,289		2,366
12	Redwood Electric Coop	OS					4					50	162		212
13	Kindred School	RQ										48,500			48,500
14	Stevens Community Medical	RQ										26,400			26,400
15	SLB Milbank, LLC	RQ					0					25,200			25,200
16	American Crystal Sugar	OS					10						101		101
17	Hendricks Wind I	RQ					1,030						22,993		22,993
18	Borderline Wind	RQ					1,270						38,092		38,092
19	University of MN - Morris	RQ					4,547						239,790		239,790
20	Turtle Mountain Community College	RQ					115						2,856		2,856

21	Pembina Border Station	RQ					194					4,542		4,542
22	Lake Region State College	RQ					2,395					74,784		74,784
23	conEdison Development RLF Community Hybrid, LLC	RQ					18,923					662,693		662,693
24	FPL Energy ND Wind II, LLC	RQ					43,488					1,300,280		1,300,280
25	Langdon Wind, LLC	RQ					69,898					2,741,393		2,741,393
26	Langdon Wind, LLC - Curtailment	RQ					1,397					54,800		54,800
27	Ashtabula Wind III LLC	RQ					195,064					5,974,233		5,974,233
28	Ashtabula Wind III LLC - Curtailment	RQ					9,218					282,770		282,770
29	MN Co Generation	OS					430				37,407			37,407
30	ND Co Generation	OS					27				632			632
31	SD Co Generation	OS					50				1,160			1,160
32	Midwest ISO Energy Market	OS					1,648,417					38,231,981		38,231,981
33	Southwest Power Pool ISO Energy Market	OS					1,657					11,293,857		11,293,857
15	TOTAL						2,268,660	0	0	0	2,969,756	62,381,323	57,499	65,408,578

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: NameOfCompanyOrPublicAuthorityProvidingPurchasedPower

January through May 2021

(b) Concept: OtherChargesOfPurchasedPower

Nomination charge

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")

- Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).
- Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).
- In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
- In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.
- Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.
- Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.
- Report in column (i) and (j) the total megawatt-hours received and delivered.
- In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.
- Footnote entries and provide explanations following all required data.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
1	Badger, SD	Western Area Power Administration	Badger, SD	LFP	4	(1)	Badger, SD		1,502	1,502	9,510			9,510
2	Newfolden, MN	Western Area Power Administration	Newfolden, MN	LFP	4	(1)	Newfolden, MN		2,805	2,805	26,110			26,110
3	Nielsville, MN	Western Area Power Administration	Nielsville, MN	LFP	4	(1)	Nielsville, MN		577	577	7,665			7,665
4	Shelly, MN	Western Area Power Administration	Shelly, MN	LFP	4	(1)	Shelly, MN		1,465	1,465	16,436			16,436
5	Fort Totten Indian Agency	Western Area Power Administration	Fort Totten, ND	LFP	4	(1)	Fort Totten, ND		293	293	1,506			1,506
6	State Development Center	Western Area Power Administration	Grafton, ND	LFP	4	(1)	Grafton, ND		4,466	4,466	20,502			20,502
7	North Dakota School for Deaf	Western Area Power Administration	Devils Lake, ND	LFP	4	(1)	Devils Lake, ND		409	409	5,328			5,328
8	North Dakota School of Forestry	Western Area Power Administration	Bottineau, ND	LFP	4	(1)	Bottineau, ND		1,116	1,116	11,209			11,209
9	North Dakota College of Science	Western Area Power Administration	Wahpeton, ND	LFP	4	(1)	Wahpeton, ND		7,850	7,850	90,400			90,400
10	Turtle Mountain Indian Agency	Western Area Power Administration	Belcourt, ND	LFP	4	(1)	Belcourt, ND		1,802	1,802	20,724			20,724
11	Oakes O&M Headquarters	Western Area Power Administration	Oakes, ND	LFP	4	(1)	Oakes, ND		62	62	1,772			1,772
12	Minnkota Power Cooperative, Inc.	Minnkota Power Cooperative, Inc.	Various Interconnects	OS	^(b) See Footnote	(1)	Various Interconnects		217,098	202,895		202,895	5,077,749	5,280,644
13		U.S. Bureau of Reclamation	Otter Tail Power Company	OS			(1)		358					
14		Various Companies	Otter Tail Power Company	OS			(1)		(267,978)					
15		^(b) Various Companies	Otter Tail Power Company	OS			(1)		(358)					
16		^(b) Various Companies	Various Companies	OS			Various Interconnects		0				618,572	618,572
17	Midwest Independent System Operator	Various Companies	Various Companies	OS	OATT	System	System		0				^(b) 42,129,755	42,129,755
18		^(b) See Footnote					^(b) See Footnote		0					
35	TOTAL							0	(28,533)	225,242	211,162	202,895	47,826,076	48,240,133

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: PaymentByCompanyOrPublicAuthority

Lines 1-10 Otter Tail Power Company wheels WAPA's portion of customers' load.
 Line 11 Otter Tail Power Company wheels WAPA's total load to customer.
 Line 12 Otter Tail Power Company wheels MPC's total load to various interconnects
 Lines 13 - 15 contain losses and regulation that result from interconnects with various companies in the integrated system.

(b) Concept: TransmissionEnergyReceivedFromCompanyOrPublicAuthorityName

Various companies
 Miscellaneous losses - mwh received

(c) Concept: TransmissionEnergyReceivedFromCompanyOrPublicAuthorityName

Generator Interconnection Agreements and/or Facility Service Agreements between various parties

(d) Concept: RateScheduleTariffNumber

Original Service Agreement No. 30 under Otter Tail Power Company FERC Electric Tariff, Original Volume No. 1

(e) Concept: TransmissionPointOfReceipt

(1) Various points of interconnect in the intergrated system

(f) Concept: OtherChargesRevenueTransmissionOfElectricityForOthers

Midwest Independent System Operator Transmission

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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TRANSMISSION OF ELECTRICITY BY ISO/RTOs

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or “true-ups” for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. Report in column (e) the total revenues distributed to the entity listed in column (a).

Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1	Not Applicable				
40	TOTAL				

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)

- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported.
- In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:
FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
- Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter ""TOTAL"" in column (a) as the last line.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Otter Tail Power Company	FNS					\$5,643,258	5,643,258
2	Montana-Dakota Utilities Co.	OS					\$186,686	186,686
3	Central Power Electric Cooperative, Inc	FNS				4,478		4,478
	TOTAL		0	0	0	4,478	5,829,944	5,834,422

FOOTNOTE DATA

(a) Concept: OtherChargesTransmissionOfElectricityByOthers

The expenses incurred are for transmission of electricity and supporting services provided by the Midcontinent Independent System Operator and the Southwest Power Pool.

(b) Concept: OtherChargesTransmissionOfElectricityByOthers

The expenses incurred are for facility service agreement fees for network upgrades of the Merricourt Wind Energy Center required for transmission connection.

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	322,379
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	20,882
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	241,746
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	Miscellaneous labor	188,714
7	Public Relations Expenses:	
8	Labor	10,448
9	Otter Tail Lakes Country Association	7,650
10	Fargo Moorhead West Fargo	5,095
11	Greater North Dakota Chamber of Commerce	5,000
12	Otter Tail County	5,000
13	Items less than \$5,000 each	21,898
14	Director Fees and Expense:	
15	Director Fees	481,811
16	Strategic Planning Expenses:	
17	Labor	8,422
46	TOTAL	1,319,045

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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Depreciation and Amortization of Electric Plant (Account 403, 404, 405)

- Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in Section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type of mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant				3,421,713	3,421,713
2	Steam Production Plant	19,405,000	161,608			19,566,608
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	188,081				188,081
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant	19,531,187	461,843			19,993,030
7	Transmission Plant	11,170,259				11,170,259
8	Distribution Plant	12,971,040				12,971,040
9	Regional Transmission and Market Operation					
10	General Plant	3,142,344				3,142,344
11	Common Plant-Electric					
12	TOTAL	66,407,911	623,451		3,421,713	70,453,075

B. Basis for Amortization Charges

The \$3,421,713 Amortization of limited term Electric Plant is: Franchise Consents (302):\$38,360 for hydro plant license with a remaining life of 0.92 years at a rate of 3.214% Miscellaneous Intangible Plant (303):\$1,128,668 for computer software with a 5-year service life at a rate of 20.0% \$2,254,685 for computer software with a 10-year service life at a rate of 10.0%

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
12	Steam Production -						
13	Big Stone Plant						
14	311	50,548	34 years, 7 months, 10 days	(5.7)%	2.79%	SQ	24 years, 7 months, 6 days
15	312	153,385	32 years, 11 months, 1 day	(5.7)%	3.42%	SQ	24 years, 7 months, 6 days
16	314	10,837	42 years, 3 months, 22 days	(5.7)%	1.68%	SQ	24 years, 6 months, 29 days
17	315	11,685	36 years, 9 months, 15 days	(5.7)%	2.51%	SQ	24 years, 7 months, 2 days
18	316	1,888	38 years, 4 months, 24 days	(5.7)%	2.54%	SQ	24 years, 7 months, 2 days
19	Hoot Lake Plant						
20	311 - Units 2, 3	(793)	36 years, 5 months, 12 days	(18.9)%	11.78%	SQ	6 months
21	312 - Units 2, 3	(3,564)	14 years, 5 months, 16 days	(18.9)%	18.96%	SQ	6 months
22	312.1 - Units 2, 3	6,843	35 years, 11 months, 1 day		2.25%	SQ	29 years, 2 months, 27 days
23	314 - Units 2, 3	(1,372)	23 years, 3 months, 15 days	(18.9)%	14.06%	SQ	6 months
24	315 - Units 2, 3	(340)	26 years, 7 months, 13 days	(18.9)%	13.22%	SQ	6 months
25	316 - Units 2, 3	(106)	13 years, 15 days	(18.9)%	19.93%	SQ	6 months
26	Coyote Plant						
27	311	8,483	49 years, 3 months, 29 days	(8.6)%	1.66%	SQ	19 years, 10 months, 13 days
28	312	41,206	39 years, 11 months, 1 day	(8.6)%	2.38%	SQ	19 years, 10 months, 21 days
29	314	10,170	37 years, 1 month, 10 days	(8.6)%	2.57%	SQ	19 years, 10 months, 21 days
30	315	3,284	46 years, 7 months, 13 days	(8.6)%	1.79%	SQ	19 years, 10 months, 17 days
31	316	1,259	33 years, 11 months, 12 days	(8.6)%	3.22%	SQ	19 years, 10 months, 24 days
32	STEAM PROD	293,413					
33	Hydro Production -						
34	Hoot Lake Hydro						
35	331		61 years, 8 months, 27 days			SQ	40 years

36	332	5	30 years, 1 month, 13 days		0.04%	SQ	40 years
37	333	1	36 years, 4 months, 28 days		0.03%	SQ	40 years
38	334	1	30 years, 11 months, 12 days		0.04%	SQ	40 years
39	335	4	8 years, 11 months, 19 days		0.23%	SQ	40 years
40	Wright Hydro						
41	331		30 years, 11 months, 9 days		0.06%	SQ	40 years
42	332	73	9 years, 7 months, 17 days		0.2%	SQ	40 years
43	333	16	9 years, 4 months, 2 days		0.08%	SQ	40 years
44	334	9	16 years, 10 months, 10 days		0.11%	SQ	40 years
45	335	8	12 years, 3 months, 4 days		0.16%	SQ	40 years
46	Pisgah Hydro						
47	331		39 years, 18 days			SQ	40 years
48	332	2,702	13 years, 22 days		2.21%	SQ	40 years
49	333	9	16 years		0.13%	SQ	40 years
50	334	5	15 years, 7 months, 24 days		0.13%	SQ	40 years
51	335	6	8 years, 11 months, 19 days		0.24%	SQ	40 years
52	Dayton Hollow Hydro						
53	331	1	10 years		0.21%	SQ	40 years
54	332	632	10 years, 8 months, 27 days		0.87%	SQ	40 years
55	333	12	14 years, 3 months, 4 days		0.13%	SQ	40 years
56	334	7	21 years, 6 months		0.09%	SQ	40 years
57	335	10	8 years, 11 months, 27 days		0.22%	SQ	40 years
58	Taplin Gorge Hydro						
59	331		74 years, 11 months, 23 days		0.02%	SQ	40 years
60	332	30	16 years, 4 months, 24 days		0.12%	SQ	40 years
61	333		82 years, 8 months, 9 days		0.02%	SQ	40 years
62	334	2	22 years, 3 months, 29 days		0.08%	SQ	40 years
63	335	7	11 years, 7 months, 6 days		0.17%	SQ	40 years
64	Bemidji Hydro						
65	331	13	13 years, 3 months, 11 days		0.16%	SQ	40 years
66	332	72	13 years, 1 month, 2 days		0.22%	SQ	40 years
67	333	15	19 years, 9 months, 11 days		0.11%	SQ	40 years
68	334		73 years, 2 months, 19 days		0.12%	SQ	40 years
69	335		11 years, 11 months, 16 days		0.19%	SQ	40 years
70	HYDRO PROD	3,640					
71	Other Production -						
72	Jamestown Peaking #1						
73	341	54	35 years, 8 months, 27 days	(5.9)%	2.02%	SQ	12 years, 3 months, 4 days
74	342	121	28 years, 2 months, 27 days	(5.9)%	3.07%	SQ	12 years, 3 months, 4 days
75	343	562	37 years, 11 months, 12 days	(5.9)%	1.99%	SQ	12 years, 3 months, 4 days
76	345	25	56 years, 15 days	(5.9)%	1.81%	SQ	12 years, 2 months, 27 days
77	346	34	22 years, 4 months, 6 days	(5.9)%	3.73%	SQ	12 years, 3 months, 7 days
78	Lake Preston Peaking						
79	341	31	42 years, 1 month, 2 days	(7)%	2%	SQ	12 years, 3 months
80	342	48	39 years, 10 months, 24 days	(6.9)%	1.76%	SQ	12 years, 3 months
81	343	411	43 years, 1 month, 17 days	(6.9)%	1.59%	SQ	12 years, 3 months
82	345	53	43 years, 1 month, 17 days	(6.9)%	1.65%	SQ	12 years, 3 months
83	346	1	48 years, 6 months, 18 days	(6.9)%	0.99%	SQ	12 years, 3 months
84	Jamestown Peaking #2						
85	341	8	27 years, 7 months, 10 days	(5.9)%	3.11%	SQ	12 years, 3 months, 4 days
86	342	4	32 years, 2 months, 27 days	(5.9)%	1.39%	SQ	12 years, 3 months
87	343	499	43 years, 2 months, 27 days	(5.9)%	1.52%	SQ	12 years, 3 months
88	345	34	21 years, 3 months, 22 days	(5.9)%	4.35%	SQ	12 years, 3 months, 7 days
89	346		45 years, 8 months, 12 days	(5.9)%	(0.19)%	SQ	12 years, 3 months

90	Fergus Falls Control Cr							
91	343	168	34 years, 2 months, 19 days	(5)%	3.57%	SQ	12 years, 3 months, 7 days	
92	Solway Combustion Turbine							
93	341	2,572	31 years, 3 months, 18 days	(1.6)%	3.24%	SQ	17 years, 22 days	
94	342	545	31 years, 3 months, 18 days	(1.6)%	3.23%	SQ	17 years, 22 days	
95	343	13,757	30 years, 4 months, 24 days	(1.6)%	3.95%	SQ	17 years, 22 days	
96	345	698	32 years, 4 months, 2 days	(1.6)%	3.21%	SQ	17 years, 22 days	
97	346	184	29 years, 8 months, 27 days	(1.6)%	3.48%	SQ	17 years, 22 days	
98	Astoria Station							
99	341		35 years	(1.6)%	2.9%	SQ	35 years	
100	342		35 years	(1.6)%	2.9%	SQ	35 years	
101	343		35 years	(1.6)%	2.9%	SQ	35 years	
102	345		35 years	(1.6)%	2.9%	SQ	35 years	
103	346		35 years	(1.6)%	2.9%	SQ	35 years	
104	Langdon Wind Energy Center							
105	341	1,184	33 years, 7 months, 28 days	(5)%	2.53%	SQ	20 years, 10 months, 6 days	
106	344	35,179	33 years, 4 months, 2 days	(5)%	2.66%	SQ	20 years, 10 months, 6 days	
107	345	3,600	33 years, 2 months, 19 days	(5)%	2.57%	SQ	20 years, 10 months, 6 days	
108	346	150	25 years, 9 months, 29 days	(5)%	4.95%	SQ	20 years, 10 months, 10 days	
109	Ashtabula Wind Energy Center							
110	341	1,674	33 years, 7 months, 17 days	(4)%	3%	SQ	21 years, 9 months, 15 days	
111	344	56,991	33 years, 4 months, 10 days	(4.3)%	2.64%	SQ	21 years, 9 months, 15 days	
112	345	3,391	33 years, 3 months, 26 days	(4.3)%	2.6%	SQ	21 years, 9 months, 15 days	
113	346	129	29 years, 10 months, 13 days	(4.3)%	5.08%	SQ	21 years, 9 months, 18 days	
114	Luverne Wind Energy Center							
115	341	1,235	33 years, 7 months, 10 days	(7.2)%	2.71%	SQ	22 years, 8 months, 23 days	
116	344	38,639	33 years, 2 months, 5 days	(7.2)%	2.86%	SQ	22 years, 8 months, 23 days	
117	345	2,651	33 years, 7 months, 6 days	(7.2)%	2.71%	SQ	22 years, 8 months, 23 days	
118	346	160	29 years, 11 months, 27 days	(7.2)%	4.58%	SQ	22 years, 8 months, 27 days	
119	Merricourt Wind Energy Center							
120	341	7,450	35 years	(5)%	2.99%	SQ	35 years	
121	344	223,500	35 years	(5)%	2.99%	SQ	35 years	
122	345	17,383	35 years	(5)%	2.99%	SQ	35 years	
123	346		35 years	(5)%	3%	SQ	35 years	
124	Minnesota Dakota Small Solar							
125	343		25 years	(1)%	4.04%	SQ	25 years	
126	North Dakota Small Solar							
127	343		25 years	(1)%	4.04%	SQ	25 years	
128	South Dakota Small Solar							
129	343		25 years	(1)%	4.04%	SQ	25 years	
130	OTHER PROD	413,125						
131	Transmission Plant							
132	350.1	16,548	70 years		1%			
133	353	133,732	65 years, 1 month, 10 days	(5)%	1.58%	R1	55 years, 6 months	
134	354	177,145	75 years	(10)%	1.46%	R5	70 years, 6 months, 15 days	
135	355	89,829	75 years, 3 months, 4 days	(50)%	1.86%	R2	59 years, 9 months, 29 days	
136	356	123,880	75 years, 29 days	(30)%	1.57%	R2	64 years, 10 months, 28 days	
137	358	2	50 years, 10 months, 10 days	(5)%	0.58%	S4	13 years, 8 months, 12 days	
138	SUBTOTAL	541,136						
139	Distribution Plant -							
140	362	64,287	43 years, 5 months, 19 days	5%	1.91%	SC	34 years, 10 months, 6 days	
141	364	31,720	70 years, 29 days	(100)%	2.89%	R3	48 years, 6 months, 7 days	

142	365	13,150	65 years, 2 months, 23 days	(75)%	2.28%	R2.5	42 years, 11 months, 16 days
143	367	51,011	44 years, 10 months, 21 days	(5)%	2.07%	R4	29 years, 15 days
144	368	93,815	43 years	30%	1.73%	R2.5	30 years, 9 months, 7 days
145	369	(3,660)	55 years, 4 months, 2 days	(200)%	5.8%	S5	29 years, 10 months, 13 days
146	369.1	25,049	50 years, 1 month, 17 days	(20)%	2.23%	R4	33 years, 2 months, 12 days
147	370	17,814	29 years, 2 months, 19 days		3.35%	L1	19 years, 6 months, 4 days
148	370.05	835	20 years		4.88%	S3	18 years, 6 months, 26 days
149	370.1	212	15 years, 8 months, 1 day		1.1%	R5	2 years, 2 months, 1 day
150	370.2		5 years		20%	SQ - Amortized	0 days
151	371.1		0 days		10%		10 years
152	371.2	6,509	25 years, 8 months, 9 days		3.74%	O3	24 years, 5 months, 16 days
153	373	7,289	22 years, 6 months, 15 days	(5)%	4.92%	L0.5	16 years, 7 months, 6 days
154	SUBTOTAL	308,031					
155	General Plant						
156	390	13,780	50 years, 11 months, 5 days	5%	2%	R1	33 years, 4 months, 13 days
157	390.1	3,858	38 years, 4 months, 10 days	44.7%	0.83%	SQ	18 years, 11 months, 12 days
158	390.2	302	29 years, 6 months, 7 days	31.2%	0.66%	SQ	15 years, 1 month, 21 days
159	390.25	2,193	60 years	50%	0.71%	SQ	58 years
160	390.3	2,700	54 years, 9 months, 22 days	75.8%	(0.54)%	SQ	23 years, 7 months, 10 days
161	391	233	15 years		6.67%	SQ - Amortized	5 years, 9 months, 18 days
162	391.1	114	10 years		10%	SQ - Amortized	3 years, 7 months, 21 days
163	391.2	113	10 years		10%	SQ - Amortized	4 years, 10 months, 21 days
164	391.5	1,559	5 years		20%	SQ - Amortized	2 years, 4 months, 2 days
165	391.6	1,295	5 years		20%	SQ - Amortized	2 years, 1 month, 13 days
166	392	17,774					
167	Aircraft	2,101	10 years	25%			
168	Autos		5 years	15%			
169	Light Trucks		10 years	10%			
170	Heavy Trucks & Semi		10 years	15%			
171	Tractors (Includes		10 years	15%			
172	Cranes)						
173	Trailers		15 years	10%			
174	Portable Oil Purifier		10 years	20%			
175	Trenchers		10 years	10%			
176	Misc. Light Equip.		10 years	10%			
177	Misc. Heavy Equip.		15 years	15%			
178	394	1,892	15 years		6.67%	SQ - Amortized	7 years, 2 months, 9 days
179	394.2	361	15 years		6.67%	SQ - Amortized	6 years, 3 months, 26 days
180	395		15 years		6.67%	SQ - Amortized	0 days
181	396	1,208	23 years, 5 months, 23 days	5%	3.95%	L0	20 years, 1 month, 13 days
182	397	2,025	15 years		6.67%	SQ - Amortized	10 years, 9 months, 11 days
183	397.1	66	10 years		10%	SQ - Amortized	1 year, 5 months, 16 days
184	397.2	1,607	15 years		6.67%	SQ - Amortized	8 years, 1 month, 10 days
185	397.3	125	10 years		10%	SQ - Amortized	3 years, 11 days
186	397.4	878	50 years, 4 months, 21 days	(5)%	1.65%	R2.5	31 years, 3 months, 22 days
187	SUBTOTAL	54,184					
188	TOTAL	1,613,529					
189	SUBACCOUNTS USED						

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges

Schedule Page: 337 Line No: 50.163 Column: a

SUBACCOUNTS USED

312.1	Ash Landfills
350.1	Easements
369.1	Underground Services
370.1	Load Management Switches
370.2	Interruption Monitors
371.1	Electric Vehicle Chargers
371.2	All Other Private Lighting
390.1	General Office Building
390.2	Fleet Service Center Building
390.3	Central Stores Building
391.1	Office Equipment
391.2	Duplicating Equipment
391.5	Computer Systems
391.6	Computer Related Equipment
394.2	AMR Equipment
397.1	Radio Telecommunication Equipment
397.2	Microwave Equipment
397.3	Radio Load Control Equipment
397.4	Communication Towers

Column (b) is the balance of plant in service (except land) at the beginning of the year, less the associated reserve for accumulated depreciation and includes amounts tentatively classified in Account 106, Completed Construction Not Classified.

Column (e) rates are applied to the original cost per books (Accounts 101 and 106) from the close of the prior month except when major additions and retirements occur which significantly affect depreciation expense.

Column (d) factors are a composite of rates allowed in the jurisdictions served.

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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REGULATORY COMMISSION EXPENSES

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.
2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.
4. List in columns (f), (g), and (h), expenses incurred during the year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (d)	Deferred in Account 182.3 at Beginning of Year (e)	EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR		
						CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
						Department (f)	Account No. (g)	Amount (h)				
1	MN Dept. of Commerce/Public Utilities Commission:											
2	Administrative Cost Assessment Fees	798,083		798,083		Electric	928	798,083				
3	^(b) E017/GR-15-1033 (MN Rate Case)	362,188	2,423,662	2,785,850	100,636	Electric	928	2,785,850	1,812,140		377,093	1,535,683
4	E017-AA-21-311 (MN 2022 FCA Forecast)		29,305	29,305		Electric	928	29,305				
5	E017-M-21-225 (MN Safety Reliability & Service Quality Reports)		25,662	25,662		Electric	928	25,662				
6	E017-M-21-382 (MN Electric Utility Infrastructure Costs)		31,539	31,539		Electric	928	31,539				
7	E017-M-21-99 (Energy Intensive Trade Exposed Customer Rate)		24,172	24,172		Electric	928	24,172				
8	E017-RP-21-339 - Integrated Resource Plan 2022-2036		42,100	42,100		Electric	929	42,100				
9	Miscellaneous		508,827	508,827		Electric	928	508,826				
10	ND Public Service Commission:											
11	Administrative Cost Assessment Fees	15,728		15,728		Electric	928					
12	^(b) PU-17-398 (ND Rate Case)				243,873	Electric	928	73,097			121,937	121,937
13	PU-21-364, PU-21-365, PU-21-366 (ND Applied Blockchain)		152,412	152,412		Electric	928					
14	Miscellaneous	600	72,497	73,097		Electric	928					
15	SD Public Service Commission:											
16	Administrative Cost Assessment Fees	2,566		2,566		Electric	928	2,566				
17	^(b) EL 18-021 (SD Rate Case)				245,711	Electric	928				137,657	108,054
18	Miscellaneous		44,478	44,478		Electric	928	44,478				
19	Federal Energy Regulatory Commission:											
20	MISO Schedule 10		401,284	401,284		Electric	928	401,284				
21	SPP Schedule 12		15,553	15,553		Electric	928	15,553				
22	Reactive Power Filing		73,162	73,162		Electric	928	73,162				
23	Miscellaneous		111,241	111,241		Electric	928	111,241				
46	TOTAL	1,179,165	3,955,894	5,135,059	590,220			4,966,918	1,812,140		636,687	1,765,674

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: RegulatoryCommissionDescription
Amortized period is Jan 2021 through Dec 2025
(b) Concept: RegulatoryCommissionDescription
Amortized period is Jan 2018 through Dec 2022
(c) Concept: RegulatoryCommissionDescription
Amortized period is Jan 2018 through Dec 2022

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D and D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D and D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts).

2. Indicate in column (a) the applicable classification, as shown below:
Classifications:

A. Electric R, D and D Performed Internally:

1. Generation

a. hydroelectric

- i. Recreation fish and wildlife
- ii. Other hydroelectric

b. Fossil-fuel steam

- c. Internal combustion or gas turbine
- d. Nuclear
- e. Unconventional generation
- f. Siting and heat rejection

2. Transmission

- a. Overhead
- b. Underground

3. Distribution

- 4. Regional Transmission and Market Operation
- 5. Environment (other than equipment)
- 6. Other (Classify and include items in excess of \$50,000.)
- 7. Total Cost Incurred

B. Electric, R, D and D Performed Externally:

- 1. Research Support to the electrical Research Council or the Electric Power Research Institute
- 2. Research Support to Edison Electric Institute
- 3. Research Support to Nuclear Power Groups
- 4. Research Support to Others (Classify)
- 5. Total Cost Incurred

- 3. Include in column (c) all R, D and D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D and D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D and D activity.
- 4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).
- 5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.
- 6. If costs have not been segregated for R, D and D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by ""Est. ""
- 7. Report separately research and related testing facilities operated by the respondent.

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)
					Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	
1	Electric Utility R&D						
2	PERFORMED INTERNALLY:						
3	Other	Miscellaneous	144		506.0	144	
4	Other	Miscellaneous	66		566.0	66	
5	Other	Miscellaneous	3,364		920.0	3,364	
6	Other	Miscellaneous	4,032		930.2	4,032	
7	PERFORMED EXTERNALLY:						
8		E Source Companies LLC		16,850	930.2	16,850	
9	TOTAL:		7,606	16,850		24,456	

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	8,265,589		
4	Transmission	4,588,512		
5	Regional Market	825,344		
6	Distribution	6,462,299		
7	Customer Accounts	7,396,018		
8	Customer Service and Informational	1,705,659		
9	Sales	191,663		
10	Administrative and General	26,981,958		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	56,417,042		
12	Maintenance			
13	Production	3,672,869		
14	Transmission	2,219,719		
15	Regional Market	25,226		
16	Distribution	5,352,317		
17	Administrative and General	1,263,650		
18	TOTAL Maintenance (Total of lines 13 thru 17)	12,533,781		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)	11,938,458		
21	Transmission (Enter Total of lines 4 and 14)	6,808,231		
22	Regional Market (Enter Total of Lines 5 and 15)	850,570		
23	Distribution (Enter Total of lines 6 and 16)	11,814,616		
24	Customer Accounts (Transcribe from line 7)	7,396,018		
25	Customer Service and Informational (Transcribe from line 8)	1,705,659		
26	Sales (Transcribe from line 9)	191,663		
27	Administrative and General (Enter Total of lines 10 and 17)	28,245,608		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	68,950,823		68,950,823
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			

48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	68,950,823		68,950,823
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	5,080,957		5,080,957
69	Gas Plant			
70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	5,080,957		5,080,957
72	Plant Removal (By Utility Departments)			
73	Electric Plant	3,599,377		3,599,377
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	3,599,377		3,599,377
77	Other Accounts (Specify, provide details in footnote):			
78	Other Accounts (Specify, provide details in footnote):			
79	Fuel Stock (151)	25,520		25,520
80	Miscellaneous Deferred Debits (186)	553,837		553,837
81	Other Electric Revenue (456)	403,632		403,632
82	Expenses of Nonutility Operations (417.1)	80,865		80,865
83	Exp. for Certain Civic, Political and Related Activity (426.4	135,539		135,539
84	Other Deductions (426.5)	220,083		220,083
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts	1,419,476		1,419,476
96	TOTAL SALARIES AND WAGES	79,050,633		79,050,633

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: SalariesAndWagesOtherAccountsDescription

Salaries and wages are included in the specified accounts because they are either not provided for elsewhere, are nonutility in nature, or are nonoperating.

FERC FORM NO. 1 (ED. 12-88)

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
COMMON UTILITY PLANT AND EXPENSES			
<ol style="list-style-type: none"> 1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Electric Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors. 2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used. 3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation. 4. Give date of approval by the Commission for use of the common utility plant classification and reference to the order of the Commission or other authorization. 			
Not Applicable			

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)				
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)				
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)				
7	MISO				
8	Energy				
9	Net Purchases (Account 555)	20,870,248	37,668,462	53,238,281	94,767,460
10	Net Sales (Account 447)	(4,336,970)	(7,222,013)	(13,711,997)	(16,550,518)
11	Transmission Rights (555)	(5,044,939)	(16,415,515)	(25,820,694)	(45,781,336)
12	Transmission Rights (447)				
13	Ancillary Services (555)	(195,427)	(347,442)	(538,691)	(560,492)
14	Ancillary Services (447)				
15	Other Items (list separately) (555)	938,215	1,472,282	2,256,034	3,477,483
16	Other Items (list separately) (447)	(106,973)	(453,470)	(882,118)	(1,227,109)
17	SPP				
18	Net Purchases (Account 555)	(1,214,646)	(1,816,040)	(2,185,608)	(2,282,450)
19	Net Sales (Account 447)				
20	Transmission Rights (555)		(83,245)	(83,245)	(83,245)
21	Ancillary Services (555)	137	195	198	367
22	Other Items (list separately) (555)	610	708	696	1,469
46	TOTAL	10,910,255	12,803,922	12,272,856	31,761,629

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff. In columns for usage, report usage-related billing determinant and the unit of measure.

1. On Line 1 columns (b), (c), (d), and (e) report the amount of ancillary services purchased and sold during the year.
2. On Line 2 columns (b), (c), (d), and (e) report the amount of reactive supply and voltage control services purchased and sold during the year.
3. On Line 3 columns (b), (c), (d), and (e) report the amount of regulation and frequency response services purchased and sold during the year.
4. On Line 4 columns (b), (c), (d), and (e) report the amount of energy imbalance services purchased and sold during the year.
5. On Lines 5 and 6, columns (b), (c), (d), and (e) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
6. On Line 7 columns (b), (c), (d), and (e) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
		Number of Units (b)	Unit of Measure (c)	Dollar (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch			117,241	2,095,585	\$/MW-Hr	344,724
2	Reactive Supply and Voltage				11,693,483	\$/MW-Hr	1,754,022
3	Regulation and Frequency Response				0	\$/MW-Hr	
4	Energy Imbalance				0	0	
5	Operating Reserve - Spinning				0	0	
6	Operating Reserve - Supplement				0	0	
7	Other				0	\$/MW-Hr	
8	Total (Lines 1 thru 7)			117,241	13,789,068		2,098,746

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: 0									
1	January	830	27	9	829	1				
2	February	905	8	9	905	1				
3	March	780	1	8	779	1	0			0
4	Total for Quarter 1				2,513	3				
5	April	671	1	8	670	1				
6	May	603	24	16	602	1				
7	June	752	4	18	751	1	0			0
8	Total for Quarter 2				2,023	3				
9	July	751	1	16	750	1				
10	August	704	18	16	704	1				
11	September	630	28	17	629	1	0			0
12	Total for Quarter 3				2,083	3				
13	October	649	29	9	648	1				
14	November	758	25	9	757	1				
15	December	884	20	9	883	1	0			0
16	Total for Quarter 4				42,288	3				
17	Total				8,907	12				
	NAME OF SYSTEM: Not Applicable									
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total									

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: FirmNetworkServiceForSelf

The peak numbers for October through December are estimated and are from MISO's 5-55 or 5-14 settlement data.

FERC FORM NO. 1 (NEW. 07-04)

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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Monthly ISO/RTO Transmission System Peak Load

1. Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.
2. Report on Column (b) by month the transmission system's peak load.
3. Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).
4. Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).
5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: Not Applicable									
1	January	0								
2	February	0								
3	March	0								
4	Total for Quarter 1									
5	April	0								
6	May	0								
7	June	0								
8	Total for Quarter 2									
9	July	0								
10	August	0								
11	September	0								
12	Total for Quarter 3									
13	October	0								
14	November	0								
15	December	0								
16	Total for Quarter 4									
17	Total Year to Date/Year									

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2021-12-31	Year/Period of Report End of: 2021/ Q4
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ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.

Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	4,789,879
3	Steam	1,877,694	23	Requirements Sales for Resale (See instruction 4, page 311.)	2,934
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	457,189
5	Hydro-Conventional	14,299	25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	15,360
7	Other	1,325,529	27	Total Energy Losses	¹⁶ (32,955)
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	3,217,522	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	5,232,407
10	Purchases (other than for Energy Storage)	2,268,660			
10.1	Purchases for Energy Storage	0			
11	Power Exchanges:				
12	Received	0			
13	Delivered	0			
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received	¹⁶ (28,534)			
17	Delivered	¹⁶ 225,241			
18	Net Transmission for Other (Line 16 minus line 17)	(253,775)			
19	Transmission By Others Losses				
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	5,232,407			

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2021-12-31	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: EnergyLosses

Includes all retail, wholesale, and transmission wheeling service system losses, losses on other systems due to sales for resale, and inadvertent energy imbalances. This value is negative, but reported as a positive value on Page 401a for XBRL purposes. Subsequent formulas account for it appropriately.

(b) Concept: ElectricPowerWheelingEnergyReceived

Includes interchange transactions and losses thereon. This value is negative, but reported as a positive value on Page 401a for XBRL purposes. Subsequent formulas account for it appropriately.

(c) Concept: ElectricPowerWheelingEnergyDelivered

Includes interchange transactions and losses thereon.

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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MONTHLY PEAKS AND OUTPUT

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: 0					
29	January	472,391	17,618	830	27	9
30	February	536,330	34,040	905	8	9
31	March	396,158	36,038	780	1	8
32	April	370,081	18,598	671	1	8
33	May	416,051	31,525	603	24	16
34	June	423,963	57,356	752	4	18
35	July	440,640	69,889	751	1	16
36	August	425,475	52,814	704	18	17
37	September	311,083	72,068	630	28	18
38	October	349,919	20,053	649	29	9
39	November	455,982	14,725	758	25	9
40	December	634,334	32,465	884	20	9
41	Total	5,232,407	457,189			

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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Steam Electric Generating Plant Statistics

1. Report data for plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a term basis report the Btu content or the gas and the quantity of fuel burned converted to Mct.
7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20.
8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.
9. Items under Cost of Plant are based on USofA accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses.
10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.
11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.
12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Line No.	Item (a)	Plant Name: 0	Plant Name: Astoria	Plant Name: Big Stone	Plant Name: Coyote	Plant Name: Hoot Lake	Plant Name: Jamestown	Plant Name: Lake Preston	Plant Name: Solway
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)		Gas Turbine	Steam	Steam	Steam	Gas Turbine	Gas Turbine	Gas Turbine
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		Conventional	Conventional	Conventional	Conventional	Conventional	Conventional	Conventional
3	Year Originally Constructed		2021	1975	1981	1959	1976	1978	2003
4	Year Last Unit was Installed		2021	1975	1981	1964	1978	1978	2003
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)		245.00	223	145	129	48	24	45.00
6	Net Peak Demand on Plant - MW (60 minutes)		292	256	150	137	52	26	46
7	Plant Hours Connected to Load		1,608	5,616	7,557	4,742	186	122	3,169
8	Net Continuous Plant Capability (Megawatts)		250	258	149	0	41	19	42
9	When Not Limited by Condenser Water		250	258	149	0	41	19	42
10	When Limited by Condenser Water		250	258	149	0	41	19	42
11	Average Number of Employees		2	75	78	23	1	1	2
12	Net Generation, Exclusive of Plant Use - kWh		327,757,670	891,987,431	860,799,321	124,907,700	835,071	1,281,686	110,461,223
13	Cost of Plant: Land and Land Rights		0	380,568	713,587	565,967	24,614	12,339	89,809
14	Structures and Improvements		23,561,979	80,648,242	34,835,937	6,096,309	311,512	233,982	4,816,246
15	Equipment Costs		115,037,898	257,273,378	145,005,659	63,759,134	7,684,747	4,033,048	23,387,020
16	Asset Retirement Costs		1,524,014	396,580	1,930,034	555,302		0	
17	Total cost (total 13 thru 20)		140,123,891	338,698,768	182,485,217	70,976,712	8,020,873	4,279,369	28,293,075
18	Cost per KW of Installed Capacity (line 17/5) Including		572	1,519	1,259	550	167	178	629
19	Production Expenses: Oper, Supv, & Engr		1,387	637,315	697,892	167,101		94	4,731
20	Fuel		11,798,134	18,555,409	20,233,664	3,307,811	504,131	368,184	4,764,171
21	Coolants and Water (Nuclear Plants Only)		0					0	
22	Steam Expenses		0	2,174,867	2,039,070	642,713		0	
23	Steam From Other Sources		0					0	
24	Steam Transferred (Cr)		0					0	
25	Electric Expenses		208,973	894,393	771,841	490,903	19,478	8,586	173,739
26	Misc Steam (or Nuclear) Power Expenses		145,192	1,816,468	840,355	707,663	11,446	327	297,780
27	Rents		0		16,476			0	129
28	Allowances		0			75		0	
29	Maintenance Supervision and Engineering		3,358	435,653	292,605	76,828	1,480	0	8,917
30	Maintenance of Structures		6,626	492,268	291,087	90,371	3,155	431	20,419
31	Maintenance of Boiler (or reactor) Plant		0	4,885,287	2,018,163	353,785		0	
32	Maintenance of Electric Plant		424,126	2,369,243	318,715	25,719	69,393	43,282	217,653
33	Maintenance of Misc Steam (or Nuclear) Plant		63,460	362,099	449,233	78,995		413	5,081
34	Total Production Expenses	0	12,651,256	32,623,002	27,969,101	5,941,964	609,083	421,317	5,492,620
35	Expenses per Net kWh	0.0000	0.0386	0.0366	0.0325	0.0476	0.7294	0.3287	0.0497

35	Plant Name	Astoria	Big Stone	Big Stone	Coyote	Coyote	Hoot Lake	Hoot Lake	Jamestown	Lake Preston	Solway	Solway
36	Fuel Kind	Natural Gas	Coal	Oil	Coal	Oil	Coal	Oil	Oil	Oil	Natural Gas	Oil
37	Fuel Unit	MMBTU	T	bbl	T	bbl	T	bbl	bbl	bbl	MMBTU	bbl
38	Quantity (Units) of Fuel Burned	3,465,044	593,231	2,289	706,758	4,734	82,352	1,464	5,498	4,239	1,143,516	210
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	3,569,160	8,221	140,000	7,098	140,000	9,177	140,000	140,000	140,000	1,147,300	140,000
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	4.150	31.451	109.280	27.167	91.140	40.045	88.830	96.600	89.670	4.140	90.550
41	Average Cost of Fuel per Unit Burned	4.200	30.876	87.110	27.124	76.146	43.231	84.250	87.592	86.860	4.140	92.316
42	Average Cost of Fuel Burned per Million BTU	4.200	1.878	14.815	1.911	12.950	2.355	14.328	14.897	14.772	4.140	15.700
43	Average Cost of Fuel Burned per kWh Net Gen	0.036	0.021	0.000	0.024	0.000	0.026	0.000	0.604	0.287	0.043	
44	Average BTU per kWh Net Generation	10,572.000	11,410.000	0.000	11,727.000	0.000	12,169.000	0.000	38,713.000	19,447.000	10,363.000	

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: PlantName
Big Stone - Joint facility operated by Otter Tail Power Company
(b) Concept: PlantName
Coyote - Joint facility operated by Otter Tail Power Company
(c) Concept: PlantAverageNumberOfEmployees
Hoot Lake Plant- Hoot Lake Plant's average employee count is calculated for months of operation (January - May of 2021)

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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Hydroelectric Generating Plant Statistics

1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number.
3. If net peak demand for 60 minutes is not available, give that which is available specifying period.
4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0	FERC Licensed Project No. 0 Plant Name: Not Applicable
1	Kind of Plant (Run-of-River or Storage)		
2	Plant Construction type (Conventional or Outdoor)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total installed cap (Gen name plate Rating in MW)	0	0
6	Net Peak Demand on Plant-Megawatts (60 minutes)	0	0
7	Plant Hours Connect to Load	0	0
8	Net Plant Capability (in megawatts)		
9	(a) Under Most Favorable Oper Conditions	0	0
10	(b) Under the Most Adverse Oper Conditions	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - kWh	0	0
13	Cost of Plant		
14	Land and Land Rights	0	0
15	Structures and Improvements	0	0
16	Reservoirs, Dams, and Waterways	0	0
17	Equipment Costs	0	0
18	Roads, Railroads, and Bridges	0	0
19	Asset Retirement Costs	0	0
20	Total cost (total 13 thru 20)	0.0000	0.0000
21	Cost per KW of Installed Capacity (line 20 / 5)		
22	Production Expenses		
23	Operation Supervision and Engineering	0	0
24	Water for Power	0	0
25	Hydraulic Expenses	0	0
26	Electric Expenses	0	0
27	Misc Hydraulic Power Generation Expenses	0	0
28	Rents	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Reservoirs, Dams, and Waterways	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Hydraulic Plant	0	0
34	Total Production Expenses (total 23 thru 33)	0	0
35	Expenses per net kWh	0	0

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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Pumped Storage Generating Plant Statistics

1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings).
2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number.
3. If net peak demand for 60 minutes is not available, give that which is available, specifying period.
4. If a group of employees attends more than one generating plant, report on Line 8 the approximate average number of employees assignable to each plant.
5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."
6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.
7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWh as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0	FERC Licensed Project No. Not Applicable Plant Name: 0
1	Type of Plant Construction (Conventional or Outdoor)		
2	Year Originally Constructed		
3	Year Last Unit was Installed		
4	Total installed cap (Gen name plate Rating in MW)		
5	Net Peak Demand on Plant-Megawatts (60 minutes)	0	0
6	Plant Hours Connect to Load While Generating	0	0
7	Net Plant Capability (in megawatts)	0	0
8	Average Number of Employees		
9	Generation, Exclusive of Plant Use - kWh	0	0
10	Energy Used for Pumping		
11	Net Output for Load (line 9 - line 10) - Kwh	0	0
12	Cost of Plant		
13	Land and Land Rights		
14	Structures and Improvements	0	0
15	Reservoirs, Dams, and Waterways	0	0
16	Water Wheels, Turbines, and Generators	0	0
17	Accessory Electric Equipment	0	0
18	Miscellaneous Powerplant Equipment	0	0
19	Roads, Railroads, and Bridges	0	0
20	Asset Retirement Costs	0	0
21	Total cost (total 13 thru 20)		
22	Cost per KW of installed cap (line 21 / 4)		
23	Production Expenses		
24	Operation Supervision and Engineering	0	0
25	Water for Power	0	0
26	Pumped Storage Expenses	0	0
27	Electric Expenses	0	0
28	Misc Pumped Storage Power generation Expenses	0	0
29	Rents	0	0
30	Maintenance Supervision and Engineering	0	0
31	Maintenance of Structures	0	0
32	Maintenance of Reservoirs, Dams, and Waterways	0	0
33	Maintenance of Electric Plant	0	0
34	Maintenance of Misc Pumped Storage Plant	0	0
35	Production Exp Before Pumping Exp (24 thru 34)		
36	Pumping Expenses		
37	Total Production Exp (total 35 and 36)		
38	Expenses per kWh (line 37 / 9)		
39	Expenses per KWh of Generation and Pumping (line 37/(line 9 + line 10))	0	0

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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GENERATING PLANT STATISTICS (Small Plants)

- Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating).
- Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.
- List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 402.
- If net peak demand for 60 minutes is not available, give the which is available, specifying period.
- If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents per Million Btu) (l)	Generation Type (m)
									Fuel Production Expenses (i)	Maintenance Production Expenses (j)			
1	Hydro:												
2	Hoot Lake Hydro	1914	0.67	0.80	2,717	1,116,987	1,396,234	1,512		60,121			Hydro
3	Wright Hydro	1922	0.40	0.50	1,446	1,778,450	3,556,901	1,766		43,583			Hydro
4	Pisgah Hydro	1917	0.65	0.70	2,636	3,378,471	4,826,387	2,289		41,621			Hydro
5	Dayton Hollow Hydro	1909	0.97	1.00	5,412	2,602,263	2,602,263	2,174		45,631			Hydro
6	Taplin Gorge Hydro	1925	0.56	0.50	2,088	958,938	1,917,876	2,363		56,377			Hydro
7	Bemidji Hydro	1941	0.00	0.00	0	1,374,532		15,357		11,611			Hydro
8	Internal Combustion:												
9	Fergus Falls Control Center	1995	0.00	0.00	0	591,638		1,410		5,642	Oil		Internal Combustion
10	Wind Turbine Plants:												
11	Langdon	2007	40.50	40.50	144,103	81,632,590	2,015,620	802,929		155,367			Wind
12	Ashtabula	2008	48.00	48.50	139,379	119,053,927	2,454,720	1,004,935		172,078			Wind
13	Luverne	2009	49.50	48.10	174,859	78,123,624	1,624,192	969,409		206,673			Wind
14	Merricourt	2020	150.00	147.50	501,570	266,931,827	1,809,707	915,084		3,085,024			Wind

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ENERGY STORAGE OPERATIONS (Large Plants)

1. Large Plants are plants of 10,000 Kw or more.
2. In columns (a) (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location.
3. In column (d), report Megawatt hours (MWH) purchased, generated, or received in exchange transactions for storage.
4. In columns (e), (f) and (g) report MWHs delivered to the grid to support production, transmission and distribution. The amount reported in column (d) should include MWHs delivered/provided to a generator's own load requireme
5. In columns (h), (i), and (j) report MWHs lost during conversion, storage and discharge of energy.
6. In column (k) report the MWHs sold.
7. In column (l), report revenues from energy storage operations. In a footnote, disclose the revenue accounts and revenue amounts related to the income generating activity.
8. In column (m), report the cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the pov costs for storage operations associated with self-generated power included in Account 501 and other costs associated with self-generated power.
9. In columns (q), (r) and (s) report the total project plant costs including but not exclusive of land and land rights, structures and improvements, energy storage equipment, turbines, compressors, generators, switching and convers purpose is to integrate or tie energy storage assets into the power grid, and any other costs associated with the energy storage project included in the property accounts listed.

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	MWHs (d)	MWHs delivered to the grid to support Production (e)	MWHs delivered to the grid to support Transmission (f)	MWHs delivered to the grid to support Distribution (g)	MWHs Lost During Conversion, Storage and Discharge of Energy Production (h)	MWHs Lost During Conversion, Storage and Discharge of Energy Transmission (i)	MWHs Lost During Conversion, Storage and Discharge of Energy Distribution (j)	MWHs Sold (k)	Revenues from Energy Storage Operations (l)	Power Purchased for Storage Operations (555.1) (Dollars) (m)	Fuel Costs from associated fuel accounts for Storage Operations Associated with Self-Generated Power (Dollars) (n)	Other Costs Associated with Self-Generated Power (Dollars) (o)	P (in
1	Not Applicable			0												

Name of Respondent: Otter Tail Power Company	This report is:	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		

TRANSMISSION LINE STATISTICS

- Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals for each voltage. If required by a State commission to report individual lines for all voltages, do so but do not group totals for each voltage under 132 kilovolts.
- Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
- Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
- Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of line.
- Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole mile line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.
- Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).
- Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
- Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.
- Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits (h)	Size of Conductor and Material (i)	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND T			
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line			Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	To Expe
	(a)	(b)	(c)	(d)		(f)	(g)			(j)	(k)	(l)	(m)	(n)	(o)	(p)
1													\$5,949,277	\$2,504,742	\$43,368	\$8,45
2	Center	Maple River	345	345	Alum Tower	48.00	0	1	0		5,728,544	5,728,544				
3	Alexandria	MN Border	345	345	Steel Tower	101.00	0	1	-	2,908,447	30,054,193	32,962,640				
4	Big Stone South	Brookings	345	345	Steel Tower	71.00	0	1	-	3,595,220	51,561,545	55,156,765				
5	Big Stone South	Ellendale	345	345	Steel Tower	162.00	0	1	-		107,542,128	107,542,128				
6	Brookings	MN Border	345	345	Steel Tower	10.00	0	1	-	93,013	1,046,844	1,139,857				
7	Cedar Mountain	Helena	345	345	Steel Tower	73.00	0	2	-	1,365,905	6,388,228	7,754,133				
8	Cedar Mountain	Lyon County	345	345	Steel Tower	49.00	0	2	-	483,093	3,984,308	4,467,401				
9	Chub Lake	Hampton	345	345	Steel Tower	18.00	0	1	-	491,533	2,427,110	2,918,643				
10	Chub Lake	Helena	345	345	Steel Tower	21.00	0	1	-	869,812	2,154,448	3,024,260				
11	Hazel Creek	Lyon County	345	345	Steel Tower	25.00	0	1	-	156,242	2,011,398	2,167,640				
12	Lyon County	MN Border	345	345	Steel Tower	48.00	0	1	0	129,317	3,735,759	3,865,076				
13	MN Border	Bison	345	345	Steel Tower	35.00	0	1	-	616,125	8,167,232	8,783,357				
14	Monticello	Quarry Sub	345	345	Steel Tower	29.00	0	1	-	2,259,131	8,201,392	10,460,523				
15	St. Cloud	Alexandria	345	345	Steel Tower	78.00	0	1	-	2,680,036	23,297,499	25,977,535				
16	-	-	0	0	-	0.00	0	0	-							
17	Fergus Falls	Inman	230	230	Wood H	19.00	0	1	-		2,024,040	2,024,040				
18	Fergus Falls	Wahpeton	230	230	Wood H	29.00	0	1	-		2,231,308	2,231,308				
19	Wahpeton	Hankinson	230	230	Wood H	27.00	0	1	-		2,644,082	2,644,082				
20	Hankinson	Forman	230	230	Wood H	36.00	0	1	-	366,016	4,861,489	5,227,505				
21	Forman	Ellendale	230	230	Wood H	47.00	0	1	-		16,112,231	16,112,231				
22	Audubon (W 1/10)	Badoura	230	230	Wood H	6.00	0	1	-		414,677	414,677				
23	Audubon	Sheyenne	230	230	Wood H	42.00	0	1	-		1,692,017	1,692,017				
24	Winger (E 1/3)	Wilton	230	230	Alum Tower	18.00	0	1	-		1,852,883	1,852,883				
25	Grand Forks (M 1/3)	Winnepeg	230	230	Wood H	27.00	0	1	-		913,195	913,195				
26	Big Stone (N 1/3)	Hankinson	230	230	Wood H	23.00	0	1	-		803,584	803,584				
27	Big Stone (S 1/4)	Blair	230	230	Wood H	15.00	0	1	-		1,014,508	1,014,508				

28	Harvey	Coal Creek	230	230	Wood H	75.00	0	1	0		10,672,352	10,672,352				
29	Balta	Harvey	230	230	Wood H	22.00	0	1	-		4,433,901	4,433,901				
30	Rugby	Balta	230	230	Steel H	19.00	0	1	0		3,486,133	3,486,133				
31	Wilton	Cass Lake	230	230	Steel H	19.00	0	1	0	489,732	4,363,752	4,853,484				
32	Cass Lake	Boswell	230	230	Steel H	51.00	0	1	0	567,060	10,910,711	11,477,771				
33	Hazel Creek	MN Valley	230	345	Steel Tower	5.00	0	1	0	47,522	704,213	751,735				
34	Big Stone Plant	Big Stone South	230	230	Steel Tower	2.00	0	1	0	53,811	1,022,410	1,076,221				
35	Big Stone Plant	Big Stone South	230	230	Steel Tower	2.00	0	1	0	58,247	1,106,693	1,164,940				
36		Total	115	115	Wood H	482.00				118,776	14,881,019	14,999,795				
37		Total	115	115	SWP	432.00				1,087,766	36,260,900	37,348,666				
38		Total	115	115	Steel Tower	4.00				15,567	187,032	202,599				
39		Total	69	69		220.00				53,441	7,997,103	8,050,544				
40		Total	41.6	41.6	SWP	3,796.00					105,582,652	105,582,652				
41		Total	41.6	41.6	Underground	1.00					99,466	99,466				
36	TOTAL					6,187	0	35		18,505,812	492,572,979	511,078,791	5,949,277	2,504,742	43,368	8,45

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: OperatingExpensesOfTransmissionLine

Column m detail by line not available.

(b) Concept: MaintenanceExpensesOfTransmissionLine

Column n detail by line not available.

(c) Concept: RentExpensesOfTransmissionLine

Column o detail by line not available.

(d) Concept: OverallExpensesOfTransmissionLine

Column p detail by line not available.

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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TRANSMISSION LINES ADDED DURING YEAR

- Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
- Provide separate subheadings for overhead and under-ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).
- If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

Line No.	LINE DESIGNATION			SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating)	LINE COST					Construction
	From	To	Line Length in Miles	Type	Average Number per Miles	Present	Ultimate	Size	Specification	Configuration and Spacing		Land and Land Rights	Poles, Towers and Fixtures	Conductors and Devices	Asset Retire. Costs	Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	Lake Norden	Astoria	45.0	Vertical Frame	15	1	1	266	1/0 T2 Raven 266 T2 Waxwing	3651P 9', 5', 5'	115	1,921,782	2,292,940	642,100		\$4,856,822	Overground
2	Plummer SW. 1331	Enbridge Pipeline Plummer Substation	0.3	Vertical Frame	3	1	1	477	477 24/7 Flicker AC SR	3651P 9', 5', 5'	115	1,139	20,360	92,435		\$113,935	Overground
44	TOTAL		45		18	2	2					1,922,921	2,313,300	734,535		4,970,757	

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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FOOTNOTE DATA

(a) Concept: CostOfTransmissionLinesAdded Estimated total cost.
(b) Concept: CostOfTransmissionLinesAdded Estimated total cost.

Name of Respondent: Otter Tail Power Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 12/31/2021	Year/Period of Report End of: 2021/ Q4
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SUBSTATIONS

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
- Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).
- Show in columns (l), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.
- Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVA)			Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVA) (c)	Secondary Voltage (In MVA) (d)	Tertiary Voltage (In MVA) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
1	Astoria, SD - 345 kv - 620483	Transmission		345.00	115.00	43.00	112	1				
2	Bemidji, MN - 115 kv - 63246	Transmission		115.00	69.00	13.80	15	1				
3	^(a) Big Stone, SD - 230 kv - 620314	Transmission		230.00	115.00	13.80	569	2				
4	Big Stone, SD Highway 12 - 115 kv - 63215	Transmission		115.00	41.60	0.00	45	1				
5	Big Stone South, SD - 345 kv - 620417	Transmission		345.00	230.00	34.50	896	2				
6	Bottineau, ND - 115 kv - 63183	Transmission		115.00	41.60		40	2				
7	Browns Valley, MN - 230 kv (Peever) - 63325	Transmission		230.00	41.60		27	1				
8	Buffalo, ND - 345 kv - 63258	Transmission		345.00	115.00	43.00	224	2				
9	Canby, MN - 115 kv - 63211	Transmission		115.00	41.60		20	1				
10	Cass Lake, MN - 115 kv - 63347	Transmission		115.00	69.00	41.60	65	3				
11	Cass Lake, MN - 230 kv - 620447	Transmission		230.00	115.00	13.80	187	1				
12	Clearbrook, MN - 115 kv - 63241	Transmission		115.00	41.60		10	1				
13	Crookston, MN - 115 kv - 63249	Transmission		115.00	41.60		51	2				
14	Devils Lake, ND - East 115 kv - 63265	Transmission		115.00	41.60		34	1				
15	Devils Lake, ND - SW 115 kv - 224	Transmission		115.00	41.60		30	1				
16	Donaldson, MN - 115 kv - 63255	Transmission		115.00	41.60		20	2				
17	Fergus Falls, MN - Hoot Lake 115 kv - 63223	Transmission		115.00	43.80		40	2				
18	Fertile, MN - 115 kv - 63250	Transmission		115.00	41.60		10	1				
19	Finley, ND - Pickert 115 kv - 711	Transmission		230.00	72.00	41.60	60	1				
20	Forman, ND - Forman 230 kv - 63363	Transmission		230.00	115.00	41.60	125	1				
21	Hensel, ND - 115 kv - 63157	Transmission		115.00	72.00	43.80	33	1				
22	Hetland, SD - 115 kv - 63209	Transmission		115.00	41.60		45	1				
23	Jamestown, ND - 345 kv - 63369	Transmission		345.00	115.00	43.00	672	2				
24	Jamestown, ND - Peaking Plant 115 kv - 63272	Transmission		115.00	41.60		60	3				
25	Maple River, ND - 345 kv - 66792	Transmission		345.00	230.00	13.80	672	2				
26	Mapleton, ND - 115 kv - 63203	Transmission		115.00	41.60		15	1				
27	Marietta, MN - 115 kv - 63213	Transmission		115.00	41.60		10	1				
28	Merricourt, ND - 230 kv - 661992	Transmission		230.00	34.50	13.80	167	1				
29	New Effington, SD - 620328	Transmission		230.00	41.60		56	1				
30	Northwoods, MN - 115kv - 63282	Transmission		115.00	41.60		12	1				
31	Oakes, ND - 230 kv - 63362	Transmission		230.00	41.60		67	2				
32	Ortonville, MN - 115 kv - 63216	Transmission		115.00	41.60		30	1				
33	Pelican Rapids, MN - 115 k - 63234	Transmission		115.00	41.60		10	1				
34	Plummer, MN - 115kv - 7967	Transmission		115.00	41.60		18	1				
35	Rugby, ND - 230 kv - 620379	Transmission		230.00	115.00	41.60	140	1				
36	Rugby, ND - 230 kv - 620379	Transmission		230.00	115.00	13.80	75	1				
37	Spiritwood, ND - 620270	Transmission		115.00	41.60		31	2				
38	Toronto, SD - 115 kv - 63210	Transmission		115.00	41.60		45	1				
39	Wahpeton inventory	Transmission		115.00	69.00	41.60						

40	Wahpeton Inventory	Transmission		115.00	43.80				1		
41	Wahpeton, ND - 230 kv - 620329	Transmission		230.00	115.00	43.00	280		2		
42	WAPA Summit, SD	Transmission		115.00	41.60		25	1			
43	Winger, MN 63238	Transmission		230.00	115.00	13.20	140	1			
44	Transmission Subs Under 10,000 kva										
45	Colgate	Transmission		69.00	43.80	12.50	6	1			
46	Green Valley	Transmission		67.00	41.60		7	1			
47	Lake Preston East River	Transmission		69.00	44.00		8	1			
48	St Vincent	Transmission		69.00	41.60		8	1			
49	Wahpeton Inventory	Transmission		69.00	41.60				1		
50	Bemidji, MN 25th Street	Distribution		69.00	12.50		15	1			
51	Bemidji, MN Airport	Distribution		41.60	12.50		10	1			
52	Bemidji, MN Nymore	Distribution		69.00	12.50		10	1			
53	Bemidji, MN Industrial Park	Distribution		69.00	12.50		8	1			
54	Bottineau, ND Downtown	Distribution		41.60	12.50		10	3			
55	Bottineau, ND South	Distribution		41.60	12.50		10	1			
56	Casselton, ND	Distribution		41.60	12.50		10	1			
57	Casselton, ND Ethanol plant	Distribution		115.00	12.50		66	2			
58	Cass Lake, MN	Distribution		115.00	12.50		10	1			
59	Clearbrook, MN Pipeline	Distribution		115.00	4.16		20	2			
60	Cooperstown, ND	Distribution		41.60	12.50		10	1			
61	Crookston, MN Parkview	Distribution		41.60	12.50		10	1			
62	Crookston, MN South Main	Distribution		41.60	12.50		25	2			
63	Dawson, Mn Dawson Mills	Distribution		115.00	12.50		10	1			
64	Devils Lake, ND Downtown	Distribution		41.60	4.16		10	1			
65	Enderlin, ND	Distribution		115.00	12.50		14	1			
66	Fairmount, ND	Distribution		115.00	12.50		10	3			
67	Fergus Falls, MN Edgetown	Distribution		115.00	12.50		20	1			
68	Fergus Falls, MN Hoot Lake	Distribution		115.00	12.50		40	2			
69	Fergus Falls, MN South East	Distribution		115.00	12.50		37	1			
70	Gwinner, ND	Distribution		115.00	12.50		20	2			
71	Harvey, ND Northwest	Distribution		115.00	12.50		10	1			
72	Itasca, MN Minnesota Pipeline	Distribution		115.00	4.16		10	1			
73	Jamestown, ND Downtown	Distribution		115.00	12.50		10	1			
74	Jamestown, ND North	Distribution		115.00	12.50		10	1			
75	Jamestown, ND Potato	Distribution		115.00	12.50		10	1			
76	Jamestown, ND Southwest	Distribution		41.60	12.50		10	1			
77	Lake Norden, SD Dairy	Distribution		41.60	12.50		11	1			
78	Lake Norden, SD Dairy	Distribution		115.00	12.50		94	2			
79	Lisbon, ND Town	Distribution		115.00	12.50		14	1			
80	Mahnomen, MN	Distribution		115.00	12.50		10	1			
81	Milbank, SD Northwest	Distribution		41.60	12.50		63	3			
82	Milbank, SD South	Distribution		41.60	12.50		22	1			
83	Morris, MN Northeast	Distribution		41.60	12.50		14	1			
84	Morris, MN South	Distribution		115.00	12.50		10	3			
85	Oakes, ND North	Distribution		41.60	12.50		10	3			
86	Parkers Prairie	Distribution		41.60	12.50		13	1			
87	Pelican Rapids, MN Turkey Plant	Distribution		115.00	12.50		13	1			
88	Perham, MN	Distribution		115.00	12.50		13	2			
89	Rosholt, SD	Distribution		41.60	12.50		11	1			
90	Rugby, ND Northwest	Distribution		41.60	12.50		14	1			
91	Spiritwood, ND	Distribution		115.00	12.50		14	1			
92	Wahpeton Inventory	Distribution		115.00	12.50				1		
93	Wahpeton Inventory	Distribution		115.00	4.16				1		
94	Wahpeton Inventory	Distribution		41.60	4.16				1		
95	Wahpeton Inventory	Distribution		41.60	12.50				1		

96	Wahpeton, ND North 115 kv - 63230	Distribution		115.00	12.50		24	2				
97	Wahpeton, ND Northwest	Distribution		41.60	12.50		22	2				
98	Wheaton, MN South	Distribution		115.00	12.50		14	1				
99	TotalDistributionSubstationMember						821	64	4			
100	TotalTransmissionSubstationMember						5,212	59	4			
101	Total						6,033	123	8		0	0

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FOOTNOTE DATA

(a) Concept: SubstationNameAndLocation

Joint ownership, Otter Tail Power Company, 53.9%; Northwestern Public Service Company, 23%; Montana-Dakota Utilites Company, 22.7%. Expenses are shared on ownership percent basis. Accounts affected are regular accounts applicable to substations. None of the owners are associated companies. Columns C, D and E are reported in KVA.

FERC FORM NO. 1 (ED. 12-96)

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TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES

1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.
2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".
3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.

Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	Construction work in progress	Otter Tail Corporation	107	268
3	Expenditures for certain civic, political & relat	Otter Tail Corporation	426.4	12,444
4	Dividends declared - common stock	Otter Tail Corporation	438	51,832,289
5	^(b) Corporate allocated A&G expense	Otter Tail Corporation	^(b) See Note	13,565,612
19				
20	Non-power Goods or Services Provided for Affiliated			
21	Printing, design & mailing services	Otter Tail Corporation	417	33,757
22	Other deductions	Otter Tail Corporation	426.5	295,281
23	Printing, design & mailing services	TO Plastics	417	23
24	Printing, design & mailing services	BTD Manufacturing	417	6,897
25	Printing, design & mailing services	Vinyltech Corporation	417	23
42				

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FOOTNOTE DATA

(a) Concept: DescriptionOfNonPowerGoodOrService

Corporate Allocated A&G expenses are allocated in accordance with Otter Tail Corporation's Corporate Cost Allocation Manual as provided by the Minnesota Public Utilities Commission, the North Dakota Public Service Commission, and the South Dakota Public Utilities Commission.

(b) Concept: AccountsChargedOrCreditedTransactionsWithAssociatedAffiliatedCompanies

Schedule Page: 429 Line No.: 5 Column: c

The following accounts were charged:

Account	Amount (\$)
456.0	—
500.0	967
506.0	26
903.0	165
912.0	—
920.0	5,805,792
921.0	5,038,031
923.0	1,276,891
924.0	13,037
925.0	181,648
926.0	5,448
928.0	—
930.1	7,526
930.2	906,228
931.0	126,231
935.0	203,622
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	13,565,612