Otter Tail Power Company North Dakota General Rate Case Documents Case No. PU-23-342

Supplemental Work Papers

A. 2024 Test Year Workpapers

- 1. Jurisdictional Cost of Service Study (JCOSS)
- 2. Class Cost of Service Study (CCOSS)
- 3. Functionalization
- 4. Input Summary
- 5. 2024 Test Year Adjustments
 - TY-01 Normalized Plant in Service
 - TY-02 Rate Case Expenses
 - TY-03 Director Restricted Stock
 - TY-04 Pension OPEB Benefits
 - TY-05 Rider Revenue Removal
 - TY-06 Investor Relations
 - TY-07 LT Incentives
 - TY-08 Employee Gifts and Recognition
 - TY-09 ESSRP
 - TY-10 Plant Outage Normalization

B. 2024 Regulatory Year Workpapers

- 1. Jurisdictional Cost of Service Study (JCOSS)
- 2. Functionalization
- 3. Input Summary
- 4. Work Papers A-D, ND

C. Interim Cost of Service Study

- 1. Jurisdictional Interim Cost of Service Study
- 2. Proposed Interim Test Year Adjustments
 - ITY-01 Proration of Federal ADIT
 - ITY-02 2018 Incentive Comp Settlement
 - ITY-03 Langdon Repower Rider Revenue

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average PAGE 1 - 1

LINE NO	ITEM	ALLOC	REFERENCE	TOTAL COMPANY		NORTH DAKOTA	ALL OTHER	LINE NO
1.0	A A AGAMA		- CONTRACTOR	COSHAN			OTILIA	No
1 2	RATE BASE		Page 2-1 Line 32	1,880,509,88	3	695,424,823	1,185,085,060	1
3	TOTAL AVAILABLE FOR RETURN		Page 7-1 Line 43	99,481,98	4	19,989,879	79,492,105	2 3 4 5 6
5	RATE OF RETURN EARNED			5.29	%	2.87%	6.71%	5
7 8	RATE OF RETURN REQUESTED		Page 17-1 Line 11			7.85%		7 8
9	OPERATING INCOME REQUIRED					54,590,849		8 9 10
11	TOTAL AVAILABLE FOR RETURN					19,989,879		11
13 14	OPERATING INCOME DEFECIENCY					34,600,970		12 13 14 15 16
15 16	INCREMENTAL TAXES	GRCF = 1.322837				11,170,475		15 16
17 18	REVENUE INCREASE REQUIRED					45,771,443		17
19	PERCENTAGE INCREASE					25.04%		19
20 21 22 23 24								21 22
24 25	RETURN ON EQUITY					1.29%		23 24 25
26 27								26 27
26 27 28 29 30 31 32 33 34 35 36 37								28 29
30 31								30 31 32
33								33 34
35 36								35 36
38								38
40 41								40 41
39 40 41 42 43 44 45								42 43
45								45
47 48								47 48
50 51								50 51
46 47 48 49 50 51 52 53 54 55 56 57 58								20 21 22 23 24 25 26 27 27 28 29 29 30 31 31 32 33 33 34 43 44 41 42 42 43 44 44 45 46 47 48 49 49 50 51 52 53 53 56 57 57 58 59 59 59 59 59 50 50 50 50 50 50 50 50 50 50
54 55								54 55
56 57 58								56 57 58
59 60								59 60

NO	DT	H F	206	COT

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average PAGE 2 - 1

March Marc	LINE				TOTAL		NORTH	ALL	LINE
Page 41 The 22 (1.696,074,077) (461,396,298) (662,266,279)		ITEM	ALLOC	REFERENCE					
Page 4.1 Line 22 (1.091,675,777) (661,576,278) (682,286,279)									
5 STR TACKE TEXTLE DISTRICT OF STREET PLATE CONTRIBUTES 2004.414.600 700.044.180 700.044		ELECTRIC PLANT IN SERVICE		Page 3-1 Line 52	3,182,095,019		1,251,434,481	1,930,660,538	1 2
5 STRT HANT EXCLUSIONS DESCRIVE HANT CONTRACT 7 STRT CANTENDED HANT CONTRACT 7 STRT CANTENDED HANT CONTRACT 8 STRT HANT EXCLUSIONS DESCRIVE HANT CONTRACT 9 STRT HANT EXCLUSIONS DESCRIVE HANT CONTRACT 1 STRT HANT EXCLUSION DESCRIPTION DESCR	3	ACCUMULATED DEPRECIATION		Page 4-12 Line 22	(1,093,676,577	ר	(461,390,298)	(632,286,279	3
TANY HEAD FOR PUTURE USE		NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED ITEMS			2,088,418,443		790,044,183	1,298,374,259	5 6
TANY HEAD FOR PUTURE USE	- /	NET CAPITALIZED ITEMS - BIG STONE PLANT		Page 4-1 Line 28	0	1	0	0	7 8
The Part Head Por Partice ISSE		NET ELECTRIC PLANT IN SERVICE			2,088,418,443		790,044,183	1,298,374,259	9
11 CONSTRUCTION NORICES Page 5 Line 39 33,967,963 14,774,729 19,273,664 11, 11, 11, 11, 11, 11, 11, 11, 11, 1		PLANT HELD FOR FUTURE USE		Page 4-1 Line 47	12,038	1	4,921	7,117	11 12
MATERIARS AND SUPPLIES	13	CONSTRUCTION WORK IN PROGRESS		Page 5-1 Line 31	1,770,919		780,993	989,926	13 14
PUBLISTOCKS	15	MATERIALS AND SUPPLIES		Page 5-1 Line 39	33,967,093	1	14,737,429	19,229,664	15
CISTOMER ADVANCES	17	FUELSTOCKS		Page 5-1 Line 46	10,476,711		4,495,117	5,981,594	. 17
32 33 34 35 36 37 38 39 40 41 42 45 46 47 48 49 50 50 51 51 52 53 54		PREPAYMENTS		Page 5-1 Line 49	49,187,428	1	18,607,498	30,579,930	19
32 33 34 35 36 37 38 39 40 41 42 45 46 47 48 49 50 50 51 51 52 53 54	21	CUSTOMER ADVANCES		Page 5-1 Line 51	(1,876,522)	(709,884)	(1,166,638	21 22
31 32 33 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 51 52 53 53 54	23	CASH WORKING CAPITAL		Page 5-1 Line 53	6,901,493	1	1,531,801	5,369,693	23
31 32 33 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 51 52 53 53 54	25	ACCUMULATED DEFERRED INCOME TAXES		Page 6-1 Line 16	(308,347,719)	(134,067,234)	(174,280,485	25 26
32 33 34 35 36 37 38 39 40 41 42 45 46 47 48 49 50 50 51 51 52 53 54	27	UNAMORTIZED BALANCE - SPIRITWOOD		Page 6-1 Line 19	0	1	0	C	27 28
31 32 33 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 51 52 53 53 54	29	UNAMORTIZED RATE CASE EXPENSE		Page 6-1 Line 22	0		0	C	29
33 34 35 35 36 37 38 39 39 40 41 42 42 43 44 45 46 47 48 49 50 51 51 52 53 54	31	TOTAL AVERAGE RATE BASE			1,880,509,883	-	695,424,823	1,185,085,060	31 32
35 35 36 37 38 39 40 41 42 41 42 43 44 44 44 44 44 44	33					1			33
38 39 40 41 42 43 44 44 45 46 47 48 49 50 51 52 53 54 55 55 55 55 55 55	35								35
40 41 42 43 44 45 45 46 47 48 49 50 51 52 53 54 55 55 55 55 55 55	37								37
42 43 44 45 46 47 48 49 50 51 52 53 54 55	39								38 39
42 43 44 45 46 47 48 49 50 51 52 53 54 55	40								40
48. 49. 50. 51. 52. 53. 54. 55.	42								42
48. 48. 49. 50. 51. 52. 53. 54. 55.	43								43
48. 49. 50. 51. 52. 53. 54. 55.	45								45
48. 49. 50. 51. 52. 53. 54. 55.	46								46
50 51 52 53 54 55	48								48
54 55	49								49
54 55	50								50
54 55	52								52
55 56 57 58	53								53
56 57 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58 58	55								55
55 58	56								56
	58								58
59 60	59								59

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OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakots Budget TEST YEAR 2024 - Simple Average PAGE 3 - 1

LINE	THE A	*****	FERC		TOTAL	NORTH DAKOTA	ALL	LINE NO
NO	ITEM	ALLOC	ACCOUNTS		COMPANY	DAKOTA	OTHER	NO
-								
1	PLANT IN SERVICE							1
2	A/C 101 & 106 - Direct MN	Direct MN			61,800,001	0	61,800,001	2
2	A/C 101 & 106 - Direct ND A/C 101 & 106 - Direct ND	Direct ND			01,000,001	0	61,800,001	2
4	A/C 101 & 106 - Direct ND A/C 101 & 106 - Direct SD	Direct ND Direct SD			0	0	0	3 4
- 4		Direct SD			61,800,001	0	61.800.001	
6	Subtotal A/C 101 & 106 - Direct Assigned				61,800,001	0	61,800,001	5 6 7
- 6	DRODUCTION DE ANTE							0
/	PRODUCTION PLANT					040 504 050		8
8	A/C 101 & 106 - BASE DEMAND	E1			612,179,361	268,586,859	343,592,502	8
9	PEAK DEMAND	D1			403,741,174	159,416,909	244,324,265	9
10	BASE ENERGY	E2			457,103,093	205,609,759	251,493,334	10
11								11
12	SUBTOTAL A/C 101 & 106				1,473,023,629	633,613,527	839,410,101	12
13								13
14	A/C 114 - BASE DEMAND	E1			1,206,597	529,381	677,216	14
15	PEAK DEMAND	D1			381,658	150,697	230,960	15
16	BASE ENERGY	E1			0	0	0	16
17								17
18	SUBTOTAL A/C 114	1			1,588,255	680,078	908,176	18
19			1					19
20	TOTAL PRODUCTION PLANT	P10	310-317, 330-335, 340-347		1,474,611,883	634,293,606	840,318,278	20
21		1						21
22			1					22 23
23	TRANSMISSION PLANT	1						23
24	A/C 101 & 106	D2			550,572,537	215,798,006	334,774,531	24
25	A/C 101 & 106 (Direct FERC)	Direct FERC			274,079,794	0	274,079,794	25
26	A/C 114	D2			58,287	22,846	35,441	26
27								27
28	TOTAL TRANSMISSION PLANT		350-350.1, 353-356, 358		824,710,618	215,820,852	608,889,767	28
29								29
30								30
31	DISTRIBUTION PLANT							31 32 33
32	PRIMARY DEMAND	D3	360, 362, 364-365, 367		254,804,754	118,538,756	136,265,998	32
33	SECONDARY DEMAND	D4	365, 367-369.1		143,014,220	69,647,623	73,366,597	33
34	PRIMARY CUSTOMER	C2	364-365, 367		119,159,338	52,084,671	67,074,667	34
35	SECONDARY CUSTOMER	C3	365, 367-369.1, 370.2		87,138,987	38,091,927	49,047,061	35
36	STREETLIGHTING	C4	364-365, 367, 373		24,540,852	10,226,986	14,313,866	36
37	AREA LIGHTING	C5	364-365, 367, 371.2		15,570,818	8,488,723	7,082,095	37
38	METERS	C6	370		64,567,120	28,784,055	35,783,065	38
39	LOAD MANAGEMENT	C9	370.1		8,899,439	3,888,421	5,011,018	39
40					.,,	.,,		40
41	TOTAL DISTRIBUTION PLANT	P60			717,695,528	329,751,161	387,944,367	41
42					727,070,000	,	331,111,031	42
43		1						43
44	GENERAL PLANT	1						44
45	PRODUCTION	P10			41,841,785	17,997,940	23,843,845	45
46	TRANSMISSION	D2			19,903,693	7,801,292	12,102,401	46
47	DISTRIBUTION	P60			30,817,789	14,159,489	16,658,300	47
48	CUSTOMER ACCOUNTS	OXC			24,517,241	10,761,420	13,755,822	48
49	CUSTOMER ACCOUNTS CUSTOMER SERVICE & INFO	OXI			5,696,124	2,508,909	3,187,215	49
50	LOAD MANAGEMENT	C9	397.3		165,980	72,521	93,459	50
51	LOAD SIAMAGESENI	C9	397.3		100,980	/ 4,041	93,459	51
	TOTAL GENERAL PLANT	P90	389-398, 390.1-390.3, 391.1	201 6 204 2 207 1 207 2	122,942,613	53,301,572	69,641,041	
52 53	TOTAL GENERAL PLANT	P90	307-398, 390.1-390.3, 391.1	-391.0, 394.2, 397.1-397.2	122,942,613	33,301,372	69,641,041	52
53		1						53 54
55	TAMELAN COUNTY DV AND	noo	000 000		40.107.	10 267 201	00.04=	54
55 56	INTANGIBLE PLANT	P90	302-303		42,134,377	18,267,291	23,867,086	55 56
56 57		1						56 57
	TOTAL DI ANTENI OFFICE	PDFG			0.100.005.000	1 051 404 401	1.000 ((0.700	
58	TOTAL PLANT IN SERVICE	EPIS			3,182,095,019	1,251,434,481	1,930,660,538	58
59		1						59
60		1	1					60
61		1						61
62		1						62
63		1						63
64		1						64
65		1						65
66						I		66

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

PAGE 4 - 1

LINE		1	FERC		TOTAL	NORTH	ı	ALL	LINE
NO	ITEM	ALLOC	ACCOUNTS		COMPANY	DAKOTA		OTHER	LINE NO
140	HEN	ALLOC	ACCOUNTS		COMPANI	DAROTA		OTHER	NO
1	ACCUMULATED DEPRECIATION								1
2	PRODUCTION PLANT								2
3	BASE DEMAND	E1	108, 115		(276,623,436)	(121,365,444)		(155,257,992)	3
4	PEAK DEMAND	D1	108, 115		(153,052,745)	(60,432,765)		(92,619,980)	4
5	BASE ENERGY	E2	108		(142,620,553)	(64,152,219)		(78,468,334)	5
6	Direct MN				, , , , , , , ,			, , . ,	6
7	TOTAL PRODUCTION PLANT				(572,296,735)	(245,950,428)		(326,346,307)	7
8									8
9									9
10	TRANSMISSION PLANT	D2	108, 115		(159,735,443)	(62,608,626)		(97,126,817)	10
11	TRANSMISSION PLANT (Direct FERC)	Direct FERC			(25,180,544)	0		(25,180,544)	11
12	TOTAL TRANSMISSION PLANT				(184,915,987)	(62,608,626)		(122,307,361)	12
13									13
14									14
15	DISTRIBUTION PLANT	P60	108, 115		(268,541,408)	(123,383,576)		(145,157,832)	15
16									16
17							J		17
18	GENERAL PLANT	P90	108		(50,534,999)	(21,909,367)	J	(28,625,631)	18
19									19
20									20
21	INTANGIBLE PLANT	P90	108		(17,387,448)	(7,538,300)		(9,849,148)	21
22									22
23						/ / / / 000 000			23
24	TOTAL ACCUMULATED DEPRECIATION				(1,093,676,577)	(461,390,298)		(632,286,279)	24
25									25
26						E00 044 100			26
27	NET PLANT EXCLUDING BSP CAPITALIZED ITEMS				2,088,418,443	790,044,183		1,298,374,259	2/
28									28
29 30	DOD OADWEAT WITED WITEMO	D10		DIRECTLY LOGICATED TO HIDIODICTION	0	0			29
31	BSP CAPITALIZED ITEMS	P10		DIRECTLY ASSIGNED TO JURISDICTION	U	0		0	30
32									31
33	TOTAL NET PLANT IN SERVICE	NEPIS			2,088,418,443	790,044,183		1,298,374,259	32
34	TOTAL NET PLANT IN SERVICE	NEFIS			2,000,410,443	/ 50,044,103		1,290,374,239	33
35									25
36									35
37									27
38									38
39									39
40									40
41									41
42	PLANT HELD FOR FUTURE USE								42
43	PRODUCTION PLANT	P10			0	0		0	43
44	TRANSMISSION PLANT	D2			9,038	3,542		5,496	44
45	DISTRIBUTION PLANT	P60			3,000	1,378		1,622	45
46	GENERAL PLANT	P90			0	0		0	46
47	INTANGIBLE PLANT	P90			0	0		0	47
48									48
49	TOTAL PLANT HELD FOR FUTURE USE		105		12,038	4,921		7,117	49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									1 2 3 4 4 4 4 4 5 5 5 6 6 6 6 5 5 5 6 6 6 6 5 5 5 6 6 6 6 6 6 1 5 5 5 6 6 6 6
61									61
62		1							62

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

PAGE 5 - 1

LINE			FERC		TOTAL	NORTH		ALL	LINE
NO	ITEM	ALLOC	ACCOUNTS		COMPANY	DAKOT		OTHER	NO
_	CONCERNORY BY BROOKERS D'COLARS' COL								1
2	CONST WORK-IN-PROGRESS - Direct Assigned PRODUCTION PLANT - Direct MN	P10		Directly Assigned to Jurisdiction	0		0	0	1
3	PRODUCTION PLANT - Direct ND	P10		Directly Assigned to Jurisdiction	0		0	0	2
4	PRODUCTION PLANT - Direct SD	P10		Directly Assigned to Jurisdiction	0		0	0	3
5	PRODUCTION PLANT - Direct FERC	Direct FERC		Directly Assigned to FERC	0		0	0	5
6	TRANSMISSION PLANT - Direct MN	D2		Directly Assigned to Jurisdiction	0		0	0	6
7	TRANSMISSION PLANT - Direct ND	D2		Directly Assigned to Jurisdiction	0		0	0	7
8	TRANSMISSION PLANT - Direct SD	D2		Directly Assigned to Jurisdiction	0		0	0	8
9	TRANSMISSION PLANT - Direct FERC	Direct FERC		Directly Assigned to FERC	0		0	0	9
10	DISTRIBUTION PLANT - Direct MN	P60		Directly Assigned to Jurisdiction	0		0	0	10
11	DISTRIBUTION PLANT - Direct ND	P60		Directly Assigned to Jurisdiction	0		0	0	11
12	DISTRIBUTION PLANT - Direct SD	P60		Directly Assigned to Jurisdiction	0		0	0	12
13	DISTRIBUTION PLANT - Direct FERC	Direct FERC		Directly Assigned to FERC	0		0	0	13
14	GENERAL PLANT - Direct MN	P90		Directly Assigned to Jurisdiction	0		0	0	14
15	GENERAL PLANT - Direct ND	P90		Directly Assigned to Jurisdiction	0		0	0	15
16	GENERAL PLANT - Direct SD	P90		Directly Assigned to Jurisdiction	0		0	0	16
17	GENERAL PLANT - Direct FERC	Direct FERC		Directly Assigned to FERC	0		0	0	17
18	INTANGIBLE PLANT - Direct MN	P90		Directly Assigned to Jurisdiction	0		0	0	18
19	INTANGIBLE PLANT - Direct ND	P90 P90		Directly Assigned to Jurisdiction	0		0	0	19
20	INTANGIBLE PLANT - Direct SD INTANGIBLE PLANT - Direct FERC			Directly Assigned to Jurisdiction	0		0	0	20
21 22	INTANGIBLE PLANT - Direct FERC TOTAL CWIP - Direct Assigned	Direct FERC		Directly Assigned to FERC ALLOWED ONLY IN MN & FERC	0		0	0	21
23	TOTAL CWIT - Direct Assigned			ALLOWED ONLY IN MIN & PERC	U	-	-	U	22
24									23
25	CONST WORK-IN-PROGRESS - SHORT-TERM								25
26	PRODUCTION PLANT	P10			0		0	n	26
27	TRANSMISSION PLANT	D2			359,000	140	711	218,289	27
28	DISTRIBUTION PLANT	P60			1,086,337	499		587,211	28
29	GENERAL PLANT	P90			325,581	141		184,426	29
30	INTANGIBLE PLANT	P90			0		0	0	30
31									31
32	TOTAL CWIP - SHORT-TERM			ALLOWED ONLY IN MN, ND & FERC	1,770,919	780	993	989,926	32
33									33
34									34
35	CONST WORK-IN-PROGRESS - LONG TERM								35
36	PRODUCTION PLANT (AFUDC Projects)	P10			0		0	0	36
37	PRODUCTION PLANT (Rider Projects)	P10			0		0	0	37
38	TRANSMISSION PLANT (AFUDC Projects)	D2			0		0	0	38
39	TRANSMISSION PLANT (Rider Projects)	D2			0		0	0	39
40	DISTRIBUTION PLANT	P60			0		0	0	40
41 42	GENERAL PLANT INTANGIBLE PLANT	P90 P90			0		0	0	41
43	INTANGIBLE PLANT	P90			U		0	U	42
44	TOTAL CWIP - LONG TERM - AFUDC Projects			ALLOWED ONLY IN MN & FERC	0		0	0	43
45	TOTAL CWIP - LONG TERM - APODE Projects TOTAL CWIP - LONG TERM - Rider Projects			ALLOWED ONLY IN MIN & PERC	0		0	0	45
46	TOTAL CWIT - LONG TERM - Rider Projects				0		0	0	46
47									47
48	TOTAL CONSTRUCTION WORK-IN-PROGRESS		107		1,770,919	780	993	989,926	48
49					, ,				49
50									50
51	MATERIALS & SUPPLIES								51
52	PRODUCTION	P10			8,651,753	3,721		4,930,264	52
53	TRANSMISSION	D2			9,116,226	3,573		5,543,103	53
54	DISTRIBUTION	P60			16,199,114	7,442	817	8,756,297	54
55				[55
56	TOTAL MATERIALS AND SUPPLIES		154, 158.1	1	33,967,093	14,737	429	19,229,664	56
57									57
58									58
59	FUELSTOCKS COAL STOCKS	E1			8,165,846	3,582	674	4 500 150	59
60	COAL STOCKS FUEL OIL STOCKS							4,583,172	60
61 62	FUEL OIL STUCKS	D1			2,310,865	912	440	1,398,422	61
63	TOTAL FUEL STOCKS		1510	[10,476,711	4,495	117	5,981,594	62
64	TOTAL TOTAL OTO CRO		1310		10,770,711	4,453	447	3,701,394	64
65									65
66	PREPAYMENTS	NEPIS	128, 228.3		49,187,428	18,607	498	30,579,930	66
67			-20, 220.0		. 5,207, 120	10,007	1.5	23,073,300	67
68	CUSTOMER ADVANCES	NEPIS	235, 253		(1,876,522)	(709	884)	(1,166,638)	68
69					. ,,	(,	1	. , , ,	69
70	CASH WORKING CAPITAL	ox		SEPARATELY CALCULATED BY JURISDIC	6,901,493	1,531	801	5,369,693	70
71									71
72									72
73 74									73
74									74
75									75
76									2 3 4 4 5 5 6 6 7 7 8 8 9 9 10 10 11 12 13 13 14 15 16 16 16 16 16 16 16 16 16 16 16 16 16
77									77

NORTH	DAKOT	į

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average



LINE			FERC	TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	ACCOUNTS	COMPANY	DAKOTA	OTHER	NO
1	ACCUMULATED DEFFERED INCOME TAXES						1
2	ITEMS SD FLOWS THROUGH FEDERAL	NPMNR		(27,894)	(11.560)	(1 6 006)	2
4	FEDERAL MINNESOTA	NPMNR		(27,894)	(11,568)	(16,326)	3
5	NORTH DAKOTA	NPISN		0	0	0	
6	NORTH DAROTA	141 1514		0	0	o o	6
7	SUBTOTAL			(27,894)	(11,568)	(16,326)	7
8							8
9	ALLOTHER						9
10	FEDERAL	NEPIS EXDA		(268,116,065)	(115,026,537)	(153,089,527)	10
11	FEDERAL (Direct FERC)	Direct FERC		(20,921,619)	0	(20,921,619)	11
12	MINNESOTA NORTH DAKOTA	NPISM NPISN		(19,282,142)	(19,029,129)	(253,013)	12
14	NORTH DAROTA	141 1514		(19,202,142)	(17,027,127)	(233,013)	14
15	SUBTOTAL			(308,319,825)	(134,055,667)	(174,264,159)	15
16							16
17	TOTAL ACCUMULATED DEFERRED INCOME TAXES		190, 255, 281-283	(308,347,719)	(134,067,234)	(174,280,485)	17
18							18
19							19
20	UNAMORTIZED BALANCE - SPIRITWOOD PLANT	P10	DIRECTLY ASSIGNED TO JURISDICTI	ON 0	0	0	20
21							21
23	UNAMORTIZED RATE CASE EXPENSES	R10	DIRECTLY ASSIGNED TO JURISDICTI	ON 0	0	0	22
24	UNAMORTIZED RATE CASE EXTENSES	KIO	DIRECTE! ASSIGNED TO SURISDICT!	014	0	o o	23
25							25
26							26
27							27
28	TOTAL AVERAGE RATE BASE			1,880,509,883	695,424,823	1,185,085,060	28
29							29
30							30
31 32							31
33							32
34							34
35							35
36							36
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40 41							40
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43							43
44							44
45							1 2 2 3 3 4 4 4 5 5 5 6 6 7 7 8 8 9 9 10 11 11 12 13 13 14 11 15 16 16 17 17 18 18 19 19 20 19 21 22 22 23 23 24 24 1 25 26 27 27 27 27 28 29 29 30 30 31 31 32 2 33 34 34 35 35 36 36 36 36 37 37 37 37 37 38 38 38 39 39 9 9 40 40 41 1 41 42 42 42 43 44 44 45 46 46 47 48 48 49 55 5 55 55 55 55 55 55 55 55 55 55 55
46							46
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49 50							49
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55							55

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget TEST YEAR 2024 - Simple Average

PAGE 7 - 1

			mor	MODERY	47.7	T
LINE NO	ITEM	ALLOC	TOTAL	NORTH DAKOTA	ALL OTHER	LINE NO
NO	HEM	ALLUC	COMPANY	DAKOTA	OTHER	NO
\vdash						
1	OPERATING REVENUES					1
2	SALES OF ELECTRICITY		464,659,58	182.782.835	281,876,746	2
3	OTHER OPERATING REVENUE		62,763,924		50,510,245	2
4	OTHER OF ERATING REVENUE		02,703,92	12,200,079	30,310,243	3
5	TOTAL OPERATING REVENUE		527,423,500	195,036,514	332,386,991	5
6	TOTAL OF ERATING REVENUE		327,423,300	170,000,014	332,360,991	6
7						7
8	OPERATING EXPENSES					,
9	PRODUCTION EXPENSES		199,374,08	88,254,904	111,119,180	0
10	TRANSMISSION EXPENSES		35,939,490		21,852,935	10
11	DISTRIBUTION EXPENSES		18,488,356		10,095,125	11
12	CUSTOMER ACCOUNTING EXPENSES		16,621,213		9,325,619	12
13	CUSTOMER SERVICE AND INFORMATION EXPENSES		12,622,058		11,291,041	13
14	SALES EXPENSES		583.45		447.585	14
15	ADMINISTRATIVE AND GENERAL EXPENSES		50,936,338		30,165,742	15
16	CHARITABLE CONTRIBUTIONS		50,550,000	20,770,070	00,100,712	16
17	DEPRECIATION EXPENSE		80,703,774	33,165,285	47,538,489	10
18	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COSTS		00,700,77		17,000,107	18
19	SPIRITWOOD AMORTIZATION				0	1 1 2 3 4 4 4 4 5 5 6 6 6 6 5 5 5 5 5 5 5 6 5 6
20	GENERAL TAXES		18,693,896		11,590,384	20
21	Olivination Titalia		10,030,030	7,100,012	11,070,001	21
22	TOTAL OPERATING EXPENSES		433,962,668	180,536,567	253,426,100	22
23	TOTAL OF ERATING EATENSES		455,902,000	100,000,007	233,420,100	22
24				0		23
25	NET OPERATING INCOME BEFORE INCOME TAXES		93,460,838	14,499,947	78,960,891	25
26	NEI OFERATING INCOME BEFORE INCOME TAXES		93,460,830	14,455,547	/8,900,891	25
26						26
28	INCOME TAX EXPENSE					2/
28			(6.600.477	(2,939,619)	(3,688,854)	28
30	INVESTMENT TAX CREDIT DEFERRED INCOME TAXES		(6,628,472			29
			8,207,59		10,757,907	30
31	INCOME TAXES		(1,284,272	(1)	(1,284,271)	31
32				(5.400.000)		32
33 34	TOTAL INCOME TAX EXPENSE		294,850	(5,489,932)	5,784,782	33
35						34
36						35
				19,989,879		36
37	NET OPERATING INCOME		93,165,988	19,989,879	73,176,109	37
38						38
						39
40	Allowance for Funds Used During Construction		6,315,997		6,315,997	40
41	Allowance for Funds Used During Construction - MN Only		9		0	41
42	Allowance for Funds Used During Construction - SD Only		6 015 000		0	42
43	TOTAL ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		6,315,997	0	6,315,997	43
44						44
45				0	l	45
46	TOTAL AVAILABLE FOR RETURN		99,481,98-	19,989,879	79,492,105	46
47						47
48						48
49						49
50						50
51	AVERAGE CENTS PER KWH					51
52						52
53						53
54						54
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62						62
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OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

PAGE 8 - 1

_						1		
LINE			FERC		TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	ACCOUNTS		COMPANY	DAKOTA	OTHER	NO
\vdash								
_	OPERATING RESIDENCE							1
1	OPERATING REVENUES							2
3	SALES OF ELECTRICITY	R10	440, 442, 444-445	108, 115	464,659,581	182,782,835	281,876,746	3
4	SALES OF ELECTRICITY	KIU	440, 442, 444-443	106, 115	404,039,361	102,702,033	281,870,740	3
5								-
6	OTHER OPERATING REVENUES							4 5 6 7
7	SALES FOR RESALE							7
8	MUNICIPALITIES & OFF SYSTEM SALES			DIRECTLY ASSIGNED TO FERC JURISDIC	0	0	0	8
9	NON-ASSOCIATAED UTILITIES, CO-OPS & OPA			DIRECTEL ASSIGNED TO PERC SCRISDIC	0	0	· ·	9
10	BUY SELL TRANSACTIONS	D2			0	0	0	10
11	ALL OTHER TRANSACTIONS				-		-	11
12	BASE DEMAND	E1			0	0	0	12
13	PEAK DEMAND	D1			0	0	0	13
14	BASE ENERGY	E2			6,947,794	3,125,191	3,822,604	14
15	PEAK ENERGY	D1			0	0	0	15
16							Ü	16
17	TOTAL ALL OTHER TRANSACTIONS				6,947,794	3,125,191	3,822,604	17
18								18
19	TOTAL SALES FOR RESALE				6,947,794	3,125,191	3,822,604	19
20								20
21								21
22	OTHER ELECTRIC REVENUES							22
23	LATE FEES	C1	450	DIRECTLY ASSIGNED TO JURISDICTION	809,880	316,187	493,694	23 24
24	CONNECTION FEES	C1	451	DIRECTLY ASSIGNED TO JURISDICTION	340,532	136,812	203,720	24
25	RENT FROM ELECTRIC PROPERTY	NEPIS	454		435,931	164,912	271,019	25
26	RENT FROM ELECTRIC PROPERTY - BIG STONE	NEPIS	454		0	0	0	25 26 27 28 29 30 31
27	RENT FROM ELECTRIC PROPERTY - COYOTE	NEPIS	454		0	0	0	27
28	OTHER MISC ELECTRIC REVENUE	NEPIS	456		1,395,880	528,058	867,822	28
29	OTHER MISC ELECTRIC REVENUE - MN	C1	456	DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	29
30	OTHER MISC ELECTRIC REVENUE - ND	C1	456	DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	30
31	OTHER MISC ELECTRIC REVENUE - SD	C1	456	DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	31
32	ITA DEFICIENCY PAYMENTS	NEPIS	456		848,757	321,083	527,674	32 33
33		NEPIS			0	0	0	33
34	MISCELLANEOUS SERVICES	NEPIS			0	0	0	34
35	WHEELING		456	DIRECTLY ASSIGNED TO FERC JURISDIC	425,279	0	425,279	35
36	LOAD CONTROL AND DISPATCH	D2	456		19,546,874	7,661,436	11,885,438	36
37	LOAD CONTROL AND DISPATCH (Direct FERC)	Direct FERC	456	DIRECTLY ASSIGNED TO FERC JURISDIC	32,012,996	0	32,012,996	37
38	RESIDENTIAL CONSERVATION SERVICES	C1	456	DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	38
39 40	TOTAL OTHER ELECTRIC REVENUES				55,816,129	9,128,488	46,687,641	39
40	TOTAL OTHER ELECTRIC REVENUES				55,816,129	9,120,400	46,687,641	40 41 42 43
42	TOTAL OTHER OPERATING REVENUES				62,763,924	12,253,679	50,510,245	41
43	TOTAL OTHER OPERATING REVENUES				62,/63,924	12,233,079	50,510,245	42
44						0		43
45	TOTAL OPERATING REVENUES				527,423,505	195,036,514	332,386,991	45
46	TOTAL OF EXATING REVENUES				327,423,303	173,030,314	332,380,991	45
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OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

PAGE 9 - 1

LINE			FERC	TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	ACCOUNTS	COMPANY	DAKOTA	OTHER	NO
\square							
\vdash							
2	OPERATING EXPENSES PRODUCTION EXPENSES						1
3	PRODUCTION EXPENSES PROD EXPENSES EXCLUDING PURCHASED POWER						2
4	BASE DEMAND	E1	500, 502, 505-507, 509-511, 535, 537-543, 546, 548-554, 556-557	16,248,297	7,128,759	9,119,538	4
5	PEAK DEMAND	D1	500, 502, 506-507, 509-511, 535, 537-543, 546, 548-554, 556-557	8,794,983	3,472,693	5,322,291	5
6	BASE ENERGY	E2	501, 512-514, 544-546, 548-554	70,075,389	31,520,644	38,554,745	6
7	PEAK ENERGY	D1	547	10,397,281	4,105,359	6,291,922	7
8	BASE DEMAND (Direct MN)			0	0	0	8
9	PEAK DEMAND (Direct MN)			377,143	0	377,143	9
10							10
11	TOTAL EXCLUDING PURCHASED POWER			105,893,094	46,227,455	59,665,639	11
12 13					0		12
14	PURCHASED POWER				ŏ		14
15	BUY SELL TRANSACTIONS	D2		0	0	0	15
16	ALL OTHER TRANSACTIONS				0		16
17	BASE DEMAND	E1	555	1,921,959	843,238	1,078,721	17
18	PEAK DEMAND	D1		0	0	0	18
19	BASE ENERGY	E2	555	91,559,032	41,184,212	50,374,820	19
20	PEAK ENERGY	D1		0	U	0	20
21 22	TOTAL ALL OTHER TRANSACTIONS	1		93,480,991	42,027,450	51,453,541	21
23	TOTAL ALL OTHER TRANSACTIONS			90,400,991	42,027,430	31,433,341	22 23
24	TOTAL PURCHASED POWER	1		93,480,991	42,027,450	51,453,541	24
25							25
26	TOTAL PRODUCTION EXPENSES			199,374,085	88,254,904	111,119,180	26
27							27
28		1					28
29	TRANSMISSION EXPENSES	D2	560, 561.1-561.2, 561.4-561.6, 562-563, 565-568, 569.1-569.3, 570-573	35,939,490	14,086,555	21,852,935	29
30 31	TRANSMISSION EXPENSES (Direct MN) TRANSMISSION EXPENSES (Direct FERC)	Direct FERC		0	0	0	30
31	TRANSMISSION EXPENSES (Direct FERC) TOTAL TRANSMISSION EXPENSES	Direct FERC		35,939,490	14,086,555	21,852,935	31
33	TOTAL AREAGONISSION EATENSES	1		33,232,720	17,000,000	21,002,933	32 33
34		1					34
35	DISTRIBUTION EXPENSES	1					35
36	PRIMARY DEMAND	D3	580-584, 588-590, 592-594, 598	5,199,469	2,418,866	2,780,603	36
37	SECONDARY DEMAND	D4	580-581, 583-584, 588, 590, 593-595, 598	2,273,887	1,107,378	1,166,509	37
38	PRIMARY CUSTOMER	C2	580-581, 583-584, 588-590, 593-594, 598	3,917,270	1,712,243	2,205,027	38
39	SECONDARY CUSTOMER	C3	580-581, 583-584, 587-588, 590, 593-595, 598	1,431,452	625,745	805,707	39
40 41	STREETLIGHTING AREA LIGHTING	C4 C5	580-581, 583-585, 588-590, 593-594, 596, 598 580-581, 583-584, 588-590, 593-594, 598	526,349 183,855	219,347 100,232	307,002 83,623	40
41	AREA LIGHTING METERS	C5 C6	580-581, 583-584, 588-590, 593-594, 598 580-581, 586, 588, 597-598	4,956,073	2,209,420	83,623 2,746,653	41
43	LOAD MANAGEMENT	C9	300-301, 300, 300, 397-390	4,956,073	2,209,420	2,746,653	42
44	The second secon	0,		•			44
45	TOTAL DISTRIBUTION	OXD		18,488,356	8,393,231	10,095,125	45
46							46
47							1 2 2 3 3 4 4 4 5 5 5 6 6 6 7 7 8 8 9 9 10 10 11 1 12 13 13 14 14 15 16 16 17 7 18 19 19 19 19 19 19 19 19 19 19 19 19 19
48	CUSTOMER ACCOUNTING EXPENSES	1					48
49	METER READING	C7	901-902	6,074,375	2,685,754	3,388,622	49
50	OTHER	C8	901, 903-905	10,546,838	4,609,841	5,936,997	50
51 52	TOTAL CUSTOMER ACCOUNTS	oxc		16,621,213	7,295,595	9,325,619	51
53	TOTAL COSTOSIER ACCOUNTS	OAC		10,021,213	/,273,373	9,323,019	52
54		1					54
55							55
56							56
57		1					57
58		1					58
59		1					59
60		1					60
61 62							61
63							62
64		1					64
65							65

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

AGE 10 - 1

		1				ATO DOWN		T
LINE NO	ITEM	ALLOC	FERC ACCOUNTS		TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
NO	HEM	ALLOC	ACCOUNTS		COMPANY	DAKOTA	OTHER	NO
1	CUSTOMER SERVICE & INFORMATION EXPENSE							1
2	CONSERVATION & PROMOTIONAL REBATES	C1	908	DIRECTLY ASSIGNED TO JURISDICTION	9,600,172	0	9,600,172	2
3	OTHER	C1	907-910		3,021,886	1,331,017	1,690,869	3
4								4
5	TOTAL CUSTOMER SERV & INFORMATION EXP	OXI			12,622,058	1,331,017	11,291,041	5
6								6
7								7
8	SALES EXPENSES							8
9 10	OFF-PEAK DEVELOPMENT OTHER	C1 C1	912 912-913, 916	DIRECTLY ASSIGNED TO JURISDICTION	274,978 308,479	(0) 135,872	274,979 172,606	9
11	OTHER	CI	912-913, 916		308,479	135,672	1/2,606	10
12	TOTAL SALES EXPENSES				583,457	135,872	447.585	11
13	TOTAL SALES EAT ENGES			l I	363,437	133,072	447,303	13
14								14
15	ADMINISTRATIVE & GENERAL EXPENSES							15
16	SALARIES, SUPPLIES, PENSIONS & BENEFITS							16
17	PRODUCTION	OXPD			11,088,805	4,706,353	6,382,452	17
18	TRANSMISSION	D2			5,274,827	2,067,479	3,207,348	18
19	DISTRIBUTION	OXD			8,167,253	3,707,720	4,459,534	19
20	CUSTOMER ACCOUNTS	OXC			6,497,498	2,851,965	3,645,533	20
21	CUSTOMER SERVICE & INFO	C1			1,509,573	664,905	844,668	21
22								22
23	TOTAL SALARIES, SUPPLIES, PENSIONS, AND BENEFITS		920-922, 926		32,537,956	13,998,421	18,539,535	23
25	LOAD MANAGEMENT EXPENSES	C9			0	0	0	24
26	LOAD SIANAGESIENT EAFENSES	C9			U	0	0	25
27	OUTSIDE SERVICES	NEPIS	923		1,083,910	410.041	673,869	20
28	O TOTAL DELICATION	1121 10	720		1,000,710	110,011	070,007	28
29	PROPERTY INSURANCE	NEPIS	924		4,230,959	1,600,563	2,630,396	29
30					, ,	,,,,,,,	,,	30
31	INJURIES & DAMAGES	NEPIS	925		4,536,918	1,716,306	2,820,612	31
32								32
33	REGULATORY COMMISSION EXPENSE	R10	928	DIRECTLY ASSIGNED TO JURISDICTION	3,510,684	861,954	2,648,730	33
34								.34
35	GENERAL ADVERTISING	C1	930.1		0	0	0	35
36 37						0.100.011		36
37	MISCELLANEOUS, RENTS, MAINTENANCE	P90	930.2, 931, 935		5,035,910	2,183,311	2,852,599	3/
39	TOTAL ADMINISTRATIVE & GENERAL EXP				50,936,338	20,770,596	30,165,742	30
40	TOTAL ADMINISTRATIVE & GENERAL EAT				30,930,330	20,770,330	30,103,742	40
41								41
42	CHARITABLE CONTRIBUTIONS	C1	426.1	DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	42
43								43
44						0		44
45								1 2 3 3 4 4 4 5 5 6 6 6 7 7 8 8 9 100 111 112 12 13 13 14 15 15 16 16 16 16 16 16 16 16 16 16 16 16 16
46	TOTAL O & M EXPENSES				334,564,997	140,267,770	194,297,227	46
47								47
48								48
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51 52								51
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60		1						60

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average PAGE 11 -1

LINE			FERC	TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	ACCOUNTS	COMPANY	DAKOTA	OTHER	NO
\vdash		1					
\vdash	DEPARTMENT DEPARTMENT	1					
2	DEPRECIATION EXPENSE						1
	PRODUCTION	E1		15,000,105	7,011,106	0.000.000	2
3	BASE DEMAND			15,980,135	7,011,106 4,398,123	8,969,029	3
5	PEAK DEMAND	D1		11,138,739	5,953,955	6,740,616	4
6	BASE ENERGY	E2		13,236,587	5,953,955	7,282,631	5
7	TOTAL PRODUCTION			40,355,461	17,363,184	22,992,277	- 7
8	TOTAL PRODUCTION			40,555,461	17,303,164	22,992,2//	/
9							8
10	TRANSMISSION	D2		8,706,848	3,412,666	5,294,181	10
11	TRANSMISSION (Direct FERC)	Direct FERC		4,176,849	0,112,000	4,176,849	11
12	TOTAL TRANSMISSION			12,883,697	3,412,666	9,471,030	12
13						-,	13
14							14
15	DISTRIBUTION	P60		18,610,423	8,550,713	10,059,710	15
16				3, 3, 1		.,,	16
17		1					17
18	GENERAL	P90		4,236,745	1,836,834	2,399,911	18
19		1					19
20		1					20
21	INTANGIBLE	P90		4,617,449	2,001,888	2,615,561	1 1 2 3 3 4 4 5 5 5 6 6 7 7 8 8 9 10 10 11 11 12 12 13 14 15 16 16 17 18 19 19 10 10 11 11 12 12 12 12 12 12 12 12 12 12 12
22							22
23							23
24	TOTAL DEPRECIATION EXPENSE		403	80,703,774	33,165,285	47,538,489	24
25							25
26							26
27							27
28							28
29							29
30							30
31	BIG STONE EXPENSE OFFSETS	P10	DIRECTLY ASSIGNED TO J	URISDICTION 0	0	0	31
32							32
33							33
34	SPIRITWOOD AMORTIZATION	P10	406 DIRECTLY ASSIGNED TO J	URISDICTION 0	0	0	34
35 36							35
36							36
38							3/
39							30
40		1					40
41		1					41
42		1					42
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62		1					62

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

AGE 12 - 1

LINE			FERC		TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	ACCOUNTS		COMPANY	DAKOTA	OTHER	NO
-								
1	GENERAL TAXES	NEPIS EXD			16,557,620	7,103,512	9,454,108	1
2	GENERAL TAXES (Direct FERC)	Direct FERC			2,136,276	0	2,136,276	2
3	TOTAL GENERAL TAXES		408.1		18,693,896	7,103,512	11,590,384	3
5	NET OPERATING INCOME BEFORE TAX (NOIBT)				93,460,838	14,499,947	78,960,891	5
6					50,100,000	21,122,217	70,700,071	6
7	INVESTMENT TAX CREDIT							7
8	AMORTIZE PRIOR YEARS CREDIT DEBITS UTILIZED	EPIS EPIS			(6,628,472)	(2,939,619)	(3,688,854)	8
10	DEBITS CTILIZED	Erio			0	0	0	10
11	TOTAL INVESTMENT TAX CREDIT		411.4		(6,628,472)	(2,939,619)	(3,688,854)	11
12 13	DEFENDED INCOME TAKES							12
14	DEFERRED INCOME TAXES ITEMS SOUTH DAKOTA FLOWS THROUGH							13
15	FEDERAL	NPMNR			0	0	0	15
16	MINNESOTA	NPISM			0	0 (01.515)	0	16
17 18	NORTH DAKOTA	NPISN			(31,934)	(31,515)	(419)	17
19	SUBTOTAL				(31,934)	(31,515)	(419)	19
20								20
21 22	ALL OTHER							21
23	FEDERAL- transfer from Current Income Taxes - NOL				(6,470,322)	(6,751,480)	281,158	22 23
24	FEDERAL (NEPIS)	NEPIS			12,091,374	4,574,141	7,517,233	24
25	FEDERAL				5,339,894	(2,177,339)	7,517,233	25
26 27	MINNESOTA- transfer from Current Income Taxes - NOL				(437,055)	0	(437,055)	26
28	MINNESOTA (NPISM)	NPISM			3,663,420	0	3,663,420	28
29	MINNESOTA				3,226,365	0	3,226,365	29
30 31	NORTH DAKOTA- transfer from Current Income Taxes - NOL				(1,449,104)	(1,449,104)		30
32	NORTH DAKOTA (NPISN)	NPISN			1,122,373	1,107,646	14,727	32
33	NORTH DAKOTA				(326,731)	(341,458)	14,727	33
34						(0.510.500)		34
35 36	SUBTOTAL				8,239,528	(2,518,798)	10,758,326	35
37	TOTAL DEFERRED INCOME TAXES		410.1-410.2, 411.1-411.2		8,207,594	(2,550,312)	10,757,907	37
38								38
39 40	CURRENT INCOME TAXES							39
41	FEDERAL- transfer to Deferred Income Taxes - NOL				6,470,322	6,751,480	(281,158)	40
42	FEDERAL CURRENT INCOME TAX				(7,101,602)	(6,751,481)	(350,122)	42
43	FEDERAL INCOME TAXES			SEPARATELY CALCULATED BY JURISDIC	(631,280)	(1)	(631,280)	43
45	MINNESOTA- transfer to Deferred Income Taxes - NOL				0	0	0	44 45
46	MINNESOTA CURRENT INCOME TAX				(615,042)	0	(615,042)	46
47	MINNESOTA INCOME TAXES			SEPARATELY CALCULATED BY JURISDIC	(615,042)	0	(615,042)	47
48 49	NORTH DAKOTA - transfer to Deferred Income Taxes - NOL				1,449,104	1,449,104	0	48
50	NORTH DAKOTA CURRENT INCOME TAX				(1,487,053)	(1,449,104)	(37,949)	50
51	NORTH DAKOTA INCOME TAXES			SEPARATELY CALCULATED BY JURISDIC		(0)	(37,949)	51
52 53	TOTAL CURRENT INCOME TAXES		409.1		(1,284,272)	(1)	(1,284,271)	52
54	TOTAL COMMINI INCOME INAES		707.1		(1,204,2/2)		(1,204,2/1)	1 2 3 3 4 4 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
55	TOTAL INCOME TAXES				294,850	(5,489,932)	5,784,782	55
56								56
57 58	NET OPERATING INCOME				93,165,988	19,989,879	73,176,109	57
59						,,		59
60	AFDC	CWIPLT			6,315,997	0	6,315,997	60
61 62	AFDC - MN Only AFDC - SD Only	CWIPLT			0	0	0	61
63	Total AFDC	CWIPLT	419.1	ALLOWED ONLY IN MN & FERC	6,315,997	0	6,315,997	63
64								64
65	TOTAL AVAILABLE FOR RETURN				99,481,984	19,989,879	79,492,105	65
66 67								66
68	RATE OF RETURN ON RATE BASE				5.29%	2.87%	6.71%	68
69								69
70								70
71 72								71
73								73
74					1			74

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

AGE 13 - 1

LINE			TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	COMPANY	DAKOTA	OTHER	NO
	DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE					
2	DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE					1 2
3	NET OPERATING INCOME BEFORE TAX (NOIBT)		93,460,838	14,499,947	78,960,891	3
4	LESS: INTEREST COST	CALCULATED BY JURISDICTION	42,309,280	15,160,261	27,149,019	4
5				(110.01.0		5
7	NET INCOME BEFORE TAX		51,151,558	(660,314)	51,811,872	6
8	FEDERAL SCHEDULE M ADJUSTMENTS:					8
9	ADDITIONAL TAX DEPRECIATION	NEPIS	75,740,068	28,652,304	47,087,764	9
10	OTHER SCHEDULE M ITEMS	NEPIS	11,330,739	4,286,394	7,044,345	10
11			0	0	0	11
12			0	0	0	12
14			0	0	0	14
15			0	0	0	15
16			0	0	0	16
17 18			0	0	0	17
19	SUBTOTAL FEDERAL SCHEDULE M ADJUSTMENTS		87,070,807	32,938,698	54,132,109	18
20	SOPIOTED I DEBETE SOTE DOLL MILLOUS MILLION		57,070,007	02,300,030	01,102,107	20
21	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		(35,919,249)	(33,599,012)	(2,320,237)	21
22						22
23 24	LESS: MINNESOTA STATE INCOME TAXES	PER MINNESOTA STATE TAX CALCULATION	(615,042)	0	(615,042)	23
25	NORTH DAKOTA STATE INCOME TAXES	PER NORTH DAKOTA STATE TAX CALCULATION	(1,487,053)	(1,449,104)	(37,949)	25
26						26
27	FEDERAL TAXABLE INCOME		(33,817,154)	(32,149,908)	(1,667,246)	27
28 29	FEDERAL TAX RATE		21.00%	21.00%	21.00%	28
30	FEDERAL INCOME TAX BEFORE CREDITS		(7,101,602)	(6,751,481)	(350,122)	30
31	INVESTMENT TAX CREDIT - DEBITS UTILIZED	EPIS	0	0	0	31
32	FEDERAL INCOME TAXES before transfer to Deferred due to NOL		(7,101,602)	(6,751,481)	(350,122)	32
33	Less Current Federal Income Taxes Transferred to Deferred Income Taxes due to NOL		6,470,322	6,751,480	(281,158)	33
34 35	FEDERAL INCOME TAXES		(631,280)	(1)	(631,280)	34
36						36
37						37
38						38
39 40						39
41						40
42						42
43						43
44 45						44
45						45
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OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
NORTh Dakob Budget TEST YEAR 2024 - Simple Average

PAGE 14 - 1

LINE			TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	COMPANY	DAKOTA	OTHER	NO
	DESIGN OR MENT OF MENTAGES OF SECOND PARK EVENTS					
2	DEVELOPMENT OF MINNESOTA STATE INCOME TAX EXPENSE					2
3	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		(6,275,940)	0	(6,275,940)	3
4						4
5	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M: PAYSOP ADJUSTMENT	NEPIS	0	0		5
7	CHANGE IN EXCESS TAX DEPRECIATION - MN	NEPIS	0	0	0	7
8	CHANGE IN ACRS - ORDINARY LOSS	NEPIS	0	0	0	8
9	PREFERRED DIVIDENDS PAID CREDIT	NEPIS	0	0	0	9
10 11	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M	NEPIS	0	0	0	10
12	TOTAL MINNESOTA ADJUSTMENTS TO FED SCHEDULE M		0	0	0	11
13	TOTAL MANAGEMENTS TO THE SCHILL MANAGEMENT		-			13
14	MINNESOTA TAXABLE INCOME		(6,275,940)	0	(6,275,940)	14
15	MINNESOTA TAX RATE		9.80%	0.00%	9.80%	15
16 17	MINNESOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		(615,042)	0	(615,042)	16
18	Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL		0	0	0	1 2 3 4 4 4 5 5 6 6 6 6 5 7 7 8 8 9 9 10 11 11 12 13 13 14 15 16 16 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19
19	MINNESOTA INCOME TAX		(615,042)	0	(615,042)	19
20						20
21 22						21
23						23
24						24
25						25
26 27	DEVELOPMENT OF NORTH DAKOTA STATE INCOME TAX EXPENSE					26
28	DEVELOPMENT OF NORTH DAKOTA STATE INCOME TAX EXPENSE					28
29	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		(25,851,782)	(33,599,012)	7,747,231	29
30						30
31	NORTH DAKOTA ADJUSTMENTS TO FEDERAL SCHEDULE M: CHANGE IN EXCESS TAX DEPRECIATION - ND	NEPIS	(2,209)	(1,671)	(538)	31
33	CHANGE IN ACRS - ORDINARY LOSS - ND	NEPIS NEPIS	(2,209)	(1,6/1)	(538)	32
34	CHANGE IN INCOME FROM ADR PROPERTY - ND	NEPIS	0	0	0	34
35	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M	NEPIS	0	0	0	35
36 37	TOTAL NORTH DAVOTA AD HIGHERTOTO FED CONFIDENCE		(2,209)	(1,671)	(538)	36
38	TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M		(2,209)	(1,6/1)	(538)	38
39	SUBTOTAL		(25,853,991)	(33,600,684)	7,746,693	39
40	DEDUCTION OF FEDERAL INCOME TAXES		8,598,409	0	8,598,409	40
41	NORTH DAVOTA TAYANY PAROME		(04.450.400)	(33,650,684)	(001 716)	41
42	NORTH DAKOTA TAXABLE INCOME NORTH DAKOTA TAX RATE		(34,452,400) 4.31%	4.31%	(801,716) 4.31%	42
44						44
45	NORTH DAKOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		(1,487,053)	(1,449,104)	(37,949)	45
46 47	North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL NORTH DAKOTA INCOME TAX		1,449,104 (37,949)	1,449,104	(37,949)	46
48	NORTH DAROTA INCOME TAX		(37,949)	(0)	(37,949)	48
49						49
50						50
51						51
52 53						52
54						54
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57 58						57 58
59						59
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62						62
64						64

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

ALLOCATION FACTORS

PAGE 15 - 1

LINE				 NORTH		[
NO	ITEM	FACTOR	TOTAL COMPANY	DAKOTA	ALL OTHER	LINE NO
NO	11EM	FACTOR	COMPANY	DAKOTA	UTHER	NO
-						
1	MWH CONSUMPTION AT GENERATORS - PARTIAL	E1	5,645,126	2,476,736	3,168,390	1
2	PERCENTAGE	EI	100.000000%	43.873883%	56.126117%	2
3	Inchino		100.0000000	10.0700070	00.12011770	3
4	MWH CONSUMPTION AT GENERATORS - TOTAL	E2	6,171,457	2,775,986	3,395,471	4
5	PERCENTAGE		100.000000%	44.981047%	55.018953%	
6						6
7	GENERATION DEMAND FACTOR	D1	719,976	284,282	435,694	7
8	PERCENTAGE		100.000000%	39.484927%	60.515073%	8
9						9
10	TRANSMISSION DEMAND FACTOR	D2	725,298	284,282	441,016	10
11	PERCENTAGE		100.000000%	39.195200%	60.804800%	
12						12
13	DISTRIBUTION - PRIMARY DEMAND FACTOR	D3	851,393	396,080	455,313	13
14	PERCENTAGE		100.000000%	46.521407%	53.478593%	
15						15
16	DISTRIBUTION - SECONDARY DEMAND FACTOR	D4	1,119,241	545,068	574,173	16
17	PERCENTAGE		100.000000%	48.699789%	51.300211%	17
18						18
19	CUSTOMER OR METER FACTORS					19
20	TOTAL RETAIL CUSTOMERS	C1	135,411	59,643	75,768	20
21	PERCENTAGE		100.000000%	44.045905%	55.954095%	
22						22
23	RETAIL SERVICE LOCATIONS	C2	136,449	59,642	76,807	23
24	PERCENTAGE		100.000000%	43.710104%	56.289896%	
25				50.400		25
26	SECONDARY SERVICE LOCATIONS PERCENTAGE	C3	136,414 100.000000%	59,632 43.713988%	76,782	26 27
27	PERCENTAGE		100.000000%	43./13988%	56.286012%	27
28 29	STREET LIGHTING FACTOR	C4	13,235,267	5,515,574	7,719,693	28
30	PERCENTAGE	C4	100.000000%	41.673311%	58.326689%	
31	PERCENTAGE		100.000000%	41.0/331176	38.320089%	30 31
32	AREA LIGHTING FACTOR	C5	9,628,628	5,249,227	4,379,401	32
33	PERCENTAGE	C3	100.000000%	54.516874%	45.483126%	
34	I ERCENTAGE		100.0000000	34.31007470	45.46512070	34
35	METER FACTOR	C6	57,578,353	25,668,459	31,909,894	35
36	PERCENTAGE		100.000000%	44.580051%	55.419949%	
37						37
38	METER READING FACTOR	C7	206,170	91,157	115,013	
39	PERCENTAGE		100.000000%	44.214483%	55.785517%	39
40						40
41	SYSTEM SERVICE LOCATIONS	C8	136,457	59,643	76,814	41
42	PERCENTAGE		100.000000%	43.708274%	56.291726%	
43						43
44	LOAD MANAGEMENT FACTOR	C9	41,469	18,119	23,350	44
45	PERCENTAGE		100.000000%	43.692879%	56.307121%	45
46						46
47						47
48						48
49						49
50						50
51						51
52						52
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54						54
55						55
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57						57
58						58
59						59
60						60

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

PAGE 16 -1

LINE		ALLOCATION FACTORS	TOTAL	NORTH		LINE
NO	ITEM	FACTOR	COMPANY	DAKOTA	OTHER	NO
\perp						
	GROSS PLANT IN SERVICE					<u> </u>
1	PRODUCTION PLANT	P10	1,474,611,883	634,293,606	840,318,278	1 2
8	PERCENTAGE	P10	1,4/4,611,883	43.014275%	56.985725%	3
9	PERCENTAGE		100.000000%	43.0142/376	36.983/23%	3 4
	DIAMBARIANIAN DI ANTE	n/o	717 (OF 500	220.751.161	007.044.047	5
10 11	DISTRIBUTION PLANT PERCENTAGE	P60	717,695,528 100.000000%	329,751,161 45.945829%	387,944,367 54.054171%	5
	PERCENTAGE		100.000000%	45.94562976	54.0541/1%	6 7
12	CENTERAL DE ANTE	700	100.040.610	53,301,572	69,641,041	
13	GENERAL PLANT	P90	122,942,613	43.354839%		8 9
14 15	PERCENTAGE		100.000000%	43.354839%	56.645161%	10
16						10
17				1 051 404 401		11 12
17	ELECTRIC PLANT IN SERVICE PERCENTAGE	EPIS	3,182,095,019 100.000000%	1,251,434,481 39,327376%	1,930,660,538 60,672624%	
	PERCENTAGE		100.000000%	39.32/3/6%	00.672624%	
19				700 044 100		14
20	NET ELECTRIC PLANT IN SERVICE	NEPIS	2,088,418,443	790,044,183	1,298,374,259	15
21	PERCENTAGE		100.000000%	37.829784%	62.170216%	
22	ATTENDED TO BE AND ADDRESS OF THE PARTY OF T	NEWS THE	1 041 606 500	700 044 192	1 051 500 500	17
23	NET ELECTRIC PLANT IN SERVICE Excluding Direct Assignment	NEPIS EXD	1,841,633,693	790,044,183	1,051,589,509	18 19
24	PERCENTAGE		100.000000%	42.901770%	57.098230%	19
0.0	ODER ATTOM AND MAINTENANCE PURPOSE					18
23	OPERATION AND MAINTENANCE EXPENSE					
24	PRODUCTION EXPENSE (EXCL ENERGY)	OXPD	26,965,239	11,444,690	15,520,549	19
26	PERCENTAGE		100.000000%	42.442381%	57.557619%	20
27						21
28	DISTRIBUTION EXPENSE	OXD	18,488,356	8,393,231	10,095,125	22
29	PERCENTAGE		100.000000%	45.397391%	54.602609%	23
30						24
31	CUSTOMER ACCOUNTS EXPENSE	OXC	16,621,213	7,295,595	9,325,619	25
32	PERCENTAGE		100.000000%	43.893273%	56.106727%	26
33						27
34	CUSTOMER SERVICE & INFORMATION EXPENSE	OXI	3,021,886	1,331,017	1,690,869	28
35	PERCENTAGE		100.000000%	44.045905%	55.954095%	29
36						30
37	OTHER DEFERRED INCOME TAX FACTOR					31
38	MINNESOTA	NPISM	921,398,315	0	921,398,315	32
39	PERCENTAGE		100.000000%	0.000000%	100.000000%	33
40						34 35
41	NORTH DAKOTA	NPISN	1,044,150,583	790,044,183	254,106,399	35
42	PERCENTAGE		100.000000%	98.687840%	1.312160%	36
43						37
44	EXCLUDING SOUTH DAKOTA	NPMNR	1,905,077,361	790,044,183	1,115,033,178	38
45	PERCENTAGE		100.000000%	41.470452%	58.529548%	39
46						40
47	LONG-TERM CWIP RATIO (W/AFDC)	CWIPLT	0	0	0	41
48	PERCENTAGE		100.000000%	0.000000%	100.000000%	
49						43
50	REVENUE	R10	464,659,581	182,782,835	281,876,746	44
51	PERCENTAGE		100.000000%	39.336934%	60.663066%	45
52						46
53	LABOR AND RELATED EXPENSE	LRE	151,972,523	63,326,540	88,645,983	47
54	PERCENTAGE		100.000000%	41.669730%	58.330270%	48
55						49
56	TOTAL O & M EXPENSE	ox				50
57	PERCENTAGE					51
58						52
59						53
60						54
61						55
62						56
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65						59
66						60

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average PAGE 17 - 1

	AMOUNT AS										
LINE NO	ITEM		AMOUNT	A PERCE OF TOT	NT	COST OF CAPITAL		RATE OF RETURN	LINE NO		
NO	11 EM		AMOUNI	OF 101	The state of the s	CAFIIAL		ALIURN	NO		
1	CAPITAL STRUCTURE - RATE OF RETURN								_1		
3									2		
4	LONG-TERM DEBT		902,118,455	46	50%	4.68%		2.18%	3		
5	LONG-TERM DEDT		902,110,400	40	3070	4.00%		2.10/0	5		
6	PREFERRED STOCK		0	0.0	00%	0.00%	3	0.00%	6		
7									7		
8	COMMON EQUITY		1,037,715,500	53	50%	10.60%	5	5.67%	8		
9									10		
11	TOTAL		1,939,833,955	100	00%			7.85%	10		
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OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakots Budget TEST YEAR 2024 - Simple Average PAGE 18 - 1

LINE			momar	MODELL	477	[]
NO	ITEM	ALLOCATION	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
NO	TEM	ALLOCATION	COMPANI	DAROTA	OHEK	140
1	CASH WORKING CAPITAL CALCULATION - REVENUE LEAD DAYS					1
2						2
3	REVENUES					3
4	COMPUTER MAINTAINED BILLINGS		399,996,090	160,480,581	239,515,509	4
5	MANUALLY MAINTAINED BILLINGS		71,908,879	28,850,229	43,058,650	5
6	COST OF ENERGY REVENUES	R10	(6,094,976)	(6,094,976)	0	6
7	SALES FOR RESALE		6,947,794	3,125,191	3,822,604	7
8	RENT FROM ELECTRIC PROPERTY		435,931	164,912	271,019	8
10	MISCELLANEOUS		1,395,880	528,058	867,822	9
10	ITA DEFICIENCY PAYMENTS WHEELING		848,757 425,279	321,083	527,674 425,279	10
12	LOAD CONTROL AND DISPATCH		18,822,878	7,661,436	11,161,442	11 12
13	RENT FROM ELECTRIC PROPERTY - BIG STONE		10,022,070	7,001,430	11,101,442	13
14	RENT FROM ELECTRIC PROPERTY - COYOTE		0	0	0	14
15	PROFIT ON MATERIALS AND SUPPLIES		0	0	0	15
16	RUBBER GOODS TESTING		0	0	0	16
17	RESIDENTIAL CONSERVATION SERVICES		0	0	0	17
18						18
19	TOTAL REVENUES		494,686,514	195,036,514	299,650,000	19
20						20
21						21
22	REVENUE LEAD DAYS FROM SERVICE TO COLLECTION					22
23	COMPUTER MAINTAINED BILLINGS		N/A	39.8	N/A	23
24	MANUALLY MAINTAINED BILLINGS		N/A	26.7	N/A	24
25	COST OF ENERGY REVENUES		N/A	126.8	N/A	25
26	SALES FOR RESALE		N/A	19.9	N/A	26
27 28	RENT FROM ELECTRIC PROPERTY		N/A	-63.3	N/A	27 28
28	MISCELLANEOUS ITA DEFICIENCY PAYMENTS		N/A N/A	40.4 27.5	N/A N/A	28 29
30	WHEELING		N/A N/A	39.3	N/A	30
31	LOAD CONTROL AND DISPATCH		N/A	28.8	N/A	31
32	RENT FROM ELECTRIC PROPERTY - BIG STONE		N/A	34.3	N/A	32
33	RENT FROM ELECTRIC PROPERTY - COYOTE		N/A	34.3	N/A	33
34	PROFIT ON MATERIALS AND SUPPLIES		N/A	34.3	N/A	34
35	RUBBER GOODS TESTING		N/A	34.3	N/A	35
36	RESIDENTIAL CONSERVATION SERVICES		N/A	34.3	N/A	36
37						37
38						38
39	REVENUE DOLLAR DAYS (REVENUES X REVENUE LEAD DAYS)					39
40	COMPUTER MAINTAINED BILLINGS		15,919,844,388	6,387,127,121	9,532,717,267	40
41	MANUALLY MAINTAINED BILLINGS		1,919,967,076	770,301,109	1,149,665,967	41
42	COST OF ENERGY REVENUES SALES FOR RESALE		(772,842,957)	(772,842,957) 62,035,036	75.070.004	42 43
43	SALES FOR RESALE RENT FROM ELECTRIC PROPERTY		137,913,720 (27,581,376)	62,035,036 (10,433,975)	75,878,684 (17,147,401)	43
45	MISCELLANEOUS		56,337,728	21,312,441	35,025,287	45
46	ITA DEFICIENCY PAYMENTS		23,340,818	8,829,781	14,511,037	46
47	WHEELING		16,700,704	0	16,700,704	47
48	LOAD CONTROL AND DISPATCH		542,098,895	220,649,366	321,449,529	48
49	RENT FROM ELECTRIC PROPERTY - BIG STONE		0	0	0	49
50	RENT FROM ELECTRIC PROPERTY - COYOTE		0	0	0	50
51	PROFIT ON MATERIALS AND SUPPLIES		0	0	0	51
52	RUBBER GOODS TESTING		0	0	0	52
53	RESIDENTIAL CONSERVATION SERVICES		0	0	0	53
54						54
55	TOTAL DOLLAR DAYS		17,815,778,996	6,686,977,921	11,128,801,075	55
56						56
57	AND DESIGNATIVE AD DANG (FORM) DEVELONA AD DANG (FORM)			242		57
58	AVG REVENUE LEAD DAYS (TOTAL REV DOLLAR DAYS / TOTAL REV)		36.0	34.3	37.1	58 59
59 60						59

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STIDY North Dakota Budget TEST YEAR 2024 - Simple Average

EXCESS REVENU LEAD DAYS OF EXPENSE PER DAY 365 DAYS PER YEAR OVER EXPENSE LAG DAYS LINE NO OPERATING EXPENSE EXPENSE LAG DAYS NET REVENUE LAG DOLLARS LINE NO ITEM CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-MINNESOTA JURISDICTION FUEL - COAL E2 23,731,084 65.017 19. 18.1 1.176.152 FUEL - OIL E1 4,853,219 13,296 28.3 376,424 PURCHASED POWER 42.840.818 117,372 32. 4.4 519,958 LABOR AND ASSOCIATED PAYROLL EXPENSE LRE 89,777 10.5 32,768,500 26.7 2,398,834 ALL OTHER O&M EXPENSE 56,340,106 154,356 12.5 24.7 3,814,148 PROPERTY TAXES (EXCL COAL CONVERSION TAXES) 7,695,368 21,083 297.2 -260.0 (5,480,664 COAL CONVERSION TAXES 44,987 123 35.6 FEDERAL INCOME TAXES (1,188,789) (3,257 0.0 37.2 STATE INCOME TAXES (615,042 (1,685) 0.0 37.2 INCREMENTAL FEDERAL INCOME TAXES 37.2 INCREMENTAL STATE INCOME TAXES 37.2 0.0 BANK BALANCES NEPIS SPECIAL DEPOSITS NEPIS 889,789 WORKING FUNDS 5,158 NEPIS TAX COLLECTIONS AVAIL - FICA WITHHOLDING LRE (2,705,543) (7,412) 0.0 (4.373.436 (11,982) TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING LRE 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN R10 ASSIGN TO JURIS TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND ASSIGN TO JURIS R10 61.2 TAX COLLECTIONS AVAILABLE - STATE SALES TAX R10 0.0 TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES R10 36.9 TOTAL CASH WORKING CAPITAL REQUIREMENT - MINNESOTA 3,699,999

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

North Da	kota Budget TEST YEAR 2024 - Simple Average				EXPENSE PER DAY		EXCESS REVENUE LEAD DAYS OF		
LINE NO	ITEM			OPERATING EXPENSE	365 DAYS PER YEAR	EXPENSE LAG DAYS	34.3 OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO
1 2 3	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-NORTH DAKOTA JURISDICTION FUEL - COAL	E2		23,301,382	63,839	19.1	15.2	969,721	1 2 3
4 5	FUEL - OIL	E1		4,561,691	12,498	8.9	25.4	317,569	4 5
7	PURCHASED POWER			42,027,450	115,144	32.8	1.5	176,170	6 7
9	LABOR AND ASSOCIATED PAYROLL EXPENSE	LRE		29,067,200	79,636	10.5	23.8200	1,896,788	8
10 11	ALL OTHER O&M EXPENSE			41,310,047	113,178	12.5	21.8	2,468,550	10 11
12	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)			7,062,226	19,349	297.2	-261.9	(5,067,148)	12 13 14
14 15	COAL CONVERSION TAXES			41,286	113	35.6	-1.3	(146)	14 15 16
16 17 18	FEDERAL INCOME TAXES			(1)	(0)	0.0	34.3	0	16 17 18
19	STATE INCOME TAXES			(0)	(0)	0.0	34.3	0	19 20
21 22	INCREMENTAL FEDERAL INCOME TAXES			0	0	0.0	34.3	0	20 21 22
23	INCREMENTAL STATE INCOME TAXES			0	0	0.0	34.3	0	23
25 26	BANK BALANCES	NEPIS						0	24 25 26
27	SPECIAL DEPOSITS	NEPIS						816,531	27 28
29 30	WORKING FUNDS	NEPIS						4,734	28 29 30
31	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	LRE		(2,399,944)	(6,575)	0.0		0	31 32
33	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	LRE		(3,879,444)	(10,629)	0.0		0	33 34
35	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	R10	ASSIGN TO JURIS	0	0	0.0		0	35 36
37 38	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	R10	ASSIGN TO JURIS	(303,808)	(832)	61.2		(50,965)	37 38
39	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	R10		(72)	(0)	13.8		(3)	39 40
41	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	R10		0	0	0.0		0	41 42
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	TOTAL CASH WORKING CAPITAL REQUIREMENT - NORTH DAKOTA							1,531,801	441 444 455 465 477 481 491 501 511 522 533 544 555 557 581 591
58 59 60									5i 5i 6i

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STIDY North Dakota Budget TEST YEAR 2024 - Simple Average

EXCESS REVENUE LEAD DAYS OF EXPENSE PER DAY 365 DAYS PER YEAR OVER EXPENSE LAG DAYS LINE NO OPERATING EXPENSE EXPENSE LAG DAYS NET REVENUE LAG DOLLARS LINE NO ITEM CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-SOUTH DAKOTA JURISDICTION FUEL- COAL E2 4,740,714 12,988 19.1 18.0 233,659 FUEL - OIL E1 975,772 2,673 8.9 28.2 75,415 PURCHASED POWER 8,559,385 23,450 32.8 4.3 101,540 LABOR AND ASSOCIATED PAYROLL EXPENSE LRE 18,373 10.5 489,083 6,706,057 26.6 ALL OTHER O&M EXPENSE 10,028,038 27,474 12.5 24.6 676,137 PROPERTY TAXES (EXCL COAL CONVERSION TAXES) 1,638,789 4,490 297.2 -260.1 (1,167,599 COAL CONVERSION TAXES 9,580 35.6 1.5 FEDERAL INCOME TAXES (1,769,063 (4,847) 0.0 37.1 STATE INCOME TAXES 0.0 37.1 INCREMENTAL FEDERAL INCOME TAXES 37.1 INCREMENTAL STATE INCOME TAXES 0.0 37.1 BANK BALANCES NEPIS SPECIAL DEPOSITS NEPIS 189,488 WORKING FUNDS 1,099 NEPIS TAX COLLECTIONS AVAIL - FICA WITHHOLDING LRE (553,688) (1,517 0.0 TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING (2,452) LRE (895.022 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN R10 ASSIGN TO JURIS TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND ASSIGN TO JURIS R10 61.2 TAX COLLECTIONS AVAILABLE - STATE SALES TAX R10 0.0 TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES R10 0.0 TOTAL CASH WORKING CAPITAL REQUIREMENT - SOUTH DAKOTA

22 -1

NORTH DAKOTA

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STIDY North Dakota Budget TEST YEAR 2024 - Simple Average

EXCESS REVENU LEAD DAYS OF EXPENSE PER DAY 365 DAYS PER YEAR OVER EXPENSE LAG DAYS LINE NO OPERATING EXPENSE EXPENSE LAG DAYS NET REVENUE LAG DOLLARS LINE NO ITEM $\begin{array}{c} {\bf CASH\ WORKING\ CAPITAL\ CALCULATION\ BY\ THE\ APPLICATION\ OF} \\ {\bf LEAD-LAG\ FACTORS-FERC\ JURISDICTION} \\ {\bf FUEL-COAL} \end{array}$ E2 29,488 19.1 11.3 912 FUEL - OIL E1 6,599 8.9 21.5 389 PURCHASED POWER 53,338 146 32.8 -2.4 (346) LABOR AND ASSOCIATED PAYROLL EXPENSE LRE 1,216,623 3,333 10.5 19.9 66,398 ALL OTHER O&M EXPENSE 1,447,486 3,966 12.5 17.9 71,026 PROPERTY TAXES (EXCL COAL CONVERSION TAXES) 65,444 179 297.2 -266.8 (47,829 COAL CONVERSION TAXES 383 35.6 -5.2 FEDERAL INCOME TAXES 8,598,409 23,557 0.0 30.4 716,141 STATE INCOME TAXES (36,709) (101) 0.0 30.4 INCREMENTAL FEDERAL INCOME TAXES 30.4 INCREMENTAL STATE INCOME TAXES 0.0 30.4 BANK BALANCES NEPIS SPECIAL DEPOSITS NEPIS 262,625 WORKING FUNDS NEPIS 1,523 TAX COLLECTIONS AVAIL - FICA WITHHOLDING LRE (100,451 (275 0.0 TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING (162,376) (445) LRE 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN R10 ASSIGN TO JURIS TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND ASSIGN TO JURIS R10 61.2 TAX COLLECTIONS AVAILABLE - STATE SALES TAX R10 0.0 TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES R10 0.0 TOTAL CASH WORKING CAPITAL REQUIREMENT - FERC 1,070,833

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget TEST YEAR 2024 - Simple Average

North I	akota Budget TEST YEAR 2024 - Simple Average					ı		EXCESS REVENUE		
								LEAD DAYS OF		
LINE NO	ITEM			OPERATING EXPENSE	EXPENSE PER DAY 365 DAYS PER YEAR		EXPENSE LAG DAYS	36.0 OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF									1
2	LEAD-LAG FACTORS - TOTAL CO. FUEL - COAL	E2							2,380,444	2 3
4	FUEL-OIL	E1							769,797	4
5 5 6 7		15.1								2 3 4 5 6 7 8
7 8 9	PURCHASED POWER								797,322	8
9	LABOR AND ASSOCIATED PAYROLL EXPENSE	LRE							4,851,103	9
10 11	ALL OTHER O&M EXPENSE								7,029,861	11
12 13	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)								(11,763,240)	12 13
14 15	COAL CONVERSION TAXES								87	14 15
16 17	FEDERAL INCOME TAXES								716,141	16 17
18 19	STATE INCOME TAXES								0	18 19
20	INCREMENTAL FEDERAL INCOME TAXES								0	20
20 21 22 23 24 25 26 27 28 29 30 31	INCREMENTAL STATE INCOME TAXES								0	20 21 22 23 24 25 26 27 28 29
24	BANK BALANCES	NEPIS							0	24
26										26
28	SPECIAL DEPOSITS	NEPIS							2,158,433	27
30	WORKING FUNDS	NEPIS							12,513	29
31 32	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	LRE							0	31
33 34	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	LRE							0	33
35	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	R10	ASSIGN TO JURIS						0	35
36 37 38	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	R10	ASSIGN TO JURIS						(50,965)	31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 54 55 55 56 57
39 40	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	R10							(3)	39
41 42	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	R10							0	41
43 44										43
45	TOTAL CASH WORKING CAPITAL REQUIREMENT - TOTAL COMPANY								6,901,493	44
46										46
48										48
50										49 50
51 52										51 52
53										53
55										55
56 57										56 57
46 47 48 49 50 51 52 53 54 55 56 57 58										58 59 60
60										60

PU-23- Supplemental Workpap	
he North Dakota Class Cost of Service Study can be found in Volume 3, Schedule E-3.	

2024	Functionalization	Page 1 of 6

Otter Tail Power Company Functionalization Test Year 2024

Line No.	Description	Accounts 101	Simple Average 2024	Accounts 106	Simple Average 2024		Accounts 114	Simple Average 2024		Line No.
1	Production:	101	(1)	100	(1)			(1)		1
2	Steam	310 - 317	571,495,169	310 - 316	(.,		310 - 317	1,588,255		2
3	Wind	341 - 347	657.818.354	344 - 347	0		344 - 347	1,000,200		3
4	Hydro	330 - 335	13.285.684	330 - 335	0		330 - 335	ň		4
5	Solar	330 - 333	62,522,146	330 - 333	· ·		330 - 333	۰		4
6	Other IC	340 - 347	224,720,179	340 - 347	0		340 - 347	0		5
7	Other 10	340 - 341	224,720,173	340 - 341			340 - 341			6
8	Transmission	350 - 358	824.652.331	350 - 358	0		350 - 358	58.287		7
9	Transmission	000 000	024,002,001	000 000			000 000	00,201		8
10	Distribution:									9
11	Land	360	1,497,656	360	0		360	0		10
12	Station Equipmen	362	140,726,088	362	0		362	586		11
13	Poles. Towers & Fixtures	364	88,713,769	364	0		002	000		12
14	Overhead Conductors & Device:	365	62,678,781	365	0					13
15	Underground Condui	366	02,070,701	366	0					14
16	Underground Conductors & Devices	367	130,042,166	367	0					15
17	Line Transformers	368	130,954,946	368	n					16
18	Services	369	14.188.329	369	n					17
19	Underground Services	369.1	50.453.703	369.1	0					18
20	Meters	370	28.397.520	370	0					19
21	Smart Meters	370.05	36.169.600	370	Ü					10
22	Load Management Switches	370.1	8,899,439	370.1	0					20
23	Interruption Monitors	370.2	0,000,400	370.2	o o					21
24	Installation on Customers' Premise:	371.0	0	371.0	0					22
25	EV Charging	371.1	1.771.302	371.0	· ·					22
26	All Other Private Lighting	371.1	10.003.929	371.2	0					23
27	Streetlighting & Signal Systems	373	14,969,064	373	0					24
21	Otteetiigriting & Oignar Oysterii.	373	719,466,292	373	0	1	1			25
28	General:		113,466,232			1	1			26
1	Land	389	1,163,225	389	0					27
29	Structures & Improvements	390	30,082,305	390	0					28
2	General Office Buildings	390.1	6,672,208	390.1	0					29
30	Fleet Service Center Building	390.2	896,880	390.2	o o					30
3	Tidet Service Seriter Building	390.25	2,154,593	330.2	Ü					30
31	Central Stores Buildings	390.3	5.414.880	390.3	0					31
4	Office Furniture	391	603.912	391	0					32
32	Office Equipment	391.1	327.896	391.1	0					33
5	Duplicating Equipment	391.2	772,361	391.2	0					34
33	Engineering Computers	391.3	772,301	391.3	0					35
6	Business Computers	391.4	0	391.4	0		1			36
34	Computer Systems	391.5	4.156.850	391.5	0		1			37
7	Computer Systems Computer Related Equipmen	391.6	3,281,758	391.6	0					38
35	Transportation Equipmen	392 & 392.1	43,084,688	392	0					39
8	Stores Equipmen	392 & 392.1	43,004,000	393	0		1			40
36	Tools, Shop & Garage Equipmen	394	6,840,127	394	0		1	-	2024	41
9	Central Stores Tools	394.1	0,040,127	394	U		1	-	2024	41
37	AMR Equipment	394.1	401,984	394.2	0		101 (Above)		3,196,902,767.25	42
10	Laboratory Equipmen	394.2	401,964	395	0		101.7 Intangible (1		42,134,377.00	43
38	Power-Operated Equipmen	395 396	1,750,019	395 396	0		Agrees to FERC T/B	CL 9654 Banar	42,134,377.00 3.239.037.144.25	44 45
				396	0		Agrees to FERC 1/B	, от ооод керог	3,239,037,144.25	45 46
11	Communication Equipment & Communications Tower	397 & 397.4	7,117,723	397 397.1	0		400 (Ab)		0.00	46 47
39	Radio Tele-Communication Equipmen	397.1	1,060,758		0		106 (Above)	4- FEDO T/F	1,647,128.00	47
12	Micorwave Equipmen	397.2	6,994,464	397.2			114 (Above); Agrees	IU FERU I/E	1,047,128.00	48
40	Radio Load Control Equipmen	397.3	165,980	397.3	0		PHFU (1)	(E(0)	0.040.004.070.05	
13	Miscellaneous Equipmen	398	0	398			Total Plant in Service		3,240,684,272.25	50
			122,942,613		0		(1) Actual Year Work		3,240,684,272.00	
							Agrees to Actual Yea	r Work Paper A-	(0.25)	

			Operating Statement		2024 Functionalization Page 2 of 6
	Description	Accounts	Amounts		
Line #	Steam Power GeneRation:		Test Year 2024 (2)		Line#
2	Supervision and Engineering	401 - 500	2,158,400		2 3
3	Fuel Steam Expense	401 - 501 401 - 502	51,977,346 5,403,987		3 4
5 6	Electrical Expense Miscellaneous Expense	401 - 505 401 - 506	1,975,891		4 5 6
7	Rent	401 - 507	4,956,569	401 = 66,472,193.39	7
8	Allowances	401 - 509		**, , ****	
9	Steam Power Maintenance:				8 9
10	Supervision and Engineering	402 - 510	606,686		10
12 13	Structures Boiler	402 - 511 402 - 512	967,805 5,404,699		11 12
14	Electric	402 - 513	972,464		13
15	Miscellaneous	402 - 514	1,209,743	402 = 9,161,397.51	14
16 17	Hydro:				15 16
18 19	Supervision and Engineerini Electric Expense	401 - 535 401 - 537 & 538	11,290 30,770		17 17A
20	Miscellaneous Expense	401 - 539	13,173	401 = 55,233.00	18
21	Rents Supervision & Engineering	401 - 540 402 - 541	22	· · · · · · · · · · · · · · · · · · ·	19 20
23	Structures	402 - 542	7,294		21
24 25	Reservoirs - Dams Electric	402 - 543 402 - 544	341,324 3,006		22 23
26	Miscellaneous Expense	402 - 545	6,468	402 = 358,114.00	24
27	In.				25
28 29	IC: Supervision and Engineerin	401 - 546	121,216		26 27
30	Supervision and Engineering-Winc	401 - 546(W)	1,487,738		
31 32	Generation Expense	401 - 547 401 - 548	10,397,281 471,033		28 28A
33 34	Generation Expense-Winc Miscellaneous Expense	401 - 548(W) 401 - 549	1,361,579 1,426,052		29
35	Miscellaneous Expense Miscellaneous Expense-Winc	401 - 549(W)	4,165,532		
36 37	Rents Rents-Wind	401 - 550 401 - 550(W)	1,848,624	401 = 21,279,055.00	29A
38 39	Supervision and Engineering	402 - 551	30,637		30
39 40	Supervision and Engineering-Winc Structures	402 - 551(W) 402 - 552	170,196 84,795	402 = 4,538,545.00	31
41	Generating and Electric	402 - 553	1,033,581	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	32
42 43	Generating and Electric-Winc Miscellaneous Expense	402 - 553(W) 402 - 554	1,157,939 267,415		
44	Miscellaneous Expense-Winc	402 - 554(W)	1,793,982	Production 401 = 87,806,481.39	33
45 46	Other Power Supply Expenses:			Production 402 = 14,058,056.51	34 35
47	System Control and Dispatch	401 - 556	485,549		36
48	Other Expenses	401 - 557	26,453	401 = 512,002.00	36A 37
49 50	Transmission Expenses:				37 38
51	Supervision and Engineering	401 - 560	231,636		39
52	Load Dispatching	401 - 561	4,161,282		40
53 54	Station Expense Overhead Lines	401 - 562 401 - 563	342,727 794,989		41 42
55	Transmission of Electricity by Others	401 - 565	23,131,177		42A
56	Miscellaneous Expense	401 - 566	927,529		43
57 58	Rents Supervision and Engineering	401 - 567 402 - 568	36,260 310,515	401 = 30,385,410.76	44 45
59	Computer Hardware, Software, etc	402 - 569	969,859		45A
60	Station Equipment	402 - 570	1,525,157		46
61 62	Overhead System Underground Lines	402 - 571 402 - 572	1,877,768 130		47 48
63	Maintenance of Miscellaneous Plant	402 - 572	130		48A
64	Day-Ahead & Real-Time and Transmission Market Expense	401 - 575	759,810		48B
65	Computer Software	402 - 576	260,227	402 = 4,943,655.53	48C
66 67	Distribution Expense:	-			49 50
68	Operation, Supervision & Engineering	401 - 580	408,414		51
69 70	Load Dispatching Station Expenses	401 - 581 401 - 582	195,497 292,870		51A 52
71	Line Expenses	401 - 583	255,629		53
72 73	Underground Line Expenses Streetlighting & Signal System	401 - 584 401 - 585	2,380,523		54 55 56
74					56
75 76	Not Used Not Used	401 - 586.01 401 - 586.02			57 58
77	Not Used	401 - 586.03			28
78 79	Not Used Not Used	401 - 586.04 401 - 586.05			60 61
80	Not Used	401 - 586.06			62
81 82	Not Used Meter Expenses	401 - 586.07 401 - 586	2,109,573		63 64
83	Other Distribution Expenses	401 - 587 401 - 588	1,401 3,792,991		65 66
84 85	Rents	401 - 589	233,543	401 = 9,670,442.78	67
86 87	Maintenance, Supervision & Engineerin Maintenance of Station Equipmen	402 - 590 402 - 592	982,657 744,378	·	68 69 70
88	Maintenance of Overhead Line	402 - 593	4,154,764		70
89 90	Maintenance of Underground Line: Maintenance of Line Transformer:	402 - 594 402 - 595	805,694 236,669		71 72
91	Maintenance of Streetlighting & Signa	402 - 596	176,602		73 74
92	Maintenance of Meters Not Used	402 - 597 402 - 597.01	597,884		75
94 95	Not Used Not Used	402 - 597.02 402 - 597.03			76 77
95 96	Maintenance of Property in A/C 37	402 - 597.03 402 - 598	184,398	402 = 7,883,045.56	77

			(3)			T	2024	Functionalization	Page 3 of 6	
			Statement			<u> </u>	2024	runctionalization	Page 3 of 6	-
_	Description	Accounts	Amounts							
Line #			Test Year 2024							Line #
1 2	Customer Accounting: Supervision	401 - 901	23,039							1 2
3	Meter Reading Expense:	401 - 902	5,849,342							3
4	Customer Records & Collection Expensi	401 - 903	7,768,248							4
5	Uncollectible Accounts	401 - 904	1.200.621							5
6	Miscellaneous Expenses	401 - 905	1,187,249	401 =	16,028,499.40					6
7										7
8	Customer Service and Information Expense: Supervision	401 - 907	765,449							8
10	Supervision	401 - 907	700,449							10
11	Customer Assistance Expenses	401 - 908	1,892,860							11
12	Not Used	401 - 908.2								12
13	Not Used	401 - 908.3								13
14 15	Not Used Not Used	401 - 908.4 401 - 908.11								14 15
16	Not Used	401 - 908.12								16
17	Not Used	401 - 908.13								17
18	Conservation Investment Program - SI	401 - 908.16	485,000							18
19	Conservation Investment Program - NI	401 - 908.17	0							19
20 21	Conservation Investment Program - MI Not Used	401 - 908.18 401 - 908.22	9,000,000							20
22	Not Used Not Used	401 - 908.22 401 - 908.23								22
23	Info & Instr Advertising Expense	401 - 909	209,751							23
24	Miscellaneous Expense:	401 - 910	117,574	401 =	12,470,633.78					24
25				· <u>·</u>	•					25
26 27	Sales Expenses: Supervisory Labor and Expense	401 - 911	12,190							26 27
28	Minnesota Economic Developmer	401 - 911	274,979							28
29	North Dakota Economic Developmer	401 - 912	5,943							28
30	South Dakota Economic Developmer	401 - 912	-,							30
31	Not Used	401 - 912.04			Check Totals	Amounts				31
32	Expenses - Sales & Demonstration:	401 - 912			Total 401 =	205,308,933.11				32
33 34	Not Used Not Used	401 - 912.10 401 - 912.11 &12			Total 402 = Plus 555 (2)	28,695,084.59				33 34
35	Not Used	401 - 912.11 &12			Total	90,662,127 324,666,144.70				35
36	Not Used	401 - 912.14			GL Total (2)	324,666,145.00				36 37
37	Not Used	401 - 912.20			Difference	(0.30)				37
38	Not Used	401 - 912.21 & .22								38
39 40	Not Used Not Used	401 - 912.23 401 - 912.24								39 40
41	Not Used	401 - 912.24								41
42	Not Used	401 - 912.32								42
43	Not Used	401 - 912.33								
44	Not Used	401 - 912.34								44
45 46	Advertising Miscellaneous Sales Expense	401 - 913 401 - 916	1,348							45 46
46	Not Used	401 - 916.02	296,288							47
48	Not Used	401 - 916.03								48
49	Not Used	401 - 916.04								49
50	Not Used	401 - 916.08								50
51	Not Used	401 - 916.10								51
52 53	Not Used Not Used	401 - 916.11 401 - 916.12								52 53
54	Not Used	401 - 916.13								54
55	Not Used	401 - 916.20								55
56	Not Used	401 - 916.21								56
57	Not Used	401 - 916.22								57
58 59	Not Used Not Used	401 - 916.23 401 - 916.30								58 59
60	Not Used	401 - 916.31								60
61	Not Used	401 - 916.32								61
62	Not Used	401 - 916.33		401 =	590,748.00					62
63	Operating Expenses - Admin & General:									63
64 65	Operating Expenses - Admin & General: Salaries, Office Supplies & Expense:	401 - 920	20,291,006							64 65
66	Various Admin & General Expense:	401 - 921	12,108,238							66
67	Capitalized Admin & General Expense	401 - 922	(2,720,136)							67
68	Outside Services Employed	401 - 923	1,083,910							68
69	Property Insurance	401 - 924	2,729,000							69 70
70 71	Property Insurance-Winc Injuries & Damages	401 - 924(W) 401 - 925	1,501,959							70
72	Employee Pensions & Benefit:	401 - 925 401 - 926	4,536,918 1,079,188							72
73	Regulatory Commission Expense	401 - 928	3,151,279							73 74
74	Miscellaneous General Expense:	401 - 930	3,520,649 A	VC 930.01 Included in This Account						74
75	Informational Advertising	401 - 930.01		F						75
76 77	Rents	401 - 931 402 - 935	562,704	401 =	47,844,715.00					76 77
77	Maintenance Expenses Radio Load Control Equipmen	402 - 935 402 - 935.06	1,810,327 A	VC 935.06 Included in This Account) FDW Transactions -	2011 located in Misc W/	P file	77
70	radio codo com of Equipmon	102 - 300.00				l'a	3) FDW Transactions -	2011 located in Misc W/	P file	7.0
						1/5				

Line#	Factors							2024	Functionalization	Page 4 of 6 Line #
1	Base/Peak Split	Peak	Base					2024	1 discuonanzation	1 age 4 01 0 Ellie #
2	2024 Excluding Wind - (3)	24.03%	75.97%	100.00%	(3) Current Year Work P	aner C-1 Page 1				2
3	2024 Wind - (4)	31.49%	68.51%	100.00%	(4) Current Year Work P					3
4	2024 11110 (4)	01.4070	00.0170	100.0070	(4) Guillia i Gui Troik i	apor o r_a, r ago r				4
5										5
6	Distribution Rate Base:	Primary	Secondary	Primary	Secondary	Street	Area		Load	6

7	(3)	Demand	Demand	Customer	Customer	Lights	Lights	Meters	Management	7
28										28
29	Ending Balances Land	1.497.656								29
30 31	Station Equipmen	140,726,674								31
32	Poles, Towers & Fixtures	53,111,404	0	28,722,762	0	4,417,399	2.462.203			32
33	Overhead Conductors & Device:	36,618,097	18,726,676	1,772,760	1.654.124	2,438,389	1,468,735			33
34	Underground Conduit	30,010,097	10,720,070	1,772,700	1,034,124	2,430,309	1,400,733			34
35	Underground Conductors & Devices	22,850,922	2,693,847	88,663,816	11,481,631	2,716,000	1,635,950			35
36	Line Transformers	22,000,022	82.044.955	00,000,010	48.909.996	2,710,000	1,000,000			36
37	Services	0	11,596,627	0	2,591,703	0	0			37
38	Underground Services	0	27,952,158	0	22,501,544	0	0			38
39	Meters		27,002,100		22,001,044	0	٥	28.397.520		39
40	Smart Meters							36.169.600		- 00
41	Load Management Switches							22,.22,000	8,899,439	41
42	Interruption Monitors				0				-,-,-,	42
43	Installation on Customers' Premise:			0						43
44	EV Charging		1,447,748		323,554					
45	All Other Private Lighting				·		10,003,929			45
46	Streetlighting & Signal Systems					14,969,064				46
47										47
48	Total Ending Balances	254,804,753	144,462,010	119,159,338	87,462,552	24,540,852	15,570,818	64,567,120	8,899,439	719,466,881.81 48
49										
										3.97 49
50		Primary	Secondary	Primary	Secondary	Street	Area		Load	50
50 51	Distribution Expenses	Demand	Demand	Customer	Customer	Lights	Lights	Meters	Load Management	50 51
50 51 52	Operation, Supervision & Engineering	Demand 54,423	Demand 40,602	Customer 96,890	Customer 40,146	Lights 3,382	Lights 2,023	170,949		50 51 52
50 51 52 53	Operation, Supervision & Engineerin Load Dispatching	Demand 54,423 22,817	Demand	Customer	Customer	Lights	Lights			50 51 52 48A
50 51 52 53 54	Operation, Supervision & Engineerin Load Dispatching Station Expenses	Demand 54,423 22,817 292,870	Demand 40,602 19,567	96,890 48,377	Customer 40,146 19,347	3,382 1,889	2,023 1,119	170,949		50 51 52 48A 54
50 51 52 53 54 55	Operation, Supervision & Engineerin Load Dispatching Station Expenses Line Expenses	Demand 54,423 22,817 292,870 77,351	Demand 40,602 19,567 96,867	Customer 96,890 48,377 26,289	40,146 19,347 45,823	3,382 1,889 5,910	2,023 1,119 3,389	170,949		50 51 52 48A 54
50 51 52 53 54 55 56	Operation, Supervision & Engineerin, Load Dispatching Station Expenses Line Expenses Underground Line Expenses	Demand 54,423 22,817 292,870	Demand 40,602 19,567	96,890 48,377	Customer 40,146 19,347	3,382 1,889	2,023 1,119	170,949		50 51 52 48A 54 55
50 51 52 53 54 55 56 57	Operation, Supervision & Engineerin Load Dispatching Station Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses	Demand 54,423 22,817 292,870 77,351	Demand 40,602 19,567 96,867	Customer 96,890 48,377 26,289	40,146 19,347 45,823	3,382 1,889 5,910 35,821	2,023 1,119 3,389	170,949 82,382		50 51 52 48A 54 55 56
50 51 52 53 54 55 56	Operation, Supervision & Engineerin, Load Dispatching Station Expenses Line Expenses Underground Line Expenses	Demand 54,423 22,817 292,870 77,351	Demand 40,602 19,567 96,867	Customer 96,890 48,377 26,289	40,146 19,347 45,823	3,382 1,889 5,910 35,821	2,023 1,119 3,389	170,949	Management 0 0	50 51 52 48A 54 55
50 51 52 53 54 55 56 57 58	Operation, Supervision & Engineerin Load Dispatching Station Expenses Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses	Demand 54,423 22,817 292,870 77,351	Demand 40,602 19,567 96,867	Customer 96,890 48,377 26,289	40,146 19,347 45,823 448,197	3,382 1,889 5,910 35,821	2,023 1,119 3,389	170,949 82,382	Management 0 0	50 51 52 48A 54 55 56 57 58
50 51 52 53 54 55 56 57 58 59	Operation, Supervision & Engineerin Lead Dispatching Station Expenses Line Expenses Underground Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses Other Distribution Expenses	Demand 54,423 22,817 292,870 77,351 301,376 505,430	Demand 40,602 19,567 96,867 404,184	Customer 96,890 48,377 26,289 1,169,369 899,826	Customer 40,146 19,347 45,823 448,197	3,382 1,889 5,910 35,821 0	2,023 1,119 3,389 21,576	170,949 82,382 2,109,573	Management 0 0	50 51 52 48A 54 55 56 57 58
50 51 52 53 54 55 56 57 58 59 60	Operation, Supervision & Engineerin Lead Dispatching Station Expenses Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses Other Distribution Expenses Miscellaneous Distribution Expenses	Demand 54,423 22,817 292,870 77,351 301,376	Demand 40,602 19,567 96,867 404,184	Customer 96,890 48,377 26,289 1,169,369	Customer 40,146 19,347 45,823 448,197	Lights 3,382 1,889 5,910 35,821 0	2,023 1,119 3,389 21,576	170,949 82,382 2,109,573	Management 0 0	50 51 52 48A 34 55 56 57 58 59 60 61
50 51 52 53 54 55 56 57 58 59 60 61 62 63	Operation, Supervision & Engineerin Lead Dispatching Station Expenses Underground Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Maintenance, Supervision & Engineerin Maintenance of Station Equipmer	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818	Demand 40,602 19,567 96,867 404,184 377,080	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673	Lights 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942	2,023 1,119 3,389 21,576 18,788 6,482 17,015	170,949 82,382 2,109,573	Management 0 0	50 51 51 52 48A 54 55 55 56 57 77 58 59 60 61 62 62
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	Operation, Supervision & Engineerin Load Dispatching Station Expenses Line Expenses Underground Line Expenses Streetlighting & Signal Systen Meter Expenses Other Distribution Expenses Other Distribution Expenses Rents Miscellaneous Distribution Expenser Rents Maintenance, Supervision & Engineerin Maintenance of Station Equipmen Maintenance of Overhead Line	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,564 744,378 2,251,487	96,867 404,184 377,080 167,994 760,874	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673	Lights 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942	2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635	170,949 82,382 2,109,573	Management 0 0	50 51 52 48A 54 55 55 57 58 59 60 61 62 63 64
50 51 52 53 54 55 56 57 58 60 61 62 63 64 65	Operation, Supervision & Engineerin Lead Dispatching Station Expenses Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Maintenance, Supervision & Engineerin Maintenance of Station Equipmere Maintenance of Overhead Line Maintenance of Underground Line	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,564 744,378	96,867 404,184 377,080 167,994 760,874 136,797	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693	Lights 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942	2,023 1,119 3,389 21,576 18,788 6,482 17,015	170,949 82,382 2,109,573	Management 0 0	50 51 51 52 48A 54 55 55 56 57 77 58 59 60 61 61 62 63 3 64 65
50 51 52 53 54 55 56 57 58 60 61 62 63 64 65 66	Operation, Supervision & Engineerin Load Dispatching Station Expenses Line Expenses Line Expenses Underground Line Expenses Streetlighting & Signal Systen Metter Expenses Other Distribution Expenses Other Distribution Expenses Miscellaneous Distribution Expense Rents Maintenance, Supervision & Engineerin Maintenance of Station Equipmer Maintenance of Overhead Line Maintenance of Underground Line Maintenance of Line Transformen	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,564 744,378 2,251,487	96,867 404,184 377,080 167,994 760,874	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673	3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124	2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635	170,949 82,382 2,109,573	Management 0 0	50 51 51 52 48A 54 55 56 57 58 59 60 61 62 62 63 64 65 66
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66	Operation, Supervision & Engineerin Load Dispatching Slation Expenses Underground Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Rents Maintenance, Supervision & Engineerin Maintenance of Station Equipmer Maintenance of Station Equipmer Maintenance of Underground Line Maintenance of Underground Line Maintenance of Streetlighting & Signs	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,564 744,378 2,251,487	96,867 404,184 377,080 167,994 760,874 136,797	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693	Lights 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942	2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635	170,949 82,382 2,109,573 1,587,619	Management 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	50 51 52 48A 54 55 55 56 57 77 58 59 60 61 61 62 63 3 64 65 65 66
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66	Operation, Supervision & Engineerin Load Dispatching Station Expenses Interespenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Other Distribution Expenses Other Distribution Expense Other Distribution Expense Miscelianeous Distribution Expense Rents Maintenance of Station Equipmen Maintenance of Overhead Line Maintenance of Underground Line Maintenance of Line Transformen Maintenance of Line Transformen Maintenance of Streetlighting & Signe Maintenance of Meters	Demand 24, 423 22, 817 292, 870 77, 351 301,376 505,430 139,818 497,564 744,378 2,251,497 102,002	Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276	69,890 48,377 26,299 1,169,369 899,826 75,614 186,469 765,195 395,776	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393	3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602	2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303	170,949 82,382 2,109,573 1,587,619	Management	50 51 52 48A 54 55 55 56 60 60 60 60 60 60 60 60 60 60 60 60 60
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67	Operation, Supervision & Engineerin Load Dispatching Station Expenses Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenser Maintenance of Station Equipmer Maintenance of Station Equipmer Maintenance of Underground Line Maintenance of Underground Line Maintenance of Line Transformer Maintenance of Line Transformer Maintenance of Meters Maintenance of Property in A/C 37	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,544 774,378 2,251,497 102,002	Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 28,718	Customer 98,830 48,377 26,289 1,169,369 899,826 75,614 166,469 765,195 395,776	Customer 40,146 40,147 45,823 448,197 1,401 372,843 55,673 106,537 151,593 88,393	3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905	2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303	170,949 82,382 2,109,573 1,587,619	Management 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	50 51 51 52 48A 54 55 55 56 57 77 58 59 60 61 61 62 63 63 64 65 66 67 76 68
50 51 52 53 54 55 56 57 58 60 61 62 63 64 65 66 67 68 69 70	Operation, Supervision & Engineerin Load Dispatching Slation Expenset Underground Line Expenses Other Distribution Expense Miscellaneous Distribution Expense Miscellaneous Distribution Expense Rents Maintenance of Slation Equipmen Maintenance of Underground Maintenance of Steedlighting & Signs Maintenance of Meters Maintenance of Meters Maintenance of Meters Maintenance of Property in A/C 37 Rounding	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,564 744,378 2,251,497 102,002	Demand 40,602 19,567 96,867 404,184 377,080 167,994 138,797 148,276 28,718 (13.00)	Gustomer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00)	Customer 40,146 49,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00)	3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00)	2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303	170,949 82,382 2,109,573 1,587,619 597,884 16,416 (53,00)	Management	50 51 52 48A 54 55 55 56 67 38 60 61 61 62 63 65 66 67 68 69
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70	Operation, Supervision & Engineerin Load Dispatching Station Expenses Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenser Maintenance of Station Equipmer Maintenance of Station Equipmer Maintenance of Underground Line Maintenance of Underground Line Maintenance of Line Transformer Maintenance of Line Transformer Maintenance of Meters Maintenance of Property in A/C 37	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,544 774,378 2,251,497 102,002	Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 28,718	Customer 98,830 48,377 26,289 1,169,369 899,826 75,614 166,469 765,195 395,776	Customer 40,146 40,147 45,823 448,197 1,401 372,843 55,673 106,537 151,593 88,393	3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905	2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303	170,949 82,382 2,109,573 1,587,619	Management	50 51 52 48A 54 55 55 56 67 60 61 62 63 64 65 66 67 67 68 69
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 70 71	Operation, Supervision & Engineerin Load Dispatching Slation Expenset Underground Line Expenses Other Distribution Expense Miscellaneous Distribution Expense Miscellaneous Distribution Expense Rents Maintenance of Slation Equipmen Maintenance of Underground Maintenance of Steedlighting & Signs Maintenance of Meters Maintenance of Meters Maintenance of Meters Maintenance of Property in A/C 37 Rounding	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,564 744,378 2,251,497 102,002	Demand 40,602 19,567 96,867 404,184 377,080 167,994 138,797 148,276 28,718 (13.00)	Gustomer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00)	Customer 40,146 49,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00)	3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00)	2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303	170,949 82,382 2,109,573 1,587,619 597,884 16,416 (53,00)	Management	50 51 52 48A 54 55 56 57 58 59 60 61 62 63 63 65 66 66 67 68 69 70 17,553,487.31
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71	Operation, Supervision & Engineerin Load Dispatching Slation Expenset Underground Line Expenses Other Distribution Expense Miscellaneous Distribution Expense Miscellaneous Distribution Expense Rents Maintenance of Slation Equipmen Maintenance of Underground Maintenance of Steedlighting & Signs Maintenance of Meters Maintenance of Meters Maintenance of Meters Maintenance of Property in A/C 37 Rounding	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,564 744,378 2,251,497 102,002	Demand 40,602 19,567 96,867 404,184 377,080 167,994 138,797 148,276 28,718 (13.00)	Gustomer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00)	Customer 40,146 40,147 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00) 1,339,557	1,895 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00) 518,608	2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303	170,949 82,382 2,109,573 1,587,619 597,884 16,416 (53,00)	Management	50 51 52 48A 54 55 55 56 67 77 60 61 61 62 63 3 64 65 65 66 67 7 68 69 9 17,553,487,31 72 73
50 51 52 53 54 55 56 59 60 61 62 63 64 65 66 67 70 71 72 73 74	Operation, Supervision & Engineerin Load Dispatching Slation Expenset Underground Line Expenses Other Distribution Expense Miscellaneous Distribution Expense Miscellaneous Distribution Expense Rents Maintenance of Slation Equipmen Maintenance of Underground Maintenance of Steedlighting & Signs Maintenance of Meters Maintenance of Meters Maintenance of Meters Maintenance of Property in A/C 37 Rounding	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,544 744,378 102,002 85,057 309,00 5,074,892	Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 28,718 (13,00) 2,180,947	Gustomer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00) 3,695,490	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00) 1,339,557 Customer	1,19hs 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00) 518,608	2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303	170,949 82,382 2,109,573 1,587,619 597,884 16,416 (53,00)	Management	50 51 52 48A 54 55 55 56 57 58 59 60 61 162 63 63 64 65 66 67 77 99 70 17,553,487,31 71 73
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 70 71 71 72 73 74	Operation, Supervision & Engineerin Load Dispatching Slation Expenses Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenser Maintenance of Station Equipmen Maintenance of Station Equipmen Maintenance of Station Equipmen Maintenance of Underground Line Maintenance of Underground Line Maintenance of Streetlighting & Signa Maintenance of Property in A/C 37 Rounding Total Distribution Expenses	Demand	Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 138,709 148,276 28,718 (13,00) 2,180,947 Transmission	Customer 98,390 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00) 3,695,490 Distribution	Customer 40,146 40,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00) 1,339,557 Customer Accounting	1,19hs 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00) 518,608 Customer Service	2,023 1,119 3,389 21,576 18,788 6,482 17,7015 98,635 7,303 2,909 (15,00) 179,224	170,949 82,382 2,109,573 1,587,619 597,884 16,416 (53,00)	Management	50 51 51 52 48A 54 55 55 56 67 60 61 61 62 63 63 64 65 66 67 70 17,553,487,31 71 72 73
50 51 52 53 54 55 56 59 60 61 62 63 64 65 66 67 70 71 72 73 74	Operation, Supervision & Engineerin Load Dispatching Slation Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Other Distribution Expense Miscellaneous Distribution Expense Miscellaneous Distribution Expense Rents Maintenance of Slation Equipmen Maintenance of Steedighting & Signs Maintenance of Meters Maintenance of Meters Maintenance of Meters Maintenance of Meters Maintenance of Property in A/C 37 Rounding	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,544 744,378 102,002 85,057 309,00 5,074,892	Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 28,718 (13,00) 2,180,947	Gustomer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00) 3,695,490	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00) 1,339,557 Customer	1,19hs 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00) 518,608	2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303	170,949 82,382 2,109,573 1,587,619 597,884 16,416 (53,00)	Management	50 51 52 48A 54 55 55 56 57 58 59 60 61 162 63 63 64 65 66 67 77 99 70 17,553,487,31 71 73

(1) C-2, Page 1 of 2

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Line#	Plant in Service	Simple Average 2024							Line#
1	Production Plant								1
2	A/C 101 & 106 - Base Demand	662,476,008							2 3 4 5
3	Peak Demand Base Energy	416,694,169 450,671,354							4
5	**								5
6	Subtotal A/C 101 & 106	1,529,841,532							6 7
8	A/C 114 - Base Demano	1,206,597							8
9	Peak Demand	381,658							9
10	Base Energy	0							10
12	Subtotal A/C 114	1,588,255							12
13									13
14 15	Total Production Plant	1,531,429,787							14 15
16	Transmission Plant								16
17	A/C 101 & 106	824,652,331							17
18 19	A/C 114	58,287							18 19
20	Total Transmission Plant	824,710,618							20
21									21
22	Distribution Plant - A/C 101, 106 & 114 Primary Demand-INC A/C 114	254,804,753							22 23 24
24	Secondary Demand	144,462,010							24
25	Primary Customer	119,159,338							25
26 27	Secondary Custome	87,462,552							26 27
28	Streetlighting Area Lighting	24,540,852 15,570,818							28
29	Meters	64,567,120							29
30 31	Load Managemen	8,899,439							30
32	Total Distribution Plant	719,466,882							31 32
33									33
34 35	General Plant	41,841,785							34 35
36	Production Transmission	19,903,693							36
37	Distribution	30,817,789							37
38 39	Customer Accounts Customer Service & Info	24,517,241 5,696,124							38 39
40	Load Managemen	165,980							40
41	· ·		Total Plant	Intangible	PHFU	Total	Total From Page 1	Difference	41
42 43	Total General Plant	122,942,613	3,198,549,899	42,134,377	1	3,240,684,276	3,240,684,272	•	4 42 43
44									44
45									45
46 47									46 47
48	Operating Expenses	Amount							48
49	Production Expenses								49
50 51	Production Expenses Excl Purchased Powe Base Demanc	15,513,031							50 51
52	Peak Demand	8.562.412							52
53	Base Energy	67,526,672							53
54 55	Peak Energy	10,397,281							54 55
56	Direct MN Total Excluding Purchased Power	377,143 102,376,539							56
57	•								57
58 59	Transmission Expenses	35,329,066							58 59
60	Distribution Expenses								60
61	Primary Demanc	5,074,892							61
62	Secondary Demanc	2,180,947							62
63 64	Primary Custome Secondary Custome	3,695,490 1,339,557							63 64
65	Streetlighting	518,608							65
66	Area Lighting	179,224							66
67 68	Meters Load Managemen	4,564,770							67 68
69	· ·	_							69
70	Total Distribution	17,553,487							70

Line #		 Amount	2024	Functionalization	Page 6 of 6	Line #
1	Customer Accounting Expenses					1
2	Meter Reading	5,857,762				2
3	Other	10,170,737				3
4						4
5	Total Customer Accounts	16,028,499				5
6						6
7	Customer Service & Info Expense - MN	9,000,000				7
8	- ND	0				8
9	- SD	485,000				9
10	- Other	2,985,634				10
11		,,.				11
12	Total Customer Serv & Information Exp	12,470,634				12
13		 12,410,004				13
14	Sales Expenses - MN	274,979				14
15	- ND	5,943				15
16	- SD	0				16
17	- Other	309,826				17
18	Guior	500,020				18
19	Total Sales Expenses	590,748				19
20	Total Gales Expelises	390,140				20
21	Adminstrative & General Expenses					21
22	Salaries, Supplies, Pensions & Benefits					22
23	Production	10,482,304				23
24	Transmission	4,986,321				24
25	Distribution	7,720,546				25
26	Customer Accounts	6,142,118				26
27	Customer Service & Info	1,427,007				27
28	COSTOTION CONTINUE OF THIS	1,427,007				28
29	Total A&G Salaries, Supplies, Pensions & Benefits	30,758,296				29
30	Total Maio Galaties, Supplies, Felisions & Benefits	30,758,290				30
31	Adminstrative & General Expenses	1				31
32	Load Managemen	0				32
33	Outside Services (A/C 923)	1,083,910				33
34	Property Insurance (A/C 924	4,230,959				34
35	Injuries & Damages (A/C 925)	4,230,959 4,536,918				35
	Injuries & Damages (A/C 925)	4,536,918				
36		_				36
37	General Advertising (A/C 930.1	0				37
38	Misc, Rents, Maintenance	5,893,680				38

A-Summary-2 Page 1 of 3

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)
		· ·	3.7		st Year Adjustment	•	, ,	, ,			
Line		Total Company 2024 Regulatory Year	Normalize Langdon Upgrade Project	ADIT Fix from DR PSC-201	Amortiation of ITC to All states	Remove ARO	Total Test Year Adjustments	Changes in Allocations Due to Effect of Test Year Adjustments	OTP Total Company 2024 Test Year	ND Allocation	OTP ND 2024 Test Year
2	Plant in Service A/C 101 & 106 - Direct MN	\$0					-		\$0	0.0%	\$0
4	A/C 101 & 106 - Direct ND A/C 101 & 106 - Direct SD	\$0 \$0							\$0 \$0	100.0% 0.0%	\$0 \$0
6		\$0 					-		\$0		\$0
7 8 9		\$615,526,547 \$401,843,629 \$450,671,354	7,715,861 16,786,716			(3,347,186) (5,818,316) (10,354,977)	(3,347,186) 1,897,545 6,431,739		\$612,179,361 \$403,741,174 \$457,103,093	43.9% 39.5% 45.0%	\$268,586,857 \$159,416,908 \$205,609,757
10 11		\$1,468,041,531	24,502,577				24,502,577		\$1,473,023,629		\$633,613,522
12 13 14	A/C 114 - Base Demand (E1) A/C 114 - Peak Demand (D1) A/C 114 - Base Energy (E1)	\$1,206,597 \$381,658 \$0					-		\$1,206,597 \$381,658 \$0	43.9% 39.5% 43.9%	\$529,381 \$150,697 \$0
15 16	Subtotal A/C 114	\$1,588,255					:		\$1,588,255		\$680,078
17 18 19	Total Production Plant Transmission Plant	\$1,469,629,785	24,502,577				-		\$1,474,611,883		\$634,293,600
20 21	A/C 101 & 106 (D2) A/C 101 & 106 (Direct FERC)	\$550,572,537 \$274,079,794					-		\$550,572,537 \$274,079,794	39.2% 0.0%	\$215,798,007 \$0
22 23 24	A/C 114 (D2) Total Transmission Plant	\$58,287 \$824,710,618					-		\$58,287 \$824,710,618	39.2%	\$22,846 \$215,820,853
25 26	Primary Demand (D3)	\$254,804,754							\$254,804,754	46.5%	\$118,538,757
27 28 29	Secondary Demand (D4) Primary Customer (C2) Secondary Customer (C3)	\$143,014,221 \$119,159,338 \$87,138,987					-		\$143,014,221 \$119,159,338 \$87,138,987	48.7% 43.7% 43.7%	\$69,647,624 \$52,084,671 \$38,091,926
30 31 32	Streetlighting (C4) Area Lighting (C5) Meters (C6)	\$24,540,852 \$15,570,817 \$64.567,120					:		\$24,540,852 \$15,570,817 \$64,567,120	41.7% 54.5% 44.6%	\$10,226,985 \$8,488,723 \$28,784,055
33 34	Load Management (C9) Total Distribution Plant	\$8,899,439 \$717,695,529							\$8,899,439 \$717,695,529	43.7%	\$3,888,421 \$329,751,162
35 36	General Plant						:		*****	40.00/	*******
37 38 39	Production (P10) Transmission (D2) Distribution (P60)	\$41,841,785 \$19,903,693 \$30,817,789					-		\$41,841,785 \$19,903,693 \$30,817,789	43.0% 39.2% 45.9%	\$17,997,938 \$7,801,292 \$14,159,489
40 41	Customer Accounts (OXC) Customer Service & Info (OXI)	\$24,517,242 \$5,696,124					:		\$24,517,242 \$5,696,124	43.9% 44.0%	\$10,761,420 \$2,508,909
42 43 44	Load Management (C9) Total General Plant	\$165,980 \$122,942,613							\$165,980 \$122,942,613	43.7%	\$72,521 \$53,301,570
45 46	Intangible Plant (P90)	\$42,134,377							\$42,134,377	43.4%	\$18,267,292
48	Total Plant in Service Accumulated Depreciation	\$3,177,112,923	24,502,577				24,502,577		\$3,182,095,021		\$1,251,434,477
50 51	Production Plant Base Demand (E1)	(\$276,623,436)	-				:		(\$276,623,436)	43.9%	(\$121,365,443)
52 53 54	Peak Demand (D1) Base Energy (E2) Total Production Plant	(\$152,831,378) (\$142,138,944)	(221,367) (481,610)				(221,367) (481,610)		(\$153,052,745) (\$142,620,554)	39.5% 45.0%	(\$60,432,765) (\$64,152,218)
55 56	Transmission Plant (D2)	(\$571,593,758) (\$159,735,443)	(702,977)				(702,977) - -		(\$572,296,735) (\$159,735,443)	39.2%	(\$245,950,426) (\$62,608,627)
57 58 59	Transmission Plant - Direct FERC Total Transmission Plant	(\$25,180,544) (\$184,915,987)					-		(\$25,180,544) (\$184,915,987)	0.0%	\$0 (\$62,608,627)
60 61	Distribution Plant (P60)	(\$268,541,408)					-		(\$268,541,408)	45.9%	(\$123,383,576)
62 63	General Plant (P90)	(\$50,534,999)							(\$50,534,999)	43.4%	(\$21,909,368)
64 65 66	Intangible Plant (P90) Total Accumulated Depreciation	(\$17,387,448)	(702,977)				(702,977)		(\$17,387,448)	43.4%	(\$7,538,300)
67	Total Net Plant in Service	\$2,084,139,322	23,799,600				23,799,600		\$2,088,418,443		\$790,044,181
	•		-,,				,				

A-Summary-2 Page 2 of 3

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				2024 To	st Year Adjustment	e					
Line		Total Company 2024 Regulatory Year	Normalize Langdon Upgrade Project	ADIT Fix from DR PSC-201	Amortiation of ITC to All states	Remove ARO	Total Test Year Adjustments	Changes in Allocations Due to Effect of Test Year Adjustments	OTP Total Company 2024 Test Year	ND Allocation	OTP ND 2024 Test Year
69							-				
70 71 72 73 74 75	Plant Held for Future Use Production Plant (P10) Transmission Plant (D2) Distribution Plant (P60) General Plant (P90) Intangible Plant (P90)	\$0 \$9,038 \$3,000 \$0 \$0					- - - -		\$0 \$9,038 \$3,000 \$0 \$0	43.0% 39.2% 45.9% 43.4% 43.4%	\$0 \$3,542 \$1,378 \$0 \$0
76	Total Plant Held for Future Use	\$12,038					-		\$12,038		\$4,921
79 80 81 82	Unamortized Holding Company Expense Unamortized Holding Company Expense - MN Unamortized Holding Company Expense - ND Unamortized Holding Company Expense - SD Unamortized Holding Company Expense - FERG Total Unamortized Holding Company Expense	\$0 \$0 \$0 \$0					- - - - - -		\$0 \$0 \$0 \$0 \$0	0.0% 100.0% 0.0% 0.0%	\$0 \$0 \$0 \$0 \$0
85 86 87 88	CIP Tracker Balance CIP Tracker - MN CIP Tracker - ND CIP Tracker - SD	\$0 \$0 \$0					-		\$0 \$0 \$0	0.0% 100.0% 0.0%	\$0 \$0 \$0
	CIP Tracker - FERC Total CIP Tracker Balance	\$0 \$0							\$0 \$0	0.0%	\$0 \$0
91	Const Work-in-Progress - Direct Assigned						-				
93	Production Plant - Dierct MN	\$0					-		\$0	0.0%	\$0
94	Production Plant - Dierct ND Production Plant - Direct SD	\$0 \$0							\$0 \$0	100.0%	\$0 \$0
96	Production Plant - Direct FERC Transmission Plant - Direct MN	\$0 \$0					-		\$0	0.0%	\$0 \$0
98	Transmission Plant - Direct ND	\$0							\$0 \$0	100.0%	\$0
	Transmission Plant - Direct SD Transmission Plant - Direct FERC	\$0 \$0							\$0 \$0	0.0% 0.0%	\$0 \$0
101	Distribution Plant - Direct MN	\$0							\$0	0.0%	\$0
	Distribution Plant - Direct ND Distribution Plant - Direct SD	\$0 \$0							\$0 \$0	100.0%	\$0 \$0
104	Distribution Plant - Direct FERC	\$0							\$0	0.0%	\$0
	General Plant - Direct MN	\$0					-		\$0	0.0%	\$0
106	General Plant - Direct ND General Plant - Direct SD	\$0 \$0					-		\$0 \$0	100.0%	\$0 \$0
108		\$0							\$0	0.0%	\$0
	Intangible Plant - Direct MN	\$0					-		\$0	0.0%	\$0
	Intangible Plant - Direct ND	\$0					-		\$0	100.0%	\$0
111	Intangible Plant - Direct SD Intangible Plant - Direct FERC	\$0 \$0					-		\$0 \$0	0.0% 0.0%	\$0 \$0
	Total CWIP - Major Projects - Direct Assigned	\$0					-		\$0	0.070	\$0
114	, ,						-				
	Const Work-in-Progress - Short-Term	\$0					-		**	40.007	••
116 117	Production Plant (P10) Transmission Plant (D2)	\$0 \$359,000					-		\$0 \$359,000	43.0% 39.2%	\$0 \$140,711
118	Distribution Plant (P60)	\$1,086,337					- :		\$1,086,337	45.9%	\$499,127
119	General Plant (P90)	\$325,581					-		\$325,581	43.4%	\$141,155
120	Intangible Plant (P90)	\$0					-		\$0	43.4%	\$0
121 122	Total CWIP - Short-Term	\$1,770,919					-		\$1,770,919		\$780,993
	Const Work-in-Progress - Long Term						- :				
124	Production Plant (AFUDC Projects P10)	\$0					-		\$0	43.0%	\$0
125	Production Plant (Rider Projects)	\$0 \$0					-		\$0 \$0	0.0% 0.0%	\$0
126 127	Transmission Plant (AFUDC Projects) Transmission Plant (Rider Projects)	\$0 \$0					-		\$0 \$0	0.0%	\$0 \$0
128	Distribution Plant (P60)	\$0 \$0					- :		\$0 \$0	45.9%	\$0
129	General Plant (P90)	\$0					-		\$0	43.4%	\$0
130	Intangible Plant (P90)	\$0					-		\$0	43.4%	\$0
132	Total CWIP - Long Term AFUDC Projects Total CWIP - Long Term Rider Projects	\$0 \$0							\$0 \$0	0.0% 0.0%	\$0 \$0
133	Total Construction Work-in-Progress	\$1,770,919					-		\$1,770,919		\$780,993
134	Total Constitution Work-III-Frogress	φ1,770,919					-		91,110,919		φ100,393

A-Summary-2 Page 3 of 3

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				2024 Ta	st Year Adjustment	_					
Line		Total Company 2024 Regulatory Year	Normalize Langdon Upgrade Project	ADIT Fix from DR PSC-201	Amortiation of ITC to All states	Remove ARO	Total Test Year Adjustments	Changes in Allocations Due to Effect of Test Year Adjustments	OTP Total Company 2024 Test Year	ND Allocation	OTP ND 2024 Test Year
135											
	Materials & Supplies						-				
137	Production (P10)	\$8,651,753					-		\$8,651,753	43.0%	\$3,721,488
138 139	Transmission (D2) Distribution (P60)	\$9,116,226					-		\$9,116,226	39.2%	\$3,573,123
	Total Materials and Supplies	\$16,199,114 \$33,967,093							\$16,199,114 \$33,967,093	45.9%	\$7,442,817 \$14,737,428
141	Total materials and Supplies	ψ55,361,055							ψ00,001,000		ψ14,707,420
	Fuel Stocks						-				
143	Coal Stocks (E1)	\$8,165,846					-		\$8,165,846	43.9%	\$3,582,674
144	Fuel Oil Stocks (D1)	\$2,310,865					-		\$2,310,865	39.5%	\$912,443
145	Total Fuel Stocks	\$10,476,711					-		\$10,476,711		\$4,495,117
	Prepayments (NEPIS)	\$49,187,427							\$49,187,427	37.8%	\$18,607,496
148	i ropaymonto (HEI 10)	\$10,101,121							ψ10,101,1 <u>2</u> 1	01.070	ψ10,001,100
149	Customer Advances & Deposits						-				
150	Customer Advances & Deposits (NEPIS)	(\$1,876,522)					-		(\$1,876,522)	37.8%	(\$709,884)
151	Customer Deposits (Direct MN)						-		\$0	100.0%	\$0
152	Cash Working Capital	\$3,629,386					-		\$3,789,554		\$1,531,800
154	Cash Working Capital	\$3,029,300							\$3,769,334		\$1,551,600
	Accumulated Deferred Income Taxes										
156	Items SD Flows Through						-				
157	Federal (NPMNR)	(\$27,894)					-		(\$27,894)	41.5%	(\$11,568)
158	Minnesota (NPISM)	\$0					-		\$0	0.0%	\$0
159	North Dakota (NPISN)	\$0					-		\$0	98.7%	\$0
160 161	Subtotal All Other	(\$27,894)					-		(\$27,894)		(\$11,568)
162	Federal (NEPIS EXDA)	(\$294,490,488)		41,770,026	(15,395,605)		26,374,421		(\$268,116,065)	42.9%	(\$115,026,544)
163	Federal (Direct FERC)	(\$20,921,619)		11,110,020	(10,000,000)		-		(\$20,921,619)	0.0%	\$0
164	Minnesota (NPISM)	\$0					-		\$0	0.0%	\$0
165	North Dakota (NPISN)	(\$50,073,352)		15,395,605	15,395,605		30,791,210		(\$19,282,142)	98.7%	(\$19,029,130)
166	Subtotal	(\$365,485,459)					-	-	(\$308,319,826)		(\$134,055,674)
167 168	Total Accumulated Deferred Income Taxes	(\$365,513,353)					-		(\$308,347,720)		(\$134,067,242)
169	Total Accumulated Deleffed Income Taxes	(4000,010,000)						-	(φυσο,υ47,720)		(φ104,007,242)
	Unamortized Rate Case Expenses										
171	Minnesota	\$0					-		\$0	0.0%	\$0
172	North Dakota	\$0					-		\$0	100.0%	\$0
173	South Dakota	\$0					-		\$0	0.0%	\$0
174	FERC Total Unamortized Rate Case Expenses	\$0 \$0					-		\$0 \$0	0.0%	\$0 \$0
175	Total Gramortized Rate Case Expenses	\$0							\$0		\$0
	Total Average Rate Base	\$1,815,793,022	23,799,600		-		23,799,600		\$1,877,397,943		\$695,424,813
	• • • • • • • • • • • • • • • • • • • •		-,,				.,,				

B-Summary-2 Page 1 of 6

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H
Line		Total Company 2024 Regulatory Year	Rate Case Expenses	Normalize Langdon Upgrade Project	Normalize Pension and PRM	Non-Employee Director Restricted Stock	Rider Roll-In	ESSRP	Empl Recognit Gift Exp
1 Opera	ating Revenues								
2 Sales 3 Sales	of Electricity - Minnesota (Direct MN/R10 of Electricity - North Dakota (Direct ND/R10	\$237,847,135 \$205,989,209					(\$23,308,950)		
	of Electricity - North Dakota (Direct ND/R10)	\$205,989,209 \$44,029,611	-				(\$23,308,950)		
5 Sales	of Electricity - FERC (Direct FERC/R10)	\$44,029,611							
6 Tot	tal Retail Sales	\$487,865,955	\$0	\$0	\$0	\$0	(\$23,308,950)	\$0	
7									
8 Other	Operating Revenues								
9 Ot l	her Sales for Resale Municipalities (Direct FERC	\$0							
	Non-Asset Wholesale Transactions (D2)	\$0 \$0	-						
	All Other Transactions	\$0	-						
13	Base Demand (E1)	\$0	-						
14	Peak Demand (D1)	\$0	-	-					
15	Base Energy (E2)	\$6,947,794	-	-					
16	Peak Energy (D1)	\$0	-	-					
17 18 To	tal Other Sales for Resale	\$6,947,794	\$0	\$0	\$0	\$0	\$0	\$0	
19	tal Other Sales for Resale	φυ,541,154	φυ	ψU	φυ	φ0	φ0	90	
	her Electric Revenues								
21	Late Fees - Minnesota (Direct MN/C1)	\$395,253	-	-					
22	Late Fees - North Dakota (Direct ND/C1)	\$316,187	-	-					
	Late Fees - South Dakota (Direct SD/C1) Subtotal Late Fees	\$98,441	- \$0	- \$0	\$0	\$0	\$0	\$0	
24 25	Connection Fees - Minnesota (Direct MN/C1)	\$809,881 \$171,798	\$0	\$0	\$0	\$0	\$0	\$0	
26	Connection Fees - North Dakota (Direct ND/C1)	\$171,796							
27	Connection Fees - South Dakota (Direct SD/C1)	\$31,922	-						
28	Subtotal Connection Fees	\$340,532	\$0	\$0	\$0	\$0	\$0	\$0	
29	Rent from Electric Property (NEPIS)	\$435,931	-	-					
30	Rent from Electric Property - Big Stone (NEPIS	\$1,395,880	-	-					
31	Rent from Electric Property - Coyote (NEPIS Other Miscellaneous Electric Revenue (NEPIS	\$0 \$0		-					
33	Other Miscellaneous Electric Revenue (NEFIS Other Miscellaneous Electric Revenue (Direct MN/C1	\$0							
	Other Miscellaneous Electric Revenue (Direct ND/C1	\$0	-						
35	Other Miscellaneous Electric Revenue (Direct SD/C1	\$0	-	-					
36	Subtotal Other Miscellaneous Electric Revenue	\$1,831,811	\$0	\$0	\$0	\$0	\$0	\$0	
37	Integrated Transmission Deficiency Payments (NEPIS	\$848,757	-	-					
38	Miscellaneous Services (NEPIS Wheeling - All Jurisdictions (NEPIS	\$0 \$425,279		-					
40	Load Control & Dispatching, MAPP & MISO (D2)	\$19,546,874							
41	Load Control & Dispatching, MAPP & MISO (D2) Load Control & Dispatching, MAPP & MISO (Direct FERC)	\$32,012,996							
42	Subtotal Load Control & Dispatching, MAPP & MISO	\$52,833,906	\$0	\$0	\$0	\$0	\$0	\$0	
	Loan Pool Interest - Minnesota (Direct MN/C1	\$0	-	-					
44	Loan Pool Interest - North Dakota (Direct ND/C1)	\$0	-	-					
45 46	Loan Pool Interest - South Dakota (Direct SD/C1) Subtotal Loan Pool Interest	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	1
	tal Other Electric Revenues	\$55,816,130	\$0	\$0	\$0	\$0	\$0	\$0	
48					•	•	•		
	Other Operating Revenues	\$62,763,924	\$0	\$0	\$0	\$0	\$0	\$0	
50							(200 000 000)		
51 Total	Operating Revenues	\$550,629,879	\$0	\$0	\$0	\$0	(\$23,308,950)	\$0	
	ating Expenses								
	oduction Expenses								
55	Production Expenses Excl Purchased Power								
56	Base Demand (E1)	\$15,513,031	-	-	735,266				
57	Peak Demand (D1)	\$8,562,412	-	-	232,571				
58 59	Base Energy (E2) Peak Energy (D1)	\$67,526,672 \$10,397,281	-	-					
60	Base Demand (Direct MN)	\$10,397,261							
61	Peak Demand (Direct MN)	\$377,143	-	-					
62	Total Excluding Purchased Power	\$102,376,539	\$0	\$0	\$967,837	\$0	\$0	\$0	
63									
	Purchased Power	******							
65	Base Demand (E1) Peak Demand (D1)	\$1,921,959 \$0	-	-					
66 67	Peak Demand (D1) Base Energy (E2)	\$91,559,032	-	-					
68	Peak Energy (D1)	\$91,559,032							
69	Total Purchased Power	\$93,480,991	-	-					
70 To	tal Production Expenses	\$195,857,530	\$0	\$0	\$967,837	\$0	\$0	\$0	
71									
72 Tra	ansmission Expenses (D2)	\$35,329,066	-	-	610,424				
73 Tra 74 Tra	ansmission Expenses (Direct MN) ansmission Expenses (Direct FERC)	\$0 \$0	-						
75 Total	Transmission Expenses	\$35,329,066	\$0	\$0	\$610,424	\$0	\$0	\$0	
76		400,020,000	ΨΟ	\$ 0	ψ0.0,424	90	ΨΟ	Ψ0	
77 Dis	stribution Expenses								
78	Primary Demand (D3)	\$5,074,895	-	-	124,574				
	Secondary Demand (D4)	\$2,180,947	-	-	92,940				
	Primary Customer (C2)	\$3,695,488	-		221,782				
80	Secondary Customer (C3)	\$1,339,557			91,895				

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
ine		Total Company 2024 Regulatory Year	Rate Case Expenses	Normalize Langdon Upgrade Project	Normalize Pension and PRM	Non-Employee Director Restricted Stock	Rider Roll-In	ESSRP	Employe Recognition and Gift Expense
32	Streetlighting (C4)	\$518,608	-	-	7,741				
33	Area Lighting (C5)	\$179,224	-	-	4,631				
34	Meters (C6)	\$4,564,769	-	-	391,304				
5	Load Management (C9)	\$0			****				
6 7	Total Distribution	\$17,553,488	\$0	\$0	\$934,867	\$0	\$0	\$0	\$0
8	Customer Accounting Expenses								
8	Meter Reading (C7)	\$5,857,762			216.613				
90	Other (C8)	\$10,170,737	-	-	376,101				
91	Total Customer Accounts	\$16,028,499	\$0	\$0	\$592,714	\$0	\$0	\$0	\$0
12	Customer Service & Info Expenses								
14	Conservation & DSM Rebates - MN (Direct MN/E2)	\$9,000,000	_		109,283				
95	Conservation & DSM Rebates - ND (Direct ND/E2)	\$0	-	-	,				
96	Conservation & DSM Rebates - SD (Direct SD/E2)	\$485,000	-	-	5,889				
97	Other (C1)	\$2,985,633			36,253				
98	Total Customer Serv & Information Exp	\$12,470,633	\$0	\$0	\$151,425	\$0	\$0	\$0	\$0
99 00	Sales Expenses								
01	Off-Peak Development - MN (Direct MN/C1)	\$274,979	_						
02	Off-Peak Development - ND (Direct ND/C1)	\$0	-	-					
03	Off-Peak Development - SD (Direct SD/C1)	\$0	-	-					
04	Other (C1)	\$308,479	-	-					
05 06	Total Sales Expenses	\$583,458	\$0	\$0	\$0	\$0	\$0	\$0	\$0
07	Administrative & General Expenses								
08	Salaries, Supplies, Pensions & Benefits								
09	Production (OXPD)	\$8,891,759	-	-	895,984	208,215		48,555	76,811
10	Transmission (D2)	\$4,229,715	-	-	426,210	99,046		23,097	36,538
11	Distribution (OXD)	\$6,549,060	-	-	659,920	153,357		35,762	56,574
12 13	Customer Accounts (OXC)	\$5,210,136 \$1,210,478	-	-	525,003 121,975	122,004 28,345		28,451 6,610	45,007 10,457
14	Customer Service & Info (C1) Total A&G Salaries, Supp, Pensions & Benefits	\$26,091,148	\$0	\$0	\$2,629,092	\$610,967	\$0	\$142,475	\$225,387
15	rotarriae calarios, capp, rendente a serione	Q20,001,110	40	•••	ψ <u>L</u> ,υ <u>L</u> υ,υυ <u>L</u>	4010,001	Ψū	Ų11 <u>2,11</u> 0	V LL0,007
16	Load Management (C9)	\$0	-	-					
17	Outside Services (A/C 923) (NEPIS	\$1,083,910	-	-					
18 19	Property Insurance (A/C 924) (NEPIS)	\$4,230,959 \$4,536,918	-	-					
	Injuries & Damages (A/C 925) (NEPIS) Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10	\$4,536,918 \$1,518,965	-						
20 21	Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10	\$502,550	359,404	-					
22	Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	\$113,656	-						
23	Regulatory Commission Exp (A/C 928) - FERC (Direct FERC	\$1,016,109	-						
24	Total Regulatory Commission Expense	\$3,151,280	\$359,404	\$0	\$0	\$0	\$0	\$0	\$0
25 26	General Advertising (A/C 930.1) (C1	\$0	-						
27	Misc, Rents, Maintenance (P90) Total Administrative & General Expense	\$4,799,643 \$43,893,858	\$359,404	\$0	\$2,629,092	\$610,967	\$0	\$142,475	\$225,387
28	Total Administrative & General Expense	ψ 1 0,030,030	ψουσ,τοτ	40	Ψ2,023,032	ψ010,301	ΨΟ	ψ1 42 ,475	Ψ220,001
29	Charitable Contributions (& Cust Dep Int)								
30	Minnesota Only (Direct MN/C1	\$0	-	-					
31	North Dakota Only (Direct ND/C1)	\$0 \$0	-	-					
32 33	South Dakota Only (Direct SD/C1) Total Charitable Contributions (& Cust Dep Int)	\$0 \$0	-	-					
34	Total Charlable Contributions (& Cust Dep Int.)	φυ		-					
35	Total O & M Expenses	\$321,716,532	\$359,404	\$0	\$5,886,359	\$610,967	\$0	\$142,475	\$225,387
36				*-		,,,,	**		,
37	Depreciation Expense								
38 39	Production Base Demand (F1)	\$15,980,135							
40	Peak Demand (D1)	\$15,980,135 \$10,730,060	-	408,678					
41	Base Energy (E2)	\$12,347,461		889,126					
42	Total Production	\$39,057,656	\$0	\$1,297,804	\$0	\$0	\$0	\$0	\$0
43	Transmission (D2)	\$8,706,848	-						
44	Transmission (Direct FERC)	\$4,176,849	-	-					
45	Total Transmission Distribution (P60)	\$12,883,697	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 47	General (P90)	\$18,610,423 \$4,236,745	-	-					
48	Intangible (P90)	\$4,236,745 \$4,617,449							
49	Total Depreciation Expense	\$79,405,970	\$0	\$1,297,804	\$0	\$0	\$0	\$0	\$0
50									
57	0 15 015005000								
58	General Taxes (NEPIS EXDA)	\$16,557,620							
	General Taxes (Direct FERC) Total General Taxes	\$2,136,276 \$18,693,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59	Total General Taxes	910,093,090	ΦU	\$ U	\$0	φ0	φU	\$0	\$0
60		678,945,176	359,404	1,297,804	9,143,626	610,967		142,475	225,387
60 61	Total Operating Expense Before Tax				,	,		,	.,
60 61 62 63									
60 61 62 63 64	Total Operating Expense Before Tax Net Operating Income Before Tax	\$130,813,481	(\$359,404)	(\$1,297,804)	(\$5,886,359)	(\$610,967)	(\$23,308,950)	(\$142,475)	(\$225,387)
60 61 62 63 64 65	Net Operating Income Before Tax			(\$1,297,804)	(\$5,886,359)	(\$610,967)	(\$23,308,950)	(\$142,475)	(\$225,387
60 61 62 63 64 65				(\$1,297,804)	(\$5,886,359)	(\$610,967)	(\$23,308,950)	(\$142,475)	(\$225,387

Otter Tail Power Company Operating Summary 2024 Test Year B-Summary-2 Page 3 of 6

Total Company 124 Regulatory 124 R		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Investment Tax Credit & Production Tax Credit \$6,628,472 \$0	Line	2024 Regulatory	Funances	Langdon	Pension and	Director	Rider Roll-In	ESSRP	Recognition and
171 Total Wind Investment Tax Credit & Production Tax Credit & (\$6,628,472) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		\$0							
To Items SD Flows Through SO SO SO SO SO SO SO S	170 Debits Utilized (EPIS								
		(\$6,628,472)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal (NPMRNT)									
Total Dakota (NPISM)	174 Items SD Flows Through	\$0							
1777 North Dakota (NPISN) (\$31,934) - -	175 Federal (NPMNR)	\$0							
1787 3Ubtotal 1797 2U Other 1801 1797 2U Other 1802 1798 1801 180	176 Minnesota (NPISM)			-					
1793 All Other 1807 Federal (CIPCIN) 181 Federal (NEPIS) 181 St2,999,100 \$0 \$0 \$0 \$0 \$0 \$0 \$0	177 North Dakota (NPISN)	(\$31,934)							
180 Transfer of federal current income taxes due to NOL \$897,726 - -	178 Subtotal	(\$31,934)	-	-					
Federal (NEPIS)	179 All Other								
182 Foderal (KPIS) \$12,889,100 \$0 \$0 \$0 \$0 \$0 \$0 \$0	180 Transfer of federal current income taxes due to NOL	\$897,726	-	-					
Transfer of Minnesota current income taxes due to NOL	181 Federal (NEPIS)	\$12,091,374	-	-					
184 Minnesota (NPISM)	182 Federal (NEPIS)	\$12,989,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0
184 Minnesota (NPISM)	183 Transfer of Minnesota current income taxes due to NOL	\$198,272		_					
186									
North Dakota (NPISN)	185 Minnesota (NPISM)	\$3,861,692	\$0	\$0	\$0	\$0	\$0	\$0	\$0
187 North Dakota (NPISN)	186 Transfer of North Dakota current income taxes due to NOL	(\$104.822)	-	-				•	•
188									
Subtotal Strata Deferred Income Taxes \$17,886,349 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$			\$0	\$0	\$0	\$0	\$0	\$0	\$0
190 Total Deferred Income Taxes \$17,836,409 \$0 \$0 \$0 \$0 \$0 \$0 \$0					**	**	**	**	**
1922 Current Income Taxes S897,726 1934 Federal Current Income Tax Transfer due to NOL \$897,726 1945 Federal Current Income Tax Transfer due to NOL \$897,726 195 Sederal Income Taxes \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	190 Total Deferred Income Taxes		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Current Income Tax Transfer due to NOL (\$897,726) - -	191								
Federal Current Income Tax \$897.726 - -	192 Current Income Taxes								
Federal Current Income Tax \$897,726 - -	193 Federal Current Income Tax Transfer due to NOL	(\$897,726)							
195	194 Federal Current Income Tax								
Minnesota Income Tax \$198.272'	195 Federal Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Minnesota Income Tax \$198.272'	196 Minnesota Income Tax Transfer due to NOI	(\$198.272)						•	
198									
North Dakota Income Tax 1			\$0	\$0	\$0	\$0	\$0	\$0	\$0
North Dakota Income Tax 1					**	**	**	**	**
North Dakota Income Taxes (Direct ND)		**							
Subtate State Income Taxes \$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303 Total Current Income Taxes \$0	202 Subtotal State Income Taxes	\$0	-	-				•	•
204 205 Total Income Taxes \$11,207,937 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0
206 207 Net Operating Income \$119,605,544 (\$359,404) (\$1,297,804) (\$5,886,359) (\$610,967) (\$23,308,950) (\$142,475) (\$225,387)		**	**	**	*-	**	*-	**	*-
206 207 Net Operating Income \$119,605,544 (\$359,404) (\$1,297,804) (\$5,886,359) (\$610,967) (\$23,308,950) (\$142,475) (\$225,387)	205 Total Income Taxes	\$11,207,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0
208 212 Total Allowance for Funds Used During Construction \$0 213									
208 212 Total Allowance for Funds Used During Construction \$0 213	207 Net Operating Income	\$119,605,544	(\$359,404)	(\$1,297,804)	(\$5,886,359)	(\$610,967)	(\$23,308,950)	(\$142,475)	(\$225,387)
712 Total Allowance for Funds Used During Construction \$0			/	,		,			
213	212 Total Allowance for Funds Used During Construction	\$0							
214 Total Available for Return \$119,605,545 (\$359,404) (\$1,297,804) (\$5,886,359) (\$610,967) (\$23,308,950) (\$142,475) (\$225,387)	213	•							
	214 Total Available for Return	\$119,605,545	(\$359,404)	(\$1,297,804)	(\$5,886,359)	(\$610,967)	(\$23,308,950)	(\$142,475)	(\$225,387)

B-Summary-2 Page 4 of 6

		(1)	(J) 2024 Test Year	(K) Adjustments	(L)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)
Line		Investor Relations	Long-Term Incentive	Plant Outage expense Normalization	Lighting Revenues	RTP Billing Determinants	Irrigation Revenues	Total Test Year Adjustments	Changes in Allocations Due to Effect of Test Year Adjustments	OTP Total Company 2024 Test Year	ND Allocation	OTP ND 2024 Test Year
1 2 3 4 5	Operating Revenues Sales of Electricity - Minnesota (Direct MN/R10 Sales of Electricity - North Dakota (Direct ND/R10 Sales of Electricity - South Dakota (Direct SD/R10 Sales of Electricity - FERC (Direct FERC/R10)				(100,737)	200,931	2,381	(23,206,375)		\$237,847,135 \$182,782,834 \$44,029,611 \$0	0.00% 100.00% 0.00% 0.00%	\$0 \$182,782,834 \$0 \$0
6	Total Retail Sales	\$0	\$0	\$0	(\$100,737)	\$200,931	\$2,381	(\$23,206,375)		\$464,659,580		\$182,782,834
8 9 10	Other Operating Revenues Other Sales for Resale Municipalities (Direct FERC Non-Asset Wholesale Transactions (D2, All Other Transactions				:	:		-		\$0 \$0 \$0	0.00% 39.20%	\$0 \$0 \$0
12 13 14 15 16 17	Base Demand (E1) Peak Demand (D1) Base Energy (E2) Peak Energy (D1)				-	- - - -		- - - -		\$0 \$0 \$6,947,794 \$0	43.87% 39.48% 44.98% 39.20%	\$0 \$0 \$3,125,191 \$0
18	Total Other Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0	-		\$6,947,794		\$3,125,191
19 20 21 22 23 24 25 26 27	Other Electric Revenues Late Fees - Minnesota (Direct MN/C1 Late Fees - North Dakota (Direct ND/C1) Late Fees - South Dakota (Direct SD/C1)	00	40	60	-	-		-		\$395,253 \$316,187 \$98,441	0.00% 100.00% 0.00%	\$0 \$316,187 \$0
24 25 26 27	Subtotal Late Fees Connection Fees - Minnesota (Direct MN/C1) Connection Fees - North Dakota (Direct ND/C1) Connection Fees - South Dakota (Direct ND/C1) Subtotal Connection Fees	\$0 \$0	\$0 \$0	\$0 \$0	\$0 - - - - \$0	\$0 - - - - \$0	\$0	\$0 - - - - \$0		\$809,881 \$171,798 \$136,812 \$31,922 \$340,532	0.00% 100.00% 0.00%	\$316,187 \$0 \$136,812 \$0 \$136,812
28 29 30 31 32 33 34 35 36 37	Rent from Electric Property (NEPIS' Rent from Electric Property - Big Stone (NEPIS Rent from Electric Property - Coyote (NEPIS Other Miscellaneous Electric Revenue (NEPIS Other Miscellaneous Electric Revenue (Direct MN/C1	ų.	ψ0	ų.	- - - -	- - - -	Ψ	- - - -		\$435,931 \$1,395,880 \$0 \$0 \$0	37.83% 37.83% 37.88% 37.88% 44.05%	\$164,912 \$528,058 \$0 \$0 \$0
34 35 36 37 38 39	Other Miscellaneous Electric Revenue (Direct ND/C1 Other Miscellaneous Electric Revenue (Direct SD/C1 Subtotal Other Miscellaneous Electric Revenue Integrated Transmission Deficiency Payments (NEPIS Miscellaneous Services (NEPIS	\$0	\$0	\$0	\$0 -	\$0 -	\$0	\$0 -		\$0 \$0 \$1,831,811 \$848,757 \$0	44.05% 44.05% 37.83% 37.88%	\$0 \$0 \$692,970 \$321,083 \$0
1 40 1	Wheeling - All Jurisdictions (NEPIS) Load Control & Dispatching, MAPP & MISO (D2)				:			-		\$425,279 \$19,546,874	0.00% 39.20%	\$0 \$7,661,436
41 42 43 44 45	Load Control & Dispatching, MAPP & MISO (Direct FERC) Subtotal Load Control & Dispatching, MAPP & MISO Loan Pool Interest - Minnesota (Direct MN)C1 Loan Pool Interest - North Dakota (Direct ND)C1', Loan Pool Interest - South Dakota (Direct SD)C1'	\$0	\$0	\$0	\$0 - -	\$0 - -	\$0	\$0 - - -		\$32,012,996 \$52,833,906 \$0 \$0 \$0	0.00% 44.05% 44.05% 44.05%	\$0 \$7,982,519 \$0 \$0 \$0
46 47	Subtotal Loan Pool Interest Total Other Electric Revenues	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$0 \$55,816,130		\$0 \$9,128,488
48 49	Total Other Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$62,763,924		\$12,253,679
50 51	Total Operating Revenues	\$0	\$0	\$0	(\$100,737)	\$200,931	\$2,381	(\$23,206,375)	1	\$527,423,504		\$195,036,513
52 53 54 55	Operating Expenses Production Expenses Production Expenses Excl Purchased Power							705.000		040 040 007	40.070	67 100 750
52 53 54 55 56 57 58 59 60 61 62	Base Demand (E1) Peak Demand (D1) Base Energy (E2) Peak Energy (D1) Base Demand (Direct MN) Peak Demand (Direct MN)			2,548,717	-	-		735,266 232,571 2,548,717 -		\$16,248,297 \$8,794,983 \$70,075,389 \$10,397,281 \$0 \$377,143	43.87% 39.48% 44.98% 39.48% 0.00% 0.00%	\$7,128,758 \$3,472,693 \$31,520,646 \$4,105,359 \$0
62	Total Excluding Purchased Power	\$0	\$0	\$2,548,717	\$0	\$0	\$0	\$3,516,554		\$105,893,093	0.00%	\$46,227,456
63 64 65 66 67 68 69	Purchased Power Base Demand (E1) Peak Demand (D1) Base Energy (E2) Peak Energy (D1) Total Purchased Power							- - - -		\$1,921,959 \$0 \$91,559,032 \$0 \$93,480,991	43.87% 39.48% 44.98% 39.48%	\$843,238 \$0 \$41,184,214 \$0 \$42,027,452
70 71	Total Production Expenses	\$0	\$0	\$2,548,717	\$0	\$0	\$0	\$3,516,554		\$199,374,084		\$88,254,908
72 73 74 75	Transmission Expenses (D2) Transmission Expenses (Direct MN Transmission Expenses (Direct FERC) Transmission Expenses (Direct FERC)	\$0	\$0	\$0	\$0	\$0	\$0	610,424 - - - -		\$35,939,490 \$0 \$0 \$35,939,490	39.20% 0.00% 0.00%	\$14,086,555 \$0 \$0 \$14,086,555
76 77	Total Transmission Expenses Distribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$610,424		გა ნ,939,490		\$14,080,555
78 79 80 81	Primary Demand (D3' Secondary Demand (D4) Primary Customer (C2) Secondary Customer (C3)							124,574 92,940 221,782 91,895		\$5,199,469 \$2,273,887 \$3,917,270 \$1,431,452	46.52% 48.70% 43.71% 43.71%	\$2,418,866 \$1,107,378 \$1,712,243 \$625,745

		(1)	(J) 2024 Test Year A	(K) djustments	(L)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)
Line		Investor Relations	Long-Term Incentive	Plant Outage expense Normalization	Lighting Revenues	RTP Billing Determinants	Irrigation Revenues	Total Test Year Adjustments	Changes in Allocations Due to Effect of Test Year Adjustments	OTP Total Company 2024 Test Year	ND Allocation	OTP ND 2024 Test Year
82 83	Streetlighting (C4) Area Lighting (C5)							7,741 4,631	7.41.40.111.011.0	\$526,349 \$183,855	41.67% 54.52%	\$219,347 \$100,232
84	Meters (C6)							391,304		\$4,956,073	44.58%	\$2,209,420
85	Load Management (C9) Total Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$934,867		\$0 \$18,488,355	43.69%	\$8,393,231
86 87		90	ΨΟ	90	ΨΟ	90	ΨΟ	\$35 4 ,001		ψ10,400,555		\$0,000,E01
88	Customer Accounting Expenses Meter Reading (C7)							216.613		\$6.074.375	44.21%	\$2.685.753
88 89 90	Other (C8)							376,101		\$10,546,838	43.71%	\$4,609,840
91	Total Customer Accounts	\$0	\$0	\$0	\$0	\$0	\$0	\$592,714		\$16,621,213		\$7,295,594
92 93 94	Customer Service & Info Expenses											
94	Conservation & DSM Rebates - MN (Direct MN/E2)							109,283		\$9,109,283	0.00%	\$0
95 96 97	Conservation & DSM Rebates - ND (Direct ND/E2) Conservation & DSM Rebates - SD (Direct SD/E2)							5.889		\$0 \$490.889	100.00%	\$0 \$0
97	Other (C1)							36,253		\$3,021,886	44.05%	\$1,331,017
98 99 100	Total Customer Serv & Information Exp	\$0	\$0	\$0	\$0	\$0	\$0	\$151,425	\$0	\$12,622,058		\$1,331,017
100	Sales Expenses											
101	Off-Peak Development - MN (Direct MN/C1) Off-Peak Development - ND (Direct ND/C1)							-		\$274,979 \$0	0.00% 100.00%	\$0 \$0
102 103 104	Off-Peak Development - ND (Direct ND/C1)									\$0 \$0	0.00%	\$0
104	Other (C1)		***		20			-		\$308,479	44.05%	\$135,872
105 106	Total Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$583,458		\$135,872
107	Administrative & General Expenses											
108 109	Salaries, Supplies, Pensions & Benefits Production (OXPD)		967.481					2.197.046		\$11.088.805	42.44%	\$4.706.353
110	Transmission (D2)		460,221					1,045,112		\$5,274,827	39.20%	\$2,067,479
111	Distribution (OXD) Customer Accounts (OXC)		712,580 566,897					1,618,193 1,287,362		\$8,167,253 \$6,497,498	45.40% 43.89%	\$3,707,720 \$2,851,964
113	Customer Service & Info (C1		131,708					299,095		\$1,509,573	44.05%	\$664,905
114 115	Total A&G Salaries, Supp, Pensions & Benefits	\$0	\$2,838,887	\$0	\$0	\$0	\$0	\$6,446,808		\$32,537,956		\$13,998,421
116	Load Management (C9)							-		\$0	43.69%	\$0
116 117	Outside Services (A/C 923) (NEPIS)							-		\$1,083,910	37.83%	\$410,041
118 119	Property Insurance (A/C 924) (NEPIS) Injuries & Damages (A/C 925) (NEPIS)									\$4,230,959 \$4,536,918	37.83% 37.83%	\$1,600,562 \$1,716,306
120	Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10							-		\$1,518,965	0.00%	\$0
121	Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10) Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)							359,404		\$861,954 \$113,656	100.00% 0.00%	\$861,954 \$0
122	Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10 Regulatory Commission Exp (A/C 928) - FERC (Direct FERC									\$1,016,109	0.00%	\$0
124	Total Regulatory Commission Expense General Advertising (A/C 930.1) (C1	\$0	\$0	\$0	\$0	\$0	\$0	\$359,404		\$3,510,684 \$0	44.05%	\$861,954 \$0
125 126	Misc, Rents, Maintenance (P90)	236,267						236,267		\$5,035,910	43.35%	\$2,183,311
127	Total Administrative & General Expense	\$236,267	\$2,838,887	\$0	\$0	\$0	\$0	\$7,042,479		\$50,936,337		\$20,770,595
128 129	Charitable Contributions (& Cust Dep Int)											
130	Minnesota Only (Direct MN/C1)				-	-		-		\$0	44.05%	\$0
131	North Dakota Only (Direct ND/C1) South Dakota Only (Direct SD/C1)				-	-		-		\$0 \$0	44.05% 44.05%	\$0 \$0
133	Total Charitable Contributions (& Cust Dep Int)				-	-				\$0	44.05%	\$0
134	Total O & M Expenses	\$236,267	\$2,838,887	\$2,548,717	\$0	\$0	\$0	\$12,848,463		\$334,564,995		\$140,267,772
135 136 137	·	ψ200,207	ψ2,000,007	ψ2,0 1 0,717	4 0	φυ	φ0	ψ12,0 1 0,403		Ç007,007, <i>3</i> 30		\$170,E01,772
137 138	Depreciation Expense Production											
139	Base Demand (E1)							-		\$15,980,135	43.87%	\$7,011,105
140	Peak Demand (D1)							408,678		\$11,138,738	39.48%	\$4,398,123
141 142	Base Energy (E2) Total Production	\$0	\$0	\$0	\$0	\$0	\$0	889,126 \$1,297,804		\$13,236,587 \$40,355,460	44.98%	\$5,953,956 \$17,363,184
143	Transmission (D2)	**	**	**		**	*-	-		\$8,706,848	39.20%	\$3,412,666
144 145	Transmission (Direct FERC) Total Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$4,176,849 \$12,883,697	0.00%	\$3,412,666
146	Distribution (P60)		+-		-	-	20	-		\$18,610,423	45.95%	\$8,550,713
147 148	General (P90) Intangible (P90)					-		-		\$4,236,745 \$4,617,449	43.35% 43.35%	\$1,836,834 \$2,001,888
149	Total Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$1,297,804		\$80,703,774	40.00%	\$33,165,285
150 157												
158	General Taxes (NEPIS EXDA)					-		-		\$16,557,620	42.90%	\$7,103,512
159 160	General Taxes (Direct FERC) Total General Taxes	\$0	\$0	\$0	- \$0	- \$0	\$0	- \$0		\$2,136,276 \$18.693.896	0.00%	\$0 \$7,103,512
161					\$0	\$0	\$0			,,		
162	Total Operating Expense Before Tax	236,267	2,838,887	5,097,434				19,952,251		698,897,427		292,930,235
163 164	Net Operating Income Before Tax	(\$236,267)	(\$2,838,887)	(\$2,548,717)	(\$100,737)	\$200,931	\$2,381	(\$37,352,642)	1	\$93,460,839		\$14,499,948
165		(+,01)	(+=,,,)	(+-,- :-,- 11)	(+ , , 0)	,50	12,50	(+,,012,		,,500		Ţ,,o.
166 167	Wind Investment Tax Credit & Production Tax Credit Amortization of Prior Year' Credit (EPIS									(\$741,779)	39.33%	(\$291,722
168	Production Tax Credits (E2)							-		(\$5,886,693)	44.98%	(\$2,647,896

B-Summary-2 Page 6 of 6

Investor Long-Term Plant Outage Lighting RTP Billing Irrigation Total Test Year Allocations Due OTP Total to Effect of Test Company ND Allocations Due OTP Total to Effect of Te	OTP ND 2024
Relations Incentive Normalization Revenues Determinants Revenues Adjustments Year 2024 Test Year Line	Test Year
	9.35% \$0
170 Debits Utilized (EPIS' - \$0	9.35% \$0 (\$2,939,619)
171 Total wind investment lax Credit a Production lax Credit 50 50 50 50 50 50 50 50 50 50 50 50 50	(\$2,939,619)
173 Deferred Income Taxes	
174 Items SD Flows Through	
	1.53% \$0
	8.69% \$0
	8.69% (\$31,515)
178 Subtotal (\$31,934)	(\$31,515)
179 All Other	
	0.00% (\$6,751,480)
	7.83% \$4,574,140
182 Federal (NEPIS)	(\$2,177,340)
183 Transfer of Minnesota current income taxes due to NOL (\$443,377)	\$0
184 Minnesota (NPISM) - \$3,663,420	0.00% \$0 \$0
185	
	(\$1,449,104) 8.69% \$1.107.646
107 100 11 124 101 107 1	(\$341.458)
189 Subtotal \$8,036,177	(\$2,518,798)
100 Total Deferred Income Taxes \$0 \$0 \$0 \$0 \$0 \$0 \$8,000,243	(\$2,550,313)
191	(\$2,000,010)
192 Current Income Taxes	
193 Federal Current Income Tax Transfer due to NOL - - - - \$6,948,509	0.00% \$0
194 Federal Current Income Tax	0.00% \$0
195 Federal Income Taxes	\$0
196 Minnesota Income Tax Transfer due to NOL	\$0
197 Minnesota Income Tax (\$443,377)	\$0
198 Minnesota Income Taxes (Direct MN	\$0
199	0.00% \$0
200 North Dakota Income Tax - - (\$1,449,104)	0.00% \$0
201 North Dakota Income Taxes (Direct ND \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0
2/02 Subrolar State Income Taxes S0 S0 S0 S0 S0 S0 S0 S	\$0
204 30 30 30 30 30 30 30 30 30 30 30 30 30	90
Total Income Taxes	(\$5,489,931)
207 Net Operating Income (\$236,267) (\$2,838,887) (\$2,548,717) (\$100,737) \$200,931 \$2,381 (\$37,352,642) \$92,085,068	\$19,989,880
2/02 Total Allowance for Funds Used During Construction \$0 2/13	\$0
213 (\$2,838,887) (\$2,548,717) (\$100,737) \$200,931 \$2,381 (\$37,352,642) \$92,085,069	\$19,989,880

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 ND TY-01 and Required Schedule B-3

TY-01 ND Share 1 of 3

ADJUSTMENT TO ANNUALIZE PLANT-IN-SERVICE ON CURRENT AND FUTURE CAPITAL PROJECTS

		(A)	(B)	(C)	(D)	(E)
Line No.	Plant-in-Service	System-Wide	Allocation Factor	Allocation Percentage	ND Test-Year Amount	CLP B-3 Reference
	Additions & Retirements					
1 2	Production (Wind)	24,502,577				
3 4	Peak Demand Base Energy	7,715,861 16,786,716	D1 E2	39.484927% 44.981047%	3,046,602 7,550,840	Col (B); Line 1 Col (B); Line 1
5	Transmission	-	D2	50.297428%	0	
6 7	Distribution - Load Mgmt General	-	D3	44.665400%	0	
8 9	Production Transmission	-	P10 D2	53.311371% 50.297428%	0	
10	Distribution	-	P60	44.943677%	0	
11 12	Customer Acctg Customer Srvc		OXC OXI	47.321236% 46.634204%	0	
13	Total General	0			0	
14	Intangible	0	P90	49.310850%	0	
15	Total Plant-in-Service Additions	24,502,577			10,597,443	Col (B); Line 6
<u>A</u>	ccumulated Depreciation	System-Wide	Allocation Factor	Allocation Percentage	ND Test-Year Amount	
40	Additions & Retirements	<u> </u>	1 40101	1 crocinage	Amount	
16 17	Production (Wind) Peak Demand Base Energy	(702,977) (221,367) (481,610)		39.484927% 44.981047%	(87,407) (216,633)	Col (B); Line 7 Col (B); Line 7
18 19	Transmission Distribution	0	P60	50.297428% 44.943677%	0	. /-
20	General	0	P90	49.310850%	0	
21	Intangible	0	P90	49.310850%	0	
22	Total A/D Additions	(702,977)			(304,040)	Col (B); Line 12
Ŀ	-T Construction Work-in-Progress	System-Wide	Allocation Factor	Allocation Percentage	ND Test-Year Amount	
23	Transfers Production	0	0	0.000000%	0	
24	Total CWIP Transfers	(1)			0	

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 ND TY-01 and Required Schedule C-7

TY-01 ND Share 2 of 3

ADJUSTMENT TO ANNUALIZE DEPRECIATION & OTHER OPERATING EXPENSE ON CURRENT & FUTURE CAPITAL PROJECTS

		(A)	(B)	(C)	(D)	(E)
Line No.	Depreciation Expense Additions	System-Wide	Allocation Factor	Allocation Percentage	ND Test-Year Amount	CLP C-7 Reference
1	5 :	4 007 004				
2	Production	1,297,804				
3	Peak Demand	408,678	D1	39.484927%	161,366	
4	Base Energy	889,126	E2	44.981047%	399,938	
5	Transmission	0	D2	50.297428%	0	
6	Distribution	0	P60	44.943677%	0	
7	General	0	P90	49.310850%	0	
8	Intangible	0	P90	49.310850%	0	
9	Total Depreciation Expense Additions	1,297,804			561,304	Col (C); Line 14
10	AFUDC in L-T CWIP Removed	0	CWIPLT			
11	Operating Income Impact	(1,297,804)			(561,304)	
12	ND Tax Rate	24.405%				
13	Income Tax Impact: ND Tax Rate is	(316,728)			(136,986)	Col (B); Line 19
14	Net Operating Income Impact	(981,076)			(424,319)	Col (B); Line 23

Otter Tail Power Company Capitalized Projects Adjustment Adjustment Annualizes the Investment TY-01 ND Share 3 of 3

	(A)	(B)	(C)	(D)	(E)	(F)	
Projec	cts Moved from CV	NIP @ 12/31/22 to Capitalized Accounts During 2024		•	•		
Line No.	Project	Project Description	Function	Amount in CWIP @ 12/31/23	Additional Charges Incurred During 2024	Total Project Costs	
1		Langdon Repower	Production	25,055,154	21,555,000	46,610,154	
Test Y	(A) Year Adjustment to	(B) Plant in Service to Transfer Project Costs to Capitalize	(C)	(D)	(E)	(F)	(G)
Line No.	Project	Project Description	Function	Amount Capitalized @ 12/31/23	Simple Average Plant-in-Service @ 12/31/24	Difference	2024 Test Year Plant-in-Service Adjustment
2		Langdon Repower	Production	-	24,502,577	24,502,577	24,502,577
				Total 2024 Test Yea	ar Adjusment to Plant in	Service	24,502,577
Capita	Tail Power Compai alized Projects Adji tment Annualizes t	ustment					
Otter T Capita Adjust	alized Projects Adji tment Annualizes t (A)	ustment the Investment (B)	(C)	(D)	(E)	(F)	(G)
Otter T Capita Adjust	alized Projects Adji tment Annualizes t (A)	ustment the Investment		`	, ,	(F)	` ,
Otter T Capita Adjust	alized Projects Adji tment Annualizes t (A)	ustment the Investment (B)		(D) Simple Aver A/D @ 12/31/24	(E) Simple Average A/D @ 12/31/24 TY	(F)	(G) 2024 Test Year A/D Adjustment
Otter T Capita Adjust Test Yo	alized Projects Adji tment Annualizes t (A) 'ear Adjustment to	(B) Accumulated Depreciation to Reflect Increase in Plant Project	in Service	Simple Aver A/D	Simple Average A/D		2024 Test Year A/D
Otter T Capita Adjust Test Yo Line No.	alized Projects Adji tment Annualizes t (A) 'ear Adjustment to	(B) Accumulated Depreciation to Reflect Increase in Plant Project Description	in Service Function	Simple Aver A/D @ 12/31/24 (51,433)	Simple Average A/D @ 12/31/24 TY	Difference (702,977)	2024 Test Year A/D Adjustment
Otter T Capita Adjust Test Yo Line No.	alized Projects Adji tment Annualizes t (A) 'ear Adjustment to	(B) Accumulated Depreciation to Reflect Increase in Plant Project Description	in Service Function	Simple Aver A/D @ 12/31/24 (51,433)	Simple Average A/D @ 12/31/24 TY (754,410)	Difference (702,977)	2024 Test Year A/D Adjustment (702,977)
Otter T Capita Adjust Test Yo Line No. 4	(A) (Project Project (A) (A)	(B) Accumulated Depreciation to Reflect Increase in Plant Project Description Langdon Repower	Function Production (C)	Simple Aver A/D @ 12/31/24 (51,433) Total 2024 Test Yea	Simple Average A/D @ 12/31/24 TY (754,410) ar Adjusment to Accumu	Difference (702,977) lated Depreciation	2024 Test Year A/D Adjustment (702,977)
Otter T Capita Adjust Test Yo Line No. 4	(A) (Project Project (A) (A)	(B) Accumulated Depreciation to Reflect Increase in Plant Project Description Langdon Repower (B)	Function Production (C)	Simple Aver A/D @ 12/31/24 (51,433) Total 2024 Test Yea	Simple Average A/D @ 12/31/24 TY (754,410) ar Adjusment to Accumu	Difference (702,977) lated Depreciation	2024 Test Year A/D Adjustment (702,977)
Otter T Capita Adjust Test Yo 4 5	(A) Year Adjustment to Project (A) (A) Project	(B) Accumulated Depreciation to Reflect Increase in Plant Project Description Langdon Repower (B) epreciation Expense to Reflect Increase in Plant in Servence	Function Production (C)	Simple Aver A/D @ 12/31/24 (51,433) Total 2024 Test Yea (D) Depreciation Expense	Simple Average A/D @ 12/31/24 TY (754,410) ar Adjusment to Accumu (E) Annual Depreciation	Difference (702,977) lated Depreciation (F)	2024 Test Year A/D Adjustment (702,977) (702,977) (G) 2021 Test Year Expense

OTTER TAIL POWER COMPANY TEST YEAR ADJUSTMENTS

TY-02 ND Share Page 1 of 2

OTTER TAIL POWER COMPANY

Reference Workpaper for 2024 ND TY-02 and Required Schedule C-7

ADJUSTMENT FOR AMORTIZED RATE CASE EXPENSES

		(A)	(B)	(C)	(D)	(E)
Line No.	Description	Total Utility	Allocator	Allocator %	ND	CLP C-7 Reference
LIIIO 140.	Boodipaon	rotar othicy	7 till O Gat Ci	7111000101 70		- ROIGIOIOG
1	2024 Rate Case Expense Adjustment	N/A	Directly Assigned	100.00%	359,404	Col (B); Line 12
2	Income Tax Impact: ND Tax Rate from Sch C-7 is 24.40%				(87,712)	Col (B); Line 21
3	Net Operating Income Impact				(271,692)	Col (B); Line 25

TY-02 ND Share Page 2 of 2

Rate Case Expense Amortization

	(A)	(B)
Line		
No.	Description	Amount
1	Rate Case Expenses	\$1,080,000
2	External Attorney Fees	\$750,000
3	Administrative Costs, Consultants, etc.	\$155,000
4	PSC Costs	175,000
5	Estimated rate case expenses	\$1,080,000
6	Regulated revenue	\$511,853,779
7	Unregulated revenue	848,434
8	Total regulated and unregulated revenue	\$512,702,213
9	Percent unregulated	0.17%
10	Less allocation to unregulated activity	\$1,787
11	Total estimated rate case expenses	\$1,078,213
12	Three Year amortization	\$359,404
13 14	2024 O&M Budget for FERC 928-ND Amount of Test Year adjustment	- \$359.404
	•	, , .

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 ND TY-03 and Required Schedule C-7

TY-03 ND Share 1 of 1

Test Year Adjustment for Director Restricted Stock

Line No.	Description from JCOSS INPUT SUMMARY	(A) Total Utility	(B)	(C)	(D)	(E) CLP C-7 Reference
	Administrative and General Expense Salaries, Supplies, Pensions & Benefits					
1	Production	208,218	OXPD	42.442380%	88,373	
2	Transmission	99,038	D2	39.195200%	38,818	
3	Distribution	153,353	OXD	45.397390%	69,618	
4	Customer Accounts	122,010	OXC	43.893270%	53,554	
5	Customer Service & Information	28,349	C1	44.045910% _	12,487	
	Total A&G Salaries, Supplies, Pensions & Benefits	610,968	_	_	262,850	Col (E); Line 12
6	Total	610,968	-	_	262,850	Col (E); Line 16
7	Operating Income Impact	(610,968)			(262,850)	
8	Income Tax Impact: SD Tax Rate is 24.40%			_	(64,148)	Col (E); Line 21
9	Net Operating Income Impact			=	(198,702)	Col (E); Line 25

OTTER TAIL POWER COMPANY Reference Workpaper for 2024 ND TY-04 and Required Schedule C-7

TY-04 ND Share 1 of 1

Normalization adjustment for Pension and Retiree Medical

Line		(A)	(B)	(C)	(D)	(E) CLP C-7
	Description from JCOSS INPUT SUMMARY	Total Utility	Allocator	Allocator %	ND	Reference
	•	-				
	Production					
1	Base Demand	735,266	E1	43.873883%	322,590	
2	Peak Demand	232,571	_ D1	39.484927%	91,831	Cal (D), Lina C
3	Total Production Expense	967,837			414,420	Col (D); Line 6
4	Transmission Expense	610,424	D2	39.195070%	239,257	Col (D); Line 7
	<u>Distribution Expense</u>					
5	Primary Demand	124,575	D3	46.521407%	57,954	
6	Secondary Demand	92,940	D4	48.699789%	45,261	
7	Primary Customer	221,782	C2	43.710104%	96,941	
8	Secondary Customer	91,896	C3	43.713988%	40,171	
9	Streetlighting	7,741	C4	41.673311%	3,226	
10	Area Lighting	4,630	C5	54.516874%	2,524	
11	Meters	391,303	C6	44.580051%	174,443	
12	Load Management		_	_		_
13	Total Distribution Expense	934,867			420,521	Col (D); Line 8
	Customer Accounting Expense					
14	Meter Reading	216,613	C7	44.214500%	95,774	
15	Other	376,101	C8	43.708300%	164,387	
16	Total Customer Accounts	592,714	_	-	260 162	Col (D); Line 9
10	Total Customer Accounts	392,714			200,102	Coi (D), Line 9
	Customer Service & Info Expense (MN CIP)					
17	- MN	109,283	Direct	0.000000%	-	
18	- ND	-	Direct	0.000000%	-	
19	- SD	5,889	Direct	0.000000%	-	
20	- Other	36,253	C1	44.045900%	15,968	
21	Total Customer Service & Information Expense	151,425	_	-	15,968	Col (D); Line 10
	Administrative and General Expense					
	Salaries, Supplies, Pensions & Benefits					
22	Production	895,984	OXPD	42.442381%	380,277	
23	Transmission	426,210	D2	39.195070%	167,053	
24	Distribution	659,920	OXD	45.397391%	299,587	
25	Customer Accounts	525,003	OXC	43.893273%	230,441	
26	Customer Service & Information	121,975	_ C1	44.045900%	53,725	_
	Total A&G Salaries, Supplies, Pensions & Benefits	2,629,092	-	-	1,131,083	Col (D); Line 12
27	Total	5,886,358	_	<u>-</u>	2,481,410	_Col (D); Line 16
28	Operating Income Impact	(5,886,358)			(2,481,410))
29	Income Tax Impact: SD Tax Rate is 24	4.40%		_	(605,586)	Col (D); Line 21
30	Net Operating Income Impact			=	(1,875,825)	Col (D); Line 25

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 TY-05 and Required Schedule C-7

TY-05 ND Share Page 1 of 1

ADJUSTMENT FOR REMOVAL OF RIDER REVENUES

		(A)	(B)	(C)	(D)	(E)
Line No.		Total Utility	Allocator	Allocator %	ND	CLP C-7 Reference
1	Remove Renewable Rider Revenues		N/A	Directly Assigned	(15,546,596)	
2	Remove Metering & Distribution Technology Ride	er Revenues	N/A	Directly Assigned	(618,840)	
3	Remove Generation Rider Revenues		N/A	Directly Assigned	(3,595,685)	
4	Remove Transmission Rider Revenues		N/A	Directly Assigned	(3,547,829)	
5	Operating Income Impact			-	(23,308,950) C	Col (F); Line 2
6	Income Tax Impact: ND Tax Rate is 24.40%			-	(5,688,526) C	Col (F); Line 21
7	Net Operating Income Impact			_	(17,620,424) C	Col (F); Line 25

Refe	ER TAIL POWER COMPANY rence Workpaper for 2024 ND TY-06 and Require	ed Schedule C-7				TY-06 ND Share Page 1 of 1
Adju	stment for Investor Relations					
Line		(A)	(B)	(C)	(D)	(E) CLP C-7
No.	Description from JCOSS INPUT SUMMARY	Total Utility	Allocator	Allocator %	ND share	Reference
	Administrative and General Expense					
1	Misc, Rents, Maintenance	236,267	P90	43.354130%	102,433	
2	Total	236,267	_	_	102,433	Col (I); Line 12
3	Operating Income Impact	(236,267)		(102,433)	
4	Income Tax Impact: SD Tax Rate is	24.40%		_	(24,999)	Col (I); Line 21
5	Net Operating Income Impact				(77,433)	Col (I); Line 25

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 ND TY-07 and Required Schedule C-7

TY-07 ND Share Page 1 of 1

Adjustment for Long-term Incentives

Line		(A)	(B)	(C)	(D)	(E) CLP C-7
No.	Description from JCOSS INPUT SUMMARY	Total Utility	Allocator	Allocator %	ND share	Reference
	Administrative and General Expense Salaries, Supplies, Pensions & Benefits					
1	Production	967,493	OXPD	42.442381%	410,606	
2	Transmission	460,184	D2	39.195200%	180,370	
3	Distribution	712,561	OXD	45.397391%	323,484	
4	Customer Accounts	566,926	OXC	43.893273%	248,842	
5	Customer Service & Information	131,724	C1	44.045905%	58,019	
	Total A&G Salaries, Supplies, Pensions & Benefits	2,838,887	=' =	_	1,221,321	Col (J); Line 12
6	Total	2,838,887	-	-	1,221,321	Col (J); Line 16
7	Operating Income Impact	(2,838,887)			(1,221,321)	
8	Income Tax Impact: SD Tax Rate is 24.40%	%		_	(298,062)	Col (J); Line 21
9	Net Operating Income Impact			_	(923,259)	Col (J); Line 25

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 ND TY-08 and Required Schedule C-7

TY-08 ND Share Page 1 of 1

Adjustment for Employee Recognition and Gifts

Line No.	Description from JCOSS INPUT SUMMARY	(A) Total Utility	(B)	(C)	(D)	(E) CLP C-7 Reference
1 2 3 4 5	Administrative and General Expense Salaries, Supplies, Pensions & Benefits Production Transmission Distribution Customer Accounts Customer Service & Information Total A&G Salaries, Supplies, Pensions & Benefits	76,812 36,535 56,572 45,010 10,458 225,387	OXPD D2 OXD OXC C1	42.442380% 39.195200% 45.397390% 43.893270% 44.045910%	32,601 14,320 25,682 19,756 4,606 96,965	Col (H); Line 12
6	Total	225,387		_	96,964	Col (H); Line 16
7	Operating Income Impact	(225,387)			(96,964)	
8	Income Tax Impact: SD Tax Rate is 24.40%	, D		_	(23,664)	Col (H); Line 21
9	Net Operating Income Impact			_	(73,300)	Col (H); Line 25

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 ND TY-09 and Required Schedule C-7

TY-09 ND Share Page 1 of 1

Adjustment for ESSRP

Line No.		(A) Total Utility	(B)	(C)	(D)	(E) CLP C-7 Reference
	Administrative and General Expense					
	Salaries, Supplies, Pensions & Benefits					
1	Production	48,555	OXPD	42.442380%	20,608	
2	Transmission	23,095	D2	39.195200%	9,052	
3	Distribution	35,761	OXD	45.397390%	16,235	
4	Customer Accounts	28,452	OXC	43.893270%	12,489	
5	Customer Service & Information	6,611	C1	44.045910%	2,912	
	Total A&G Salaries, Supplies, Pensions & Benefits	142,474	<u> </u>	_	61,295	Col (G); Line 12
6	Total	142,474	-	_	61,294	Col (G); Line 16
7	Operating Income Impact	(142,474)			(61,294)	
8	Income Tax Impact: SD Tax Rate is 24.40%	%		_	(14,959)	Col (G); Line 21
9	Net Operating Income Impact			<u></u>	(46,335)	Col (G); Line 25

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
NOrth Dakota Budget REGULATORY YEAR 2024 - Simple Average

PAGE 1 - 1

LINE					TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	REFERENCE		COMPANY	DAKOTA	OTHER	NO
1	RATE BASE		Page 2-1 Line 32		1,878,410,729	651,646,255	1,226,764,474	1
2	KATE DAGE		rage 2-1 Line 32		1,878,410,729	031,040,233	1,220,/04,4/4	1 2
3	TOTAL AVAILABLE FOR RETURN		Page 7-1 Line 43		134,544,164	42,604,664	91,939,500	2 3 4
4						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , , ,	4
5	RATE OF RETURN EARNED				7.16%	6.54%	7.49%	5
6								5 6 7 8 9
7	RATE OF RETURN REQUESTED		Page 17-1 Line 11			7.41%		7
8						40.007.000		8
10	OPERATING INCOME REQUIRED					48,286,988		9
11	TOTAL AVAILABLE FOR RETURN					42,604,665		11
12	TOTAL AVAILABLE FOR RETORN					12,001,000		12
13	OPERATING INCOME DEFECIENCY					5,682,322		13
14								14
15	INCREMENTAL TAXES	GRCF = 1.322837	·			1,834,464		15
16								16
17	REVENUE INCREASE REQUIRED					7,516,785		17
18						3.65%		18 19
19	PERCENTAGE INCREASE					3.65%		19
20								20
21 22 23 24								22
23								23
24						0.150/		24
25	RETURN ON EQUITY					8.15%		25
26 27								26
28								28
28 29 30 31 32 33 34 35								29
30								30
32								32
33								33
34								34
35								35
36 37								37
38								38
39								39
40								40
42								42
43								43
39 40 41 42 43 44 45 46								20 21 22 23 24 42 25 26 26 27 28 29 30 31 31 32 33 33 34 35 36 37 38 39 40 41 41 42 42 42 42 42 43 44 45 45 46 47 47 48 49 49 50 50 50 50 50 50 50 50 50 50 50 50 50
46								45
47			1					47
48								48
48 49 50 51								49
51			1					50
52								52
52 53 54 55 56 57 58 59								53
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56								56
57								57
58								58
59 60								59
00		1	1	T I				60

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average PAGE 2 - 1

LINE				TOTAL	NC	ORTH	ALL	LINE
NO	ITEM	ALLOC REFEREN	E	COMPANY		KOTA	OTHER	NO
1	ELECTRIC PLANT IN SERVICE	Page 3-1 Lir	50	3,238,912,922	1 240	0,259,538	1,989,653,384	1
2	ELECTRIC PLANT IN SERVICE	Page 3-1 Lif	52	3,238,912,922	1,249	7,239,336	1,989,653,384	1 2
3	ACCUMULATED DEPRECIATION	Page 4-12 Li	22	(1,094,302,064)	(461	,085,774)	(633,216,290)	3
4								4
5	NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED ITEMS			2,144,610,858	788	3,173,764	1,356,437,095	5
- 6 7	NET CAPITALIZED ITEMS - BIG STONE PLANT	Page 4-1 Lir	20	0		0	0	6 7
8	NEI CAI ITALIZED ITEMO - BIO STONE I LANT	rage +1 Lii	20	0		0	0	8
9	NET ELECTRIC PLANT IN SERVICE			2,144,610,858	788	3,173,764	1,356,437,095	9
10						4.004		10
11 12	PLANT HELD FOR FUTURE USE	Page 4-1 Lir	47	12,038		4,921	7,117	11
13	CONSTRUCTION WORK IN PROGRESS	Page 5-1 Lir	31	1,770,919		780,990	989,928	13
14								14
15	MATERIALS AND SUPPLIES	Page 5-1 Lir	39	33,967,093	14	1,737,248	19,229,845	15
16 17	FUEL STOCKS	Page 5-1 Lir	46	10,476,711		1,495,117	5,981,594	16
18	FUEL STOCKS	Page 5-1 Lif	40	10,4/6,/11	-	1,495,117	5,981,594	17
19	PREPAYMENTS	Page 5-1 Lir	49	49,187,428	18	3,601,559	30,585,869	19
20								20
21	CUSTOMER ADVANCES	Page 5-1 Lir	51	(1,876,522)	1	(709,657)	(1,166,864)	21
23	CASH WORKING CAPITAL	Page 5-1 Lir	53	5,775,557	1	,304,937	4,470,621	22
24		Tuge of Im		0,770,007	1	.,001,507	1,170,021	24
25	ACCUMULATED DEFERRED INCOME TAXES	Page 6-1 Lir	16	(365,513,353)	(175	5,742,621)	(189,770,733)	25
26				0		0	0	26
27 28	UNAMORTIZED BALANCE - SPIRITWOOD	Page 6-1 Lir	19	0		0	0	27
29	UNAMORTIZED RATE CASE EXPENSE	Page 6-1 Lir	22	0		0	0	29
30								30
31					(51	(4) 055		31
32	TOTAL AVERAGE RATE BASE			1,878,410,729	651	,646,257	1,226,764,472	32
34								33
35								35
36								36
37 38								37
39								39
40								40
41								41
42 43								42
44								44
45								45
46								46
47 48								47
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51								1 2 2 3 4 4 5 5 6 6 7 7 8 9 9 10 11 11 12 13 14 15 16 17 7 18 19 19 10 11 15 16 17 18 19 19 10 11 18 19 19 10 11 18 19 19 10 11 18 19 19 10 11 11 12 12 13 13 14 14 15 15 16 16 17 17 18 18 19 19 10 10 11 11 11 12 12 13 13 14 14 15 15 16 16 17 17 18 18 19 19 10 10 11 11 11 11 11 11 11 11 11 11 11
52								52
53 54 55								53
55								55
56 57								56
57 58								57
59								59
60								60

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average

PAGE 3 -1

LINE			FERC		TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	ACCOUNTS		COMPANY	DAKOTA	OTHER	NO
1	PLANT IN SERVICE							1 2
2	A/C 101 & 106 - Direct MN	Direct MN			61,800,001	0	61,800,001	2 3
3	A/C 101 & 106 - Direct ND A/C 101 & 106 - Direct SD	Direct ND Direct SD			0	0	0	3
5	Subtotal A/C 101 & 106 - Direct Assigned	Direct SD			61,800,001	0	61,800,001	4 5 6 7
6	Subtotal A/C 101 & 100 - Direct Assigned				61,000,001	0	61,800,001	5
7	PRODUCTION PLANT							- 6 - 7
8	A/C 101 & 106 - BASE DEMAND	E1			615,526,547	270,055,400	345,471,147	8
9	PEAK DEMAND	D1			401,843,629	158,667,665	243,175,964	8 9
10	BASE ENERGY	E2			450,671,354	202,716,696	247,954,659	10
11								11
12	SUBTOTAL A/C 101 & 106				1,529,841,532	631,439,760	898,401,772	12
13								13
14	A/C 114 - BASE DEMAND	E1			1,206,597	529,381	677,216	14
15	PEAK DEMAND	D1			381,658	150,697	230,960	15
16	BASE ENERGY	E1			0	0	0	16
17 18					1,588,255	680,078	908,176	17 18
18	SUBTOTAL A/C 114				1,588,255	680,078	908,176	18
20	TOTAL PRODUCTION PLANT	P10	310-317, 330-335, 340-347		1,531,429,786	632,119,838	899,309,948	20
20	TOTAL I RODUCTION I LANT	1.10	510-317, 330-333, 340-347		1,001,429,/80	032,117,838	099,309,948	21
22		1						22
23	TRANSMISSION PLANT	1						22 23 24
24	A/C 101 & 106	D2			550,572,537	215,798,006	334,774,531	24
25	A/C 101 & 106 (Direct FERC)	Direct FERC			274,079,794	0	274,079,794	25
26	A/C 114	D2			58,287	22,846	35,441	26
27								26 27 28
28	TOTAL TRANSMISSION PLANT		350-350.1, 353-356, 358		824,710,618	215,820,852	608,889,767	28
29								29 30 31 31 32
30								30
31	DISTRIBUTION PLANT					110 500 754		31
32	PRIMARY DEMAND	D3	360, 362, 364-365, 367		254,804,754	118,538,756	136,265,998	32 33
33	SECONDARY DEMAND PRIMARY CUSTOMER	D4 C2	365, 367-369.1 364-365, 367		143,014,220 119,159,338	69,647,623 52,084,671	73,366,597 67,074,667	33 34
35	SECONDARY CUSTOMER	C2	365, 367-369.1, 370.2		87,138,987	38,091,927	49,047,061	25
36	STREETLIGHTING	C4	364-365, 367, 373		24,540,852	10,226,986	14,313,866	35 36 37
37	AREA LIGHTING	C5	364-365, 367, 371.2		15,570,818	8,488,723	7,082,095	37
38	METERS	C6	370		64,567,120	28,784,055	35,783,065	38
39	LOAD MANAGEMENT	C9	370.1		8,899,439	3,888,421	5,011,018	39
40								40
41	TOTAL DISTRIBUTION PLANT	P60			717,695,528	329,751,161	387,944,367	41
42								42
43								43
44	GENERAL PLANT					45005045		44
45	PRODUCTION	P10			41,841,785	17,997,065	23,844,720	45 46
46 47	TRANSMISSION DISTRIBUTION	D2 P60			19,903,693 30,817,789	7,801,292 14,159,489	12,102,401 16,658,300	46 47
48	CUSTOMER ACCOUNTS	OXC			24,517,241	10,761,420	13,755,822	47
49	CUSTOMER ACCOUNTS CUSTOMER SERVICE & INFO	OXI			5,696,124	2,508,909	3,187,215	49
50	LOAD MANAGEMENT	C9	397.3		165,980	72,521	93,459	50
51					233,700	72,021	30,103	51
52	TOTAL GENERAL PLANT	P90	389-398, 390.1-390.3, 391.1	-391.6, 394.2, 397.1-397.2	122,942,613	53,300,696	69,641,917	52
53		1						53
54		1						54
55	INTANGIBLE PLANT	P90	302-303		42,134,377	18,266,991	23,867,386	55
56		1						56 57 58
57						1 040 050 500		57
58	TOTAL PLANT IN SERVICE	EPIS			3,238,912,922	1,249,259,538	1,989,653,384	58 59
59 60		1						59
61		1						60 61
62								62
63		1						63
64		1						64
65		1						65
66								66

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average PAGE 4 - 1

LINE			FERC		TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	ACCOUNTS		COMPANY	DAKOTA	OTHER	NO
1	ACCUMULATED DEPRECIATION							1
2	PRODUCTION PLANT							2
3	BASE DEMAND	E1	108, 115		(276,623,436)	(121,365,444)	(155,257,992)	3
4	PEAK DEMAND	D1	108, 115		(152,831,378)	(60,345,358)	(92,486,019)	2 3 4 5 6 7 8 9
5	BASE ENERGY	E2	108		(142,138,944)	(63,935,586)	(78,203,358)	5
6	Direct MN							6
7	TOTAL PRODUCTION PLANT				(572,922,222)	(245,646,388)	(327,275,834)	7
8								8
10	TRANSMISSION PLANT	D2	108, 115		(159,735,443)	(62,608,626)	(97,126,817)	10
11	TRANSMISSION PLANT (Direct FERC)	Direct FERC			(25,180,544)	(02,000,020)	(25,180,544)	11
12	TOTAL TRANSMISSION PLANT				(184,915,987)	(62,608,626)	(122,307,361)	12
13								13
14						(400,000,000		14
15 16	DISTRIBUTION PLANT	P60	108, 115		(268,541,408)	(123,383,576)	(145,157,832)	15 16
17								16
18	GENERAL PLANT	P90	108		(50,534,999)	(21,909,007)	(28,625,991)	18
19		1			(,,,///)	(=1,:03,007)	(20,020,772)	10
20			1					20 21 22 23
21	INTANGIBLE PLANT	P90	108		(17,387,448)	(7,538,176)	(9,849,272)	21
22								22
23					(* *********	(461,085,774)	(100 01 000)	23 24
24 25	TOTAL ACCUMULATED DEPRECIATION				(1,094,302,064)	(461,085,7/4)	(633,216,290)	24
26								25
27	NET PLANT EXCLUDING BSP CAPITALIZED ITEMS				2,144,610,858	788,173,764	1,356,437,095	27
28							, , , , , , , , , , , , , , , , , , , ,	28
29								25 26 27 28 29 30 31 32 33 34 36 37 38 39
30	BSP CAPITALIZED ITEMS	P10		DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	30
31								31
32						788,173,764		32
33 34	TOTAL NET PLANT IN SERVICE	NEPIS			2,144,610,858	/88,1/3,/64	1,356,437,095	33
35								35
36								36
37 38								37
38								38
39								39
40 41								40
41	PLANT HELD FOR FUTURE USE							41
43	PRODUCTION PLANT	P10	1		0	0	0	42 43
44	TRANSMISSION PLANT	D2	1		9,038	3,542	5,496	44
45	DISTRIBUTION PLANT	P60	1		3,000	1,378	1,622	45
46	GENERAL PLANT	P90	1		0	0	0	46 47
47	INTANGIBLE PLANT	P90	1		0	0	0	47
48						1001		48
49 50	TOTAL PLANT HELD FOR FUTURE USE		105		12,038	4,921	7,117	49 50
51			1					51
52			1					51 52
53			1					53
54			1					54 55 56 57
55								55
56 57			1					56
57			1					5/
59			1					58 59
60			1					60
		1	1					
61 62								61 62

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average

PAGE

Description	LINT		1	ppno		TOTA *	MODELL	4**	I
Out Out	LINE NO	ITEM	ALLOC	FERC ACCOUNTS		TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
The content of the				necount		COMMING	DIMOTA	OTHER	NO
The content of the									
The content of the									1
The content of the						0	-	0	2
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50							-		3
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50									5
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50						-	o o		6
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50		TRANSMISSION PLANT - Direct ND	D2			0		0	7
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50		TRANSMISSION PLANT - Direct SD	D2			0	0	0	8
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50							-		9
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	10								10
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50						0			11
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50						0			12
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50									14
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50			P90		Directly Assigned to Jurisdiction	0	0	0	15
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	16				Directly Assigned to Jurisdiction	0	0	0	16
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	17					0	-		17
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50						0	-	-	18
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50						-	-	-	19
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	21					-	· ·	-	20
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	22								22
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	23	•							23
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	24								24
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	25		n						25
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50									26
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	28								2/
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50									29
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	30					0			30
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50									31
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	32	TOTAL CWIP - SHORT-TERM			ALLOWED ONLY IN MN, ND & FERC	1,770,919	780,990	989,928	32
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	33								33
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	34	CONST WORK IN BROCHESS I ONG TERM							34
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	36		P10			0	0	0	36
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	37					0	-	-	37
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	38		D2			0	0	0	38
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50						0			39
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	40					0	· ·	-	40
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50						0		-	41
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	42	INTANGIBLE PLANT	P90			0	0	0	42
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50		TOTAL CWIP - LONG TERM - AFUDC Projects			ALLOWED ONLY IN MN & FERC	0	0	0	44
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	45					0	0	0	45
48 TOTAL CONSTRUCTION WORK-IN-PROGRESS 107 1,770,919 789,990 989,928 4 4 50	46								46
49 MATERIALS & SUPPLIES 50 50 50 50 50 50 50 5							200.000		47
67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79		TOTAL CONSTRUCTION WORK-IN-PROGRESS		107		1,770,919	780,990	989,928	48
67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79	50								50
67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79	51	MATERIALS & SUPPLIES							51
67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79	52	PRODUCTION							52
67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79	53								53
67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79	54	DISTRIBUTION	P60			16,199,114	7,442,817	8,756,297	54
67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79	55	TOTAL MATERIALS AND SUBBLES		154 150 1		22.047.000	14 797 949	10 000 045	55
67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79	57	TOTAL MATERIALS AND SUPPLIES		154, 158.1		33,967,093	14,/3/,248	19,229,845	56
67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79	58								58
67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79	59	FUEL STOCKS							59
67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79	60	COAL STOCKS	E1						60
67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79	61	FUEL OIL STOCKS				2,310,865	912,443	1,398,422	61
67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79	62						4.40= 11=		62
67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79	63	TOTAL FUEL STOCKS		1510		10,476,711	4,495,117	5,981,594	63
67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79	65								65
67 68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 66 69 70 CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 77 72 73 74 75 76 76 77 77 77 78 79 79 79 79	66	PREPAYMENTS	NEPIS	128, 228.3		49,187,428	18,601,559	30,585.869	66
68 CUSTOMER ADVANCES NEPIS 235, 253 (1,876,522) (709,657) (1,166,864) 69 69 69 69 69 69 69 6	67								67
69 70 71 71 72 73 74 75 75 76 77 77 77 77 77	68	CUSTOMER ADVANCES	NEPIS	235, 253		(1,876,522)	(709,657)	(1,166,864)	68
To CASH WORKING CAPITAL OX SEPARATELY CALCULATED BY JURISDIC 5,775,557 1,304,937 4,470,621 7,	69								69
71	70	CASH WORKING CAPITAL	OX		SEPARATELY CALCULATED BY JURISDIC	5,775,557	1,304,937	4,470,621	70
73 74 75 76 77	71								71
74 75 76 77 77	73								72
75 76 77	74								74
$\begin{bmatrix} 76 \\ \hline 77 \end{bmatrix}$	75								75
7	76								76
	77								77

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average



LINE			FERC		TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	ACCOUNTS		COMPANY	DAKOTA	OTHER	NO
1	ACCUMULATED DEFFERED INCOME TAXES							1
2	ITEMS SD FLOWS THROUGH							2
3	FEDERAL	NPMNR			(27,894)	(11,564)	(16,330)	3
4	MINNESOTA	NPISM			0	0	0	4
5	NORTH DAKOTA	NPISN			0	0	0	5
6								6
7	SUBTOTAL				(27,894)	(11,564)	(16,330)	7
8								8
9	ALLOTHER							9
10	FEDERAL	NEPIS EXDA			(294,490,488)	(126,327,051)	(168,163,438)	10
11	FEDERAL (Direct FERC)	Direct FERC			(20,921,619)	0	(20,921,619)	11
12	MINNESOTA	NPISM			0	0	0	12
13	NORTH DAKOTA	NPISN			(50,073,352)	(49,404,006)	(669,346)	12 13
14								14
15	SUBTOTAL				(365,485,459)	(175,731,057)	(189,754,402)	15
16								16
17	TOTAL ACCUMULATED DEFERRED INCOME TAXES		190, 255, 281-283		(365,513,353)	(175,742,621)	(189,770,733)	17
18								18 19
19								19
20	UNAMORTIZED BALANCE - SPIRITWOOD PLANT	P10		DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	20
21								21
22								22
23	UNAMORTIZED RATE CASE EXPENSES	R10		DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	23
24								24
25								25
26								20 21 22 23 24 25 26 27 28 29 30 31 32 29 33
27								27
28	TOTAL AVERAGE RATE BASE				1,878,410,729	651,646,257	1,226,764,472	28
29					-,070,120,120	,,		20
30								20
31								21
32								22
33								32
34								33
35								25
36								36
37								37
38								38
39								38
40								39 40
41								40
42								41 42
43								42 43
44								43
45								44
46								45 46 47
46								46
48								47
48								48
49								49
50								50
51								51
52 53								52 53
								53
54								54
55		1						55

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average

PAGE 7 - 1

LINE				TOTAL		NORTH		ALL	LINE
NO	ITEM	ALLOC		COMPANY		DAKOTA		OTHER	NO
1	OPERATING REVENUES								1
2	SALES OF ELECTRICITY			487,865,956		205,989,209		281,876,746	2
3	OTHER OPERATING REVENUE			62,763,924		12,976,906		49,787,018	3
4				. , ,		,,		.,,.	4
5	TOTAL OPERATING REVENUE			550,629,880		218,966,115	F	331,663,764	5
6				000,020,000			-	,,	6
7									7
8	OPERATING EXPENSES								9
9				195,480,388		86,694,044		108,786,343	0
10	PRODUCTION EXPENSES					13,847,298			9
	TRANSMISSION EXPENSES			35,329,066				21,481,768	10
- 11	DISTRIBUTION EXPENSES			17,553,489		7,972,703		9,580,786	11
12	CUSTOMER ACCOUNTING EXPENSES			16,028,499		7,035,433		8,993,066	12
13	CUSTOMER SERVICE AND INFORMATION EXPENSES			12,470,633		1,315,049		11,155,584	13
14	SALES EXPENSES			583,457		135,872		447,585	14
15	ADMINISTRATIVE AND GENERAL EXPENSES			43,893,859		17,534,200		26,359,659	15
16	CHARITABLE CONTRIBUTIONS			0		0		0	16
17	DEPRECIATION EXPENSE			79,405,970		32,603,918		46,802,053	17
18	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COSTS			0		0		0	18
19	SPIRITWOOD AMORTIZATION			0		0		0	19
20	GENERAL TAXES			18,693,896		7,102,692		11,591,204	20
21									21
22	TOTAL OPERATING EXPENSES			419,439,257		174,241,209		245,198,048	22
23									23
24						0			24
25	NET OPERATING INCOME BEFORE INCOME TAXES			131,190,623		44,724,906	Ī	86,465,717	25
26				100,000,000		,,,	-	00,100,10	26
27									27
28	INCOME TAX EXPENSE								20
29	INVESTMENT TAX CREDIT			(6,628,472)		(2,939,568)		(3,688,904)	20
30	DEFERRED INCOME TAXES			2,209,233		5,059,809		(2,850,575)	29
						5,059,809			30
31	INCOME TAXES			7,381,694		U		7,381,694	31
32						0.400.044	-		32
33	TOTAL INCOME TAX EXPENSE			2,962,455		2,120,241		842,214	33
34									34
35									35
36									36
37	NET OPERATING INCOME			128,228,167		42,604,665		85,623,502	37
38									38
39									39
40	Allowance for Funds Used During Construction			6,315,997		0		6,315,997	40
41	Allowance for Funds Used During Construction - MN Only			0		0		0	41
42	Allowance for Funds Used During Construction - SD Only			0		0		0	42
43	TOTAL ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION			6,315,997		0		6,315,997	43
44									44
45			1			0			2 3 4 5 6 7 8 9 10 111 12 13 14 15 16 16 17 18 19 20 21 22 23 24 24 25 26 27 27 28 29 29 29 29 30 31 33 34 44 45 46 47 47 48 49 49 49 49 49 49 49 49 49 49 49 49 49
46	TOTAL AVAILABLE FOR RETURN		1	134,544,164		42,604,665	ŀ	91,939,499	46
47			1	20.,01.,101	 	2,00.,000	F	,,122	47
48			1						47
49			1						40
50			1						49
	ATTERA OF OFFICE PER PART		1						50
51 52	AVERAGE CENTS PER KWH		1						51
52			1						52
53			1						53
54			1						54
55			1						55
56 57			1						56
57			1						57
58			1						58
59			1						59
60			1						60
61			1						61
62			1						61 62
63			1						63

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average PAGE 8 -1

		1 1		Г		MODERA	1	T
LINE	ITEM	ALLOC	FERC ACCOUNTS		TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
NO	II EM	ALLOC	ACCOUNTS		COMPANI	DAROTA	OTHER	NO
1	OPERATING REVENUES							1
2								2
3	SALES OF ELECTRICITY	R10	440, 442, 444-445	108, 115	487,865,956	205,989,209	281,876,746	3
4								4
5								5
6	OTHER OPERATING REVENUES							6
7	SALES FOR RESALE							7
8	MUNICIPALITIES & OFF SYSTEM SALES			DIRECTLY ASSIGNED TO FERC JURISDIC	0	0	0	8
9	NON-ASSOCIATAED UTILITIES, CO-OPS & OPA					_		9
10	BUY SELL TRANSACTIONS	D2			0	0	0	10
11	ALL OTHER TRANSACTIONS					0		11
12	BASE DEMAND PEAK DEMAND	E1 D1			0	0	0	12
14	BASE ENERGY	E2			6,947,794	3,125,191	3,822,604	13
15	PEAK ENERGY	D1			0,947,794	3,123,171	3,822,004	15
16							Ŭ	2 3 4 5 6 7 8 9 10 11 11 12 12 13 14 15 16 17 18
17	TOTAL ALL OTHER TRANSACTIONS	1 1			6,947,794	3,125,191	3,822,604	17
18		1 1			.,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		3,0-2,00	18
19	TOTAL SALES FOR RESALE	1 1			6,947,794	3,125,191	3,822,604	19
20		1 1						20 21
21		1 1						21
22	OTHER ELECTRIC REVENUES	1 1						22
23	LATE FEES	C1	450	DIRECTLY ASSIGNED TO JURISDICTION		316,187	493,694	23
24	CONNECTION FEES	C1	451	DIRECTLY ASSIGNED TO JURISDICTION		136,812	203,720	24
25 26	RENT FROM ELECTRIC PROPERTY	NEPIS	454		435,931	164,859	271,072	25
26	RENT FROM ELECTRIC PROPERTY - BIG STONE RENT FROM ELECTRIC PROPERTY - COYOTE	NEPIS NEPIS	454 454		0	0	0	26
28	OTHER MISC ELECTRIC REVENUE	NEPIS	456		1,395,880	527,890	867,990	27
29	OTHER MISC ELECTRIC REVENUE - MN	C1	456	DIRECTLY ASSIGNED TO JURISDICTION		327,830	0,7,550	20
30	OTHER MISC ELECTRIC REVENUE - ND	C1	456	DIRECTLY ASSIGNED TO JURISDICTION		0	0	30
31	OTHER MISC ELECTRIC REVENUE - SD	C1	456	DIRECTLY ASSIGNED TO JURISDICTION		0	0	31
32	ITA DEFICIENCY PAYMENTS	NEPIS	456		848,757	320,980	527,777	32
33		NEPIS			0	0	0	33
34	MISCELLANEOUS SERVICES	NEPIS			0	0	0	34
35	WHEELING		456	DIRECTLY ASSIGNED TO FERC JURISDIC		0	425,279	35
36	LOAD CONTROL AND DISPATCH	NEPIS EXDA	456		19,546,874	8,384,987	11,161,887	36
37 38	LOAD CONTROL AND DISPATCH (Direct FERC) RESIDENTIAL CONSERVATION SERVICES	Direct FERC C1	456 456	DIRECTLY ASSIGNED TO FERC JURISDIC DIRECTLY ASSIGNED TO JURISDICTION		0	32,012,996	37
39	RESIDENTIAL CONSERVATION SERVICES	CI	456	DIRECTLY ASSIGNED TO JURISDICTION	U	0	0	38
40	TOTAL OTHER ELECTRIC REVENUES				55,816,129	9,851,715	45,964,414	40
41	TOTAL OTTAL BEECIRIC REVENUES				33,010,129	2,001,/13	+3,904,414	40
42	TOTAL OTHER OPERATING REVENUES				62,763,924	12,976,906	49,787,018	22 23 24 24 25 26 27 28 29 30 31 31 32 32 33 34 43 35 36 37 38 39 40 41 42 42 42 42 43 44 45 46 47 48 49 49 50 51 52 53 53 54 55 56 57 58 59 60 61 61 61 61 61 61 61 61 61 61
43					,	,	7.33,000	43
44		1 1				0		44
45	TOTAL OPERATING REVENUES				550,629,880	218,966,115	331,663,764	45
46								46
47		1 1						47
48								48
49		1 1						49
50								50
51 52		1 1						51
52								52
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57		1 1						57
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63		1 1						63
64					l .			64

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average



LINE			FERC		TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	ACCOUNTS		COMPANY	DAKOTA	OTHER	NO
-								
1	OPERATING EXPENSES							1
2	PRODUCTION EXPENSES							2
3	PROD EXPENSES EXCLUDING PURCHASED POWER							3
4	BASE DEMAND	E1		535, 537-543, 546, 548-554, 556-557	15,513,031	6,806,169	8,706,862	4 5
5	PEAK DEMAND	D1		535, 537-543, 546, 548-554, 556-557	8,562,412	3,380,862	5,181,550	5
6	BASE ENERGY	E2	501, 512-514, 544-546, 548	-554	67,526,672	30,374,204	37,152,468	6
7	PEAK ENERGY	D1	547		10,397,281	4,105,359	6,291,922	7
8	BASE DEMAND (Direct MN) PEAK DEMAND (Direct MN)				0	0	0	8 9
10	PEAR DEMAND (DIrect MIN)				U	0	0	10
11	TOTAL EXCLUDING PURCHASED POWER			ŀ	101,999,397	44,666,595	57,332,802	11
12	TOTAL EXCEPTION OF CREATED TO WERE				101,777,077	0	07,002,002	12
13						0		13
14	PURCHASED POWER					0		14
15	BUY SELL TRANSACTIONS	D2			0	0	0	15
16	ALL OTHER TRANSACTIONS					0		16
17	BASE DEMAND	E1	555		1,921,959	843,238	1,078,721	17
18 19	PEAK DEMAND BASE ENERGY	D1 E2	555		91,559,032	41,184,212	50,374,820	18 19
20	PEAK ENERGY	D1	333		91,559,032	41,104,212	50,374,820	20
21	***************************************	101			0	l °	"	20
22	TOTAL ALL OTHER TRANSACTIONS			ļ	93,480,991	42,027,450	51,453,541	21 22 22 23
23								23
24	TOTAL PURCHASED POWER				93,480,991	42,027,450	51,453,541	24
25								25
26	TOTAL PRODUCTION EXPENSES				195,480,388	86,694,044	108,786,343	26
27								27
28						40.04		28
29 30	TRANSMISSION EXPENSES	D2	560, 561.1-561.2, 561.4-561	.6, 562-563, 565-568, 569.1-569.3, 570-573	35,329,066	13,847,298	21,481,768	29 30
31	TRANSMISSION EXPENSES (Direct MN) TRANSMISSION EXPENSES (Direct FERC)	Direct FERC			0	0	0	30
32	TOTAL TRANSMISSION EXPENSES	Direct PERC		•	35.329.066	13.847.298	21,481,768	22
33	TOTAL TRANSMISSION EAT ENGES				33,329,000	13,047,230	21,401,700	32 33 34 35
34								34
35	DISTRIBUTION EXPENSES							35
36	PRIMARY DEMAND	D3	580-584, 588-590, 592-594,	598	5,074,583	2,360,768	2,713,816	36 37
37	SECONDARY DEMAND	D4	580-581, 583-584, 588, 590		2,180,960	1,062,123	1,118,837	37
38	PRIMARY CUSTOMER	C2	580-581, 583-584, 588-590,		3,695,681	1,615,386	2,080,295	38
39	SECONDARY CUSTOMER	C3	580-581, 583-584, 587-588,		1,339,569	585,579	753,990	39
40	STREETLIGHTING	C4	580-581, 583-585, 588-590,		518,634	216,132	302,502	40
41	AREA LIGHTING	C5	580-581, 583-584, 588-590,	593-594, 598	179,239	97,715 2,035,000	81,523	41 42
42	METERS LOAD MANAGEMENT	C6 C9	580-581, 586, 588, 597-598		4,564,823	2,035,000	2,529,822	42 43
44	LOAD MANAGEMENT	C9			U	0	0	44
45	TOTAL DISTRIBUTION	OXD		ļ	17,553,489	7,972,703	9,580,786	45
46					,,102	.,./2,/00	2,000,700	46
47								47
48	CUSTOMER ACCOUNTING EXPENSES							48
49	METER READING	C7	901-902		5,857,762	2,589,979	3,267,783	49 50
50	OTHER	C8	901, 903-905		10,170,737	4,445,454	5,725,283	50
51 52	TOTAL CHOTOLER LOCOLINGS	ove			16.000 :00	7,035,433	0.000.000	51 52
52	TOTAL CUSTOMER ACCOUNTS	OXC		-	16,028,499	/,035,433	8,993,066	52 53
53								53
55								54 55
56								56
57								57
58								58
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62								62
63								63 64
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OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average



			I		1			
LINE			FERC		TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	ACCOUNTS		COMPANY	DAKOTA	OTHER	NO
-								-
1	CUSTOMER SERVICE & INFORMATION EXPENSE							1
2	CONSERVATION & PROMOTIONAL REBATES	C1	908	DIRECTLY ASSIGNED TO JURISDICTION	9,485,000	0	9,485,000	2
3	OTHER	C1	907-910		2,985,633	1,315,049	1,670,584	2 3
4					_,,	2,020,011	2,010,000	4
5	TOTAL CUSTOMER SERV & INFORMATION EXP	OXI			12,470,633	1,315,049	11,155,584	4 5 6 7
6								6
7								7
8	SALES EXPENSES							8
9	OFF-PEAK DEVELOPMENT	C1	912	DIRECTLY ASSIGNED TO JURISDICTION	274,978	(0)	274,979	9
10	OTHER	C1	912-913, 916		308,479	135,872	172,606	10
11								11
12	TOTAL SALES EXPENSES				583,457	135,872	447,585	12
13								13
14	ADMINISTRATIVE & CONTRACT PARTYCES							14
15 16	ADMINISTRATIVE & GENERAL EXPENSES							15 16
16	SALARIES, SUPPLIES, PENSIONS & BENEFITS PRODUCTION	OXPD			8,891,759	3,772,627	5,119,132	16 17
17	TRANSMISSION	D2			8,891,759 4,229,715	1,657,845	5,119,132 2,571,870	17
19	DISTRIBUTION	OXD			6,549,060	2,974,549	2,571,870 3,574,511	18
20	CUSTOMER ACCOUNTS	OXC			5,210,136	2,286,899	2,923,237	20
21	CUSTOMER SERVICE & INFO	C1			1,210,478	533,166	677,312	21
22	COSTONIER SERVICE & ETT O	0.1			1,210,170	555,155	077,012	22
23	TOTAL SALARIES, SUPPLIES, PENSIONS, AND BENEFITS		920-922, 926		26,091,148	11,225,086	14,866,062	22 23
24					.,,	2 - 2, - 2		24
25	LOAD MANAGEMENT EXPENSES	C9			0	0	0	25 26 27 28
26								26
27	OUTSIDE SERVICES	NEPIS	923		1,083,910	409,910	674,000	27
28								28
29	PROPERTY INSURANCE	NEPIS	924		4,230,959	1,600,052	2,630,907	29
30								30
31	INJURIES & DAMAGES	NEPIS	925		4,536,918	1,715,759	2,821,160	31
32						=00 ==0		31 32 33
33 34	REGULATORY COMMISSION EXPENSE	R10	928	DIRECTLY ASSIGNED TO JURISDICTION	3,151,280	502,550	2,648,730	33 34
35	GENERAL ADVERTISING	C1	930.1		0	0	0	34 35
36	GENERAL ADVERTISING	CI	930.1		0	Ü	0	36
37	MISCELLANEOUS, RENTS, MAINTENANCE	P90	930.2, 931, 935		4,799,643	2,080,843	2,718,800	37
38	SHOOMALHOOD, MATO, SHATTAGETOD	1,0	700.2, 701, 700		1,777,010	2,000,010	2,710,000	38
39	TOTAL ADMINISTRATIVE & GENERAL EXP				43,893,859	17,534,200	26,359,659	39
40								37 38 39 40
41								41
42	CHARITABLE CONTRIBUTIONS	C1	426.1	DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	42
43								43
44						0		44
45 46						104 504 400		45 46
46	TOTAL O & M EXPENSES				321,339,391	134,534,600	186,804,791	46 47
48								47
49								49
50								50
51								51
52								51 52 53
53								53
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59								59
60		1						60

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average

PAGE 11 - 1

NO	NO
PRODUCTION	
PRODUCTION	
PRODUCTION	1
BASE DEMAND	2
PEAK DEMAND	3
TOTAL PRODUCTION 39,057,657 16,801,880 22,255,777	4
TOTAL PRODUCTION 39,057,657 16,801,880 22,255,777	5
B 9 1 1 1 1 1 1 1 1 1	6
9 10 TRANSMISSION D2 8,706,848 3,412,666 5,294,181 11 TRANSMISSION (Direct FERC) Direct FERC 4,176,849 0 4,176,849 12,883,697 3,412,666 9,471,030 12,883,697 3,412,666 0 1,76,849 14 15 DISTRIBUTION P60 18,610,423 8,550,713 10,059,710 17 18 GENERAL P90 4,236,745 1,836,804 2,399,941 1,836,804 2,399,941 1,836,804 1,8	7
10 TRANSMISSION 12 8,706,848 3,412,666 5,204,181 1,176,849 0 4,176,849 1,276,849	8
TRANSMISSION (Direct FERC)	9
12,883,697 3,412,666 9,471,030 13	10
13	11
14 15 DISTRIBUTION P60 18,610,423 8,550,713 10,059,710 16 17 18 GENERAL P90 4,236,745 1,836,804 2,399,941	12
15 DISTRIBUTION	13
16 17 18 General P90 4,236,745 1,836,804 2,399,941	14
17	15
18 GENERAL P90 4,236,745 1,836,804 2,399,941	16
100,0007 2,009,971	17
	19
20	20
21 INTANGBLE P90 4,617,449 2,001,855 2,615,594	21
22	22
23	23
24 TOTAL DEPRECIATION EXPENSE 403 79,405,970 32,603,918 46,802,053	24
25	25
26 27	26
	27
28 29	28
	29
30	30
31 BIG STONE EXPENSE OFFSETS P10 DIRECTLY ASSIGNED TO JURISDICTION 0 0	31
32 33	32
	33
34 SPIRTIWOOD AMORTIZATION P10 406 DIRECTLY ASSIGNED TO JURISDICTION 0 0 0	34
33 26	35
36 37 38	37
38	38
39	39
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60	60
61	61 62
62	62

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average PAGE 12 - 1

LINE			FERC		TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	ACCOUNTS		COMPANY	DAKOTA	OTHER	NO
1						= 400 400		
2	GENERAL TAXES GENERAL TAXES (Direct FERC)	NEPIS EXD Direct FERC			16,557,620 2,136,276	7,102,692 0	9,454,928 2,136,276	1 2
3	TOTAL GENERAL TAXES	Direct FERC	408.1		18,693,896	7,102,692	11,591,204	3
4					7,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		4
5	NET OPERATING INCOME BEFORE TAX (NOIBT)				131,190,623	44,724,906	86,465,717	5
6 7								6
8	INVESTMENT TAX CREDIT AMORTIZE PRIOR YEARS CREDIT	EPIS			(6,628,472)	(2,939,568)	(3,688,904)	7
9	DEBITS UTILIZED	EPIS			(0,020,472)	(2,535,308)	(3,686,904)	9
10					-			10
11	TOTAL INVESTMENT TAX CREDIT		411.4		(6,628,472)	(2,939,568)	(3,688,904)	_11
12								12
13 14	DEFERRED INCOME TAXES ITEMS SOUTH DAKOTA FLOWS THROUGH							13
15	FEDERAL	NPMNR			0	0	0	15
16	MINNESOTA	NPISM			0	0	0	16
17	NORTH DAKOTA	NPISN			(31,934)	(31,507)	(427)	17
18 19	SUBTOTAL				(31,934)	(31,507)	(427)	18
20	SUBIUIAL				(31,934)	(31,307)	(427)	20
21	ALLOTHER							21
22]					22
23	FEDERAL- transfer from Current Income Taxes - NOL]		(6,470,322)	(483,913)	(5,986,409)	23
24 25	FEDERAL (NEPIS)	NEPIS	1		12,091,374 1,125,275	4,572,681 4,088,768	7,518,693 (2,963,493)	24
26	FEDERAL		1		1,125,275	4,088,768	(2,963,493)	25
27	MINNESOTA- transfer from Current Income Taxes - NOL				(425,430)	0	(425,430)	27
28	MINNESOTA (NPISM)	NPISM			3,008,510	0	3,008,510	28
29	MINNESOTA				2,353,601	0	2,353,601	29
30						(104,822)		30
31 32	NORTH DAKOTA- transfer from Current Income Taxes - NOL NORTH DAKOTA (NPISN)	NPISN			(104,822) 1,122,373	1,107,370	0 15,003	31
33	NORTH DAKOTA	141 1514			(1,237,709)	1,002,548	(2,240,257)	33
34								34
35	SUBTOTAL				2,241,167	5,091,316	(2,850,148)	35
36 37	TOTAL DEFERRED INCOME TAXES		410.1-410.2, 411.1-411.2		2,209,233	5,059,809	(2,850,575)	36
38	TOTAL DEFERRED INCOME TAXES		410.1-410.2, 411.1-411.2		2,209,233	3,039,809	(2,850,575)	3/
39								39
40	CURRENT INCOME TAXES							40
41	FEDERAL- transfer to Deferred Income Taxes - NOL				6,470,322	483,913	5,986,409	41
42	FEDERAL CURRENT INCOME TAX FEDERAL INCOME TAXES			SEPARATELY CALCULATED BY JURISDIC	629,434 7,099,756	(483,913)	1,113,346 7,099,755	42
44	PEDERAL INCOME TALES			SEI ARATELI CALCULATED BI SURISDIC	7,099,730		7,099,733	44
45	MINNESOTA- transfer to Deferred Income Taxes - NOL				0	0	0	45
46	MINNESOTA CURRENT INCOME TAX				92,965	0	92,965	46
47 48	MINNESOTA INCOME TAXES			SEPARATELY CALCULATED BY JURISDIC	92,965	0	92,965	47
48	NORTH DAKOTA - transfer to Deferred Income Taxes - NOL		1		104,822	104,822	0	48
50	NORTH DAKOTA CURRENT INCOME TAX				84,151	(104,822)	188,973	50
51	NORTH DAKOTA INCOME TAXES]	SEPARATELY CALCULATED BY JURISDIC		(0)	188,973	51
52	TOTAL CURRENT WOOMS TAVES		4000					2 3 4 4 5 6 7 8 9 10 11 11 12 13 13 14 15 16 17 18 19 20 21 21 22 23 24 24 25 25 26 27 28 29 30 31 31 32 28 33 34 43 43 43 44 45 56 67 77 88 89 90 60 61 61 62 63 65 66 67 77 78 88 89 90 66 67 77 78 88 89 90 66 67 77 78 88 89 90 66 67 77 78 88 89 90 66 67 77 78 88 89 90 66 67 77 78 88 89 90 66 67 77 78 88 89 90 66 67 77 78 88 89 90 66 66 67 77 78 88 89 90 66 66 67 77 78 88 89 90 66 66 67 77 77 77 77 77 77 77 77 77 77
53 54	TOTAL CURRENT INCOME TAXES		409.1		7,381,694	0	7,381,694	53
55	TOTAL INCOME TAXES		1		2,962,455	2,120,241	842,214	55
56]		-,,.00	-,,-11	,	56
57]					57
58	NET OPERATING INCOME		1		128,228,167	42,604,665	85,623,502	58
59 60	AFDC	CWIPLT			6,315,997	0	6,315,997	59
61	AFDC - MN Only	CWIPLT]		0,313,997	0	0,313,997	61
62	AFDC - SD Only	CWIPLT	1		0	0	0	62
63	Total AFDC	CWIPLT	419.1	ALLOWED ONLY IN MN & FERC	6,315,997	0	6,315,997	63
64 65	TOTAL AVAILABLE FOR RETURN]		134,544,164	42,604,665	91,939,499	64
65	TOTAL AVAILABLE FUR RETURN]		134,544,164	42,604,665	91,939,499	65
67]					66
68	RATE OF RETURN ON RATE BASE		1		7.16%	6.54%	7.49%	68
69]					69
70			1					70
71 72			1					71
73			1					72
74								74
						•	*	

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average PAGE 13 - 1

					,	
LINE			TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	COMPANY	DAKOTA	OTHER	NO
-						
1	DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE					1
2	DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE					1 2
3	NET OPERATING INCOME BEFORE TAX (NOIBT)		131,190,623	44,724,906	86,465,717	3
4	LESS: INTEREST COST	CALCULATED BY JURISDICTION	40,945,395	14,205,888	26,739,507	4
5			., ., ., .	, ,	.,,	2 3 4 5 6
6	NET INCOME BEFORE TAX		90,245,227	30,519,018	59,726,210	6
7						7
8	FEDERAL SCHEDULE M ADJUSTMENTS:					8
9	ADDITIONAL TAX DEPRECIATION	NEPIS	75,740,068	28,643,159	47,096,909	9
10	OTHER SCHEDULE M ITEMS	NEPIS	11,330,739	4,285,026	7,045,713	10
11	DIRECTLY ASSIGNED SCHEDULE M ITEMS	NEPIS DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	11
12	ACCRUED VACATION PAY CHARGES - OPERATING RESERVES	NEPIS NEPIS	0	0	0	12
14	PROVISIONS - OPERATING RESERVES	NEPIS NEPIS	0	0	0	13
15	UNBILLED REVENUES	NEPIS NEPIS	0	o l	0	15
16	PREFERRED DIVIDENDS PAID CREDIT	NEPIS	0	0	0	16
17	OTHER SCHEDULE M ITEMS	NEPIS	0	0	0	17
18						18
19	SUBTOTAL FEDERAL SCHEDULE M ADJUSTMENTS		87,070,807	32,928,185	54,142,622	19
20						20
21	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		3,174,420	(2,409,168)	5,583,588	21
22						22
23	LESS:					23
24 25	MINNESOTA STATE INCOME TAXES NORTH DAKOTA STATE INCOME TAXES	PER MINNESOTA STATE TAX CALCULATION PER NORTH DAKOTA STATE TAX CALCULATION	92,965 84,151	(104,822)	92,965 188,973	24
26	NORTH DAROTA STATE INCOME TAXES	PER NORTH DAROTA STATE TAX CALCULATION	84,151	(104,822)	188,973	25
27	FEDERAL TAXABLE INCOME		2,997,304	(2,304,346)	5,301,650	20
28	FEDERAL TAX RATE		21.00%	21.00%	21.00%	28
29						29
30	FEDERAL INCOME TAX BEFORE CREDITS		629,434	(483,913)	1,113,346	30
31	INVESTMENT TAX CREDIT - DEBITS UTILIZED	EPIS	0	0	0	31
32	FEDERAL INCOME TAXES before transfer to Deferred due to NOL		629,434	(483,913)	1,113,346	32
33	Less Current Federal Income Taxes Transferred to Deferred Income Taxes due to NOL		6,470,322	483,913	5,986,409	33
34	FEDERAL INCOME TAXES		7,099,756	0	7,099,755	34
35						35
36 37						36
38						3/
39						30
40						40
41						41
42						42
43						43
44						7 8 9 10 11 11 12 13 14 15 16 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 34 35 36 37 38 39 40 41 42 42 43 44 45 56 66 47 47 48 49 99 50 51 52 53 54
45						45
46						46
47 48						47
48						48
50						50
51						51
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61						61
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OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average PAGE 14 - 1

LINE			TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	COMPANY	DAKOTA	OTHER	NO LINE
-	DELETA ON ADAM OF A DAMP O					1
2	DEVELOPMENT OF MINNESOTA STATE INCOME TAX EXPENSE					
3	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		948,625	0	948,625	3
4						2 3 4 5 6
5	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M:			0	0	5
7	PAYSOP ADJUSTMENT CHANGE IN EXCESS TAX DEPRECIATION - MN	NEPIS NEPIS	0	0	0	6 7
8	CHANGE IN ACRS - ORDINARY LOSS	NEPIS	0	0	0	7 8 9 10 11 12 13 14 15 16 17 18
9	PREFERRED DIVIDENDS PAID CREDIT	NEPIS	0	0	0	9
10	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M	NEPIS	0	0	0	10
11 12	TOTAL MINNESOTA ADJUSTMENTS TO FED SCHEDULE M		0	0	0	11
13	TOTAL MINNESOTA ADSCRIMENTS TO FED SCHEDULE M		0	0		13
14	MINNESOTA TAXABLE INCOME		948,625	0	948,625	14
15	MINNESOTA TAX RATE		9.80%	0.00%	9.80%	15
16 17	MINNESOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		92,965	0	92,965	16
18	Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL		92,965	0	92,963	17
19	MINNESOTA INCOME TAX		92,965	0	92,965	19
20						20 21
21						21
22 23						22
24						24
25						25
26 27						26
27	DEVELOPMENT OF NORTH DAKOTA STATE INCOME TAX EXPENSE					27/
29	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		5,357,858	(2,409,168)	7,767,025	29
30						22 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37
31	NORTH DAKOTA ADJUSTMENTS TO FEDERAL SCHEDULE M:			(1 (71)	(31
32	CHANGE IN EXCESS TAX DEPRECIATION - ND CHANGE IN ACRS - ORDINARY LOSS - ND	NEPIS NEPIS	(2,209)	(1,671)	(539)	32
34	CHANGE IN INCOME FROM ADR PROPERTY - ND	NEPIS	0	0	0	34
35	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M	NEPIS	0	0	0	35
36 37			(2,209)	(1,671)	(539)	36
38	TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M		(2,209)	(1,6/1)	(539)	3/
39	SUBTOTAL		5,355,648	(2,410,839)	7,766,487	39
40	DEDUCTION OF FEDERAL INCOME TAXES		3,353,190	0	3,353,190	40
41 42	NORTH DAKOTA TAXABLE INCOME		2,002,459	(2,460,839)	4,463,297	41
43	NORTH DAKOTA TAXABLE INCOME NORTH DAKOTA TAX RATE		2,002,459	4.31%	4,463,297	42
44						44
45	NORTH DAKOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		84,151	(104,822)	188,973	45
46 47	North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL NORTH DAKOTA INCOME TAX		104,822 188,973	104,822	188,973	46
48	NORTH DAROTA INCOME TAX		100,973	(0)	100,973	47
49						49
50						40 41 42 43 44 45 46 47 48 89 50 51 52 53 54 55 56 57 58 59 60
51						51
52 53						52
54						54
55						55
56						56
57 58						57
59						59
60						60
61						61
62 63						62
64						64

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average

ALLOCATION FACTORS

PAGE 15 - 1

				N.C. D. MAY		
LINE			TOTAL	NORTH	ALL	LINE
NO	ITEM	FACTOR	COMPANY	DAKOTA	OTHER	NO
-						
1	MWH CONSUMPTION AT GENERATORS - PARTIAL	E1	5,645,126	2,476,736	3,168,390	1
		EI				
2	PERCENTAGE		100.000000%	43.873883%	56.126117%	2 3
3				0.775.007		3
4	MWH CONSUMPTION AT GENERATORS - TOTAL	E2	6,171,457	2,775,986	3,395,471	4
5	PERCENTAGE		100.000000%	44.981047%	55.018953%	5
6				004.000		6
7	GENERATION DEMAND FACTOR	D1	719,976	284,282	435,694	7
8	PERCENTAGE		100.000000%	39.484927%	60.515073%	8
9						9
10	TRANSMISSION DEMAND FACTOR	D2	725,298	284,282	441,016	10
11	PERCENTAGE		100.000000%	39.195200%	60.804800%	11
12						12
13	DISTRIBUTION - PRIMARY DEMAND FACTOR	D3	851,393	396,080	455,313	13
14	PERCENTAGE		100.000000%	46.521407%	53.478593%	14
15						15
16	DISTRIBUTION - SECONDARY DEMAND FACTOR	D4	1,119,241	545,068	574,173	16
17	PERCENTAGE		100.000000%	48.699789%	51.300211%	17
18						18
19	CUSTOMER OR METER FACTORS					19
20	TOTAL RETAIL CUSTOMERS	C1	135,411	59,643	75,768	20
21	PERCENTAGE		100.000000%	44.045905%	55.954095%	21
22						22 23
23	RETAIL SERVICE LOCATIONS	C2	136,449	59,642	76,807	23
24	PERCENTAGE		100.000000%	43.710104%	56.289896%	24
25						25
26	SECONDARY SERVICE LOCATIONS	C3	136,414	59,632	76,782	26 27
27	PERCENTAGE		100.000000%	43.713988%	56.286012%	27
28						28
29	STREET LIGHTING FACTOR	C4	13,235,267	5,515,574	7,719,693	29
30	PERCENTAGE		100.000000%	41.673311%	58.326689%	30
31						31
32	AREA LIGHTING FACTOR	C5	9,628,628	5,249,227	4,379,401	32
33	PERCENTAGE		100.000000%	54.516874%	45.483126%	33
34						34
35	METER FACTOR	C6	57,578,353	25,668,459	31,909,894	35 36
36	PERCENTAGE		100.000000%	44.580051%	55.419949%	36
37						37
38	METER READING FACTOR	C7	206,170	91,157	115,013	38
39	PERCENTAGE		100.000000%	44.214483%	55.785517%	39
40						40
41	SYSTEM SERVICE LOCATIONS	C8	136,457	59,643	76,814	41
42	PERCENTAGE		100.000000%	43.708274%	56.291726%	42 43
43						43
44	LOAD MANAGEMENT FACTOR	C9	41,469	18,119	23,350	44
45	PERCENTAGE		100.000000%	43.692879%	56.307121%	45
46						46
47						47
48						48
49						49
50						50
51						51
52						52
53						53
54						54
55						55
56						56
57						55 56 57
58						58
59						59
60						60
		•	•			

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average

PAGE 16 - 1

			I			
LINE		ALLOCATION FACTORS	TOTAL	NORTH		LINE
NO	ITEM	FACTOR	COMPANY	DAKOTA	OTHER	NO
-						
_						
1	GROSS PLANT IN SERVICE			600 110 000		1
7	PRODUCTION PLANT	P10	1,469,629,785	632,119,838	837,509,947	2
8	PERCENTAGE		100.000000%	43.012182%	56.987818%	3
9				000 ==4 444		4
10	DISTRIBUTION PLANT	P60	717,695,528	329,751,161	387,944,367	5
11	PERCENTAGE		100.000000%	45.945829%	54.054171%	6
12						7
13	GENERAL PLANT	P90	122,942,613	53,300,696	69,641,917	8
14	PERCENTAGE		100.000000%	43.354127%	56.645873%	9
15						10
16						11
17	ELECTRIC PLANT IN SERVICE	EPIS	3,177,112,921	1,249,259,538	1,927,853,383	12
18	PERCENTAGE		100.000000%	39.320590%	60.679410%	13
19						14
20	NET ELECTRIC PLANT IN SERVICE	NEPIS	2,084,139,321	788,173,764	1,295,965,558	15
21	PERCENTAGE		100.000000%	37.817710%	62.182290%	16
22						2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
23	NET ELECTRIC PLANT IN SERVICE Excluding Direct Assignment	NEPIS EXD	1,837,371,138	788,173,764	1,049,197,375	18
24	PERCENTAGE		100.000000%	42.896819%	57.103181%	19
23	OPERATION AND MAINTENANCE EXPENSE			44.0		18
24	PRODUCTION EXPENSE (EXCL ENERGY)	OXPD	25,997,402	11,030,269	14,967,133	
26	PERCENTAGE		100.000000%	42.428352%	57.571648%	20
27						21
28	DISTRIBUTION EXPENSE	OXD	17,553,489	7,972,703	9,580,786	22
29	PERCENTAGE		100.000000%	45.419479%	54.580521%	23
30						24
31	CUSTOMER ACCOUNTS EXPENSE	oxc	16,028,499	7,035,433	8,993,066	25
32	PERCENTAGE		100.000000%	43.893273%	56.106727%	26
33						27
34	CUSTOMER SERVICE & INFORMATION EXPENSE	OXI	2,985,633	1,315,049	1,670,584	28
35	PERCENTAGE		100.000000%	44.045905%	55.954095%	29
36						30
37	OTHER DEFERRED INCOME TAX FACTOR					31
38	MINNESOTA	NPISM	919,398,576	0	919,398,576	32
39	PERCENTAGE		100.000000%	0.000000%	100.000000%	33
40						34
41	NORTH DAKOTA	NPISN	1,042,277,136	788,173,764	254,103,372	35
42	PERCENTAGE		100.000000%	98.663270%	1.336730%	36
43						37
44	EXCLUDING SOUTH DAKOTA	NPMNR	1,901,204,175	788,173,764	1,113,030,411	38
45	PERCENTAGE		100.000000%	41.456555%	58.543445%	39
46				_		22 23 24 25 26 27 28 29 30 31 31 32 33 34 34 34 35 35 36 37 38 39 40 41 42 43 44 45 46 47 47 48 48 49 50 50 50 50 50 50 50 50 50 50
47	LONG-TERM CWIP RATIO (W/AFDC)	CWIPLT	0	0	0	41
48	PERCENTAGE		100.000000%	0.000000%	100.000000%	42
49				905 000 000		43
50	REVENUE	R10	487,865,956	205,989,209	281,876,746	44
51	PERCENTAGE		100.000000%	42.222501%	57.777499%	45
52				50.501.050		46
53	LABOR AND RELATED EXPENSE	LRE	141,787,949	58,734,953	83,052,996	47
54	PERCENTAGE		100.000000%	41.424503%	58.575497%	48
55	TOTAL O. A. M. PARPAGE	OV				49
56	TOTAL O & M EXPENSE	OX				50
57	PERCENTAGE					51
58						52
59						53
60						54
61						55
62						56
63						57
64						58
65						59
66						60

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average

PAGE 17 - 1

				AMOUNT AS			
LINE				A PERCENT	COST OF	RATE OF	LINE
NO	ITEM	AMOU	Γ	OF TOTAL	CAPITAL	RETURN	NO
							<u> </u>
1	CAPITAL STRUCTURE - RATE OF RETURN						1
2							2
3							3
4	LONG-TERM DEBT	902,11	455	46.50%	4.68%	2.18%	4
5							5
- 6 7	PREFERRED STOCK		0	0.000%	0.00%	0.00%	1 2 3 4 5 6 7 7 8 9 9 10 11 11 2 12
0	COMMON EQUITY	1,037,71	500	53.50%	9.77%	5.23%	-/
8	COMBION EQUIT	1,037,71	300	33.30%	9.7770	3.23%	9
10							10
11	TOTAL	1,939,83	955	100.00%		7.41%	11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
18							18
19							19
20							20
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38							38
39							39
41							41
25 26 27 28 29 30 31 31 32 33 34 35 35 35 36 37 38 39 40 41 42 43 44 44 45 46 47 48 49 50 50 50 50 50 50 50 50 50 50							42
43							43
44							44
45							45
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4/							47
48							48
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52							52
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59							59
54 55 56 57 58 59							21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 38 39 40 41 41 45 46 46 47 48 49 50 51 51 52 53 53 54 54 55 56 57 57 58 58 59 59 59 59 59 59 59 59 59 59 59 59 59

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average PAGE 18 - 1

LINE			TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOCATION	COMPANY	DAKOTA	OTHE	
NO	111.91	ALLOCATION	COMPANI	DAROTA	Office	SK NO
1	CASH WORKING CAPITAL CALCULATION - REVENUE LEAD DAYS					1
2	CIDII WORKENG CIA ITID CIDCOLITION REPUBLICO DALLO DITIO					2
3	REVENUES					3
4	COMPUTER MAINTAINED BILLINGS		419,666,277	180,150,768	239,5	
5	MANUALLY MAINTAINED BILLINGS		75,445,067	32,386,416		58,650
6	COST OF ENERGY REVENUES	R10	(6,094,976)	(6,094,976)	10,0	0 6
7	SALES FOR RESALE	KIO	6,947,794	3,125,191	2.0	22,604
8	RENT FROM ELECTRIC PROPERTY		435,931	164,859		71,072
9	MISCELLANEOUS		1,395,880	527,890		67,990 9
10	ITA DEFICIENCY PAYMENTS		848,757	320,980		27,777
11	WHEELING		425,279	020,500		25,279
12	LOAD CONTROL AND DISPATCH		19,546,874	8,384,987		61,887
13	RENT FROM ELECTRIC PROPERTY - BIG STONE		19,040,074	0,364,967	11,1	0 13
14	RENT FROM ELECTRIC PROPERTY - COYOTE		0	0		0 13
15	PROFIT ON MATERIALS AND SUPPLIES		0	0		0 15
16	RUBBER GOODS TESTING		0	0		0 16
17	RESIDENTIAL CONSERVATION SERVICES		0	0		0 17
18	The second secon					18
19	TOTAL REVENUES		518,616,884	218,966,115	200 6	50,768
20			020,020,004	210,900,113	255,0	20
21						20
22	REVENUE LEAD DAYS FROM SERVICE TO COLLECTION					22
23			NT/A	20.9		
24	COMPUTER MAINTAINED BILLINGS MANUALLY MAINTAINED BILLINGS		N/A	39.8		N/A N/A 23 24
25	COST OF ENERGY REVENUES		N/A N/A	26.7 126.8		N/A 25
26				126.8		N/A N/A
26	SALES FOR RESALE RENT FROM ELECTRIC PROPERTY		N/A	-63.3		N/A N/A 26 27
28	MISCELLANEOUS		N/A	40.4		N/A 28
29	ITA DEFICIENCY PAYMENTS		N/A N/A	27.5		
30	WHEELING					N/A 29 N/A 30
31			N/A	39.3 28.8		N/A 31
32	LOAD CONTROL AND DISPATCH RENT FROM ELECTRIC PROPERTY - BIG STONE		N/A N/A	34.6		N/A 31 N/A 32
33	RENT FROM ELECTRIC PROPERTY - COYOTE			34.6		N/A 32 N/A 33
34	PROFIT ON MATERIALS AND SUPPLIES		N/A N/A	34.6		N/A 34
35	RUBBER GOODS TESTING		N/A N/A	34.6		N/A 35
36	RESIDENTIAL CONSERVATION SERVICES		N/A N/A	34.6		N/A 36
37	RESIDENTIAL CONSERVATION SERVICES		N/A	34.0		37
38						38
39	REVENUE DOLLAR DAYS (REVENUES X REVENUE LEAD DAYS)					39
40	COMPUTER MAINTAINED BILLINGS		16,702,717,825	7,170,000,558	9,532,7	
41	MANUALLY MAINTAINED BILLINGS		2,014,383,276	864,717,309	1,149,6	
42	COST OF ENERGY REVENUES		(772,842,957)	(772,842,957)	1,149,0	0 42
43	SALES FOR RESALE		137,913,720	62,035,036	75.8	78,684
44	RENT FROM ELECTRIC PROPERTY		(27,581,376)	(10,430,645)		50,731) 44
45	MISCELLANEOUS		56,337,728	21,305,639		32,090 45
46	ITA DEFICIENCY PAYMENTS		23,340,818	8,826,963		13,855 46
47	WHEELING		16,700,704	0,020,903		00,704
48	LOAD CONTROL AND DISPATCH		562,949,971	241,487,628		62,343
49	RENT FROM ELECTRIC PROPERTY - BIG STONE		002,717,971	2 12,407,020	321,4	0 49
50	RENT FROM ELECTRIC PROPERTY - COYOTE		0	0		0 50
51	PROFIT ON MATERIALS AND SUPPLIES		0	0		0 51
52	RUBBER GOODS TESTING		0	0		0 52
53	RESIDENTIAL CONSERVATION SERVICES		0	0		0 52 53
54	CLODES THE CONSERVATION SERVICES					54
55	TOTAL DOLLAR DAYS		18,713,919,710	7,585,099,531	11,128,8	
56	TOTAL POLICE DATA		10,/13,719,/10	7,303,099,331	11,120,0	56
57				1		57
58	AVG REVENUE LEAD DAYS (TOTAL REV DOLLAR DAYS / TOTAL REV)		36.1	34.6		37.1 58
59	ATO REVENUE EEAD DATO (TOTAL KEY DOLLAR DATO / TOTAL KEY)		30.1	34.0	 	57.1
60				1		60
60			1		1	60

PAGE 19 - 1

NORTH DAKOTA

OTTER TAIL POWER COMPANY
(CLASS COST OF SERVICE STUDY
NORTH Dakots Budget REGULATORY YEAR 2024 - Simple Average

EXCESS REVENUE LEAD DAYS OF EXPENSE PER DAY 37.2 OVER EXPENSE OPERATING EXPENSE NET REVENUE LINE 365 DAYS PER YEAI NO ITEM EXPENSE LAG DAYS LAG DAYS AG DOLLARS NO CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-MINNESOTA JURISDICTION FUEL - COAL E2 23,731,084 65,017 19.1 18.1 1,176,152 FUEL - OIL E1 4,853,219 13,29 8.9 28.3 376,424 42,840,818 32.8 519,958 LABOR AND ASSOCIATED PAYROLL EXPENSE LRE 32,845,103 89,987 10.5 26.7 2,404,441 ALL OTHER O&M EXPENSE 49,980,917 136,934 12.5 24.7 3,383,640 PROPERTY TAXES (EXCL COAL CONVERSION TAXES) 7,695,304 297.2 -260.0 (5,480,798 COAL CONVERSION TAXES 44,987 123 35.6 1.6 198 FEDERAL INCOME TAXES 179,689 492 0.0 37.2 18,313 STATE INCOME TAXES 92,965 255 0.0 37.2 9,475 INCREMENTAL FEDERAL INCOME TAXES 0.0 37.2 INCREMENTAL STATE INCOME TAXES 0.0 37.2 BANK BALANCES NEPIS SPECIAL DEPOSITS NEPIS WORKING FUNDS NEPIS 5,157 TAX COLLECTIONS AVAIL - FICA WITHHOLDING LRE (2,711,868) (7,430) 0.0 TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING LRE (12,010 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN R10 ASSIGN TO JURIS 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND 61.2 R10 TAX COLLECTIONS AVAILABLE - STATE SALES TAX R10 0.0 TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES 36.9 TOTAL CASH WORKING CAPITAL REQUIREMENT - MINNESOTA 3,302,507

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average

North I	Dakota Budget REGULATORY YEAR 2024 - Simple Average					CESS REVENUE EAD DAYS OF			
LINE NO	ITEM			OPERATING EXPENSE	EXPENSE PER DAY 365 DAYS PER YEAR	EXPENSE LAG DAYS	34.6 VER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO
1 2	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-NORTH DAKOTA JURISDICTION								1 2
3	FUEL - COAL	E2		23,301,382	63,839	19.1	15.5	988,872	3 4
5	FUEL - OIL	E1		4,561,691	12,498	8.9	25.7	321,318	5
7 8	PURCHASED POWER			42,027,450	115,144	32.8	1.8	210,713	7
9	LABOR AND ASSOCIATED PAYROLL EXPENSE	LRE		28,896,139	79,168	10.5	24.1	1,909,520	8 9 10
10	ALL OTHER O&M EXPENSE			35,747,938	97,940	12.5	22.1	2,165,444	11
12 13	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)			7,061,411	19,346	297.2	-261.6	(5,060,853)	12 13
14 15	COAL CONVERSION TAXES			41,281	113	35.6	-1.0	(112)	14 15
16 17	FEDERAL INCOME TAXES			0	0	0.0	34.6	0	16 17
18 19	STATE INCOME TAXES			(0)	(0)	0.0	34.6	0	18 19
20 21	INCREMENTAL FEDERAL INCOME TAXES			0	0	0.0	34.6	0	20 21
22 23	INCREMENTAL STATE INCOME TAXES			0	0	0.0	34.6	0	22 23 24 25
24 25	BANK BALANCES	NEPIS						0	24 25
26 27	SPECIAL DEPOSITS	NEPIS						816,270	26 27
28 29	WORKING FUNDS	NEPIS						4,732	27 28 29
30 31	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	LRE		(2,385,820)	(6,536)	0.0		0	30 31
32 33	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	LRE		(3,856,613)	(10,566)	0.0		0	32 33
34 35	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	R10	ASSIGN TO JURIS	0	0	0.0		0	34 35
36 37	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	R10	ASSIGN TO JURIS	(303,808)	(832)	61.2		(50,965)	35 36 37
38 39	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	R10		(72)	(0)	13.8		(3)	38 39 40
40	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	R10		0	0	0.0		0	40
42									41 42 43
44 45	TOTAL CASH WORKING CAPITAL REQUIREMENT - NORTH DAKOTA	1						1,304,937	44 45
46 47									46 47
48 49 50 51									49
51 52									51 52
52 53 54 55									54 55
56 57 58 59									56 57
58 59 60									44 45 46 47 48 49 50 51 52 53 54 55 55 55 55 56 66 60
00				1		ı I		1	30

NORTH DAKOTA

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average

North .	Dakota Budget REGULATORY YEAR 2024 - Simple Average							REVENUE			
					EXPENSE PER I	AY		DAYS OF 37.1			
LINE NO	ITEM			OPERATING EXPENSE	365 DAYS PER YE.	R	EXPENSE LAG DAYS	EXPENSE DAYS		REVENUE DOLLARS	LINE NO
1 2 3	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-SOUTH DAKOTA JURISDICTION FUEL - COAL	E2		4,740,714	12.	nee	19.1	18.0		233,659	1 2
4 5											2 3 4 5
5 6 7	FUEL - OIL	E1		975,772		573	8.9	28.2		75,415	5 6 7
7 8	PURCHASED POWER			8,559,385	23.	150	32.8	4.3		101,540	7 8
8 9 10	LABOR AND ASSOCIATED PAYROLL EXPENSE	LRE		6,719,682	18.	110	10.5	26.6		490,077	9
11	ALL OTHER O&M EXPENSE			8,823,871	24.	175	12.5	24.6		594,946	11
12 13 14	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)			1,638,954	4.	190	297.2	-260.1	(,167,755)	8 9 10 11 12 13 14
15 16	COAL CONVERSION TAXES			9,581		26	35.6	1.5		40	15
17 18	FEDERAL INCOME TAXES			(1,478,443)	(4.)51)	0.0	37.1		0	15 16 17 18
19 20	STATE INCOME TAXES			0		0	0.0	37.1		0	19
21	INCREMENTAL FEDERAL INCOME TAXES			0		0	0.0	37.1		0	20
22 23	INCREMENTAL STATE INCOME TAXES			0		0	0.0	37.1		0	19 20 21 22 23 24 25 26 27 28 29 30
25	BANK BALANCES	NEPIS								0	25
27	SPECIAL DEPOSITS	NEPIS								189,456	27
23 24 25 26 27 28 29 30	WORKING FUNDS	NEPIS								1,098	28 29
31 32	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	LRE		(554,813)	(1.	520)	0.0			0	31
33 34	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	LRE		(896,840)	(2.	157)	0.0			0	33
35	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	R10	ASSIGN TO JURIS	0		0	0.0			0	35
37 38	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	R10	ASSIGN TO JURIS	0		0	61.2			0	37 38
39 40	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	R10		0		0	0.0			0	39
41	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	R10		0		0	0.0			0	40
42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 960	TOTAL CASH WORKING CAPITAL REQUIREMENT - SOUTH DAKOTA									518,477	31 32 33 34 35 36 37 38 39 40 41 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 57 58 59 59 50 50 50 50 50 50 50 50 50 50

PAGE 22 - 1

NORTH DAKOTA

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget REGULATORY YEAR 2024 - Simple Average

EXCESS REVENUE LEAD DAYS OF EXPENSE PER DAY 30.4 OVER EXPENSE OPERATING EXPENSE NET REVENUE LINE 365 DAYS PER YEAI NO ITEM LAG DAYS AG DOLLARS NO CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-FERC JURISDICTION FUEL - COAL E2 19.1 11.3 912 E1 FUEL - OIL 6,599 18 8.9 21.5 389 53,338 146 32.8 -2.4 (346 LABOR AND ASSOCIATED PAYROLL EXPENSE LRE 1,295,228 3,549 10.5 19.9 70,688 ALL OTHER O&M EXPENSE 1,349,574 3,697 12.5 17.9 66,222 PROPERTY TAXES (EXCL COAL CONVERSION TAXES) 65,717 297.2 -266.8 COAL CONVERSION TAXES 384 35.6 -5.2 FEDERAL INCOME TAXES 3,353,190 9,187 0.0 30.4 279,279 STATE INCOME TAXES 190,213 521 0.0 30.4 15,842 INCREMENTAL FEDERAL INCOME TAXES 0.0 30.4 INCREMENTAL STATE INCOME TAXES 0.0 30.4 BANK BALANCES NEPIS SPECIAL DEPOSITS NEPIS WORKING FUNDS NEPIS 1,526 TAX COLLECTIONS AVAIL - FICA WITHHOLDING LRE (106,941) (293) 0.0 TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING LRE (474 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN R10 ASSIGN TO JURIS 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND 61.2 R10 TAX COLLECTIONS AVAILABLE - STATE SALES TAX R10 0.0 TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES 0.0 TOTAL CASH WORKING CAPITAL REQUIREMENT - FERC

PAGE 23 - 1

NORTH DAKOTA

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget REGULATORY YEAR 2024 - Simple Average

							EXCESS REVENUE LEAD DAYS OF		
					EXPENSE PER DAY		36.1		
LINE NO	ITEM			OPERATING EXPENSE	365 DAYS PER YEAR	EXPENSE LAG DAYS	OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO
1 2 3	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS - TOTAL CO. FUEL - COAL	E2						2,399,595	1 2 3 4 5
4 5									4
5	FUEL - OIL	E1						773,546	5
6	PURCHASED POWER							831,865	6 7
8 9 10	LABOR AND ASSOCIATED PAYROLL EXPENSE	LRE						4,874,726	8 9 10 11 11 12 13 14 15 16 17 18 19 20 20 22 22 22 22 24 25 26 27 28 29
11 12	ALL OTHER O&M EXPENSE							6,210,251	11
13 14	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)							(11,757,435)	13 14
15 16	COAL CONVERSION TAXES							121	15
17 18	FEDERAL INCOME TAXES							297,593	16 17 18
19 20	STATE INCOME TAXES							25,317	19
21	INCREMENTAL FEDERAL INCOME TAXES							0	20 21 22
21 22 23 24 25 26 27 28 29	INCREMENTAL STATE INCOME TAXES							0	23
25	BANK BALANCES	NEPIS						0	25
27 28	SPECIAL DEPOSITS	NEPIS						2,158,433	27 28
29	WORKING FUNDS	NEPIS						12,513	29
31 32	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	LRE						0	31 32
33 34	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	LRE						0	33 34
35 36	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	R10	ASSIGN TO JURIS					0	35 36
37 38 39	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	R10	ASSIGN TO JURIS					(50,965)	37 38
39 40	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	R10						(3)	39 40
41	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	R10						0	41 42
42 43 44 45 46 47 48 49 50	TOTAL CASH WORKING CAPITAL REQUIREMENT - TOTAL COMPANY							5,775,557	31 32 33 34 35 36 36 37 38 38 39 40 41 42 43 44 45 46 46 46 47 48 49 50 50 50 50 50 50 50 50 50 50
47									47
49									49
50 51									50
52									52
53 54									53 54
55 56									55
57									57
51 52 53 54 55 56 57 58 59									58 59
60									60

2024 Functionalization Page 1 of 6

Otter Tail Power Company Functionalization Regulatory Year 2024

1. Production:	Line No.	Description	Accounts 101	Simple Average 2024		Accounts 106	Simple Average 2024	Accounts 114	Simple Average 2024		Line No.
3		Production:									
3	2	Steam	310 - 317	571,495,169		310 - 316	0	310 - 317	1.588.255		2
4 Hydro	3	Wind	341 - 347	657.818.354		344 - 347	0	344 - 347	0		
Color Colo		Hydro	330 - 335	13.285.684		330 - 335	0	330 - 335	0		4
Color Colo	5	Solar		62 522 146			_		-		
7			340 - 347			340 - 347	0	340 - 347	0		5
3	7										6
10	8	Transmission	350 - 358	824,652,331		350 - 358	0	350 - 358	58,287		7
11 Land	9								'		8
Section Equipment Sect	10	Distribution:									9
13 14 Ordered Shatures 364 0	11	Land	360	1,497,656		360	0				10
14	12	Station Equipment	362	140,726,088		362	0	362	586		11
15 Undergroand Consciutant	13	Poles, Towers & Fixtures	364	88,713,769		364	0		'		12
15 Undergroand Consciutant	14	Overhead Conductors & Devices	365	62,678,781		365	0				13
Transformers	15	Underground Conduit	366	0		366	0				14
18	16	Underground Conductors & Devices	367	130,042,166		367	0				15
19	17	Line Transformers	368	130,954,946		368	0				16
Meters	18	Services	369	14.188.329		369	0				17
Meters	19	Underground Services	369.1	50.453.703		369.1	0				18
221						370	0				
Interruption Monitors 370.2	21	Smart Meters									
Installation on Customers Premises	22	Load Management Switches	370.1			370.1	0				20
Installation on Customers Premises	23	Interruption Monitors	370.2	0		370.2	0				21
All Other Private Lighting		Installation on Customers' Premises	371.0	0		371.0	0				
All Other Private Lighting			371.1	1.771.302							
27 Streetlichting & Sironal Systems 373 14,989,064 373 0 24						371.2	0				23
28			373	14,969,064		373	0				
30	28			719,466,292			0				
30	29	General:									26
33	30	Land	389	1,163,225		389	0				
33	31	Structures & Improvements	390	30,082,305		390	0				28
34	32	General Office Buildings	390.1	6,672,208		390.1	0				29
35	33	Fleet Service Center Building	390.2	896,880		390.2	0				30
39	34		390.25	2,154,593							
37	35	Central Stores Buildings	390.3	5,414,880		390.3	0				31
38	36	Office Furniture	391	603,912		391	0				32
Segment Segm	37	Office Equipment	391.1	327,896		391.1	0				33
40 Business Computers 391.4 0 391.4 0 391.5 0	38	Duplicating Equipment	391.2	772,361		391.2	0				34
A	39	Engineering Computers	391.3	0		391.3	0				35
42		Business Computers	391.4	0		391.4					
43 Transportation Equipment 332 & 392.1 43,084,688 332 0 333 0 40 0 0 0 0 0 0 0											
44 Stores Equipment 393 0 393 0 40 40 40 40 40 40	42	Computer Related Equipment	391.6	3,281,758		391.6	0	l			38
45				43,084,688							
42								l			
AMR Equipment 394.2 401,984 394.2 0 101 (Above) 31,98,902,767.25 43 48 Laboratory Equipment 395 395 0 101 (Above) 31,98,902,767.25 43 48 Laboratory Equipment 396 1,750,019 396 0 4,750,019 396 0 4,750,019 396 0 4,750,019 396 0 4,750,019 396 0 4,750,019 0 4,750,019 0 106 (Above) 4,750,019 0 1,647,128,00				6,840,127		394	0		j	2024	
Agrees to Equipment 395 395 395 396 1,750,019 396 396 1,750,019 396 397.2 397.1 397.1 397.1 397.1 397.2 397.1 397.2 397.1 397.2 397.2 397.3 397.1 397.2 397.3 397.3 397.3 397.3 397.4 397.2 397.3 397.1 397.2 397.3 397.1 397.2 397.3 397.3 397.1 397.2 397.3 397.			394.1	1							
49 Power-Operated Equipment 396 1,750,019 396 0 Agrees to FERC T/B; GL 865A Report 3,239,037,144.25 45				401,984							
50 Communication Equipment & Communications Towers 397 & 397 & 7,117,723 397 0 106 (Above)				1							
Section Sect					l			Agrees to FERC T/B;	GL 865A Report	3,239,037,144.25	
52 Microwave Equipment 397.2 6,994,464 397.2 0 114 (Above); Agrees to FERC T/B 1,647,128.00 48 53 Radio Load Control Equipment 397.3 0 PHFIU (1) 49 54 Miscellaneous Equipment 398 0 398 0 Total Plant in Service (F/S) 3,240,684,272.25 50 122,942,613 0 (1) Actual Year Work Paper A-1 3,240,684,272.00											
53 Radio Lead Control Equipment 397.3 165,990 397.3 0 PHFU (1) 49 54 Miscellaneous Equipment 398 0 398 0 Total Plant in Service (F/S) 3,240,684,272.25 50 122,942,613 0 (1), Actual Year Work Paper A-1 3,240,684,272.20 50		Radio Tele-Communication Equipment									
53 Radio Lead Control Equipment 397.3 165,990 397.3 0 PHFU (1) 49 54 Miscellaneous Equipment 398 0 398 0 Total Plant in Service (F/S) 3,240,684,272.25 50 122,942,613 0 (1), Actual Year Work Paper A-1 3,240,684,272.20 50									to FERC T/B	1,647,128.00	
122,942,613 0 (1) Actual Year Work Paper A-1 3,240,684,272.00	53			165,980							
	54	Miscellaneous Equipment	398			398		Total Plant in Service	(F/S)		50
Agrees to Actual Year Work Paper A-1 (0.25)	•			122,942,613			0	(1) Actual Year Work	Paper A-1	3,240,684,272.00	1
		·			•			Agrees to Actual Year	Work Paper A-1	(0.25)	

			Operating Statement		2024 Functionalization Page 2 of 6
Line #	Description	Accounts	Amounts		
Line #	Steam Power GeneRation:		Regulatory Year 2024 (2)		Li
3	Supervision and Engineering Fuel	401 - 500 401 - 501	2,158,400 51,977,346		
4	Steam Expense	401 - 502	5,403,987		
5 6	Electrical Expense Miscellaneous Expense	401 - 505 401 - 506	1,975,891 4,956,569		
7	Rent	401 - 507	4,956,569	401 = 66,472,193.39	
	Allowances	401 - 509			
9 10	Steam Power Maintenance:				
11	Supervision and Engineering	402 - 510	606,686		
12	Structures Boiler	402 - 511 402 - 512	967,805 5,404,699		
14	Electric	402 - 513	972,464		
15 16	Miscellaneous	402 - 514	1,209,743	402 = 9,161,397.51	
17	Hydro:				
18 19	Supervision and Engineering	401 - 535 401 - 537 & 538	11,290 30,770		
20	Electric Expense Miscellaneous Expense	401 - 537 & 538	13,173	401 = 55,233.00	
21	Rents	401 - 540 402 - 541	22	-	
22	Supervision & Engineering Structures	402 - 542	7,294		_
24 25	Reservoirs - Dams Electric	402 - 543 402 - 544	341,324 3,006		
26	Miscellaneous Expense	402 - 544 402 - 545	3,006 6,468	402 = 358,114.00	
27					
28 29	IC: Supervision and Engineering	401 - 546	121,216		
30	Supervision and Engineering-Wind	401 - 546(W)	1,487,738		
31 32	Fuel Generation Expense	401 - 547 401 - 548	10,397,281 471,033		
33	Generation Expense-Wind	401 - 548(W)	1,361,579		
34 35	Miscellaneous Expense Miscellaneous Expense-Wind	401 - 549 401 - 549(W)	1,426,052 4,165,532		
36	Rents	401 - 550	-	401 = 21,279,055.00	
37 38	Rents-Wind Supervision and Engineering	401 - 550(W) 402 - 551	1,848,624 30,637		
39	Supervision and Engineering-Wind	402 - 551(W)	170,196	402 = 4.538.545.00	
40 41	Structures Generating and Electric	402 - 552 402 - 553	84,795 1,033,581	402 = 4,538,545.00	
42	Generating and Electric-Wind	402 - 553(W)	1,157,939		
43 44	Miscellaneous Expense Miscellaneous Expense-Wind	402 - 554 402 - 554(W)	267,415 1,793,982	Production 401 = 87,806,481.39	
45				Production 402 = 14,058,056.51	
46 47	Other Power Supply Expenses: System Control and Dispatch	401 - 556	485,549		
48	Other Expenses	401 - 557	26,453	401 = 512,002.00	
49					
50 51	Transmission Expenses: Supervision and Engineering	401 - 560	231,636		
52	Load Dispatching	401 - 561	4,161,282		
53	Station Expense	401 - 562	342,727		
54 55	Overhead Lines Transmission of Electricity by Others	401 - 563 401 - 565	794,989 23,131,177		
56	Miscellaneous Expense	401 - 566	927,529		
57	Rents	401 - 567	36,260	401 = 30,385,410.76	
58 59	Supervision and Engineering Computer Hardware, Software, etc	402 - 568 402 - 569	310,515 969,859		
60	Station Equipment	402 - 570	1,525,157		
61	Overhead System	402 - 571	1,877,768		
62 63	Underground Lines Maintenance of Miscellaneous Plant	402 - 572 402 - 573	130		_
64	Day-Ahead & Real-Time and Transmission Market Expense	402 - 573	759,810		
65	Computer Software	402 - 576	260,227	402 = 4,943,655.53	
66					
67 68	Distribution Expense: Operation, Supervision & Engineering	401 - 580	408,414		
69	Load Dispatching	401 - 581	195,497		
70 71	Station Expenses Line Expenses	401 - 582 401 - 583	292,870 255,629		
72	Underground Line Expenses	401 - 584	2,380,523		
73 74	Streetlighting & Signal System	401 - 585			
75	Not Used	401 - 586.01			
76 77	Not Used Not Used	401 - 586.02 401 - 586.03			
78	Not Used	401 - 586.04			
79 80	Not Used Not Used	401 - 586.05 401 - 586.06			_
81	Not Used	401 - 586.07			
82 83	Meter Expenses: Other Distribution Expenses	401 - 586 401 - 587	2,109,573 1,401		-
	Miscellaneous Distribution Expenses	401 - 588	3,792,991	104	
84	Rents	401 - 589 402 - 590	233,543 982,657	401 = 9,670,442.78	-
85	Maintenance, Supervision & Engineering				
85 86 87	Maintenance of Station Equipment	402 - 592	744,378		
85 86	Maintenance of Station Equipment Maintenance of Overhead Lines	402 - 592 402 - 593	4,154,764		
85 86 87 88 89 90	Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers	402 - 592 402 - 593 402 - 594 402 - 595	4,154,764 805,694 236,669		_
85 86 87 88 89 90	Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers Maintenance of Streetlighting & Signal	402 - 592 402 - 593 402 - 594 402 - 595 402 - 596	4,154,764 805,694 236,669 176,602		
85 86 87 88 89 90 91 92	Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers Maintenance of Streetighting & Signal Maintenance of Meters: Not Used	402 - 592 402 - 593 402 - 594 402 - 595 402 - 596 402 - 597 402 - 597.01	4,154,764 805,694 236,669		
85 86 87 88 89 90 91	Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers Maintenance of Streetlighting & Signal Maintenance of Meters:	402 - 592 402 - 593 402 - 594 402 - 595 402 - 596 402 - 597	4,154,764 805,694 236,669 176,602	7 6 02 = 7,883,045.56	

			(3) Statement		2024 Functionalization Page 3 of 6
	Description	Accounts	Amounts		
Line #			Regulatory Year 202		Line #
2	Customer Accounting: Supervision	401 - 901	23.039		1 2
3	Meter Reading Expenses	401 - 902	5,849,342		3
4	Customer Records & Collection Expense	401 - 903	7,768,248		4
5	Uncollectible Accounts	401 - 904	1,200,621		5
6 7	Miscellaneous Expenses	401 - 905	1,187,249	401 = 16,028,499.40	6 7
8	Customer Service and Information Expense:				8
9	Supervision	401 - 907	765,449		9
10					10
11	Customer Assistance Expenses Not Used	401 - 908 401 - 908.2	1,892,860		11
13	Not Used	401 - 908.2			12 13
14	Not Used	401 - 908.4			14
15	Not Used	401 - 908.11			15
16 17	Not Used	401 - 908.12			16
17	Not Used Conservation Investment Program - SD	401 - 908.13 401 - 908.16	485,000		17 18
19	Conservation Investment Program - ND	401 - 908.17	0		19
20	Conservation Investment Program - MN	401 - 908.18	9,000,000		20
21	Not Used	401 - 908.22			21
22	Not Used	401 - 908.23	200 == 1		22
23 24	Info & Instr Advertising Expense Miscellaneous Expenses	401 - 909 401 - 910	209,751 117,574	401 = 12,470,633.78	23 24
25	missoniariosas Exp01303	401-310	117,374	-101 - 12,470,000.70	25
26	Sales Expenses:				26 27
27	Supervisory Labor and Expenses	401 - 911	12,190		27
28	Minnesota Economic Development	401 - 912 401 - 912	274,979		28
29 30	North Dakota Economic Development South Dakota Economic Development	401 - 912	5,943		29
31	Not Used	401 - 912.04		Check Totals Amounts	30 31
32	Expenses - Sales & Demonstrations	401 - 912		Total 401 = 205,308,933.11	32
33	Not Used	401 - 912.10		Total 402 = 28,695,084.59	33
34 35	Not Used	401 - 912.11 &12		Plus 555 (2) 90,662,127	34
36	Not Used Not Used	401 - 912.13 401 - 912.14		Total 324,666,144.70 GL Total (2) 324,666,145.00	35 36
37	Not Used	401 - 912.20		Difference (0.30)	37
38	Not Used	401 - 912.21 & .22			38
39	Not Used	401 - 912.23			39
40	Not Used Not Used	401 - 912.24 401 - 912.30			40
41	Not Used	401 - 912.32			41 42
43	Not Used	401 - 912.33			43
44	Not Used	401 - 912.34			44
45	Advertising	401 - 913	1,348		45
46 47	Miscellaneous Sales Expense Not Used	401 - 916 401 - 916.02	296,288		46 47
48	Not Used	401 - 916.03			48
49	Not Used	401 - 916.04			49
50	Not Used	401 - 916.08			50
51	Not Used Not Used	401 - 916.10 401 - 916.11			51
52 53	Not Used Not Used	401 - 916.11 401 - 916.12			52 53
54	Not Used	401 - 916.13			53
55	Not Used	401 - 916.20			55
56	Not Used	401 - 916.21			56
57 58	Not Used Not Used	401 - 916.22 401 - 916.23			<u>57</u> 58
59	Not Used Not Used	401 - 916.23			59
60	Not Used	401 - 916.31			60
61	Not Used	401 - 916.32			61
62	Not Used	401 - 916.33		401 = 590,748.00	62
63 64	Operating Expenses - Admin & General:				63 64
65	Salaries, Office Supplies & Expenses	401 - 920	20,291,006		65
66	Various Admin & General Expenses	401 - 921	12,108,238		66
67	Capitalized Admin & General Expenses	401 - 922	(2,720,136)		67
68	Outside Services Employed	401 - 923	1,083,910		68
69 70	Property Insurance Property Insurance-Wind	401 - 924 401 - 924(W)	2,729,000 1,501,959		69 70
71	Injuries & Damages	401 - 925	4,536,918		71
72	Employee Pensions & Benefits	401 - 926	1,079,188		72
73	Regulatory Commission Expenses	401 - 928	3,151,279		73
74	Miscellaneous General Expenses	401 - 930	3,520,649	A/C 930.01 Included in This Account	74
75 76	Informational Advertising Rents	401 - 930.01 401 - 931	562 704	401 = 47,844,715.00	<u>75</u> 76
77	Maintenance Expenses	402 - 935	1,810,327	A/C 935.06 Included in This Account	77
78	Radio Load Control Equipment	402 - 935.06	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(2	2) FDW Transactions - 2011 located in Misc W/P file 78
				(C	3) FDW Transactions - 2011 located in Misc W/P file

Line#	Factors						l	2024	Functionalization	Page 4 of 6	Line #
1	Base/Peak Split	Peak	Base				+				1
2	2024 Excluding Wind - (3)	24.03%	75.97%	100.00%	(3) Current Year Work Pag	oer C-1, Page 1.					2
3	2024 Wind - (4)	31.49%	68.51%	100.00%	(4) Current Year Work Pag						3
4					.,						-
5											5
6	Distribution Rate Base:	Primary	Secondary	Primary	Secondary	Street	Area		Load		6
		•	-	-							
7	(3)	Demand	Demand	Customer	Customer	Lights	Lights	Meters	Management		7 28
28											
	Ending Balances										29
30	Land	1,497,656									30
31	Station Equipment	140,726,674									
32	Poles, Towers & Fixtures Overhead Conductors & Devices	53,111,404	0	28,722,762		4,417,399	2,462,203				32
33		36,618,097	18,726,676	1,772,760	1,654,124	2,438,389	1,468,735				33
34	Underground Conduit	0	0	0	0	0	0				34
35	Underground Conductors & Devices	22,850,922	2,693,847	88,663,816	11,481,631	2,716,000	1,635,950				35
36	Line Transformers	0	82,044,955	0	48,909,996	0	0				36
37	Services	0	11,596,627	0	2,591,703	0	0		l l		37
38	Underground Services	0	27,952,158	0	22,501,544	0	0				38
39	Meters							28,397,520			39
40	Smart Meters							36,169,600			L.
41	Load Management Switches								8,899,439		41
42	Interruption Monitors				0						42
43	Installation on Customers' Premises			0							43
44	EV Charging		1,447,748		323,554						
45	All Other Private Lighting						10,003,929				45
46	Streetlighting & Signal Systems					14,969,064					46
47											47
48	Total Ending Balances	254,804,753	144,462,010	119,159,338	87,462,552	24,540,852	15,570,818	64,567,120	8,899,439	719,466,881.81	48
49										3.97	49
50		Primary	Secondary	Primary	Secondary	Street	Area		Load	3.97	50
50 51	Distribution Expenses	Demand	Demand	Customer	Customer	Lights	Lights	Meters	Management	3.97	50 51
50 51 52	Operation, Supervision & Engineering	Demand 54,423	Demand 40,602	Customer 96,890	Customer 40,146	Lights 3,382	Lights 2,023	170,949	Management 0	3.97	50 51 52
50 51 52 53	Operation, Supervision & Engineering Load Dispatching	Demand 54,423 22,817	Demand	Customer	Customer	Lights	Lights		Management	3.97	50 51 52 48/
50 51 52 53 54	Operation, Supervision & Engineering Load Dispatching Station Expenses	Demand 54,423 22,817 292,870	Demand 40,602 19,567	Customer 96,890 48,377	40,146 19,347	3,382 1,889	2,023 1,119	170,949	Management 0	3.97	50 51 52 48/
50 51 52 53 54 55	Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses	54,423 22,817 292,870 77,351	Demand 40,602 19,567 96,867	96,890 48,377 26,289	40,146 19,347 45,823	Lights 3,382 1,889 5,910	Lights 2,023 1,119 3,389	170,949	Management 0	3.97	50 51 52 48/ 54 55
50 51 52 53 54 55 56	Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses	Demand 54,423 22,817 292,870	Demand 40,602 19,567	Customer 96,890 48,377	40,146 19,347	3,382 1,889 5,910 35,821	2,023 1,119	170,949	Management 0	3.97	50 51 52 48/ 54 55 56
50 51 52 53 54 55 56 57	Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Streetlighting & Signal System	54,423 22,817 292,870 77,351	Demand 40,602 19,567 96,867	96,890 48,377 26,289	40,146 19,347 45,823	Lights 3,382 1,889 5,910	Lights 2,023 1,119 3,389	170,949 82,382	Management 0 0	3.97	50 51 52 48/ 54 55 56 57
50 51 52 53 54 55 56 57 58	Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses:	54,423 22,817 292,870 77,351	Demand 40,602 19,567 96,867	96,890 48,377 26,289	Customer 40,146 19,347 45,823 448,197	3,382 1,889 5,910 35,821	Lights 2,023 1,119 3,389	170,949	Management 0	3.97	50 51 52 48 54 55 56 57 58
50 51 52 53 54 55 56 57 58 59	Operation, Supervision & Engineering Load Dispatching Station Expenses Underground Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses: Other Distribution Expenses	Demand 54,423 22,817 292,870 77,351 301,376	Demand 40,602 19,567 96,867 404,184	96,890 48,377 26,289 1,169,369	Customer 40,146 19,347 45,823 448,197	3,382 1,889 5,910 35,821 0	2,023 1,119 3,389 21,576	170,949 82,382 2,109,573	Management 0 0	3.97	50 51 52 48 54 55 56 57 58
50 51 52 53 54 55 56 57 58 59 60	Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses: Other Distribution Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses	Demand 54,423 22,817 292,870 77,351 301,376	Demand 40,602 19,567 96,867	Customer 96,890 48,377 26,289 1,169,369 899,826	Customer 40,146 19,347 45,823 448,197	3,382 1,889 5,910 35,821 0	Lights 2,023 1,119 3,389 21,576	170,949 82,382	Management 0 0	3.97	50 51 52 48 54 55 56 57 58 59
50 51 52 53 54 55 56 57 58 59 60 61	Operation, Supervision & Engineering Load Dispatching Station Expenses Underground Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Rents	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818	Demand 40,602 19,567 96,867 404,184 377,080	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614	Customer 40,146 19,347 45,823 448,197 1,401 372,843	3,382 1,889 5,910 35,821 0 31,406 11,629	Lights 2,023 1,119 3,389 21,576	170,949 82,382 2,109,573	Management 0 0	3.97	50 51 52 48 54 55 56 57 58 59 60 61
50 51 52 53 54 55 56 57 58 59 60 61 62	Operation, Supervision & Engineering Load Dispatching Statlon Expenses Line Expenses Underground Line Expenses Streetlighting & Slignal System Meter Expenses: Other Distribution Expenses: Other Distribution Expenses Rents Miscellaneous Distribution Expenses Rents Maintenance, Supervision & Engineering	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,564	Demand 40,602 19,567 96,867 404,184	Customer 96,890 48,377 26,289 1,169,369 899,826	Customer 40,146 19,347 45,823 448,197	3,382 1,889 5,910 35,821 0	Lights 2,023 1,119 3,389 21,576	170,949 82,382 2,109,573	Management 0 0	3.97	50 51 52 48 54 55 56 57 58 60 61 62
50 51 52 53 54 55 56 57 58 59 60 61 62 63	Operation, Supervision & Engineering Load Dispatching Station Expenses Underground Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Maletenance, Supervision & Engineering Maintenance, Supervision & Engineering Maintenance of Station Equipment	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,564 744,378	Demand 40,602 19,567 96,867 404,184 377,080 167,994	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673	Lights 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942	2,023 1,119 3,389 21,576 18,788 6,482 17,015	170,949 82,382 2,109,573	Management 0 0	3.97	50 51 52 48 54 55 56 57 58 60 61 62
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	Operation, Supervision & Engineering Load Dispatching Statlon Expenses Line Expenses Line Expenses Underground Line Expenses Streetlighting & Signal System Metter Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses Rents Maintenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Overhead Lines	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,564 744,378 2,251,497	Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673	Lights 3,382 1,899 5,910 35,821 0 31,406 11,629 57,942 172,026	2,023 1,119 3,389 21,576 18,788 6,482 17,7015 98,635	170,949 82,382 2,109,573	Management 0 0	3.97	50 51 52 48 54 55 56 57 58 59 60 61 62 63
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65	Operation, Supervision & Engineering Load Dispatching Station Expenses Underground Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses Rents Maintenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Overhead Lines Maintenance of Underground Lines	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,564 744,378	Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693	Lights 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942	2,023 1,119 3,389 21,576 18,788 6,482 17,015	170,949 82,382 2,109,573	Management 0 0	3.97	50 51 52 48 54 55 56 57 58 59 60 61 62 63
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66	Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Line Expenses Underground Line Expenses Streetlighting & Signal System Metter Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses Rents Maintenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Line Transformers	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,564 744,378 2,251,497	Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673	Lights 3,382 1,899 5,910 35,821 0 0 31,406 11,629 57,942 172,026 12,124	2,023 1,119 3,389 21,576 18,788 6,482 17,7015 98,635	170,949 82,382 2,109,573	Management 0 0	3.97	50 51 52 48 54 55 56 57 58 60 61 62 63 64 65
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67	Operation, Supervision & Engineering Load Dispatching Station Expenses Underground Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Rents Maintenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers Maintenance of Line Transformers Maintenance of Line Transformers Maintenance of Line Transformers Maintenance of Streetlighting & Signal	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,564 744,378 2,251,497	Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693	Lights 3,382 1,899 5,910 35,821 0 31,406 11,629 57,942 172,026	2,023 1,119 3,389 21,576 18,788 6,482 17,7015 98,635	170,949 82,382 2,109,573 1,587,619	Management	3.97	50 51 52 48 54 55 56 57 58 59 60 61 62 63 64 65 66
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68	Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Streetlighting & Signal System Metter Expenses Other Distribution Expenses Rents Miscellaneous Distribution Expenses Rents Maintenance of Station Exquinment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Line Transformers Maintenance of Line Transformers Maintenance of Metters:	Demand 54,423 22,817 292,870 77,351 301,376 505,430 139,818 497,564 744,378 2,251,497 102,002	Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393	3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602	Lights 2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303	170,949 82,382 2,109,573 1,597,619	Management 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3.97	50 51 52 48 54 55 56 57 58 60 61 62 63 64 65 66 67 68
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69	Operation, Supervision & Engineering Load Dispatching Station Expenses Underground Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Rents Maintenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Inderground Lines Maintenance of Streetlighting & Signal Maintenance of Meters: Maintenance of Meters: Maintenance of Meters: Maintenance of Meters:	Demand 54.423 22.817 222.877 77.351 301.376 505.430 139.818 497.564 744.378 2.251.497 102.002	Demand 40,802 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276	Gustomer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776	Customer 40,146 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393	3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905	2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303	170,949 82,382 2,109,573 1,587,619 597,884 16,416	Management	3.97	500 511 522 48.4 544 555 566 577 588 599 600 611 622 634 645 666 677 688 699
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 66 67 68 69 70	Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Under Distribution Expenses Under Distribution Expenses Other Distribution Expenses Rents Maintenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Streetlighting & Signal Maintenance of Meters: Maintenance of Meters: Maintenance of Property in A/C 371 Rounding	Demand 54.423 22.817 292.870 77.351 301.376 505.430 139.818 497.564 744.378 2.251.494 102.002	Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 28,718 (13,09)	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00)	Customer 40,146 419,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00)	3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00)	Lights 2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303 2,909 (15,00)	170,949 82,382 2,109,573 1,597,619 597,884 16,416 (53,00)	Management 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		500 511 522 48,654 555 566 577 600 611 622 633 644 655 666 677 700
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 70	Operation, Supervision & Engineering Load Dispatching Station Expenses Underground Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Rents Maintenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Inderground Lines Maintenance of Streetlighting & Signal Maintenance of Meters: Maintenance of Meters: Maintenance of Meters: Maintenance of Meters:	Demand 54.423 22.817 222.877 77.351 301.376 505.430 139.818 497.564 744.378 2.251.497 102.002	Demand 40,802 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276	Gustomer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776	Customer 40,146 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393	3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905	2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303	170,949 82,382 2,109,573 1,587,619 597,884 16,416	Management 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3.97 17,553,487.31	500 511 522 483/544 545 555 566 577 588 599 600 611 626 633 644 655 666 677 689 700 711
50 51 52 53 54 55 56 57 58 60 61 62 63 64 65 66 67 68 69 77 71	Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Under Distribution Expenses Under Distribution Expenses Other Distribution Expenses Rents Maintenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Streetlighting & Signal Maintenance of Meters: Maintenance of Meters: Maintenance of Property in A/C 371 Rounding	Demand 54.423 22.817 292.870 77.351 301.376 505.430 139.818 497.564 744.378 2.251.494 102.002	Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 28,718 (13,09)	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00)	Customer 40,146 419,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00)	3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00)	Lights 2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303 2,909 (15,00)	170,949 82,382 2,109,573 1,597,619 597,884 16,416 (53,00)	Management 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		500 511 522 488 544 555 566 577 588 599 600 611 622 666 677 688 699 700 711 722
50 51 52 53 55 54 55 56 57 58 60 61 62 63 64 65 66 67 68 69 70 71 77 72	Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Under Distribution Expenses Under Distribution Expenses Other Distribution Expenses Rents Maintenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Streetlighting & Signal Maintenance of Meters: Maintenance of Meters: Maintenance of Property in A/C 371 Rounding	Demand 54.423 22.817 292.870 77.351 301.376 505.430 139.818 497.564 744.378 2.251.494 102.002	Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 28,718 (13,09)	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00)	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00) 1,339,557	3.382 1.889 5.910 35.821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00) 518,608	Lights 2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303 2,909 (15,00)	170,949 82,382 2,109,573 1,597,619 597,884 16,416 (53,00)	Management 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		505 515 525 548 548 555 555 556 666 666 666 666 667 707 777 777
50 51 52 53 55 55 56 57 58 59 60 61 62 63 64 65 66 67 70 71 72 73	Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Under Distribution Expenses Under Distribution Expenses Other Distribution Expenses Rents Maintenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Streetlighting & Signal Maintenance of Meters: Maintenance of Meters: Maintenance of Property in A/C 371 Rounding	Demand 54,423 22,817 292,870 77,351 301,376 506,430 139,818 497,564 744,378 2,251,494 102,002 85,057 300,00 5,074,892	Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 28,718 (13,00) 2,180,947	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00) 3,695,490	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00) 1,339,557 Customer	3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00) 518,608	Lights 2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303 2,909 (15,00)	170,949 82,382 2,109,573 1,597,619 597,884 16,416 (53,00)	Management 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		566 555 566 565 555 566 666 667 777 777
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 71 72 73 74	Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Maintenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Inderground Lines Maintenance of Streetlighting & Signal Maintenance of Property in AC 371 Rounding Total Distribution Expenses	Demand 54.423 22.817 292.870 77.351 301.376 505.430 139.818 497.644.378 2.251.497 102.002 85.057 300.00 5.0774.892	Demand 40,802 19,567 96,867 404,184 377,080 167,994 760,874 138,797 148,276 28,718 (13,00) 2,180,947 Transmission	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00) 3,695,490	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00) 1,339,557 Customer Accounting	1,889 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00) 518,608 Customer Service	2,023 1,119 3,389 21,576 18,788 6,482 17,7015 98,635 7,303 2,909 (15,00)	170,949 82,382 2,109,573 1,597,619 597,884 16,416 (53,00)	Management 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		566 515 525 548 555 555 555 666 666 665 666 667 707 777 727 727 737
50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76	Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Underground Line Expenses Under Distribution Expenses Under Distribution Expenses Other Distribution Expenses Rents Maintenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Overhead Lines Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Streetlighting & Signal Maintenance of Meters: Maintenance of Meters: Maintenance of Property in A/C 371 Rounding	Demand 54,423 22,817 292,870 77,351 301,376 506,430 139,818 497,564 744,378 2,251,494 102,002 85,057 300,00 5,074,892	Demand 40,602 19,567 96,867 404,184 377,080 167,994 760,874 136,797 148,276 28,718 (13,00) 2,180,947	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00) 3,695,490	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00) 1,339,557 Customer	3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00) 518,608	Lights 2,023 1,119 3,389 21,576 18,788 6,482 17,015 98,635 7,303 2,909 (15,00)	170,949 82,382 2,109,573 1,597,619 597,884 16,416 (53,00)	Management 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		500 511 522 544 555 566 577 588 600 611 622 633 646 655 667 77 77 77 77 77 77 77
50 51 52 53 55 55 56 57 58 59 60 61 62 63 64 65 66 67 70 71 72 73 74	Operation, Supervision & Engineering Load Dispatching Station Expenses Line Expenses Underground Line Expenses Streetlighting & Signal System Meter Expenses: Other Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Miscellaneous Distribution Expenses Maintenance, Supervision & Engineering Maintenance of Station Equipment Maintenance of Underground Lines Maintenance of Underground Lines Maintenance of Inderground Lines Maintenance of Streetlighting & Signal Maintenance of Property in AC 371 Rounding Total Distribution Expenses	Demand 54.423 22.817 292.870 77.351 301.376 505.430 139.818 497.644.378 2.251.497 102.002 85.057 300.00 5.0774.892	Demand 40,802 19,567 96,867 404,184 377,080 167,994 760,874 138,797 148,276 28,718 (13,00) 2,180,947 Transmission	Customer 96,890 48,377 26,289 1,169,369 899,826 75,614 186,469 765,195 395,776 31,876 (191,00) 3,695,490	Customer 40,146 19,347 45,823 448,197 1,401 372,843 55,673 106,537 151,693 88,393 9,517 (12,00) 1,339,557 Customer Accounting	1,889 3,382 1,889 5,910 35,821 0 31,406 11,629 57,942 172,026 12,124 176,602 9,905 (26,00) 518,608 Customer Service	2,023 1,119 3,389 21,576 18,788 6,482 17,7015 98,635 7,303 2,909 (15,00)	170,949 82,382 2,109,573 1,597,619 597,884 16,416 (53,00)	Management 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		500 5115 522488 5448 5445 555 577 588 599 600 611 636 646 657 689 700 711

2024	Functionalization	Page 5 of 6

Line #	Plant in Service		Simple Average 2024							Line #
1	Production Plant		2024							1
2	A/C 101 & 106 - Base Demand		662,476,008							3
3	Peak Demand		416,694,169							3
5	Base Energy		450,671,354							5
6	Subtotal A/C 101 & 106		1,529,841,532							6
7	Subday ve for a for		1,020,041,002							7
8	A/C 114 - Base Demand		1,206,597							8
9	Peak Demand		381,658							9
10 11	Base Energy		0							10 11
12	Subtotal A/C 114		1,588,255							12
13										13
14	Total Production Plant		1,531,429,787							14
15 16	Transmission Plant									15 16
16	Transmission Plant A/C 101 & 106		824,652,331							16
18	A/C 114		58,287							18
19										19
20	Total Transmission Plant		824,710,618							20
21	Distribution Plant - A/C 101, 106 & 114	ı								21
23	Primary Demand-INC A/C 114		254,804,753							23
24	Secondary Demand		144,462,010							24
25	Primary Customer		119,159,338							25
26	Secondary Customer		87,462,552							26 27
27	Streetlighting		24,540,852							27
28 29	Area Lighting Meters		15,570,818 64,567,120							28 29
30	Load Management		8,899,439							30
31	_									31
32	Total Distribution Plant		719,466,882							32
33 34	General Plant									33 34
35	Production		41,841,785							35
36	Transmission		19,903,693							36
37	Distribution		30,817,789							37
38	Customer Accounts		24,517,241							38
39 40	Customer Service & Info Load Management		5,696,124 165,980							39 40
41	Load Management		100,300	Total Plant	Intangible	PHFU	Total	Total From Page 1	Difference	41
42	Total General Plant		122,942,613	3,198,549,899	42,134,377	0	3,240,684,276	3,240,684,272	4	4 42
43										43
44 45										44 45
46										46
47										47
	Operating Expenses		Amount							48
49	Production Expenses									49
50 51	Production Expenses Excl Purchased Power Base Demand		15,513,031							50 51
52	Peak Demand		8,562,412							52
53	Base Energy		67,526,672							53
54	Peak Energy		10,397,281							54
	Direct MN		377,143							55
56 57	Total Excluding Purchased Power	1	102,376,539							56 57
58	Transmission Expenses		35,329,066							58
59			,,							59
60	Distribution Expenses									60
61 62	Primary Demand Secondary Demand		5,074,892 2,180,947							61 62
63	Primary Customer		2,180,947 3,695,490							63
64	Secondary Customer		1,339,557							64
65	Streetlighting		518,608							65
66	Area Lighting		179,224							66
67 68	Meters Load Management		4,564,770 0							67 68
69	Loau wanayement		0							69
70	Total Distribution		17,553,487							70

Line #		Amount	2024	Functionalization	Page 6 of 6	Line #
1	Customer Accounting Expenses		· ·	· ·		1
2	Meter Reading	5,857,762				2
3	Other	10,170,737				3
4						4
5	Total Customer Accounts	16,028,499				5
6						6
7	Customer Service & Info Expense - MN	9,000,000				7
8	- ND	0				8
9	- SD	485,000				9
10	- Other	2,985,634				10
11						11
12	Total Customer Serv & Information Exp	12,470,634				12
13						13
14	Sales Expenses - MN	274,979				14
15	- ND	5,943				15
16	- SD	0				16
17	- Other	309,826				17
18						18
19	Total Sales Expenses	590,748				19
20						20
21	Adminstrative & General Expenses					21
22	Salaries, Supplies, Pensions & Benefits					22
23	Production	10,482,304				23
24	Transmission	4,986,321				24
25	Distribution	7,720,546				25
26	Customer Accounts	6,142,118				26
27	Customer Service & Info	1,427,007				27
28						28
29	Total A&G Salaries, Supplies, Pensions & Benefits	30,758,296				29
30						30
31	Adminstrative & General Expenses					31
32	Load Management	0				32
33	Outside Services (A/C 923)	1,083,910				33
34	Property Insurance (A/C 924)	4,230,959				34
35	Injuries & Damages (A/C 925)	4,536,918				35
36						36
37	General Advertising (A/C 930.1)	0				37
38	Misc. Rents. Maintenance	5,893,680				38

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)
				2024 Re	gulatory Adjustme	ents					
Line		Total Company 2024 Unadjusted Year	GIPs	Hoot Lake Solar	Transmission Recovery	Electric Vehicles	Total Adjustments	Changes in Allocations Due to Effect of Test Year Adjustments	OTP Total Company 2024 Regulatory Year	ND Allocation	OTP ND 2024 Regulatory Year
1	Plant in Service										
	A/C 101 & 106 - Direct MN	\$0					-		\$0	0.0%	
3		\$0					-		\$0	100.0%	\$0
5	A/C 101 & 106 - Direct SD Subtotal A/C 101 & 106 - Direct Assign	\$0 \$0					•		\$0 \$0	0.0%	\$0 \$0
6		90							φυ		φ0
7	A/C 101 & 106 - Base Demand (E1)	\$662,476,008		(46,949,461)			(46,949,461)		\$615,526,547	43.9%	\$270,055,397
8		\$416,694,169		(14,850,540)			(14,850,540)		\$401,843,629	39.5%	
9 10	A/C 101 & 106 - Base Energy (E2) Subtotal A/C 101 & 106	\$450,671,354 \$1,529,841,532		(61,800,001)			(61,800,001)		\$450,671,354 \$1,468,041,531	45.0%	\$202,716,694 \$631,439,754
11	Subtotal A/C 101 & 106	\$1,529,041,532	-	(61,000,001)	-	-	(61,600,001)		\$1,400,041,551		\$651,459,754
12	A/C 114 - Base Demand (E1)	\$1,206,597					-		\$1,206,597	43.9%	
13	A/C 114 - Peak Demand (D1)	\$381,658					-		\$381,658	39.5%	
14 15	A/C 114 - Base Energy (E1)	\$0 \$1,588,255					-		\$0 \$1,588,255	43.9%	\$0 \$680,078
16	Subtotal A/C 114	\$1,588,255					-		\$1,588,255		\$680,078
17	Total Production Plant	\$1,531,429,786	-	(61,800,001)	-	-			\$1,469,629,785		\$632,119,833
18				·			-				
19	Transmission Plant A/C 101 & 106 (D2)	\$824,652,331	(49,208,600)		(224,871,194)		(274,079,794)		\$550,572,537	39.2%	\$215,798,007
21	A/C 101 & 106 (D2) A/C 101 & 106 (Direct FERC)	\$824,652,331	49,208,600		224,871,194)		274,079,794)		\$274,079,794	0.0%	\$215,798,007
22	A/C 114 (D2)	\$58,287	43,200,000		224,071,134		2/4,0/3,/34		\$58,287	39.2%	\$22,846
23	Total Transmission Plant	\$824,710,618					-		\$824,710,618		\$215,820,853
24	Britania Britania						-				
25 26	Distribution Plant Primary Demand (D3)	<u>\$254.804.754</u>					-		\$254.804.754	46.5%	\$118.538.757
27	Secondary Demand (D4)	\$144,462,009				(1,447,787)	(1,447,787)		\$143,014,222	48.7%	
28	Primary Customer (C2)	\$119,159,338				(1,111,101)	(1,111,101)		\$119,159,338	43.7%	
29	Secondary Customer (C3)	\$87,462,550				(323,563)	(323,563)		\$87,138,987	43.7%	
30	Streetlighting (C4)	\$24,540,852					-		\$24,540,852	41.7%	
31	Area Lighting (C5) Meters (C6)	\$15,570,817 \$64,567,120					-		\$15,570,817 \$64,567,120	54.5% 44.6%	
33	Load Management (C9)	\$8,899,439					-		\$8,899,439	43.7%	\$3,888,421
34	Total Distribution Plant	\$719,466,879	\$0	\$0	\$0	(\$1,771,350)	(1,771,350)		\$717,695,529		\$329,751,163
35 36	Comment Blood						-				
37	General Plant Production (P10)	\$41,841,785					-		\$41,841,785	43.0%	\$17,997,064
38	Transmission (D2)	\$19,903,693					_		\$19,903,693	39.2%	
39	Distribution (P60)	\$30,817,789					-		\$30,817,789	45.9%	\$14,159,489
40	Customer Accounts (OXC)	\$24,517,242					-		\$24,517,242	43.9%	
41	Customer Service & Info (OXI) Load Management (C9)	\$5,696,124 \$165,980					-		\$5,696,124 \$165,980	44.0% 43.7%	\$2,508,909 \$72,521
43	Total General Plant	\$122,942,613							\$122,942,613	43.7 /6	\$53,300,695
44							-				
45	Intangible Plant (P90)	\$42,134,377					-		\$42,134,377	43.4%	\$18,266,993
46 47	Total Plant in Service	\$3,240,684,274		(61,800,001)		(1,771,350)	(63,571,351)		\$3,177,112,923		\$1,249,259,536
48	Total Flank in Scivice	ψ5,240,004,274		(01,000,001)		(1,771,000)	(00,071,001)		ψ0,177,112,323		ψ1,243,233,330
49							-				
50	Production Plant	(6077 000 07 1)		4 000 00 1			4 000 001		(6070 000 407)	10.000	(8404 005 4:0)
51 52	Base Demand (E1) Peak Demand (D1)	(\$277,632,671) (\$153,150,608)		1,009,234 319,230			1,009,234 319,230		(\$276,623,437) (\$152,831,378)	43.9% 39.5%	
53	Base Energy (E2)	(\$142,138,944)		313,230			513,230		(\$142,138,944)	45.0%	(\$63,935,585)
54	Total Production Plant	(\$572,922,222)	-	1,328,464	-	-	1,328,464		(\$571,593,758)		(\$245,646,386)
55	Transmission Plant (D2)	(6404.045.007)	2.000 400		22 007 440		OF 100 511		(8450 725 440)	20.00/	(\$60,600,007)
56 57	Transmission Plant (D2) Transmission Plant - Direct FERC	(\$184,915,987)	3,093,402 (3,093,402)		22,087,142 (22,087,142)		25,180,544 (25,180,544)		(\$159,735,443) (\$25,180,544)	39.2% 0.0%	(\$62,608,627) \$0
58	Total Transmission Plant	(\$184,915,987)	(0,000,402)		(22,001,142)		(25,100,544)		(\$184,915,987)	3.070	(\$62,608,627)
59							-				
60	Distribution Plant (P60)	(\$268,634,254)				92,846	92,846		(\$268,541,408)	45.9%	(\$123,383,576)
61 62	General Plant (P90)	(\$50,534,998)					-		(\$50,534,998)	43.4%	(\$21,909,009)
63	Solisian Frank (1 30)	(wJU,JJ4,J30)					-		(400,00 4 ,390)	43.470	(ψε 1,303,009)
64	Intangible Plant (P90)	(\$17,387,448)					-		(\$17,387,448)	43.4%	(\$7,538,177)
65	Total Assessment of Bassaclation	(64 004 004 000)		4 000 101		00.010	4 404 010		(64 000 070 =00)		(6404 005 == *)
66	Total Accumulated Depreciation	(\$1,094,394,909)	-	1,328,464	-	92,846	1,421,310		(\$1,092,973,599)		(\$461,085,774)
	Total Net Plant in Service	\$2,146,289,364		(60,471,537)	-	(1,678,504)	(62,150,041)		\$2,084,139,323		\$788,173,762
		. , ., .,,		,			. ,				* * * * * * * * * * * * * * * * * * * *

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		` ′		2024 Re	gulatory Adjustme	ents			, ,	.,	. ,
Line		Total Company 2024 Unadjusted Year	GIPs	Hoot Lake Solar	Transmission Recovery	Electric Vehicles	Total Adjustments	Changes in Allocations Due to Effect of Test Year Adjustments	OTP Total Company 2024 Regulatory Year	ND Allocation	OTP ND 2024 Regulatory Year
69											
	Plant Held for Future Use										
71	Production Plant (P10)	\$0							\$0	43.0%	\$0
72	Transmission Plant (D2)	\$9,038							\$9,038	39.2%	\$3,542
73	Distribution Plant (P60)	\$3,000							\$3,000	45.9%	\$1,378
74	General Plant (P90)	\$0					-		\$0	43.4%	\$0
75	Intangible Plant (P90) Total Plant Held for Future Use	\$0 \$12,038					-		\$0 \$12,038	43.4%	\$0
77	Total Flant Held for Future Ose	\$12,036							\$12,036		\$4,921
78	Unamortized Holding Company Expense										
79	Unamortized Holding Company Expense - MN	\$0							\$0	0.0%	\$0
80	Unamortized Holding Company Expense - ND	\$0							\$0	100.0%	\$0
81	Unamortized Holding Company Expense - SD	\$0					-		\$0	0.0%	\$0
82	Unamortized Holding Company Expense - FERG Total Unamortized Holding Company Expense	\$0							\$0 \$0	0.0%	\$0 \$0
84	Total Gliamortized Holding Company Expense								ΨΟ		ΨΟ
85							-				
86	CIP Tracker - MN	\$0					-		\$0	0.0%	\$0
87 88	CIP Tracker - ND CIP Tracker - SD	\$0 \$0					-		\$0 \$0	100.0% 0.0%	\$0 \$0
89	CIP Tracker - SD	\$0 \$0							\$0 \$0	0.0%	\$0 \$0
90		\$0							\$0	0.070	\$0
91							-				
92							-				
	Production Plant - Direct MN Production Plant - Direct ND	\$0 \$0					-		\$0 \$0	0.0% 100.0%	\$0 \$0
	Production Plant - Direct ND Production Plant - Direct SD	\$0							\$0 \$0	0.0%	\$0 \$0
	Production Plant - Direct FERC	\$0							\$0	0.0%	\$0
97	Transmission Plant - Direct MN	\$0					-		\$0	0.0%	\$0
	Transmission Plant - Direct ND	\$0					-		\$0	100.0%	\$0
	Transmission Plant - Direct SD	\$0							\$0	0.0%	\$0
	Transmission Plant - Direct FERC Distribution Plant - Direct MN	\$0 \$0							\$0 \$0	0.0% 0.0%	\$0 \$0
	Distribution Plant - Direct ND	\$0							\$0	100.0%	\$0
	Distribution Plant - Direct SD	\$0					-		\$0	0.0%	\$0
	Distribution Plant - Direct FERC	\$0					-		\$0	0.0%	\$0
	General Plant - Direct MN General Plant - Direct ND	\$0					-		\$0	0.0% 100.0%	\$0
	General Plant - Direct ND General Plant - Direct SD	\$0 \$0							\$0 \$0	0.0%	\$0 \$0
	General Plant - Direct FERC	\$0							\$0	0.0%	\$0
	Intangible Plant - Direct MN	\$0					-		\$0	0.0%	\$0
	Intangible Plant - Direct ND	\$0					-		\$0	100.0%	\$0
	Intangible Plant - Direct SD	\$0 \$0					-		\$0	0.0%	\$0 \$0
	Intangible Plant - Direct FERC Total CWIP - Major Projects - Direct Assigned	\$0 \$0							\$0 \$0	0.0%	\$0 \$0
114									Ų0		70
115		\$0					-				
116	Production Plant (P10)	\$0					-		\$0	43.0%	\$0
117 118	Transmission Plant (D2) Distribution Plant (P60)	\$359,000 \$1,086,337							\$359,000 \$1,086,337	39.2% 45.9%	\$140,711 \$499,127
119	General Plant (P90)	\$325,581							\$325,581	43.3541%	\$141,153
120	Intangible Plant (P90)	\$0							\$0	43.4%	\$0
121	Total CWIP - Short-Term	\$1,770,919					-		\$1,770,919		\$780,990
122 123	Const Work-in-Progress - Long Term						-				
123	Production Plant (AFUDC Projects P10)	\$0							\$0	43.0%	\$0
125	Production Plant (Rider Projects)	\$0					-		\$0	0.0%	\$0
126	Transmission Plant (AFUDC Projects)	\$0					-		\$0	0.0%	\$0
127	Transmission Plant (Rider Projects)	\$0					-		\$0	0.0%	\$0
128	Distribution Plant (P60)	\$0					-		\$0	45.9%	\$0
129 130	General Plant (P90) Intangible Plant (P90)	\$0 \$0							\$0 \$0	43.4% 43.4%	\$0 \$0
	Total CWIP - Long Term AFUDC Projects	\$0							\$0	0.0%	\$0
132	Total CWIP - Long Term Rider Projects	\$0					-		\$0	0.0%	\$0
133		A							A		
134	Total Construction Work-in-Progress	\$1,770,919					-		\$1,770,919		\$780,990

A-Summary-2 Page 3 of 3

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)
				2024 Re	gulatory Adjustme	ents					
Line		Total Company 2024 Unadjusted Year	GIPs	Hoot Lake Solar	Transmission Recovery	Electric Vehicles	Total Adjustments	Changes in Allocations Due to Effect of Test Year Adjustments	OTP Total Company 2024 Regulatory Year	ND Allocation	OTP ND 2024 Regulatory Year
135											
	Materials & Supplies						-				
137	Production (P10)	\$8,651,753					-		\$8,651,753	43.0%	\$3,721,307
138	Transmission (D2)	\$9,116,226					-		\$9,116,226	39.2%	\$3,573,123
139	Distribution (P60)	\$16,199,114					-		\$16,199,114	45.9%	\$7,442,817
	Total Materials and Supplies	\$33,967,093					-		\$33,967,093		\$14,737,248
141							-				
	Fuel Stocks	*******					-		** *** ***		
143 144	Coal Stocks (E1)	\$8,165,846					-		\$8,165,846	43.9%	\$3,582,674
	Fuel Oil Stocks (D1) Total Fuel Stocks	\$2,310,865 \$10,476,711					-		\$2,310,865 \$10,476,711	39.5%	\$912,443 \$4,495,117
145	Total Fuel Stocks	\$10,476,711					-		\$10,476,711		\$4,495,117
	Prepayments (NEPIS)	\$49,187,427							\$49,187,427	37.8%	\$18,601,559
148	repayments (NET 10)	ψ10,101,1 <u>2</u> 1							ψ10,101,1 <u>2</u> 1	07.070	ψ10,001,000
	Customer Advances & Deposits						-				
150	Customer Advances & Deposits (NEPIS)	(\$1,876,522)					-		(\$1,876,522)	37.8%	(\$709,657)
151	Customer Deposits (Direct MN)						-		\$0	100.0%	\$0
152							-				
	Cash Working Capital	\$3,093,533					-		\$3,093,533		\$1,304,936
154							-				
	Accumulated Deferred Income Taxes						-				
156 157	Items SD Flows Through Federal (NPMNR)	(\$27,894)					-		(\$27,894)	41.5%	(\$11,564)
158	Minnesota (NPISM)	(\$27,694) \$0					-		(\$27,694)	0.0%	
159	North Dakota (NPISN)	\$0							\$0	98.7%	\$0 \$0
160	Subtotal	(\$27,894)							(\$27,894)	30.1 70	(\$11,564)
161	All Other	(+=-,+,					-		(+=-,,		(4,==.)
162	Federal (NEPIS EXDA)	(\$321,552,409)	3,321,955	6,140,298	17,599,664		27,061,917		(\$294,490,492)	42.9%	(\$126,327,052)
163	Federal (Direct FERC)	\$0	(3,321,955)		(17,599,664)		(20,921,619))	(\$20,921,619)	0.0%	\$0
164	Minnesota (NPISM)	\$0					-		\$0	0.0%	
165	North Dakota (NPISN)	(\$50,073,352)					-		(\$50,073,352)	98.7%	(\$49,404,006)
166	Subtotal	(\$371,625,761)	\$0	\$6,140,298	\$0	\$0	6,140,298	-	(\$365,485,463)		(\$175,731,058)
167	Total Assessment of Defendables and To	(6074 050 055)	**	60 440 000	**	**	0.440.000		(800F F46 0==)		(6475 740 600)
168 169	Total Accumulated Deferred Income Taxes	(\$371,653,655)	\$0	\$6,140,298	\$0	\$0	6,140,298	-	(\$365,513,357)		(\$175,742,622)
170	Unamortized Rate Case Expenses						-				
171	Minnesota	\$0							\$0	0.0%	\$0
172	North Dakota	\$0					_		\$0	100.0%	\$0
173	South Dakota	\$0					-		\$0	0.0%	\$0
174	FERC	\$0					-		\$0	0.0%	\$0
	Total Unamortized Rate Case Expenses	\$0	_				-		\$0		\$0
176							-				
177	Total Average Rate Base	\$1,871,266,909	-	(54,331,239)	-	(1,678,504)	(56,009,743)	-	\$1,815,257,166		\$651,646,255

Line		GIPs \$0	Electric Vehicles	\$0	Recognition and Gifts	Development Costs	Director Restricted Stock	Hoot Lake Solar	Expenses	\$237,847,135 \$203,210,040 \$44,029,611	Operating Revenues Sales of Electricity - North Dakota (Direct MN/R10) Sales of Electricity - North Dakota (Direct MD/R10) Sales of Electricity - South Dakota (Direct SD/R10) Sales of Electricity - FERC (Direct FERC/R10) Total Retail Sales	1 2 3 4 5 6
Comparising Revenues	\$0 \$ \$0 \$	\$0	\$0	\$0	Recognition and Gifts	Development Costs	Director Restricted Stock	Hoot Lake Solar	Expenses	\$237,847,135 \$203,210,040 \$44,029,611	Operating Revenues Sales of Electricity - North Dakota (Direct MN/R10) Sales of Electricity - North Dakota (Direct MD/R10) Sales of Electricity - South Dakota (Direct SD/R10) Sales of Electricity - FERC (Direct FERC/R10) Total Retail Sales	1 2 3 4 5 6
1	\$0 \$	\$0				\$0	\$0		\$0	\$203,210,040 \$44,029,611 \$0	Operating Revenues Sales of Electricity - North Dakota (Direct MN/R10) Sales of Electricity - North Dakota (Direct MD/R10) Sales of Electricity - South Dakota (Direct SD/R10) Sales of Electricity - FERC (Direct FERC/R10) Total Retail Sales	1 2 3 4 5 6
3 3 3 3 3 3 4 4 3 3	\$0 \$	\$0				\$0	\$0		\$0	\$203,210,040 \$44,029,611 \$0	Sales of Electricity - North Dakota (Direct ND/R10) Sales of Electricity - South Dakota (Direct SD/R10) Sales of Electricity - FERC (Direct FERC/R10) Total Retail Sales	3 4 5 6 7
A Sales of Electricity - FRC (Deven ERCRITO)	\$0 \$	\$0				\$0	\$0		\$0	\$44,029,611 \$0	Sales of Electricity - South Dakota (Direct SD/R10) Sales of Electricity - FERC (Direct FERC/R10) Total Retail Sales	4 5 6 7
Sales of Electricity - FERC (Direct FERC/R10)	\$0 \$	\$0				\$0	\$0	\$1,313,314	\$0	\$0	Sales of Electricity - FERC (Direct FERC/R10) Total Retail Sales	5 6 7
The Coparating Revenues 9	\$0 \$	\$0				\$0	\$0	\$1,313,314	\$0	\$485,086,787	Total Retail Sales	7
State Cher Operating Revenues State Cherc Ch	\$0 \$		\$0	\$0								_/
9	\$0 \$		\$0	\$0							Other Operating Revenues	8
11	\$0 \$		\$0	\$0							Other Sales for Resale	9
12	\$0 \$		\$0	\$0							Municipalities (Direct FERC)	10
13	\$0 \$		\$0	\$0							2 All Other Transactions	12
16	\$0 \$		\$0	\$0						\$0	Base Demand (E1)	13
16	\$0 \$		\$0	\$0							Peak Demand (D1)	14
18	\$0 \$		\$0	\$0							6 Peak Energy (D1)	16
20	\$0 \$		\$0	\$0							7	17
20		\$0			\$0	\$0	\$0	\$0	\$0	\$6,947,794	Total Other Sales for Resale	18
21		\$0									Other Electric Revenues	20
23		\$0									1 Late Fees - Minnesota (Direct MN/C1)	21
24 Subtotal Late Fees \$809,881 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		\$0									3 Late Fees - South Dakota (Direct SD/C1)	23
26	\$0 \$		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$809,881	4 Subtotal Late Fees	24
28	\$0 \$									\$171,798	Connection Fees - Minnesota (Direct MN/C1)	25
28	\$0 \$										7 Connection Fees - South Dakota (Direct ND/C1)	27
30		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$340,532	B Subtotal Connection Fees	28
31											Rent from Electric Property (NEPIS)	29
32										\$0	 Rent from Electric Property - Coyote (NEPIS) 	31
34										\$0	Other Miscellaneous Electric Revenue (NEPIS)	32
35										\$0 \$0	Other Miscellaneous Electric Revenue (Direct MN/C1) Other Miscellaneous Electric Revenue (Direct ND/C1)	33
36											 Other Miscellaneous Electric Revenue (Direct SD/C1) 	35
38	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,831,811	6 Subtotal Other Miscellaneous Electric Revenue	36
39											/ Integrated Transmission Deticiency Payments (NEPIS) Miscellaneous Services (NEPIS)	
42 Subtotal Load Control & Dispatching, MAPP & MISO \$52,833,907 \$0 \$0 \$0 \$0 \$0 \$0 \$0										\$425,279	9 Wheeling - All Jurisdictions (NEPIS)	39
42 Subtotal Load Control & Dispatching, MAPP & MISO \$52,833,907 \$0 \$0 \$0 \$0 \$0 \$0 \$0		(3,935,218)								\$51,559,871	Load Control & Dispatching, MAPP & MISO (NEPIS EXDA)	40
43 Joan Pool Interest - Minnesota (Direct MN/C1) \$0	\$0 \$	3,935,218 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52.833.907	Subtotal Load Control & Dispatching, MAPP & MISO (Direct FERC)	41
Court our minorous minorous minorous price (Price (Minorous))		•	•	•	•		•	•	•	\$0	 Loan Pool Interest - Minnesota (Direct MN/C1) 	43
44 Loan Pool Interest - North Dakota (Direct ND/C1) \$0 45 Loan Pool Interest - South Dakota (Direct SD/C1) \$0												44
46 Subtotal Loan Pool Interest \$0										\$0		
47 Total Other Electric Revenues \$55,816,131 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$55,816,131		
48 49 Total Other Operating Revenues \$62,763,925 \$0 \$0 \$0 \$0 \$0	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62.763.925	9 Total Other Operating Revenues	
											0	50
51 Total Operating Revenues \$547,850,712 \$0 \$1,313,314 \$0 \$0 \$0 \$0 52	\$0 \$	\$0	\$0	\$0	\$0	\$0	\$0	\$1,313,314	\$0	\$547,850,712		
53 Operating Expenses											Operating Expenses	53
54 Production Expenses											4 Production Expenses	54
55 Production Expenses Excl Purchased Power 56 Base Demand (E1) \$15.513.031										\$15.513.031	6 Base Demand (F1)	55 56
57 Peak Demand (D1) \$8.562,412										\$8,562,412	Peak Demand (D1)	57
58 Base Energy (E2) \$67,526,672 59 Peak Energy (D1) \$10,397,281											B Base Energy (E2)	58
60 Base Demand (Direct MN) \$0										\$0	D Base Demand (Direct MN)	60
61 Peak Demand (Direct MN) \$377,143										\$377,143	1 Peak Demand (Direct MN)	61
62 Total Excluding Purchased Power \$102,376,539 \$0 \$0 \$0 \$0 \$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$102,376,539	Total Excluding Purchased Power	62
64 Purchased Power	\$0 \$	\$0									Purchased Power	64
65 Base Demand (E1) \$1,921,959	\$0 \$	\$0									Base Demand (E1)	65
66 Peak Demand (D1) \$0 67 Base Energy (E2) \$88,740,168 2,818,864	\$0 \$	\$0						2.818.864			7 Base Energy (E2)	67
68 Peak Energy (D1) \$0	\$0 \$	\$0						_,_,_,		\$0	Peak Energy (D1)	68
											9 Total Purchased Power	60
71	\$0 \$	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$2,818,864	**			
72 Transmission Expenses (D2) \$35,329,066		\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$2,818,864 \$2,818,864	\$0 \$0	\$193,038,666	Total Production Expenses	70 71
To a serial form (Charles)	\$0 \$	\$0						4=,0.0,00.	**	\$193,038,666 \$35,329,066	Total Production Expenses Transmission Expenses (D2)	70 71 72
73 Transmission Exoenses (Direct MN) \$0	\$0 \$	\$0						4=,0.0,00.	**	\$193,038,666 \$35,329,066 \$0	0 Total Production Expenses 1 Transmission Expenses (D2) 3 Transmission Expenses (Direct MN)	70 71 72 73
73 Transmission Expenses (Direct HIN) \$0	\$0 \$	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$2,818,864	\$0	\$193,038,666 \$35,329,066 \$0 \$0	Total Production Expenses	70 71 72 73 74 75
73 Transmission Expenses (Direct ERC) \$0 \$1 \$0 \$1 \$1 \$1 \$1 \$1	\$0 \$ \$0 \$	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$2,818,864	\$0	\$193,038,666 \$35,329,066 \$0 \$0	Total Production Expenses	70 71 72 73 74 75 76
Transmission Expenses (Direct MN) \$0	\$0 \$ \$0 \$	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$2,818,864	\$0	\$193,038,666 \$35,329,066 \$0 \$0 \$35,329,066	Total Production Expenses	70 71 72 73 74 75 76
Transmission Expenses (Direct MN) \$0	\$0 \$ \$0 \$	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$2,818,864	\$0	\$193,038,666 \$35,329,066 \$0 \$0 \$35,329,066 \$5,074,895 \$2,180,947	Total Production Expenses	70 71 72 73 74 75 76 77 78

Line		Total Company 2024 Unadjusted Year	Advertising Expenses	Fuel Expense - Hoot Lake Solar	Non-Employee Director Restricted Stock	Economic Development Costs	Employe Recognition and Gifts	ESSRP	Electric Vehicles	gulatory Adjustm	Hoot Lake Solar
81 82	Secondary Customer (C3) Streetlighting (C4)	\$1,339,557 \$518,608					lI		<u>I</u>		
83 84	Area Lighting (C5) Meters (C6)	\$179,224 \$4,564,769									
85	Load Management (C9)	\$0									
86 87	Total Distribution	\$17,553,488	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
88	Customer Accounting Expenses										
90	Meter Reading (C7) Other (C8)	\$5,857,762 \$10,170,737									
91 1	Total Customer Accounts	\$16,028,499	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
92 93 (Customer Service & Info Expenses										
94	Conservation & DSM Rebates - MN (Direct MN/E2)	\$9,000,000									
95 96	Conservation & DSM Rebates - ND (Direct ND/E2) Conservation & DSM Rebates - SD (Direct SD/E2)	\$0 \$485,000									
97	Other (C1)	\$2,985,633									
98 1 99	Total Customer Serv & Infomation Exp	\$12,470,633	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	Sales Expenses										
101 102	Off-Peak Development - MN (Direct MN/C1) Off-Peak Development - ND (Direct ND/C1)	\$274,979 \$5,943				(5,943)					
103	Off-Peak Development - SD (Direct SD/C1)	\$0				(3,343)					
104 105	Other (C1) Total Sales Expenses	\$309,826 \$590,748	(1,348)	\$0	\$0	(\$5,943)	\$0	\$0	\$0	\$0	\$0
106		\$390,746	(01,340)	4 0	30	(\$5,543)	90	30	90	3 0	90
107	Administrative & General Expenses Salaries, Supplies, Pensions & Benefits										
108 109	Production (OXPD)	\$10,482,304			-208,215		(76,811)	(48,555)			
110	Transmission (D2) Distribution (OXD)	\$4,986,321 \$7,720,546			-99,046		(36,538)	(23,097)			
111	Customer Accounts (OXC)	\$7,720,546 \$6,142,118			-153,357 -122,004		(56,574) (45,007)	(35,762) (28,451)			
113	Customer Service & Info (C1)	\$1,427,007			-28,345		(10,457)	(6,610)			
114	Total A&G Salaries, Supp, Pensions & Benefits	\$30,758,296	\$0	\$0	(\$610,968)	\$0	(\$225,387)	(\$142,474)	\$0	\$0	\$0
116	Load Management (C9)	\$0									
117	Outside Services (A/C 923) (NEPIS) Property Insurance (A/C 924) (NEPIS)	\$1,083,910 \$4,230,959									
119	Injuries & Damages (A/C 925) (NEPIS)	\$4,536,918									
120 121	Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10) Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10)	\$1,518,965 \$502,550									
122	Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	\$113,656									
123 124	Regulatory Commission Exp (A/C 928) - FERC (Direct FERC/R: Total Regulatory Commission Expense	\$1,016,109 \$3,151,280	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	General Advertising (A/C 930.1) (C1)	\$857,770	(857,770)	φυ	4 0	φ0	φ0	30	90	4 0	90
126	Misc, Rents, Maintenance (P90) Total Administrative & General Expense	\$5,035,910 \$49,655,043	(\$857,770)	\$0	(\$610,968)	\$0	(\$225,387)	(\$142,474)	\$0	\$0	\$0
128	Total Administrative & General Expense	φ 43 ,000,043	(\$657,770)	φυ	(\$010,508)	φ0	(9223,367)	(\$142,474)	90	4 0	90
129	Charitable Contributions (& Cust Dep Int) Minnesota Only (Direct MN/C1)										
130	North Dakota Only (Direct ND/C1)	\$0 \$0									
132	South Dakota Only (Direct SD/C1)	\$0									
133 134	Total Charitable Contributions (& Cust Dep Int)	\$0									
135 Tot	tal O & M Expenses	\$324,666,143	(\$859,118)	\$2,818,864	(\$610,968)	(\$5,943)	(\$225,387)	(\$142,474)	\$0	\$0	\$0
136 137 Dep	preciation Expense										
	Production Base Demand (F1)	\$17,195,516									(4.045.004)
140	Peak Demand (D1)	\$11,114,496									(1,215,381) (384,436)
141	Base Energy (E2)	\$12,347,461									
143	Total Production Transmission (D2)	\$40,657,474 \$12,883,697	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (795,654)	(\$1,599,817)
144	Transmission (Direct FERC)	\$0								795,654	
145 T	Total Transmission Distribution (P60)	\$12,883,697 \$18,780,269	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (169,846)	\$0	\$0
147	General (P90)	\$4,236,745							,,		
148 I 149 Tot	Intangible (P90) tal Depreciation Expense	\$4,617,449 \$81,175,634	\$0	\$0	\$0	\$0	\$0	\$0	(\$169,846)	\$0	(\$1,599,817)
150		** / ****	**	**	**	**	**	**		**	,,
	g Stone Expense Offsets Minnesota (Direct MN)	\$0									
153 N	North Dakota (Direct ND)	\$0									
	South Dakota (Direct SD) FERC (Direct FERC)	\$0 \$0									
	tal Big Stone Expense Offsets	\$0									
156 Tot	tal big otolie Expense Onsets										
156 Tot											
156 Tot 157 158 (159 (General Taxes (NEPIS EXDA) General Taxes (Direct FERC) tal General Taxes	\$18,693,896 \$0 \$18,693,896	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)
									2024 Re	gulatory Adjustr	nents
Line		Total Company 2024 Unadjusted Year	Advertising Expenses	Fuel Expense - Hoot Lake Solar	Non-Employee Director Restricted Stock	Economic Development Costs	Employe Recognition and Gifts	ESSRP	Electric Vehicles	GIPs	Hoot Lake Solar
161											
162 163	Total Operating Expense Before Tax	680,852,877	(\$860,466)	\$5,637,728	(\$610,968)	(\$11,886)	(\$225,387)	(\$142,474)	(\$169,846)	\$0	(\$1,599,817)
164 165	Net Operating Income Before Tax	\$123,315,039	\$859,118	(\$1,505,550)	\$610,968	\$5,943	\$225,387	\$142,474	\$169,846	\$0	\$1,599,817
	Mile di le constante del Terro Constituto Deservativo Terro Constitu										
166 167	Wind Investment Tax Credit & Production Tax Credit Amortization of Prior Year' Credit (EPIS)	(\$741,779)									
168 169	Production Tax Credits (E2)	(\$17,026,882)									740.044
170	Investment Tax Credits (EPIS) Debits Utilized (EPIS)	(\$710,811)									710,811
171	Total Wind Investment Tax Credit & Production Tax Credit	(\$18,479,472)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$710,811
172	Total Wind investment Tax Credit & Production Tax Credit	(\$10,479,472)	φ0	\$0	\$0	\$0	\$ 0	\$0	\$ 0	\$0	\$710,011
173	Deferred Income Taxes										
174	Items SD Flows Through	\$0									
175	Federal (NPMNR)	\$0 \$0									
176	Minnesota (NPISM)	\$0 \$0									
177	North Dakota (NPISN)	(\$31,934)									
178	Subtotal	(\$31,934)									
179	All Other	(\$31,934)									
180		\$0									
181	Federal (NEPIS)	\$12,091,374									
182	Federal (NEPIS)	\$12,091,374	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
183		\$12,091,374	φ0	\$0	\$0	\$0	\$ 0	\$0	\$ 0	\$0	\$0
184		\$3,663,420									
185	Minnesota (NPISM) Minnesota (NPISM)	\$3,663,420	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
185	Transfer of North Dakota current income taxes due to NOL	\$3,663,420	\$0	\$0	20	\$0	\$0	\$0	\$0	\$0	\$0
187	North Dakota (NPISN)	\$1,122,373									
188	North Dakota (NPISN)	\$1,122,373	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
189	Subtotal	\$1,122,373	φ0	\$0	\$0	\$0	\$ 0	\$0	\$ 0	\$0	\$0
190		\$16,845,233	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
191	Total Deferred lifcollie Taxes	\$10,043,233	4 0	φ0	90	90	30	90	3 0	30	3 0
192	Current Income Taxes										
193		\$0									
194		\$897.726									
195	Federal Income Taxes	\$897,726	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Minnesota Income Tax Transfer due to NOL	\$0	••	•••	•	•0	•0	•0	•0	•	•0
	Minnesota Income Tax	\$198,272									
198	Minnesota Income Taxes (Direct MN)	\$198,272	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	North Dakota Income Tax Transfer due to NOL	\$0	**	**	*-	**	**	**	**	**	**
	North Dakota Income Tax	(\$104.822)									
201	North Dakota Income Taxes (Direct ND)	(\$104,822)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
202	Subtotal State Income Taxes	\$93,450									
203	Total Current Income Taxes	\$991,176	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204			*								
205	Total Income Taxes	(\$643,063)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$710,811
206	Not Consent to the consent	6400.050.455	6050	(04 505 ===)	6040.000	05.000	6005.02=	64.40 :=:	6400 615		6000 655
	Net Operating Income	\$123,958,102	\$859,118	(\$1,505,550)	\$610,968	\$5,943	\$225,387	\$142,474	\$169,846	\$0	\$889,006
208	Total Allamanas for Friends Hood During County	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0
213	Total Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214	Total Available for Return	\$123,958,102	\$859,118	(\$1,505,550)	\$610,968	\$5,943	\$225,387	\$142,474	\$169,846	\$0	\$889,006
	·	·	•		•		· ·		· ·		

B-Summary-2 Page 4 of 6

		(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)
Line		Incentive Compensation	Investor Relations	Long-Term Incentive	PTC GAAP Provision	Rider CWIP Projects	Transmission Recovery	Total Test Year Adjustments	OTP Total Company 2024 Regulatory Year	ND Allocation	OTP ND 2024 Regulatory Year
1 2 3 4	Operating Revenues Sales of Electricity - Morth Dakota (Direct MN/R10) Sales of Electricity - North Dakota (Direct ND/R10) Sales of Electricity - South Dakota (Direct SD/R10)	-	_	-	4,186,187	(2,720,332)		2,779,169	\$237,847,135 \$205,989,209 \$44,029,611	0.00% 100.00% 0.00%	\$0 \$205,989,209 \$0
5 6	Sales of Electricity - FERC (Direct FERC/R10) Total Retail Sales	\$0	\$0	<u>-</u> \$0	\$4,186,187	(\$2,720,332)	\$0	\$2,779,169	\$0 \$487,865,956	0.00%	\$0 \$205,989,209
7		φ0	φ0	40	94,100,107	(\$2,720,332)	φ0	φ2,779,109	9467,000,930		\$203,969,209
8	Other Operating Revenues Other Sales for Resale										
10	Municipalities (Direct FERC)	-	-	-	-	-		-	\$0	0.00%	\$0
11	Non-Asset Wholesale Transactions (D2) All Other Transactions	-	-	-	-	-		-	\$0 \$0	39.20%	\$0 \$0
13	Base Demand (E1) Peak Demand (D1)	-	-	-	-	-		-	\$0 \$0	43.87% 39.48%	\$0 \$0
15	Base Energy (E2)	-	-	-	-	-		-	\$6,947,794	44.98%	\$3,125,191
16 17	Peak Energy (D1)	-	-	-	-	-		-	\$0	39.20%	\$0
18	Total Other Sales for Resale	\$0	\$0	\$0	\$0	\$0	\$0		\$6,947,794		\$3,125,191
19 20	Other Electric Revenues										
21	Late Fees - Minnesota (Direct MN/C1) Late Fees - North Dakota (Direct ND/C1)	-	-	-	-	-		-	\$395,253 \$316,187	0.00% 100.00%	\$0 \$316,187
23	Late Fees - South Dakota (Direct SD/C1)							-	\$98,441	0.00%	\$0
24 25	Subtotal Late Fees Connection Fees - Minnesota (Direct MN/C1)	\$0	\$0	\$0	\$0	\$0	\$0	_	\$809,881 \$171,798	0.00%	\$316,187 \$0
26	Connection Fees - North Dakota (Direct ND/C1)	-	-	-	-	-		-	\$136,812	100.00%	\$136,812
27 28	Connection Fees - South Dakota (Direct SD/C1) Subtotal Connection Fees	\$0	\$0	\$0	\$0	\$0	\$0		\$31,922 \$340,532	0.00%	\$0 \$136,812
29 30	Rent from Electric Property (NEPIS) Rent from Electric Property - Big Stone (NEPIS)	-	-	-	-	-		-	\$435,931 \$1,395,880	37.82% 37.82%	\$164,859
31	Rent from Electric Property - Coyote (NEPIS)	-	-	-	-	-		-	\$0	37.82%	\$0
32 33	Other Miscellaneous Electric Revenue (NEPIS) Other Miscellaneous Electric Revenue (Direct MN/C1)	-	-	-	-	-		-	\$0 \$0	37.82% 0.00%	\$0 \$0
34	Other Miscellaneous Electric Revenue (Direct ND/C1)	-	-	-	-	-		-	\$0	100.00%	\$0
35 36	Other Miscellaneous Electric Revenue (Direct SD/C1) Subtotal Other Miscellaneous Electric Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$1,831,811	0.00%	\$0 \$692,749
37	Integrated Transmission Deficiency Payments (NEPIS)	7.		*-	**-	7-	**	**-	\$848,757	37.82%	\$320,980
38	Miscellaneous Services (NEPIS) Wheeling - All Jurisdictions (NEPIS)	-	-	-		-		- :	\$0 \$425,279	0.00% 0.00%	\$0 \$0
40 41	Load Control & Dispatching, MAPP & MISO (NEPIS EXDA) Load Control & Dispatching, MAPP & MISO (Direct FERC)	-	-	-	-	-	(28,077,778) 28,077,778	(32,012,996) 32,012,996	\$19,546,875 \$32,012,996	42.90% 0.00%	\$8,384,988 \$0
42	Subtotal Load Control & Dispatching, MAPP & MISO	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,833,907		\$8,705,968
43 44	Loan Pool Interest - Minnesota (Direct MN/C1) Loan Pool Interest - North Dakota (Direct ND/C1)	-	-	-	-	-		-	\$0 \$0	0.00% 100.00%	\$0 \$0
45	Loan Pool Interest - South Dakota (Direct SD/C1)	-	-	-	-	-		-	\$0	0.00%	\$0
46 47	Subtotal Loan Pool Interest Total Other Electric Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$55,816,131		\$0 \$9,851,716
48	Total Other Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,763,925		\$12,976,907
50 51	Total Operating Revenues	\$0	\$0	\$0	\$4,186,187	(\$2,720,332)	\$0	\$2,779,169	\$550,629,881		\$218,966,116
52	• -	\$0	\$0	\$0	\$4,100,107	(\$2,720,332)	\$0	\$2,779,169	\$550,629,661		\$210,900,110
53 54	Operating Expenses Production Expenses										
55 56	Production Expenses Excl Purchased Power Base Demand (E1)								\$15,513,031	43.87%	\$6,806,169
57	Peak Demand (D1)							-	\$8,562,412	39.48%	\$3,380,862
58 59	Base Energy (E2) Peak Energy (D1)							-	\$67,526,672 \$10,397,281	44.98% 39.48%	\$30,374,206 \$4,105,359
60	Base Demand (Direct MN)							-	\$0	0.00%	\$0
61 62	Peak Demand (Direct MN) Total Excluding Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$377,143 \$102,376,539	0.00%	\$0 \$44,666,594
63	Purchased Power	**	•	**	**	**	**	**			•
64 65	Base Demand (E1)							-	\$1,921,959	43.87%	\$843,238
66 67	Peak Demand (D1) Base Energy (E2)							2,818,864	\$0 \$91,559,032	39.48% 44.98%	\$0 \$41,184,214
68	Peak Energy (D1)								\$0	39.48%	\$0
69 70	Total Purchased Power Total Production Expenses	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$2,818,864 \$2,818,864	\$93,480,991 \$195,857,530		\$42,027,449 \$86,694,043
71		•	•	•	•	•	•			00	
72 73	Transmission Expenses (D2) Transmission Expenses (Direct MN)								\$35,329,066 \$0	39.20% 0.00%	\$13,847,298 \$0
74 75	Transmission Expenses (Direct FERC) Total Transmission Expenses	\$0	\$0	\$0	\$0	\$0	\$0	<u>-</u> \$0	\$0 \$35,329,066	0.00%	\$0 \$13,847,298
76		\$0	\$0	\$0	\$0	\$0	\$0	\$0	933,329,000		913,047,290
77 78	Distribution Expenses Primary Demand (D3)							_	\$5,074,895	46.52%	\$2,360,913
79	Secondary Demand (D4)							-	\$2,180,947	48.70%	\$1,062,117
80	Primary Customer (C2)							-	\$3,695,488	43.71%	\$1,615,302

B-Summary-2 Page 5 of 6

		(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)
Line		Incentive Compensation	Investor Relations	Long-Term Incentive	PTC GAAP Provision	Rider CWIP Projects	Transmission Recovery	Total Test Year Adjustments	OTP Total Company 2024 Regulatory	ND Allocation	OTP ND 2024 Regulatory Year
81 82 83 84	Secondary Customer (C3) Streetlighting (C4) Area Lighting (C5) Meters (C6)		l					- - - -	\$1,339,557 \$518,608 \$179,224 \$4,564,769	43.71% 41.67% 54.52% 44.58%	\$585,574 \$216,121 \$97,707 \$2,034,976
85	Load Management (C9) Total Distribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0 \$17.553.488	43.69%	\$0 \$7,972,703
86 87		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,553,488		\$7,972,703
88 89	Customer Accounting Expenses Meter Reading (C7)								\$5,857,762	44.21%	\$2,589,979
90 91 92	Other (C8) Total Customer Accounts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,170,737 \$16,028,499	43.71%	\$4,445,453 \$7,035,432
92	Customer Service & Info Expenses										
94 95	Conservation & DSM Rebates - MN (Direct MN/E2) Conservation & DSM Rebates - ND (Direct ND/E2)								\$9,000,000 \$0	0.00% 100.00%	\$0 \$0
96 97	Conservation & DSM Rebates - SD (Direct SD/E2)							-	\$485,000	0.00%	\$0
98	Other (C1) Total Customer Serv & Infomation Exp	\$0	\$0	\$0	\$0	\$0	\$0		\$2,985,633 \$12,470,633	44.05%	\$1,315,049 \$1,315,049
99 100	Sales Expenses										
101	Off-Peak Development - MN (Direct MN/C1) Off-Peak Development - ND (Direct ND/C1)							(5,943)	\$274,979 \$0	0.00% 100.00%	\$0 \$0
103	Off-Peak Development - SD (Direct SD/C1) Other (C1)							(1.348)	\$0 \$308,478	0.00% 44.05%	\$0 \$135,872
105	Total Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0	(\$7,291)		44.0376	\$135,872
106 107	Administrative & General Expenses										
108	Salaries, Supplies, Pensions & Benefits Production (OXPD)	(289,483)		(967,481)				(1,590,545)	\$8,891,759	42.43%	\$3,772,627
110 111	Transmission (D2) Distribution (OXD)	(137,704) (213,213)		(460,221) (712,580)				(756,605) (1,171,486)	\$4,229,715	39.20% 45.42%	\$1,657,845
112	Customer Accounts (OXC)	(169,623)		(566,897)				(931,982)	\$5,210,136	43.89%	\$2,286,899
113 114	Customer Service & Info (C1) Total A&G Salaries, Supp, Pensions & Benefits	(39,409) (\$849,431)	\$0	(\$2,838,887)	\$0	\$0	\$0	(216,529) (\$4,667,147)	\$1,210,478 \$26,091,148	44.05%	\$533,166 \$11,225,086
115 116	Load Management (C9)							_	\$0	43.69%	\$0
117	Outside Services (A/C 923) (NEPIS) Property Insurance (A/C 924) (NEPIS)							-	\$1,083,910 \$4,230,959	37.82% 37.82%	\$409,910 \$1,600,052
119	Injuries & Damages (A/C 925) (NEPIS)								\$4,536,918	37.82%	\$1,715,759
120 121 122	Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10) Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10)								\$1,518,965 \$502,550	0.00% 100.00%	\$0 \$502,550
123	Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10) Regulatory Commission Exp (A/C 928) - FERC (Direct FERC/R'							-	\$113,656 \$1,016,109	0.00% 0.00%	\$0 \$0
124 125	Total Regulatory Commission Expense General Advertising (A/C 930.1) (C1)	\$0	\$0	\$0	\$0	\$0	\$0	\$0 (857,770)	\$3,151,280	44.05%	\$502,550 \$0
126	Misc, Rents, Maintenance (P90)	(0040404)	(236,267)	(0.000.007)		***	60	(236,267)	\$4,799,643	43.35%	\$2,080,843
127 128 129	Total Administrative & General Expense	(\$849,431)	(\$236,267)	(\$2,838,887)	\$0	\$0	\$0	(\$5,761,184)	\$43,893,859		\$17,534,200
129	Charitable Contributions (& Cust Dep Int) Minnesota Only (Direct MN/C1)	-	-						\$0	0.00%	\$0
131 132	North Dakota Only (Direct ND/C1) South Dakota Only (Direct SD/C1)	-	-		-			-	\$0 \$0	100.00%	\$0 \$0
133	Total Charitable Contributions (& Cust Dep Int)	-	-		-	-			\$0	0.00%	\$0
135 T	otal O & M Expenses	(\$849,431)	(\$236,267)	(\$2,838,887)	\$0	\$0	\$0	(\$2,949,611)	\$321,716,532		\$134,534,598
	Pepreciation Expense										
138	Production Base Demand (E1)							(1.215.381)	\$15.980.135	43.87%	\$7.011.105
140 141	Peak Demand (D1) Base Energy (E2)							(384,436)	\$10,730,060 \$12,347,461	39.48% 44.98%	\$4,236,757 \$5,554,018
142	Total Production	\$0	\$0	\$0	\$0	\$0	\$0	(1,599,817)	\$39,057,657		\$16,801,880
143 144	Transmission (D2) Transmission (Direct FERC)		_				(3,381,195) 3,381,195	(4,176,849) 4,176,849	\$4,176,849	39.20% 0.00%	\$3,412,666 \$0
145 146	Total Transmission Distribution (P60)	\$0	\$0	\$0	\$0	\$0	\$0	(169,846)	\$12,883,697 \$18,610,423	45.95%	\$3,412,666 \$8,550,713
147	General (P90) Intangible (P90)				-			-	\$4,236,745 \$4,617,449	43.35% 43.35%	\$1,836,804 \$2,001,855
149 T	otal Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	(1,769,663)	\$79,405,971	43.35%	\$32,603,918
	ig Stone Expense Offsets										
152 153	Minnesota (Direct MN) North Dakota (Direct ND)			-					\$0 \$0	0.00% 100.00%	\$0 \$0
154 155	South Dakota (Direct SD) FERC (Direct FERC)	-	-	-	-	-		-	\$0 \$0	0.00% 0.00%	\$0 \$0
	otal Big Stone Expense Offsets	-	-	-	-	-			\$0	0.0070	\$0
158	General Taxes (NEPIS EXDA)	-	-	-	-	-	(2,136,276)	(2,136,276)	\$16,557,620	42.90%	\$7,102,692
159 160 T	General Taxes (Direct FERC) otal General Taxes	\$0	- \$0	- \$0	\$0	\$0	2,136,276 \$0	2,136,276 \$0	\$2,136,276 \$18,693,896	0.00%	\$0 \$7,102,692

B-Summary-2 Page 6 of 6

		(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)
Line		Incentive Compensation	Investor Relations	Long-Term Incentive	PTC GAAP Provision	Rider CWIP Projects	Transmission Recovery	Total Test Year Adjustments	OTP Total Company 2024 Regulatory Year	ND Allocation	OTP ND 2024 Regulatory Year
161 162	Total Operating Expense Before Tax	(\$849,431)	(\$236,267)	(\$2,838,887)	\$0	\$0	\$0	(\$1,907,701)	678.945.175		251,534,996
163							**				
164	Net Operating Income Before Tax	\$849,431	\$236,267	\$2,838,887	\$4,186,187	(\$2,720,332)	\$0	\$7,498,443	\$130,813,482		\$44,724,907
166 167 168 169	Wind Investment Tax Credit & Production Tax Credit Amortization of Prior Year Credit (EPIS) Production Tax Credits (EPIS) Investment Tax Credits (EPIS) Debits Utilized (EPIS)				11,140,189			- 11,140,189 710,811	(\$741,779) (\$5,886,693) \$0 \$0	39.32% 44.98% 39.35% 39.35%	(\$291,672) (\$2,647,896) \$0 \$0
171	Total Wind Investment Tax Credit & Production Tax Credit	\$0	\$0	\$0	\$11,140,189	\$0	\$0	\$11,851,000	(\$6,628,472)	35.33 /6	(\$2,939,568)
172 173 174 175 176 177	Deferred Income Taxes Items SD Flows Through Federal (NPMNR) Minnesota (NPISM) North Dakota (NPISN) Subtotal	-	-	:	-	:		- - - -	\$0 \$0 (\$31,934) (\$31,934)	41.53% 98.66% 98.66%	\$0 \$0 (\$31,507) (\$31,507)
179	All Other	•	-	-	-	-			(\$31,934)		(\$31,507)
180	Transfer of federal current income taxes due to NOL	-	-	-	-	-		897,726	\$897,726		(\$483,912)
181	Federal (NEPIS) Federal (NEPIS)	\$0	\$0	\$0	\$0	\$0	\$0	\$897.726	\$12,091,374 \$12,989,100	37.82%	\$4,572,681 \$4,088,769
183	Transfer of Minnesota current income taxes due to NOL	\$U -	\$ 0	\$U -	-	- -	\$0	198,272	\$12,969,100		\$4,000,769
184	Minnesota (NPISM)	-			-				\$3,663,420	0.00%	\$0
185 186 187	Minnesota (NPISM) Transfer of North Dakota current income taxes due to NOL North Dakota (NPISN)	\$0	\$0 -	\$0	\$0	\$0	\$0	\$198,272 (104,822)	\$3,861,692 (\$104,822) \$1,122,373	98.6633%	\$0 (\$104,822) \$1.107.370
188	North Dakota (NPISN) Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	(\$104,822)		90.003376	\$1,002,548 \$5,091,317
190 191	Total Deferred Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,836,409		\$5,059,809
192 193 194	Current Income Taxes Federal Current Income Tax Transfer due to NOL Federal Current Income Tax	-	-	-	-	:		(897,726)	\$897,726	0.00% 0.00%	\$0 \$0
195 196 197	Federal Income Taxes Minnesota Income Tax Transfer due to NOL Minnesota Income Tax	\$0	\$0	\$0 -	\$0 -	\$0	\$0	(\$897,726) (198,272)			\$0 \$0 \$0
198	Minnesota Income Taxes (Direct MN)	\$0	\$0	\$0	\$0	\$0	\$0	(\$198,272)	\$0		\$0
199	North Dakota Income Tax Transfer due to NOL	-	-	-	-	-		-	\$0	0.00%	
200	North Dakota Income Tax North Dakota Income Taxes (Direct ND)	\$0	\$0	\$0	\$0	\$0	\$0	104,822 \$104.822	\$0 \$0	100.00%	\$0 \$0
202	Subtotal State Income Taxes						**		\$0		\$0
203 204	Total Current Income Taxes	\$0	\$0	\$0	\$0	\$0	\$0	(\$897,726)			\$0
205 206	Total Income Taxes	\$0	\$0	\$0	\$11,140,189	\$0	\$0	\$10,953,274	\$11,207,937		\$2,120,240
207	Net Operating Income	\$849,431	\$236,267	\$2,838,887	(\$6,954,002)	(\$2,720,332)	\$0	(\$3,454,831)	\$119,605,545		\$42,604,667
212	Total Allowance for Funds Used During Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
	Total Available for Return	\$849,431	\$236,267	\$2,838,887	(\$6,954,002)	(\$2,720,332)	\$0	(\$3,454,831)	\$119,605,545		\$42,604,666

A - 1 - a

Otter Tail Power Company

13MA Plant Balance
Unadjusted Projected Fiscal Year 2024

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(D)	(E)	(F)	(G)	(H)	(I)	
ne FERC o. Acct#	Plant Acct #	Description	December 2023	January 2024	February 2024	March 2024	April 2024	May 2024	June 2024	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	Simple Average
		INTANGIBLE PLANT TOTAL INTANGIBLE PLANT (Fercs 101 & 106, Accts 302-30	40,068,309	40,068,309	40,068,309	40,339,756	40,339,756	40,339,756	40,339,756	41,988,662	41,988,662	41,988,662	41,988,662	41,988,662	44,200,445	42,134,377
		PRODUCTION PLANT														
:		STEAM GENERATION PLANT Total Steam Generation (Fercs 101, 105 & 106, Accts 310-31	597,403,618	597,403,719	596,989,969	597,403,719	597,406,945	597,059,886	597,531,903	597,256,673	597,469,275	597,873,004	598,766,793	598,785,168	545,586,720	571,495,169
		Total Steam Big Stone AQCS (Accts 310-317) Total Steam Production Plant (Ferc 114, Accts 310-317)	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	0 1,588,255
101		Total Steam Production Plant	\$598,991,872	\$598,991,973	\$598,578,223	\$598,991,973	\$598,995,200	\$598,648,141	\$599,120,158	\$598,844,927	\$599,057,530	\$599,461,258	\$600,355,047	\$600,373,423	\$547,174,974	573,083,423
D 1		HYDRO GENERATION PLANT														
2		Total Hydro Generation Plant	12,804,282	12,804,282	12,804,282	12,804,282	12,839,282	12,849,164	12,849,164	12,879,164	13,107,029	13,284,895	13,284,895	13,613,087	13,767,085	13,285,684
5		OTHER GENERATION Total Internal Combustion	195,793,943	195,793,943	196,207,693	196,207,693	196,207,693	196,621,443	196,666,684	197,001,708	197,415,458	197,771,531	197,771,531	198,236,701	253,646,414	224,720,179
6 7 8		SOLAR GENERATION Total Solar Generation	62,497,146	62.497.146	62,497,146	62.509.646	62.509.646	62,509,646	62.522.146	62.522.146	62.522.146	62.534.646	62.534.646	62.534.646	62.547.146	62.522.146
		WIND GENERATION	271,095,372	271,095,372	271,509,122	271,521,622	271,556,622	271,980,253	272,037,994	272,403,018	273,044,634	273,591,072	273,591,072	274,384,435	329,960,646	02,322,140
		Total Wind Generation	629,041,095	629,041,095	629,041,095	629,299,197	629,299,197	629,299,197	629,557,299	629,557,299	629,557,299	629,815,401	629,815,401	683,942,511	686,595,613	657,818,354
		Total Other Production	887,332,185	887,332,185	887,745,935	888,016,536	888,016,536	888,430,286	888,746,129	889,081,153	889,494,903	890,121,578	890,121,578	944,713,859	1,002,789,174	945,060,679
		TOTAL PRODUCTION PLANT	\$1,499,128,339	1,499,128,440	1,499,128,440	1,499,812,792	1,499,851,019	1,499,927,591	1,500,715,450	1,500,805,244	1,501,659,463	1,502,867,731	1,503,761,520	1,558,700,369	\$1,563,731,233	1,531,429,786
3		Less A/C 114 A/C 101 & 106	1,588,255 1,497,540,084	1,588,255 1,497,540,186	1,588,255 1,497,540,186	1,588,255 1,498,224,537	1,588,255 1,498,262,764	1,588,255 1,498,339,336	1,588,255 1,499,127,196	1,588,255 1,499,216,990	1,588,255 1,500,071,208	1,588,255 1,501,279,476	1,588,255 1,502,173,265	1,588,255 1,557,112,114	1,588,255 1,562,142,979	1,588,255 1,529,841,532
		TRANSMISSION PLANT Total Transmission (Fercs 101, 105 & 106 Accts 350-358)	809.250.916	809.250.916	809,250,916	809.408.296	809.408.296	809.408.296	809,435,205	809,731,629	809,731,629	809,758,538	810,514,232	810,514,232	840,053,746	824,652,331
1 105	350	Plant Held for Future Use	9.038	9.038	9.038	9.038	9.038	9,038	9.038		9.038	9 038	9.038	9.038	9.038	9,038
3		Total Big Stone Plant Acquisition Adjustment (Ferc 114, Accts 3	58 287	58 287	58.287	58 287	58.287	58 287	58.287	58 287	58 287	58 287	58 287	58 287	58.287	58,287
5 6		Total Transmission Plant	809.318.241	809,318,241	809,318,241	809,475,621	809,475,621	809,475,621	809,502,530	809,798,954	809,798,954	809,825,863	810,581,557	810,581,557	840,121,071	824,719,656
7		DISTRIBUTION PLANT	000,010,241	008,310,241	000,310,241	000,473,021	003,473,021	000,470,021	009,302,330	003,730,334	003,730,334	003,023,003	010,301,337	010,301,331	040,121,071	024,710,000
9 101 & 106	360	Land and Land Rights (Fercs 101 & 106, Acct 360)	1,497,656	1,497,656	1,497,656	1,497,656	1,497,656	1,497,656	1,497,656	1,497,656	1,497,656	1,497,656	1,497,656	1,497,656	1,497,656	1,497,656
101 & 106 101 & 106	362 364	Station Equipment (Fercs 101 & 106, Acct 362) Poles, Towers, Fixtures (Fercs 101 & 106, Acct 364)	137,419,887 88,467,883	137,427,938 88,467,883	137,427,938 88,467,883	137,593,004 88,467,883	137,633,259 88,467,883	137,733,896 88,467,883	138,764,835 88,467,883	138,865,472 88,467,883	138,966,109 88,467,883	141,526,729 88,467,883	141,579,060 88,467,883	141,579,060 88,467,883	144,032,287 88,959,655	140,726,087 88,713,769
101 & 106	365	Overhead Conductor (Fercs 101 & 106, Acct 365)	62,519,303	62,519,303	62,519,303	62,519,303	62,519,303	62,622,822	62,622,822	62,622,822	62,752,221	62,752,221	62,838,260	62,838,260	62,838,260	62,678,781
101 101 & 106	366 367	Underground Conduit (Acct 366) Underground Conductors (Fercs 101 & 106, Acct 367)	126,765,776	126,765,776	126,765,776	126,765,776	126,765,776	126,765,776	126,765,776	126,765,776	126,765,776	126,765,776	126,765,776	126,765,776	- 133,318,555	130,042,166
101 & 106		Line Transformers (Fercs 101 & 106, Acct 368)	122,661,872	122,661,872	122,661,872	122,708,304	122,708,304	122,708,304	122,754,848	122,754,848	122,819,483	122,866,026	123,516,814	123,516,814	139,248,020	130,954,946
101 & 106	369	Services (Fercs 101 & 106, Acct 369)	14,188,329	14,188,329	14,188,329	14,188,329	14,188,329	14,188,329	14,188,329	14,188,329	14,188,329	14,188,329	14,188,329	14,188,329	14,188,329	14,188,329
101 & 106 101 & 106	369.1 370	Underground Services (Fercs 101 & 106, Acct 369.1) Meters (Fercs 101 & 106, Acct 370)	50,453,703 28.313.661	50,453,703 28.313.661	50,453,703 28.313.661	50,453,703 28.313.661	50,453,703 28.313.661	50,453,703 28.313.661	50,453,703 28.313.661	50,453,703 28.313.661	50,453,703 28.313.661	50,453,703 28.313.661	50,453,703 28.313.661	50,453,703 28.313.661	50,453,703 28.481.379	50,453,703 28,397,520
101 & 106	370.05	Smart Meters (Acct 370.05)	28,313,661	28,313,661	28,313,661	28,313,661	28,313,661	29,008,440	34,773,341	34,773,341	34,773,341	44,927,513	28,313,661 44,927,513	28,313,661 44,927,513	28,481,379 49,031,169	36,169,600
101 & 106	370.1	Load Management Switches (Fercs 101 & 106, Acct 370.1)	8,899,439	8,899,439	8,899,439	8,899,439	8,899,439	8,899,439	8,899,439	8,899,439	8,899,439	8,899,439	8,899,439	8,899,439	8,899,439	8,899,439
101 101	370.2 371	Interruption Monitors (Acct 370.2 Installs Customer Premise (Acct 371	-	-	-	-	-	-	-	-	-	-	-	-	-	0
101	371.1	EV Charging	1,646,302	1,646,302	1,646,302	1,646,302	1,646,302	1,646,302	1,646,302	1,687,968	1,729,635	1,771,302	1,812,968	1,854,635	1,896,302	1,771,302
101 & 106	371.2	All Other Private Lighting (Fercs 101 & 106, Acct 371.2)	10,003,929	10,003,929	10,003,929	10,003,929	10,003,929	10,003,929	10,003,929	10,003,929	10,003,929	10,003,929	10,003,929	10,003,929	10,003,929	10,003,929
101 & 106	373	Street Lighting (Fercs 101 & 106, Acct 373) DISTRIBUTION PLANT	14,644,762 690,790,535	14,644,762 \$690,798,585	14,644,762 \$690,798,585	15,027,438 \$697,093,168	15,027,438 \$697,133,423	15,027,438 \$697,337,579	15,115,000 \$704,267,524	15,115,000 \$704,409,827	15,115,000 \$704,746,165	15,202,561 \$717,636,728	15,202,561 \$718,467,552	15,202,561 \$718,509,219	15,293,366 \$748,142,049	14,969,064 719,466,292
105	360	Plant Held for Future Use	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	362	Big Stone Plant Acquisition Adjustmen	586	586	586	586	586	586	586	586	586	586	586	586	586	586
114	502	Total Distribution Plant	\$690,794,121	\$690,802,171	\$690,802,171	\$697,096,754	\$697,137,009	\$697,341,165	\$704,271,110		\$704,749,751	\$717,640,314	\$718,471,138	\$718,512,805	\$748,145,635	719,469,878
		=	•		•											
101 & 106	389	GENERAL PLANT	1,163,225	1,163,225	1,163,225	1,163,225	1,163,225	1,163,225	1,163,225	1,163,225	1,163,225	1,163,225	1,163,225	1,163,225	1,163,225	1,163,225
101 & 106	390	Land Structures & Improvements	27,231,010	27,231,010	27,231,010	27,231,010	27,231,010	27,245,979	27,260,947	27,290,294	27,290,294	27,442,925	28,141,668	28,198,667	32,933,601	30,082,305
101 & 106 101	390.1 390.2	General Office Buildings Fleet Service Center Building	6,451,486 896,880	6,451,486 896,880	6,451,486 896,880	6,451,486 896,880	6,451,486 896.880	6,451,486 896,880	6,892,930 896,880	6,672,208 896,880						
	390.25		2,154,593	2,154,593	2,154,593	2,154,593	2,154,593	2,154,593	2,154,593	2,154,593	2,154,593	2,154,593	2,154,593	2,154,593	2,154,593	2,154,593
101 101 & 106	390.3 391	Central Stores Buildings Office Furniture	5,414,880 603,912	5,414,880 603,912	5,414,880 603,912	5,414,880 603,912	5,414,880 603,912	5,414,880 603,912	5,414,880 603,912	5,414,880 603,912	5,414,880 603,912	5,414,880 603,912	5,414,880 603,912	5,414,880 603,912	5,414,880 603,912	5,414,880 603,912
101 & 106	391.1	Office Equipment	317,896	317,896	337,896	337,896	337,896	337,896	337,896	337,896	337,896	337,896	337,896	337,896	337,896	327,896
101 & 106	391.2 391.5	Duplicating Equipment	772,361	772,361	772,361 3,770,862	772,361 3,770,862	772,361	772,361 3,770,862	772,361	772,361	772,361	772,361 3,770,862	772,361 3,770,862	772,361 4,339,862	772,361	772,361 4,156,850
101 & 106 101 & 106	391.5	Computer Systems Computer Related Equipmen	3,792,387 3,207,622	3,792,387 3,207,622	3,207,622	3,770,862	3,770,862 3,207,622	3,770,862	3,770,862 3,207,622	3,770,862 3,207,622	3,770,862 3,207,622	3,770,862	3,770,862	3,607,622	4,521,314 3,355,894	3,281,758
101	392 & 392.1	Transportation Equipment	43,084,688	43,084,688	43,084,688	43,084,688	43,084,688	43,084,688	43,084,688	43,084,688	43,084,688	43,084,688	43,084,688	43,084,688	43,084,688	43,084,688
101 & 106 101	394 394.2	Tools, Shop & Garage Equipment	6,523,826 401,984	6,523,826 401,984	6,523,826 401,984	6,523,826 401,984	6,723,826 401,984	6,723,826 401,984	6,723,826 401,984	6,723,826 401,984	6,723,826 401,984	6,723,826 401,984	6,723,826 401.984	6,723,826 401,984	7,156,427 401,984	6,840,127 401,984
101	394.2	AMR Equipment Power-Operated Equipment	401,984 1,717,878	401,984 1,717,878	401,984 1,717,878	401,984 1,717,878	401,984 1,717,878	401,984 1,717,878	401,984 1,717,878	401,984 1,717,878	401,984 1,717,878	401,984 1,717,878	401,984 1,717,878	401,984 1,717,878	401,984 1,782,160	401,984 1,750,019
101	397 & 397.4	Communication Equipment & Communications Towers	6,993,762	6,993,762	6,993,762	6,993,762	6,993,762	6,993,762	6,993,762	6,993,762	6,993,762	6,993,762	6,993,762	6,993,762	7,241,684	7,117,723
101	397.10	Radio Tele-Communication Equipment	842,974	842,974	842,974	842,974	842,974	842,974	842,974	842,974	842,974	842,974	842,974	1,278,542	1,278,542	1,060,758
101 101	397.2 397.3	Microwave Equipment	6,994,464 165,980	6,994,464 165,980	6,994,464 165,980	6,994,464 165,980	6,994,464 165,980	6,994,464 165,980	6,994,464 165,980	6,994,464 165,980	6,994,464 165,980	6,994,464 165,980	6,994,464 165,980	6,994,464 165,980	6,994,464 165,980	6,994,464 165,980
101	381.3	Radio Load Control Equipment Total General Plant	118,731,809	118,731,809	118,730,283	118,730,283	118,930,283	118,945,252	118,960,220	165,980 118,989,568	118,989,568	119,142,198	119,840,941	121,302,508	127,153,416	122,942,613
105		Total Plant Held for Future Use														0
		Total Big Stone Plant Acquisition Adjustmen	1 647 128	1.647.128	1 647 128	1 647 128	1 647 128	1 647 128	1.647.128	1.647.128	1 647 128	1 647 128	1.647.128	1.647.128	1.647.128	1,647,128
1		Total Electric Plant (1)	3.158.028.781	3.158.036.933	3.158.035.408	3.165.443.168	3.165.721.649	3.166.017.346	3.173.777.028	3.175.983.803	3.177.174.359	3.191.452.730	3.194.631.781	3,251,073,862	3,323,339,763	3.240.684.272
1		Total Electric Plant (1)	3,158,028,781	3,150,030,933	3,158,035,408	3,105,443,168	3,705,727,649	3,100,017,346	3,1/3,///,028	3,175,963,603	3,177,174,359	3,191,452,730	3,194,031,761	3,251,073,862	3,323,339,763	3,240,004,272

A - 1 - b Page 1 of 2

Otter Tail Power Company Accumulated Depreciation - Production Unadjusted Projected Fiscal Year 2024

(A) (B)

Line		
No.	Simple Average Reserve Balances	Total
1	Total Production FERC 108	572,922,222
2		
3	Plus: Hydro Licensing	0
4	Total Production-Related Accumulated Depr	572,922,222
_		
5	Less: Wind	207,471,820
6		
8	Total Demand	365,450,402
9		
10		
11		(2)
12	Base Demand	277,632,671
13		
14	Peak Demand	153,150,608
15		
16	Base Energy	142,138,944
17		
18	Total Production	572,922,222

	Peak	Base
2024 Excluding Wind	24.03%	75.97%
2024 Wind	31.49%	68.51%

 Otter Tail Power Company
 A - 1 - b

 Accumulated Depreciation
 Page 2 of 2

 Unadjusted Projected Fiscal Year 2024
 Page 2 of 2

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(D)	(E)	(F)	(G)	(H)	(1)	
Line No.		FERC	Acct	2023 December	2024 January	February	March	April	May	June	July	August	September	October	November	December	Simple Average
1 2 3 4 5	Ending Accumulated Depreciation Steam Steam(For BS Acq Adjustment Minus Hydro License Hydro Other - Internal Combustion Other - Solar	108 115 108 108 108	1785 1799 \$ 1785 1785	311,182,730 1,588,255 91,595 6,171,390 35,284,745.24 528,556	312,425,795 5 1,588,255 \$ 96,264 \$ 6,186,074 35,775,556.15 661,874	313,668,893 1,588,255 100,933 6,200,758 36,266,366.56 795,192	314,911,991 \$ 1,588,255 \$ \$ 105,601 \$ 6,215,442 36,757,176.97 928,510	316,150,231 5 1,588,255 \$ 6 110,270 \$ 6,230,126 37,249,029.27 1,061,828	317,355,559 1,588,255 \$ 114,939 \$ 6,244,771 37,740,881.57 1,195,146	318,556,589 1,588,255 119,608 6,259,537 38,232,734 1,328,464	319,795,344 \$ 1,588,255 \$ \$ 124,276 \$ 6,274,302 38,720,601 1,461,782	320,905,515 1,588,255 \$ 128,945 \$ 6,287,001 39,043,348 1,595,100	322,136,451 1,588,255 \$ 133,614 \$ 6,299,844 39,536,942 1,728,418	323,195,926 1,588,255 \$ 138,282 \$ 6,314,853 40,031,578 1,861,736			
7 8 9 10	Other - Wind Total Production	108	1785 \$ \$	198,794,186 553,641,458 \$ 354,847,272 178,638,431	200285249.2 5 557,019,067 \$	201776312.4 560,396,709	203100477.3 \$ 563,607,454 \$ 181,857,298	204592132 5 566,981,871 \$	206083786.7 570,323,338 \$	207408543.2 573,493,729 185,076,689	208900789.4	210393035.7 579,941,200 \$	211718383.7 583,141,908 \$	213211221.6 586,341,852 \$	214704059.4 5 589,528,275 190,431,054	216149453.1 \$ 592,202,986 191,076,970	572,922,222
12 13 14	Transmission Total Transmission	115	1799 \$	58,287 \$ 178,696,718 \$	58,287 \$ 5179,769,889 \$	58,287 180,843,059	\$ 58,287 \$ \$ 181,915,585 \$	5 58,287 \$ 5 182,988,931 \$	58,287 \$ 184,062,277 \$	58,287 185,134,976		58,287 \$ 187,274,948 \$	58,287 \$ 188,348,046 \$	58,287 \$ 189,414,557 \$	58,287 190,489,341	\$ 58,287 \$ 191,135,257	184,915,988
15 16 17 18	Distribution Distribution Total Distributior	108 115	1785 \$ 1799 <u>\$</u>	262,093,281 \$ 586 \$ 262,093,867 \$	5 263,582,412 \$ 5 586 \$ 6 263,582,998 \$	265,073,505 586 265,074,091	\$ 266,308,772 \$ \$ 586 \$ \$ 266,309,358 \$	5 267,833,646 \$ 5 586 \$ 5 267,834,232 \$	269,326,735 \$ 586 \$ 269,327,321 \$	270,553,415 586 270,554,001	\$ 272,105,405 \$ \$ 586 \$ \$ 272,105,991 \$	273,624,467 \$ 586 \$ 273,625,053 \$	274,526,317 \$ 586 \$ 274,526,903 \$	276,036,323 \$ 586 \$ 276,036,909 \$	277,694,991 586 277,695,577	\$ 275,174,056 \$ 586 \$ 275,174,642	268,634,254
19 20 21 22	General Plant (excluding transportation Transportation (including airplane Total General Plan	108 108 108	1785 \$ 1785 \$ 1785 \$	27,296,893 \$ 22,064,985 \$ 49,361,878 \$	27,631,076 \$ 22,266,287 \$ 49,897,363 \$	27,943,733 22,467,589 50,411,322	\$ 28,277,724 \$ \$ 22,668,892 \$ \$ 50,946,616 \$	28,611,715 \$ 22,869,883 \$ 51,481,598 \$	28,921,785 \$ 23,070,154 \$ 51,991,940 \$	29,232,571 23,270,425 52,502,996		29,873,570 \$ 23,668,810 \$ 53,542,380 \$	30,147,936 \$ 23,866,924 \$ 54,014,860 \$	30,202,169 \$ 24,065,037 \$ 54,267,206 \$	30,516,482 24,262,473 54,778,954	\$ 27,250,217 \$ 24,457,902 \$ 51,708,119	50,534,999
23 24 25 26	Intangibles - Hydro License Intangibles - Software Total Intangibles	111 111 111	1790 \$ 1790 \$ 1790 \$	91,595 \$ 15,107,144 \$ 15,198,739 \$	96,264 \$ 5 15,487,526 \$ 6 15,583,790 \$	100,933 15,867,645 15,968,578	\$ 105,601 \$ \$ 16,247,764 \$ \$ 16,353,365 \$	110,270 \$ 6 16,627,883 \$ 6 16,738,153 \$	114,939 \$ 17,008,001 \$ 17,122,940 \$	119,608 17,388,120 17,507,728		128,945 \$ 18,148,358 \$ 18,277,302 \$	133,614 \$ 18,528,476 \$ 18,662,090 \$	138,282 \$ 18,908,595 \$ 19,046,877 \$	142,951 19,288,714 19,431,665	\$ 147,620 \$ 19,667,752 \$ 19,815,372	119,608 17,387,448 17,507,056
27	Total		\$	1,058,992,660 \$	1,065,853,107 \$	1,072,693,760	\$ 1,079,132,377 \$	1,086,024,784 \$	1,092,827,816 \$	1,099,193,429	\$ 1,106,073,369 \$	1,112,660,884 \$	1,118,693,806 \$	1,125,107,401 \$	1,131,923,812	\$ 1,130,036,375	1,094,514,517

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(O)	
Line No.		2023 December	2024 January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average	Simple Average
1 2 3	Short Term Projects: Production Balance (1)	-	18,507	18,507	-		322	-	18,507	18,507	-		322	-	5,744	
5 6 7	Transmission Balance (1)	359,000	346,233	368,327	341,503	392,665	836,902	359,000	346,233	368,327	341,503	392,665	836,902	359,000	434,482	
8 9 10	Distribution Balance (1)	1,086,337	541,345	569,674	611,273	729,695	794,226	1,086,337	541,345	569,674	611,273	729,695	794,226	1,086,337	750,111	
11 12 13	General Balance (1)	325,581	237,946	237,946	237,946	237,946	277,033	325,581	237,946	237,946	237,946	237,946	277,033	325,581	264,183	
14 15 16	Intangible	-	-	-	-	7,773	771,589	-	-	-	-	7,773	771,589	-	119,902	
17 18 19 20	Total Short Term Projects: Balance	1,770,919	1,144,032	1,194,455	1,190,722	1,368,079	2,680,073	1,770,919	1,144,032	1,194,455	1,190,722	1,368,079	2,680,073	1,770,919	1,574,421	1,770,919
21 22 23 24		61,089,672	62,922,362	64,810,033	66,754,334	68,756,964	70,819,673	72,944,263	75,132,591	77,386,568	79,708,166	82,099,410	84,562,393	87,099,265	73,391,207	
25 26 27	Transmission Balance (1)	28,565,166	29,422,121	30,304,785	31,213,929	32,150,346	33,114,857	34,108,303	35,131,552	36,185,498	37,271,063	38,389,195	39,540,871	40,727,097	34,317,291	
28 29 30	Distribution Balance (1)	29,369,997	28,953,297	29,821,895	30,716,552	31,638,049	32,587,190	33,564,806	34,571,750	35,608,903	36,677,170	37,777,485	38,910,810	40,078,134	33,867,388	
31 32 33	General Balance (1)	10,342,797	9,436,225	9,530,587	9,625,893	9,722,152	9,819,374	9,917,567	10,016,743	10,116,910	10,218,079	10,320,260	10,423,463	10,527,698	10,001,365	
34 35 36	Intangible Balance (1)	6,646,321	6,712,784	6,779,912	6,847,711	6,916,188	6,985,350	7,055,204	7,125,756	7,197,013	7,268,983	7,341,673	7,415,090	7,489,241	7,060,094	
37 38 39	Total Long Term Projects: Actual Balance	136,013,953	137,446,789	141,247,213	145,158,419	149,183,699	153,326,444	157,590,143	161,978,391	166,494,893	171,143,461	175,928,024	180,852,626	185,921,434	158,637,345	160,967,693
	Total Adjusted CWIP Balance (2),	3) 137,784,872	138,590,821	142,441,667	146,349,141	150,551,778	156,006,517	159,361,061	163,122,423	167,689,348	172,334,183	177,296,103	183,532,699	187,692,353	160,211,767	162,738,612

A - 3 Page 1 of 1

Otter Tail Power Company Material & Supplies Unadjusted Projected Fiscal Year 2024

	(A)	(B)	(C)	(D)	(E)	(F)	(H)
Line				(1)	(2)	(3)	
No.				Production	Transmission	Distribution	Total
1	December	End	2023	8,678,324	8,337,165	16,199,114	33,214,603
2	January	End	2024	8,625,181	9,199,336	16,199,114	34,023,631
3	February	End	2024	8,625,181	9,591,696	16,199,114	34,415,992
4	March	End	2024	8,625,181	9,519,147	16,199,114	34,343,443
5	April	End	2024	8,625,181	9,530,843	16,199,114	34,355,138
6	May	End	2024	8,625,181	10,782,432	16,199,114	35,606,727
7	June	End	2024	8,625,181	5,628,127	16,199,114	30,452,422
8	July	End	2024	8,625,181	6,326,263	16,199,114	31,150,558
9	August	End	2024	8,625,181	7,299,622	16,199,114	32,123,917
10	September	End	2024	8,625,181	7,319,874	16,199,114	32,144,169
11	October	End	2024	8,625,181	7,109,476	16,199,114	31,933,771
12	November	End	2024	8,625,181	8,608,660	16,199,114	33,432,955
13	December	End	2024	8,625,181	9,895,287	16,199,114	34,719,582
14	Total			112,180,500	109,147,928	210,588,480	431,916,907
15	'Simple Average			8,651,753	9,116,226	16,199,114	33,967,093

A - 4 Page 1 of 1

Otter Tail Power Company Prepayments Unadjusted Projected Fiscal Year 2024

(A) (B) (C) (D) (E)

Line		Prepaid Insurance & Interest	Post Retirement Benefits	Post Employment	FAS 87
		Total FERC 1650	other than Pension (FAS 106)	Benefits	Pension Plan
		(1)	(1)	(1)	(1)
1	December 202	3,575,802	(46,278,434)	(1,504,693)	91,904,839
2	January 202	4 5,550,440	(45,650,955)	(1,520,495)	91,522,964
3	February 202	4 5,016,802	(45,023,476)	(1,536,298)	91,141,089
4	March 202	4,483,190	(44,395,997)	(1,552,101)	90,759,214
5	April 202	4 8,594,130	(43,768,518)	(1,567,903)	90,377,339
6	May 202	7,984,311	(43,141,039)	(1,583,706)	89,995,464
7	June 202	4 7,375,084	(42,513,560)	(1,599,508)	89,613,589
8	July 202	4 6,802,711	(41,886,081)	(1,615,309)	89,231,714
9	August 202	4 6,194,067	(41,258,602)	(1,631,111)	88,849,839
10	September 202	4 5,585,946	(40,631,123)	(1,646,913)	88,467,964
11	October 202	4 5,014,494	(40,003,644)	(1,662,714)	88,086,089
12	November 202	4,406,185	(39,376,165)	(1,678,516)	87,704,214
13	December 202	4 3,798,007	(38,748,686)	(1,694,318)	87,322,339
14	Total	74,381,171	(552,676,285)	(20,793,585)	1,164,976,657
15	Simple Average	3,686,905	(42,513,560)	(1,599,505)	89,613,589
16					
17	Total Prepayments in Rate Base	\$49,187,428			

A - 5 Page 1 of 1

Otter Tail Power Company Accumulated Deferred Income Tax Unadjusted Projected Fiscal Year 2024

Line				
No.	(A)	(B)	(C)	(D)
1	Accumulated Deferred Income Taxes	12/31/2023	12/31/2024	Average
2	Items SD Flows Through			
3	Federal	(27,894)	(27,894)	(27,894)
4	Minnesota			0
5	North Dakota			0
6	Subtotal	(27,894)	(27,894)	(27,894)
7				
8	All Other			
9	Federal (above the line including Wind)	(276,111,733)	(284,315,441)	(280,213,587)
10	Minnesota (above the line)			0
11	North Dakota (above the line including Wind)	(35,864,006)	(33,491,487)	(34,677,747)
12	Subtotal	(311,975,739)	(317,806,928)	(314,891,334)
13	Total Accumulated Deferred Income Taxes	(312.003.633)	(317,834,822)	(314.919.228)

A - 6 Page 1 of 1

Otter Tail Power Company Customer Advances (Prepaid Electric Revenue) Unadjusted Projected Fiscal Year 2024

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)
	FERC Acco	ount 253.0										
Line												
No.	YEAR	MONTH	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	YTD-BAL
1	2023	12	100	30	0000	2590	3000	0000	000000	25300	00000	(1,876,522)
2	2024	1	100	30	0000	2590	3000	0000	000000	25300	00000	(1,876,522)
3	2024	2	100	30	0000	2590	3000	0000	000000	25300	00000	(1,876,522)
4	2024	3	100	30	0000	2590	3000	0000	000000	25300	00000	(1,876,522)
5	2024	4	100	30	0000	2590	3000	0000	000000	25300	00000	(1,876,522)
6	2024	5	100	30	0000	2590	3000	0000	000000	25300	00000	(1,876,522)
7	2024	6	100	30	0000	2590	3000	0000	000000	25300	00000	(1,876,522)
8	2024	7	100	30	0000	2590	3000	0000	000000	25300	00000	(1,876,522)
9	2024	8	100	30	0000	2590	3000	0000	000000	25300	00000	(1,876,522)
10	2024	9	100	30	0000	2590	3000	0000	000000	25300	00000	(1,876,522)
11	2024	10	100	30	0000	2590	3000	0000	000000	25300	00000	(1,876,522)
12	2024	11	100	30	0000	2590	3000	0000	000000	25300	00000	(1,876,522)
13	2024	12	100	30	0000	2590	3000	0000	000000	25300	00000	(1,876,522)
14						•	•	•	•	•	•	
15								13-Month A	Average			(1,876,522)
								Simple Ave	erage			(1,876,522)

A - 8 Page 1 of 1

Otter Tail Power Company Fuel Stocks Budget 12 Months Ending December 31, 2024

	(A)	(B)	(C)	(D)	(E)	(F)
Line				Coal	Oil & Other**	
No.				Stocks	Stocks	Total
1	December	End	2023	8,165,846	2,323,365	10,489,211
2	January	End	2024	8,165,846	2,298,365	10,464,211
3	February	End	2024	8,165,846	2,298,365	10,464,211
4	March	End	2024	8,165,846	2,298,365	10,464,211
5	April	End	2024	8,165,846	2,298,365	10,464,211
6	May	End	2024	8,165,846	2,298,365	10,464,211
7	June	End	2024	8,165,846	2,298,365	10,464,211
8	July	End	2024	8,165,846	2,298,365	10,464,211
9	August	End	2024	8,165,846	2,298,365	10,464,211
10	September	End	2024	8,165,846	2,298,365	10,464,211
11	October	End	2024	8,165,846	2,298,365	10,464,211
12	November	End	2024	8,165,846	2,298,365	10,464,211
13	December	End	2024	8,165,846	2,298,365	10,464,211
14	Total			106,155,998	29,903,745	136,059,743
15	Simple Avera	nge		8,165,846	2,310,865	10,476,711

^{**}Propane, Tire Derived Fuel, Renewable Resource Fuel and Natural Gas

A - 7 Page 1 of 8

Otter Tail Power Company Cash Working Capital - Cost of Energy Adjustment Revenues Unadjusted Projected Fiscal Year 2024

(A) (B) (C)

Line No.	Year	State	Sum of COE Adj	
1	2024	MN	(\$2,791,352)	(1) (
2	2024	ND	(\$6,094,976)	(1) (
3	2024	SD	(\$1,152,893)	(1) (
4			(\$10,039,221)	
5		FERC		(2) (
6		Total	(\$10,039,221)	

A - 7 Page 2 of 8

Otter Tail Power Company Coal & Oil Expense Unadjusted Projected Fiscal Year 2024

(A) (B) (C)

Line	T			1
Line No.				
1 2		Lignite/Subitumious Consumed	Oil/Nat Gas/TDF Consumed	
3	Total	50,694,925	1,107,743	
4		(1) (5)	(2) (5)	
5			, , , ,	
6	Total Oil, Natural Gas and Lignite		51,802,668	
7				
8				
9	Reconciliation:			
10	A/C 5010.0002 Noncontractual Sales	(3)	0	
11	A/C 5010.1000 Lignite	(3)	24,085,267	
12	A/C 5010.2000 Subbituminous	(3)	26,609,658	
13	A/C 5010.3000 TDF	(3)	0	
14	A/C 5010.5000 Fuel Oil	(3)	1,107,743	
15	A/C 5010.6000 RRM	(3)	0	
16	A/C 5010.7000 Natural Gas	(3)	0	
17	Total		51,802,668	
18				
19	FERC Financial Statement			
20	Production Fuel			(4)
21				
22			0	
23	Difference from FERC F/S		51,802,668	
24	Difference from above		0	

A - 7 Page 3 of 8

Otter Tail Power Company Coal Conversion Tax Unadjusted Projected Fiscal Year 2024

(A) (B) (C)

Line No.		Amount	Percentage
1	Property Taxes	\$18,701,744 (1) 100.0000%
2	Coal Conversion Taxes	108,687 (2	2) 0.5812% (3
4 5	All Other	\$18,593,057	99.4188%
5	All Other	\$18,593,057	99.4188%

A - 7 Page 4 of 8

Otter Tail Power Company Cash Balances Unadjusted Projected Fiscal Year 2024

(A) (B)

Line		
No.	Minimum Bank Balances:	Amount
1	Dec '23	0
2	Jan	0
3	Feb	0
4	Mar	0
5	Apr	0
	May	0
	Jun	0
8	Jul	0
9	Aug	0
10	Sep	0
11	Oct	0
12	Nov	0
13	Dec	0
14		
15	Total	0
16		
17	Average	0
18		
19		
20	Compensating Balances:	None
21		
22	Minimum Average Daily Bank Balances:	0
23		
24		
25	Total Cash Balances:	0
26		

A - 7 Page 4(a) of 8

Otter Tail Power Company Cash Balances Unadjusted Projected Fiscal Year 2024

(A) (B)

Line			1
No.	Minimum Daily Bank Balances:	Amount	
1	December 2023	0	
2	January	0	
3	February	0	
4	March	0	
5	April	0	
6	May	0	
7	June	0	
8	July	0	
9	August	0	
10	September	0	
11	October	0	
12	November	0	
13	December	0	
14			
15	Total	0	
16			
17	Average	0	(1)

(1) UI is set up so the line of credit autmatically funds the account when needed, and sweeps to pay down the line of credit if OTP has excess dollars at the end of the day. If the line of credit swing line is paid in full, any excess funds will be swept to the short-term investment accounts.

A - 7 Page 5 of 8

Otter Tail Power Company Minimum Bank Balances Unadjusted Projected Fiscal Year 2024

(A) (B) (C) (D)

Minimum Bank Balances

Line				Minimum
No.	Customer Service Centers	Bank	Town	Balance
				(1)
1	Fergus Falls			
2	Devils Lake			
3	Morris	Riverwood Bank	Morris	
4	Oakes	Starion Financial	Oakes	
5		Sargent County Bank	Forman	
6		Bremer Bank	Lisbon	
7	Rugby	Merchants Bank	Rugby	
8		First Security Bank	Canby	
9	Bemidji	First National Bank	Bemidji	
10	Crookston	Bremer Bank	Crookston	
11	Garrison	Garrison State Bank	Garrison	
12	Milbank	First Bank & Trust	Milbank	
13				
14	Other Accounts:			
	US Bank Petty Cash	US Bank	Fergus Falls	
15	Manitoba Hydro Acct	US Bank	Manitoba	
16				
17	Total			\$ -

A - 7 Page 6 of 8

Otter Tail Power Company Working Funds Unadjusted Projected Fiscal Year 2024

(A) (B) (C) (D)

Line	Working Funds			Monthly
No.	(Accounts 135.0), 135.1, 135.	.2, 135.3, 135.4/1075.0000)	Balances
1	December	End	2023	12,513
2	January	End	2024	12,513
3	February	End	2024	12,513
4	March	End	2024	12,513
5	April	End	2024	12,513
6	May	End	2024	12,513
7	June	End	2024	12,513
8	July	End	2024	12,513
9	August	End	2024	12,513
10	September	End	2024	12,513
11	October	End	2024	12,513
12	November	End	2024	12,513
13	December	End	2024	12,513
14	Total			162,669
15	Average			12,513

A - 7 Page 7 of 8

Otter Tail Power Company Special Deposits Unadjusted Projected Fiscal Year 2024

(A) (B) (C) (D)

Lino	Special Depar	ito		Monthly
	Special Depos	Monthly		
No.	(Accounts 132	.0, 134.0/1050.0	000)	Balances
1	December	End	2023	2,158,433
2	January	End	2024	2,158,433
3	February	End	2024	2,158,433
4	March	End	2024	2,158,433
5	April	End	2024	2,158,433
6	May	End	2024	2,158,433
7	June	End	2024	2,158,433
8	July	End	2024	2,158,433
9	August	End	2024	2,158,433
10	September	End	2024	2,158,433
11	October	End	2024	2,158,433
12	November	End	2024	2,158,433
13	December	End	2024	2,158,433
14	Total			28,059,629
15	Average			2.158.433

A - 7 Page 8 of 8

Otter Tail Power Company Tax Collections Available Unadjusted Projected Fiscal Year 2024

(A) (B)

			7
Line			
No.			
1	Employee FICA Withholding	5,759,442	(1)(3)
2	p.o, oo o,	0,.00,	(.)(.)
3	Employee Federal Withholding	0.200.000	(4)(4)
_	Employee Federal Withholding	9,309,980	(1)(4)
4			
5	Employee State Withholding - Minnesota	2,203,698	(1)(4)
6			
7	Employee State Withholding - North Dakota	303,808	(1)(4)
8	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	(/(/
9			
10	Customer Sales Tax		
_	Customer Sales Tax:		
11	Minnesota	11,519,413	(2)
12	North Dakota	72	(2)
13	South Dakota	2,399,944	(2)
14			,
15	Total Sales Tax	13,919,429	1
	Total Gales Tax	10,010,420	
16			
17			
18	Franchise Taxes	301,604	(2)

B - 1 Page 1 of 1

Otter Tail Power Company Retail Revenue Unadjusted Projected Fiscal Year 2024

(A) (B)

Line			
No.			
1		North Dakota	203,210,040
2			
3			
4			
5	(2) 2024 Base revenue-ND		112,931,461
6	Plus: Fuel Revenue		71,477,189
7	Plus: COE Receiveable		(6,094,976)
8	Plus: Generation Rider		3,595,685
9	Plus: Grid Modernization		3,982,851
10	Plus: Renewable Rider		9,269,062
11	Plus: Transmission Rider		8,048,768
12			
13	NORTH DAKOTA REVENUE FOR COSS		203,210,040

B - 2 Page 1 of 1

Otter Tail Power Company Sales For Resale Unadjusted Projected Fiscal Year 2024

(B) (C)

Line No.	Total Sales For Resale:	Detail	Totals
1 2 3	Requirements Service to Municipals (1) Asset Based Wholesale Sales (2) Total Sales For Resale	6,947,794	6,947,794

B - 3 Page 1 of 1

Otter Tail Power Company Other Electric Revenues Unadjusted Projected Fiscal Year 2024

	(A)	(B)	(C)
Line			
	Late Charges (450)		
1	MN	395,253	
2	ND	316,187	
3	SD	98,441	
4	Total Late Charges		809,881
5			
6	Connection Fees (452.1)		
7	MN	171,798	
8	ND	136,812	
9	SD	31,922	
10	Total Connection Fees		340,532
11			
12	Rent From Electric Property (includes Hoot Lake)	435,931	
13	Rent From Electric Property - Big Stone		
14	Rent From Electric Property - Coyote		
15	Total Rent		435,931
16			
17	Other Misc. Electric Revenue	1,395,880	1,395,880
18			
	Integrated Transmission Deficiency Payments (456.3)	848,757	848,757
20	NAME	405.070	405.070
21	Wheeling (all FERC)	425,279	425,279
22	MIOO T : " D	E4 EE0 000	
23	MISO Tariff Revenue	51,559,869	
24	MAPP Transmission service charge (456.4)		
25	MISO Tariff Revenue Schedule 24		
26	Load Control & Dispatch (456.6)		54 550 000
27	Total Load Control & Dispatch, MISO & MAPP		51,559,869
28	Missallanasus Carriago (452.0)		
	Miscellaneous Services (452.0)		
30 31	Sub-Total Other Electric Revenues		EE 040 400
31	Sub-Total Other Electric Revenues		55,816,129
	Interest income from less needs 9 coopenie develorment		
33	Interest income from loan pools & economic development MN		
35	MN ND		
36	SD		
	Total interest income		0
38	Total interest income		
38	Gain on sale of emission allowances (a/c 411.9)		
40	Gain on sale of emission allowances (a/c 411.8)		
40	Total Other Electric Revenues		55,816,129
1 ''			55,513,125
1			1 1

B - 4 Page 1 of 1

Otter Tail Power Company Purchased Power Unadjusted Projected Fiscal Year 2024

(B) (C) (D) (E) (F)

Line		Total Purchased	Demand	Energy	Base	Base
No.	Type of Power:	Power	Charges	Charges	Demand	Energy
1	Participation Power:					
2	Shared Customers & NSE	6,791,996 (1)	1,949,333 (1)	4,842,663 (1)	1,949,333	4,842,663
3						
4	All Other	83,870,131	(27,374)	83,897,505	(27,374)	83,897,505
5						
6	Total Purchased Power	90,662,127 (3)	1,921,959.03 (2)	88,740,168 (2)	1,921,959 (4)	88,740,168 (4)
7						

B - 5 Page 1 of 1

Otter Tail Power Company Regulatory Commission Expense Unadjusted Projected Fiscal Year 2024

(A) (B) (C) (D) (E) (F)

	MN	ND	SD	FERC	Total
Rate Case Amort					0
All Other	1 518 965	502 550	113 656	1 016 109	3,151,280
In O&M Budget	0	002,000	110,000	1,010,100	0,101,200
•					
Total	1,518,965	502,550	113,656	1,016,109	3,151,280
	Rate Case Amort All Other In O&M Budget Total	Rate Case Amort All Other 1,518,965 In O&M Budget 0	Rate Case Amort All Other 1,518,965 502,550 In O&M Budget 0	Rate Case Amort All Other 1,518,965 502,550 113,656 In O&M Budget 0	Rate Case Amort All Other

B - 6 Page 1 of 1

Otter Tail Power Company GIPS Removal Unadjusted Projected Fiscal Year 2024

	(A)	(B)
Line No.		
1	Plant Cost	\$ 49,208,600
2	Accumulated Depreciation	(3,093,402)
3	ADIT	\$ (3,321,955)
4	2021 FSA Revenues	3,935,218
5	Depreciation Expense (Yr 6)	795,654

B - 7 Page 1 of 2

Otter Tail Power Company Depreciation Expense-Production Unadjusted Projected Fiscal Year 2024

A) (B)

Line			
No.			Total
1 2	Production		40,657,474
3	Plus: Hydro Licensing		-
4 5 6	Total Production		40,657,474
7	Less: Wind Production		18,022,860
8 9	Total Production, Excluding Wind		22,634,614
10 11 12	Base Demand	75.97% (6)	17,195,516
13	Peak Demand - Non Wind	24.03% (6)	5,439,098
	Peak Demand - Wind	31.49% (7)	5,675,399
15			11,114,496
16 17	Base Energy - Wind	68.51% (7)	12,347,461
18 19	Total Production		40,657,474

B - 7 Page 2 of 2

Otter Tail Power Company Depreciation and Amortization Expense Unadjusted Projected Fiscal Year 2024

(A)

(B)

ne Depreciation Expense b. 12 Mo Ended 12/31/2024	Total
1 Steam (Excluding Un Tr & Ortonville)	14,873,571
2 Hydro	178,060
3 I.C. & Other	4,831,773
4 Wind	18,022,860
5 Solar	2,751,210
6 Total Production	40,657,474
7	,,,,,
8 Transmission	12,883,697
9 Distribution	18,780,269
10	
11 General (Excluding Transp 392,390.2 & WHSE, 390.3, 393, 394.1 & CAP A&G)	4,035,417
Gain on Wahpeton Office	(5,576)
13 Airplane	206,904
14 (Gain) or Loss on Vehicles	
5 Total General	4,236,745
16	-
7 Subtotal	76,558,185
18	
19 Intangible	
Computer Software	4,561,425
21 Hydro Licensing	56,024
22	4,617,449
73 Tatal Dannasistian	04 475 004
24 Total Depreciation	81,175,634

B - 11 Page 1 of 1

Otter Tail Power Company Electric Vehicle Charger Direct assign to MN Unadjusted Projected Fiscal Year 2024

t	(A)	(B)
Line No.		
1 2 3 4	Plant Cost Accumulated Depreciation CWIP ADIT	\$ 1,771,350 (92,846) -
5 6 7	Depreciation Expense O&M Expense Property Tax	169,846 - 0

B - 11 Page 1 of 1

Otter Tail Power Company Hoot Lake Plant Solar Unadjusted Projected Fiscal Year 2024

(A)	(B)
Plant Cost Accumulated Depreciation CWIP	\$ 61,800,001 (1,328,464)
ADIT	(6,140,298)
Depreciation Expense	1,599,817 Already Direct Assigned in the
O&M Expense	COSS
Investment Tax Credits	710,811
	Plant Cost Accumulated Depreciation CWIP ADIT Depreciation Expense O&M Expense Property Tax

B - 12 Page 1 of 1

Otter Tail Power Schedule M-1 (Separate Return Basis) 2024 YE Accrual

Line	Ref		(A)	(B)	(C)	(D)
No.	No.		Item	Federal	MN	ND
1	(11)		Net Income Per Books - OTP only	86,677,925	86,677,925	86,677,925
2	(12)		Income Tax - A/C (409.1) 5410.1001 - 1004	(1,089,960)	(1,089,960)	(1,089,960)
3	(12)		Income Tax - A/C (409.2) 5410.2001 - 2004	843,804	843,804	843,804
4	(12)		Income Tax - A/C (410.1 & 411.1) 5410.4101 & 5410.4111	1,185,925	1,185,925	1,185,925
5	(12)		Income Tax - A/C (410.2 & 411.2) 5410.4102 & 5410.4112	603,399	603,399	603,399
6	(12)		Income Tax - A/C (411.4) 5410.4114	(1,452,590)	(1,452,590)	(1,452,590)
7 8	(12)		Income Tax - A/C (411.5) 5410.4115	(6,418)	(6,418)	(6,418)
9			Net Income Before Tax (Consolidated) Net Income Before Tax (OTP)	86,762,085 86,762,085	86,762,085 86,762,085	86,762,085 86,762,085
10	(2)		(Utility NIBT)		== proofcheck	86,762,085
11	(2)		(Othity MB1)	0 \	== proordreck	00,702,003
12			Permanent:			
13	(2)	P-00100	AFUDC (Equity)	(3,753,209)	(3,753,209)	(3,753,209)
14	(2)	P-00110	Meal Allowances - 50% Disallowance	150,000	150,000	150,000
15	(2)	P-00120	ESOP Deduction	(1,240,148)	(1,240,148)	(1,240,148)
16	(1)(2)	P-00130	Penalties - Added back on Schedule M		0	0
17	(1)(2)	P-00140	Lobbying Expense (Non-Deductible)	300,000	300,000	300,000
18	(1)(2)	P-00150	Restricted Stock Incentive - (Tax Deduction for Dividends)	(7,596)	(7,596)	(7,596)
19		P-00160	None		0	0
20		P-00170	Non-Qual Retire Savings (Below the Line)	5,196	5,196	5,196
21	(1)(2)	P-00172	Employee Stock Purchase Plan	144,000	144,000	144,000
22	(12)	P-00240	Income from ACRS & MACRS Property	1,406,530	1,407,914	1,406,530
23	(1)(2)	P-00250	Parking Lot Expenses	77,203	77,203	77,203
24						
25	(0)		Property Related Temporary:			
26	(2)	M-00130	Highway Reimbursements - Reversing	0.507.400	0.507.400	0.507.400
27	(2)(5)	M-00140	Removal Costs	2,567,426	2,567,426	2,567,426
28 29	(2) (2)	M-00160 M-00180	Interest Capitalized on Construction (Taxable) Capitalized Overheads Reversing	2,709,598 343,934	2,709,598 343,934	2,709,598 343,934
30	(2)	M-00150	AFUDC on Debt Originating	(544,806)	(544,806)	(544,806)
31	(5)(12)	M-00800	Tax Depreciation	(161,193,446)	(161,032,203)	(161,197,864)
32	(5)(12)	M-00800	Book Depreciation	79,314,630	79,315,318	79,314,630
33	(3)(2)	WI-00000	Book Depreciation	7 3,3 14,030	79,515,516	7 3,3 14,030
34			Other:			
35	(2)(5)	M-00220	Accrued Vacation Pay			
36	(1)(2)	M-00230	Amortization of Loss on Reacquired Debt (Below the Line)	24,648	24,648	24,648
37	(2)	M-00250	Pensions Provision (FAS 87 & 88)	(4,582,500)	(4,582,500)	(4,582,500)
38	(2)	M-00271	Conservation Improvement Program - MN & SD - Net (Below the Line)	(2,245,500)	(2,245,500)	(2,245,500)
39	(2)	M-00290	Supplemental Pension Reserve	(1,138,505)	(1,138,505)	(1,138,505)
40	(2)	M-00300	Post Retirement Benefit	(7,529,748)	(7,529,748)	(7,529,748)
41	(2)	M-00310	Post Employment Benefits (FAS 112)	189,625	189,625	189,625
42		M-00335	Rate Rider Mechanisms	5,688,688	5,688,688	5,688,688
43		M-00363	Deferred HLP Cost Recovery	(349,572)	(349,572)	(349,572)
44	(2)(3)	M-00410	MN rate case deferred expense (2021)	377,088	377,088	377,088
45	(1)(2)	M-00550	Non-Qual. Retire Savings (Below the Line)	(72,000)	(72,000)	(72,000)
46				(89,358,464)	(89,195,149)	(89,362,882)
47			Taxable Income Before Deduction for State Taxes	(2,596,379)	(2,433,064)	(2,600,797)
48			Less: MN Estimated & Extension Tax Paid for Current Year	0	N/A	N/A
49			ND Estimated & Extension Tax Paid for Current Year	0	N/A	N/A
50			Addt'l State Taxes Paid/(Recv'd) for Prior Years	0	N/A	N/A
51	(14)		Taxable Income	(2,596,379)	(2,433,064)	(2,600,797)
52	(15)(16)		Apportionment Factors	100%	48.2980%	38.1042%
53	(13)(10)		Apportioned Income	(2,596,379)	(1,175,121)	(991,013)
54			ND State Tax Formula Base Adj (-\$50,000 per statute-2010)	(2,000,010)	(1,170,121)	(001,010)
55			((2,596,379)	(1,175,121)	(991,013)
	(40)		T. D.			
56	(13)		Tax Rate	21.00%	9.80%	4.31%
57 58			Income Tax Liability Before Tax Credits	(545,240)	(115,162)	(42,713)
59	(0)		Loos: Fodoral and North Dakota Wind Engrav Tay Credita	0	N/A	0
60	(8) (1)(2)	M-00890	Less: Federal and North Dakota Wind Energy Tax Credits Research & Development Tax Credit (OTP only)	U	IN/A	0 N/A
61	"(2)(6)(7)	M-00690	MN Minimum Fee (\$9,340 per statute)		10,810	IN/A
62		M-00040	ND State Tax Formula Base (\$1,302.50 per statute)		10,010	1 240
63	(2) (2)	M-00760 M-00750	Other Credits - Education Donations			1,240
64	(2)	WI-00730	Otter Tail Power Tax Liability (Separate Return)	(545,240)	(104,352)	(41,473)
65			Adjustment to reflect zero tax liability due to NOL's	0 10,2 10)	(101,002)	(11,110)
66	(2)		Total Current Tax Liability	(545,240)	(104,352)	(41,473)
67	\ -/			(- :-,= :0)	(,)	(, 0)
			Grand Total Tax Liability (OTP only)	_	(691,064)	
68						

B - 14 Page 1 of 1

Otter Tail Power Company Advertising Expense Unadjusted Projected Fiscal Year 2024

	(A)	(B)
Line		
No.	Adjustment to remove advertising expense:	
1	Advertising expenses	
2	Account 913	1,348
3	(Sales Expense)	
4		
5	General advertising expenses	
6	Account 930.1	857,770
7	(Administrative & General Expense)	
8		
9	Total	859,118
10		
11	Amount excluded in 930.1 above that should be	
12	included with 930.2	0

B - 21 Page 1 of 1

Otter Tail Power Company Federal Production Tax Credits Generated Unadjusted Projected Fiscal Year 2024

Langdon Repower	454,674
Merricourt Wind Farm	16,017,913
	16,472,587

B - 22 Page 1 of 1

Otter Tail Power Company Wind Investment Tax Credit Unadjusted Projected Fiscal Year 2024

	Yearly Amortization
Langdon	(12,588)
Ashtabula	395,340
Luverne	359,028
Total	741,780

C - 1 Page 1 of 1

Otter Tail Power Company Base and Peak Demand Split Data Unadjusted Projected Fiscal Year 2024

	(A)	(B)	(B) (C)			(D)	(D)			(F)
Line No.				Plant Capacity - KV	,		Estimated Cos New Capacit			
1		Steam/Hydro		Other		Total		Base Load	1	Peaking
2	2022 Actual	408,700	(2)	343,700	(2)	752,400		\$4,200	(1)	\$604
4 5	2023 Forecast	408,700		343,700		752,400		\$4,284	(1)	\$622
6 7	2024 Forecast	408,700		343,700		752,400		\$4,370	(1)	\$641
8				:			These values can		These values can	
10 11	Calculation of Base				be escalated at - 2%	be escalated at - 3%				
12 13	Total Current Cost (TCC) = (A X D) + (B X E)							270		070
14	Peaking Demand Fac	ctor (PDF) = (C X E)	/ TC	С						
15 16	Base Demand Factor	(BDF) = 1 - PDF								
17 18	2022 Actual					•				
19		TCC =		\$1,924,134,800				al Average Investme		
20 21		PDF = BDF =		23.62% 76.38%		ŀ	Fore	cast January 2023 E	=xper	nses
22	2023 Forecast									
23 24		TCC = \$1,964,693,444 PDF = 23.82% (3)						casted Average Inve		
25		BDF =		76.18%						1562
26	2024 Forecast			70.1070	(-)					
27		TCC =		\$2,006,125,539				casted Average Inve		
28		PDF =		24.03%						
29		BDF =		75.97%	(3)					

C - 1a Page 1 of 1

Otter Tail Power Company Base Energy and Peak Demand Split Data Unadjusted Projected Fiscal Year 2024

UCAP Values:	Summer	Fall	Winter	Spring	Percentage	MW	
Ashtabula	16.00%	31.50%	52.30%	20.00%	29.95%	48	
Langdon	15.80%	28.90%	55.80%	24.90%	31.35%	40.5	
Luverne	19.80%	31.70%	56.20%	21.20%	32.23%	49.5	
Ash III	17.90%	26.10%	55.10%	19.70%	29.70%	62.4	
Merricourt (OTP)	21.60%	24.80%	47.80%	35.90%	32.53%	150	
					155.75%	350.4	
Weighted Average:							
Ashtabula					29.95%	13.70%	4.10%
Langdon					31.35%	11.56%	3.62%
Luverne					32.23%	14.13%	4.55%
					29.70%	17.81%	5.29%
Merricourt (OTP)					32.53%	42.81%	13.92%
					155.75%	100.00%	31.49%
Wind							
Base Energy					68.51%		
Peak Demand					31.49%		

C - 2 Page 1 of 1

Otter Tail Power Company Labor Ratios Unadjusted Projected Fiscal Year 2024

(A) (C)

Line		
No.	Function Labor	Portion of Total
1	Production (2)	34.08%
2		
3	Transmission	16.21%
4		
5	Distribution	25.10%
6	Customer Associate	40.070/
7 8	Customer Accounts	19.97%
9	Customer Service & Information, & Sales (1)	4.64%
10	(*)	
11		
12		
13	Subtotal	100.00%
14		

C - 3 Page 1 of 1

Allocation Factors North Dakota Classes Unadjusted Projected Fiscal Year 2016

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K)

Line										General	Large General
No.	Allocators	Total	Minnesota	North Dakota	South Dakota	FERC	Class Total	Residential	Farms	Service	Service
1	D1	719,976	359,481	284,282	75,454	759	284,282	108,197	4,618	81,472	85,574
2	D2	725,298	359,481	284,282	75,454	6,081	284,282	108,197	4,618	81,472	85,574
3	D3	851,393	350,326	396,080	99,333	5,654	396,080	90,117	10,061	84,988	86,012
4	D4	1,119,241	449,500	545,068	124,673	0	545,068	123,926	18,447	120,927	67,581
5	E1	5,645,126	2,635,019	2,476,736	529,788	3,583	2,476,736	457,278	30,568	487,815	1,475,999
6	E2	6,171,457	2,827,178	2,775,986	564,780	3,513	2,775,986	557,429	31,568	438,740	1,442,993
7	C1	135,411	63,698	59,643	12,070	0	59,643	46,014	1,023	11,545	260
8	C2	136,449	64,616	59,642	12,191	0	59,642	46,018	1,023	11,548	261
9	C3	136,414	64,597	59,632	12,185	0	59,632	46,018	1,023	11,541	258
10	C4	13,235,267	6,555,122	5,515,574	1,164,571	0	5,515,574	0	0	0	0
11	C5	9,628,628	3,604,745	5,249,227	774,656	0	5,249,227	0	0	0	0
12	C6	57,578,353	26,612,168	25,668,459	5,297,726	0	25,668,459	7,855,936	520,335	9,292,360	561,276
13	C7	206,170	96,557	91,157	18,456	0	91,157	47,286	1,054	32,495	724
14	C8	136,457	64,623	59,643	12,191	0	59,643	46,018	1,023	11,548	262
15	C9	41,469	19,366	18,119	3,984	0	18,119	3,882	18	34	1

Line No.	Allocators	Irrigation	Outdoor Lighting	OPA	Controlled Service Deferred Load	Controlled Service Interrupt	Controlled Service Off Peak		
16	D1	0	1,299	3,122	0	0	0		l
17	D2	0	1,299	3,122	0	0	0		l
18	D3	1,626	4,726	3,245	35,597	79,708	0		l
19	D4	2,654	4,403	5,138	80,740	121,252	0		ł
20	E1	0	1,982	22,242	542	0	310		ł
21	E2	1,384	12,691	19,950	33,559	222,168	15,504		ł
22	C1	30	126	590	14	40	1		l
23	C2	30	122	590	14	35	1		ł
24	C3	30	122	590	14	35	1		ł
25	C4	0	5,515,574	0	0	0	0		ł
26	C5	0	5,249,227	0	0	0	0		ł
27	C6	43,040	73,114	260,568	2,574,614	4,048,696	438,520		ł
28	C7	104	452	1,785	3,105	3,959	193		ł
29	C8	30	122	590	14	35	1		ĺ
30	C9	21	1	0	6,130	7,902	130		ł

C - 4 Page 1 of 1

Otter Tail Power Company Effective Tax Rates Unadjusted Projected Fiscal Year 2024

(A)	(B)	(C)	(D)	(E)	(F)

		· ,	, ,	(-)	, ,	,	()
Line			•		•		
No.							(0)
1		Tax Rates: (1)		SD Special Hearing I	Fund Assessment Rate:		(2) 0.0015
2		Federal 21.00%					
3		Minnesota 9.80%					
4		North Dakota 4.31%					
5							
6	New Balance						
8	==> North Dakota	Lincomo		1,000	1	1,000	
9		Income ND / Federal Income Tax		43.1		1,000	
10		ND / Federal Income Tax		43.1			
11		-		956.9		1,000	
12		Federal Tax Rate		21.00%		4.31%	
13		1 caciai rax rate		21.0070		4.0170	
14		Total Tax		200.9		43.1	
15		Total Tax		200.5		40.1	
16		Effective Tax Rates - ND	24.405%	20.095%		4.31%	
17							
18				L			
19		Gross Revenue Conversion Factor:		1 / (1 - Total ETR)			1.322837
20		•					
21							

D-1 D-1 Page 1 of 1 Prepared by:

Otter Tail Power Company Embedded Cost of Debt Capital Unadjusted Proposed Fiscal Year 2024

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O) (P) (Q) Rate of Principal Amounts Outstanding Average Monthly Interest Cost Interest December January February March April May June July August September October November December Year 2024 (1) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2) Debentures 1 6.370% Debenture -Unsecured Series C 2027 Senior Notes - 6.37% - 09-01-27 42.000.000 42 000 000 42.000.000 42 000 000 42.000.000 42.000.000 42 000 000 42,000,000 42.000.000 42.000.000 42.000.000 42 000 000 42 000 000 42 000 000 2 675 400 2 6.470% Debenture -Unsecured Series D 2037 Senior Notes - 6.47% - 08-31-37 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 50,000,000 3,235,000 3 6.300% LTD #3 - FORECAST PURPOSES ONLY 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 120,000,000 101,538,462 6,930,000 4 4.680% Unsecured Series A 2029 4.68% - 2-27-29 60.000.000 60.000.000 60,000,000 60.000.000 60.000.000 60.000.000 60.000.000 60,000,000 60.000.000 60.000.000 60.000.000 60.000.000 60.000.000 60.000.000 2.808.000 5 3.070% Unsecured Series A 2029 Senior Note - 3.07% - 10-10-2029 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10,000,000 10.000.000 10,000,000 10.000.000 259,000 6 3.220% Unsecured Series A 2030 Senior Note - 3,22% - 02-25-2030 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000,000 10.000.000 10.000.000 10.000.000 10.000,000 322.000 7 2.740% Unsecured Series A 2031 Senior Note - 2.74% - 11-29-2031 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000.000 40.000,000 1.096.000 8 4.070% Unsecured Series A 2048 4.07% - 02-07-48 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 100,000,000 4,070,000 9 3.220% Unsecured Series B 2030 Senior Note - 3.22% - 08-20-2030 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 40,000,000 1,096,000 10 3.520% Unsecured Series B 2039 Senior Note - 3.52% - 10-10-2039 26.000.000 26,000,000 26,000,000 26,000,000 26,000,000 26,000,000 26.000.000 26,000,000 26.000.000 26.000.000 26.000.000 26.000.000 26.000.000 26,000,000 915.200 11 5.470% Unsecured Series B 2044 5.47% - 2-27-44 90,000,000 90,000,000 90.000.000 90,000,000 90.000.000 90,000,000 90.000.000 90,000,000 90.000.000 90.000.000 90,000,000 90.000.000 90,000,000 90,000,000 4.923.000 12 3.690% Unsecured Series B 2051 Senior Note - 3.69% - 11-29-2051 100.000.000 100.000.000 100.000.000 100 000 000 100.000.000 100 000 000 100 000 000 100.000.000 100 000 000 100 000 000 100 000 000 100 000 000 100 000 000 100 000 000 3 690 000 13 3.620% Unsecured Series C 2040 Senior Note - 3.62% - 02-25-2040 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 10.000.000 362.000 Unsecured Series C 2049 Senior Note - 3.82% - 10-10-2049 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 64,000,000 2,444,800 15 3.770% Unsecured Series C 2052 Senior Note - 3.77% - 05-20-2052 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 90,000,000 3,393,000 16 3.920% Unsecured Series D 2050 Senior Note - 3.92% - 02-25-2050 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 15,000,000 588,000 18 Total Series Bonds \$747,000,000 \$747,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$848,538,462 \$38,807,400 21 Loss/Gain on Reacquired Debt (4,261,882) 411,810 23 Total Long-Term Debt Capital \$747,000,000 \$747,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$867,000,000 \$39,219,210 Weighted Long-Term Cost of Deb 4.65% 26 NOTE: As new bond issuances are added in UI, this workpaper needs to be updated to pull that data related to the bond issuance Total Short-Term Debt 57,841,876 \$ 3,037,787 28 29 Short-Term Debt 5.25% 30 31 Total Debt Capital \$902,118,456 \$42,256,997 32 33 Weighted Cost of Debt 4.68% 34 35 COSS - WP - NOI - per Books 42,256,994 FERC Accounts 181 & 189 FERC Account 257 (3) CHECK 38 (Unamortized Expense & Loss on Reacqu rtized Gain on Reacquired Debt) 39 Account Total Ending Acct Acct Ending Acct 429.1 40 Account 428 Amort 428.1 Amort Account Amortization Balance Amortization 41 Balance Expense Expense Other Balance Expense Other Total Expense 42 (5) (5) 43 29.747 0 Dec Dec Dec 44 0 29,747 29,747 Jan 0 Jan 29,747 Feb Mar 45 34.733 34,733 Feb Feb 34.733 46 34.733 34.733 Mar Mar 34.733 47 Apr May Ω 34 733 34.733 Apr ٥ Apr 34 733 48 34 733 34 733 Mav May 34 733 49 Jun Jul 34 733 34 733 Jun Jun 34 733 50 34.733 34.733 Jul Jul 34.733 51 Aug Sep 34.733 34.733 Aug Aug 34.733 52 34.733 34.733 Sep Sep 34.733 53 Oct 34 733 34,733 Oct Oct 34 733 54 Nov 34 733 34 733 Nov Nov 34 733 55 Dec 34,733 34,733 Dec Dec 34,733 Total Amort Total Amort 56 411.810 Total Amort 411.810 57 13 Mo Avg Bal Ava Mo Bal Avg Mo Bal 58

DD 33 Plagget loof 1 Prepared by: Reviewed by:

Otter Tail Power Company Common Equity Average Thirteen Monthly Balances Unadjusted Proposed Fiscal Year Ending December 31, 2024

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O)

	Principal Amounts Outstanding														Average
Line															13 Month
No.	Title	December	January	February	March	April	May	June	July	August	September	October	November	December	Balances
1	Contributed Capital	676,989,466	676,989,466	676,989,466	676,989,466	676,989,466	676,989,466	777,689,466	777,689,466	777,689,466	777,689,466	777,689,466	777,689,466	777,689,466	
2															
3	Retained Earnings	293,355,399	303,696,141	311,730,002	299,324,635	304,352,591	309,526,905	298,110,193	306,796,156	315,042,741	304,695,604	310,267,471	318,386,651	309,253,958	
4	Total Electric Common Equity	970,344,865	980,685,607	988,719,467	976,314,101	981,342,057	986,516,371	1,075,799,658	1,084,485,621	1,092,732,206	1,082,385,070	1,087,956,937	1,096,076,116	1,086,943,424	1,037,715,500
<u> </u>	Total Electric Comment Equity	0.0,0.1,000	000,000,00	000,110,101	0.0,0.1,.0.	001,012,001	000,010,011	1,010,100,000	1,001,100,021	1,002,102,200	1,002,000,010	1,001,000,001	1,000,010,110	1,000,010,121	.,00.,.

ND - 01 Page 1 of 1

Otter Tail Power Company Adjustment to Cap Management Performance Incentives and Corporate Bonuses at 50% Unadjusted Projected Fiscal Year 2024

	(A)	(B)	(C)	(D)	(E)
Line		Labor	Management	Corporate	Total
No.		Ratios	Incentives	Bonuses	Adjustment
	Administrative & General Expenses				
	Salaries, Supplies, Pensions & Benefits	(1)			
1	Production	34.08%	(94,697)	(194,789)	(289,486)
2	Transmission	16.21%	(45,042)	(92,650)	(137,693)
3	Distribution	25.10%	(69,745)	(143,462)	(213,207)
4	Customer Accounts	19.97%	(55,490)	(114,141)	(169,631)
5	Customer Service & Info	4.64%	(12,893)	(26,521)	(39,414)
6		100.00%	(277,868)	(571,563)	(849,431)

	2024 Budget	25% Capallowed	
Management Incentives estimate in 2024 Budget	1,539,906	1,262,038	277,868
Corporate Bonus estimate in 2024 Budget	1,211,609	640,046	571,563
	2,751,515	_	

ND - 02 Page 1 of 1

Otter Tail Power Company Adjustment for Economic Development Expenses Unadjusted Projected Fiscal Year 2024

	(A)	(B)	(C)
Line		(1)	ND
No.		Amount	100.00%
1			
2	Economic Development - ND	5,943	(5,943)
3			

ND - 06 Page 1 of 2

Otter Tail Power Company ND Retail/Non-Retail Transmission Adjustment Unadjusted Projected Fiscal Year 2024

			(10)	Retail Share	Non-Retail Portion		Retail Share	Non-Retail Portion
					COSS Adjustment 13			COSS Adjustment Simple
	Dec 2024	13 MA	Retail %	13 MA	MA	Simple Average	Simple Average	Avg
RATE BASE:								
Plant In-Service:								
Fargo CAPX			75.74%		-	78,184,054	59,216,602	(18,967,45)
Bemidji CAPX			93.16%	-	-	16,331,255	15,214,687	(1,116,56)
Cass Lake			35.83%	-	-	7,039,948	2,522,484	(4,517,464
Rugby			54.42%	-	-	394,399	214,648	(179,75
Casselton-Buffalo			52.49%		-	13,784,657	7,235,842	(6,548,81
Brookings CAPX			32.78%		-	26,291,942	8,619,287	(17,672,65
BSAT-BSS-Brookings			2.95%		-	72,996,966	2,149,761	(70,847,20
BSAT-BSS-Ellendale			2.88%	_	_	108.131.136	3,109,851	(105,021,28
Total Plant In-Service - ADJUSTMENT		-	2.0070		_	323,154,357	98,283,163	(224,871,19
Total Flant III GOLVIGO 712000 IIII211						020,101,001	00,200,100	(22.1,0.1.1,10
Accumulated Depreciation:								
Fargo CAPX			75.74%		_	(10,160,246)	(7.695.370)	2,464,87
Bemidji CAPX			93.16%		_	(3,605,027)	(3,358,551)	246.47
Cass Lake			35.83%		_	(1,342,105)	(480,890)	861,21
Rugby			54.42%			(80,121)	(43,605)	36,51
Casselton-Buffalo			52.49%	-	-	(1,989,714)	(1,044,441)	945,27
Brookings CAPX			32.78%		_	(4,089,962)	(1,340,812)	2,749,15
BSAT-BSS-Brookings			32.78% 2.95%	•	_	(7,810,987)	(230,034)	7,580,95
BSAT-BSS-Blookings BSAT-BSS-Ellendale			2.95%	•		(7,415,966)	(230,034)	
			2.88%					7,202,68
Total Accumulated Depreciation - ADJUSTMENT	-	-		•	-	(36,494,128)	(14,406,986)	22,087,14
CWIP:				(10)			(10)	
			75.74%	(10)			(10)	
			75.74% 93.16%	-	-		-	-
Bemidji CAPX Cass Lake			35.83%	-	-		-	-
			35.83% 54.42%	-	-		-	-
Rugby				-	-		-	-
Casselton-Buffalo			52.49%		-		-	-
Brookings CAPX			32.78%		-		-	-
BSAT-BSS-Brookings			2.95%		-		-	-
BSAT-BSS-Ellendale			2.88%	-	-			
BSAT-BSS-Alexandria			2.88%	-	-	1,548,361	44,531	(1,503,83
BSAT-JETX			2.88%		-	4,289,540	123,367	(4,166,17
Total CWIP - ADJUSTMENT	-	-		-	-	5,837,901	167,898	(5,670,00
ADIT:								
Fargo CAPX			75.74%	-	-	(6,659,469)	(5,043,882)	1,615,58
Bemidji CAPX			93.16%	-	-	(1,219,735)	(1,136,341)	83,39
Cass Lake			35.83%	-	-	(582,354)	(208,663)	373,69
Rugby			54.42%	-	-	(32,781)	(17,840)	14,94
Casselton-Buffalo		1	52.49%		-	(1,135,674)	(596,138)	539,53
Brookings CAPX			32.78%		-	(2,192,677)	(718,825)	1,473,85
BSAT-BSS-Brookings			2.95%	-	-	(6,056,775)	(178,372)	5,878,40
BSAT-BSS-Ellendale		1	2.88%		-	(7,845,910)	(225,648)	7,620,26
Total ADIT - ADJUSTMENT	-	-				(25,725,374)	(8,125,710)	
		I			1	. , ., ,	. , . , . ,	

ND - 06 Page 2 of 2

Prepared by: Reviewed by:

Otter Tail Power Company ND Transmission Recovery Adjustment Budget Year 2024

		T	1		1
		12 ME	(9) Retail %	Retail Share	Non-Retail Portion COSS Adjustment
	NOI:	12 WIL	NCIAII /0	retail Shale	OOOO Aujustiilelit
	Operating Costs:				
1	Fargo CAPX	-	75.74%	-	-
2	Bemidji CAPX Cass Lake	-	93.16% 35.83%	-	-
4	Rugby	_	54.42%	-	-
5	Casselton-Buffalo	_	52.49%	_	_
6	Brookings CAPX	-	32.78%	-	-
7	BSAT-BSS-Brookings	-	2.95%	-	-
8	BSAT-BSS-Ellendale	-	2.88%	•	-
9	Total Operating Costs - ADJUSTMENT	-		-	-
11	Book Depreciation				
12	Fargo CAPX	1,145,370	75.74%	867,503	(277,867)
13	Bemidji CAPX	294,488	93.16%	274,354	(20,134)
14	Cass Lake	109,610	35.83%	39,274	(70,336)
15	Rugby	6,063	54.42%	3,300	(2,763)
16 17	Casselton-Buffalo Brookings CAPX	217,645 392,312	52.49% 32.78%	114,246 128,612	(103,399) (263,700)
18	BSAT-BSS-Brookings	1,107,820	2.95%	32,625	(1,075,195)
19	BSAT-BSS-Ellendale	1,614,226	2.88%	46,425	(1,567,801)
20	Total Book Depreciation - ADJUSTMENT	4,887,534		1,506,339	(3,381,195)
21					
22	Property Tax:				// /
23 24	Fargo CAPX Bemidii CAPX	742,749 155,147	75.74% 93.16%	562,558 144,540	(180,191) (10,607)
25	Cass Lake	66,880	35.83%	23,964	(42,916)
26	Rugby	3,747	54.42%	2,039	(1,708)
27	Casselton-Buffalo	130,954	52.49%	68,741	(62,214)
28	Brookings CAPX	249,773	32.78%	81,883	(167,890)
29	BSAT-BSS-Brookings	693,471	2.95%	20,423	(673,048)
30 31	BSAT-BSS-Ellendale Total Property Tax - ADJUSTMENT	1,027,246 3,069,966	2.88%	29,544 933,690	(997,702) (2,136,276)
32	Total Property Tax - ADSOSTMENT	3,003,300		333,030	(2,130,270)
33	Schedule 26 Revenue:				
34	Total Schedule 26 Revenue				
35	Fargo CAPX	9,415,415	75.74%	7,131,235	(2,284,180)
36	Bemidji CAPX	1,929,252	93.16%	1,797,349	(131,903)
37 38	Cass Lake Rugby	832,730 6,156	35.83% 54.42%	298,375 3,350	(534,355) (2,806)
39	Casselton-Buffalo	1,689,024	52.49%	886,602	(802,422)
40	Total Schedule 26 Revenue allocated - ADJUSTMENT	13,872,577		10,116,913	(3,755,664)
41					
42	Schedule 26 True-up:				
43 44	Total Schedule 26 True-up Fargo CAPX	-	75.74%		
45	Bemidji CAPX		93.16%		-
46	Cass Lake	-	35.83%		_
47	Rugby	-	54.42%	-	-
48	Casselton-Buffalo	-	52.49%	-	-
49	Total Schedule 26 True-up allocated - ADJUSTMENT	-		-	-
50 51	Schedule 26a Revenue:	1			
52	Total Schedule 26a Revenue	I			
53	Brookings CAPX	3,204,137	32.78%	1,050,412	(2,153,725)
54	BSAT-BSS-Brookings	8,845,581	2.95%	260,502	(8,585,079)
55	BSAT-BSS-Ellendale	13,308,704	2.88%	382,758	(12,925,946)
56	BSS-Alexandria	184,566	0.00%	-	(184,566)
57 58	JETX Total Schedule 26a Revenue - ADJUSTMENT	472,799 26,015,787	0.00%	1,693,673	(472,799) (24,322,114)
59	Total Scriedule 20a Neveride - AD3031MLIVI	20,013,707		1,093,073	(24,322,114)
60	Total Schedule 26 and 26A	I			(28,077,778)
61		I			(=3,0,.70)
62	Schedule 26a True-up:	1			
63	Total Schedule 26a True-up Revenue	-			
64	Brookings CAPX	-	32.78%	-	-
65 66	BSAT-BSS-Brookings BSAT-BSS-Ellendale	-	2.95% 2.88%	-	-
67	Total Schedule 26 True-up - ADJUSTMENT	:	2.00%		
		1			

ND - 08 Page 1 of 1

Otter Tail Power Company Adjustment for Disallowed 100% of Non-Employee Director Restricted Stock Grants Unadjusted Projected Fiscal Year 2024

Line			
No.			
1	Non-Employee Director Restricted Stock Grants alloctaed to OTP		\$ (610,968)
2			
3		Labor	
4	<u>Labor Ration Breakdown</u>	Ratios (2)	
5	Production	34.08%	\$ (208,218)
6	Transmission	16.21%	\$ (99,038)
7	Distribution	25.10%	\$ (153,353)
8	Customer Accounts	19.97%	\$ (122,010)
9	Customer Service & Information, & Sales	4.64%	\$ (28,349)
10		•	
11	Total Adjustment		\$ (610,968)
12		•	
13			

ND - 09 Page 1 of 1

Otter Tail Power Company Rider CWIP Adjustment Unadjusted Projected Fiscal Year 2024

	SUMMARY	ND Rider Revenue to Remove						
Renewable (Renewable CWIP:							
1	Ash III Repower	435,680						
2	Ashtabula Repower	461,917						
3	Luverne Repower	1,231,946						
4		2,129,543						
5 6								
7 TCR CWIP:								
8	Cooperstown - Relocate 41.6kV	24,240						
9	Donaldson CB-235 Life Extension	17,395						
10	Fertile-Twin Valley Extenda-Life	12,883						
11	Gackle Rural Loop	50,384						
12	Michigan-Mapes Rebuild	28,489						
13	Oslo 115kV 5-Breaker Bus and Lake A	146,147						
14	Pickert - McVille Rebuild	7,604						
15	Wabek-Parshall Rebuild	4,279						
16 17		291,420						
18 Grid Mod	AMI	132,868						
19	DRMS	166,501						
20		299,369						
21								
22								
23 Total CWIP -	ADJUSTMENT	2,720,332						

ND - 10 Page 1 of 1

Otter Tail Power Company Avoided Purchase Power Costs Due to HL Solar Unadjusted Projected Fiscal Year 2024

	(A)	(B)
		Amount
1	Fuel Revenues to cover additional fuel belov	1,313,314
2	Purchase Power Costs Avoided	2,818,864

ND - 11 Page 1 of 1

Otter Tail Power Company GAAP Provision due to PTC normalization Unadjusted Projected Fiscal Year 2024

	ND Rider Revenues to Remove
Renewable Rider:	
GAAP Provision due to PTC normalization	
Revenue Addback	4,186,187
PTC Balance in ND Wind Rider	(4,877,724)
Merricourt PTC's generated in 2024	(16,017,913)
Adjustment for 2024 Test Year	11,140,189

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budgut INTERIM YEAR 2024 - Simple Average

PAGE 1 - 1

LINE					TOTAL	N	NORTH	ALL	LINE
NO	ITEM	ALLOC	REFERENCE		COMPANY	D,	DAKOTA	OTHER	NO.
2	RATE BASE		Page 2-1 Line 32		1,882,413,790	653	3,303,927	1,229,109,863	1
3	TOTAL AVAILABLE FOR RETURN		Page 7-1 Line 43		109,454,980	22	2,366,952	87,088,029	2
4			5		,,			0.,000,000	4
5	RATE OF RETURN EARNED				5.81%		3.42%	7.09%	5
7	RATE OF RETURN REQUESTED		Page 17-1 Line 11				7.41%		6
8	RATE OF RETURN REQUESTED		Page 17-1 Line 11				7.4170		8
9	OPERATING INCOME REQUIRED					48	8,409,821		9
10						00	0 000 050		10
11	TOTAL AVAILABLE FOR RETURN					22	2,366,952		11
13	OPERATING INCOME DEFECIENCY					26	6,042,869		13
14									14
15 16	INCREMENTAL TAXES	GRCF = 1.322837				3	8,407,603		15
17	REVENUE INCREASE REQUIRED					34	34,450,473		16
18									18
19	PERCENTAGE INCREASE						18.83%		19
20									20
22							0		22
20 21 22 23 24									23
25	RETURN ON EQUITY						2.32%		25
26									26
27 28									27
29									29
30 31 32 33 34 35 36 37									30
32									32
33									33
35									35
36									36
38									38
39									39
38 39 40 41 42 43									41
42									42
43									43
45									45
46 47									46
48 49 50									48
49 50									49
51									51
52 53 54 55 56 57 58									52
54									54
55									55
57									57
58 59									1 2 2 3 4 4 5 5 6 6 6 7 7 8 8 9 9 9 10 10 11 11 12 13 13 14 14 15 15 16 16 17 17 18 18 19 20 12 12 12 12 12 12 12 12 12 12 12 12 12
60			1	1					60

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget INTERIM YEAR 2024 - Simple Average PAGE 2 - 1

LINE			TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC REFERENCE	COMPANY	DAKOTA	OTHER	NO
1 2	ELECTRIC PLANT IN SERVICE	Page 3-1 Line 52	3,238,912,922	1,249,259,538	1,989,653,384	1 2
3	ACCUMULATED DEPRECIATION	Page 4-12 Line 22	(1,094,302,064)	(461,085,774)	(633,216,290)	3
5	NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED ITEMS		2,144,610,858	788,173,764	1,356,437,095	5
7 8	NET CAPITALIZED ITEMS - BIG STONE PLANT	Page 4-1 Line 28	0	0	0	2 3 4 5 6 7 8 9
9	NET ELECTRIC PLANT IN SERVICE		2,144,610,858	788,173,764	1,356,437,095	9
11	PLANT HELD FOR FUTURE USE	Page 4-1 Line 47	12,038	4,921	7,117	11 12
13	CONSTRUCTION WORK IN PROGRESS	Page 5-1 Line 31	1,770,919	780,990	989,928	12 13 14
15	MATERIALS AND SUPPLIES	Page 5-1 Line 39	33,967,093	14,737,248	19,229,845	15 16 17
17 18	FUEL STOCKS	Page 5-1 Line 46	10,476,711	4,495,117	5,981,594	17 18
19 20	PREPAYMENTS	Page 5-1 Line 49	49,187,428	18,601,559	30,585,869	19 20
21	CUSTOMER ADVANCES	Page 5-1 Line 51	(1,876,522)	(709,657)	(1,166,864)	21 22
22 23 24	CASH WORKING CAPITAL	Page 5-1 Line 53	6,169,802	1,414,534	4,755,268	23 24
25 26	ACCUMULATED DEFERRED INCOME TAXES	Page 6-1 Line 16	(361,904,537)	(174,194,548)	(187,709,989)	25 26
27 28	UNAMORTIZED BALANCE - SPIRITWOOD	Page 6-1 Line 19	0	0	0	27 28
29 30	UNAMORTIZED RATE CASE EXPENSE	Page 6-1 Line 22	0	0	0	19 20 21 21 22 23 24 25 26 27 28 29 30 31 31 32 33 34 35 36 37 38 39 40 41 41 42 43 44 45 46
31 32	TOTAL AVERAGE RATE BASE		1,882,413,790	653,303,927	1,229,109,863	31 32
33 34						33 34
35 36 37						35 36
37 38 39						37 38
39 40						39 40
41 42						41 42
43						43
43 44 45 46 47						45 46
47						47
49						49
51						51 51
53 54						53 54
52 53 54 55 56						48 49 50 51 52 53 54 55 56 57
57						57 58
58 59 60						58 59 60
		1				

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget INTERIM YEAR 2024 - Simple Average PAGE 3 - 1

1									
LINE	ITEM	ALLOC	FERC ACCOUNTS		TOTAL COMPANY		NORTH DAKOTA	ALL OTHER	LINE NO
									1.0
1 2	PLANT IN SERVICE A/C 101 & 106 - Direct MN	Direct MN			61.800.001		0	61.800.001	1
3	A/C 101 & 106 - Direct MN A/C 101 & 106 - Direct ND	Direct MN Direct ND			61,800,001		0	61,800,001	2 3
4	A/C 101 & 106 - Direct ND A/C 101 & 106 - Direct SD	Direct ND			0		0	0	3
5	Subtotal A/C 101 & 106 - Direct Assigned	Direct SD			61,800,001	ł	0	61,800,001	4 5
6	Subtotal Alo 101 & 100 - Direct Assigned				01,000,001			01,000,001	6
7	PRODUCTION PLANT								7
8	A/C 101 & 106 - BASE DEMAND	E1			615,526,547		270,055,400	345,471,147	
9	PEAK DEMAND	D1			401,843,629		158,667,665	243,175,964	
10	BASE ENERGY	E2			450,671,354		202,716,696	247,954,659	
11									11
12	SUBTOTAL A/C 101 & 106				1,529,841,532		631,439,760	898,401,772	
13									13
14	A/C 114 - BASE DEMAND	E1			1,206,597		529,381	677,216	
15	PEAK DEMAND	D1			381,658		150,697	230,960	
16	BASE ENERGY	E1			0		0	0	
17									17
18	SUBTOTAL A/C 114				1,588,255	ļ .	680,078	908,176	
19 20	TOTAL PRODUCTION PLANT	P10	310-317, 330-335, 340-347		1,531,429,786		632,119,838	899,309,948	19 20
21	TOTAL PRODUCTION PLANT	P10	310-317, 330-335, 340-347		1,531,429,786	{	032,119,030	599,309,948	20 21
22		1							21 22
23	TRANSMISSION PLANT	1							22 23
24	A/C 101 & 106	D2			550,572,537		215,798,006	334,774,531	24
25	A/C 101 & 106 (Direct FERC)	Direct FERC			274,079,794		0	274,079,794	
26	A/C 114	D2			58,287		22,846	35,441	26
27									27
28	TOTAL TRANSMISSION PLANT		350-350.1, 353-356, 358		824,710,618		215,820,852	608,889,767	
29									29
30									30
31	DISTRIBUTION PLANT								31
32	PRIMARY DEMAND	D3	360, 362, 364-365, 367		254,804,754		118,538,756	136,265,998	
33	SECONDARY DEMAND	D4	365, 367-369.1		143,014,220		69,647,623	73,366,597	33
34	PRIMARY CUSTOMER	C2	364-365, 367		119,159,338		52,084,671	67,074,667	
35 36	SECONDARY CUSTOMER	C3 C4	365, 367-369.1, 370.2		87,138,987		38,091,927 10,226,986	49,047,061	35 36
37	STREETLIGHTING AREA LIGHTING	C5	364-365, 367, 373 364-365, 367, 371.2		24,540,852 15,570,818		8,488,723	14,313,866 7,082,095	36
38	METERS	C6	370		64,567,120		28,784,055	35,783,065	
39	LOAD MANAGEMENT	C9	370.1		8,899,439		3,888,421	5,011,018	
40	EO/ID III/II/OEINEITI	00	070.1		0,000,400		0,000,121	0,011,010	40
41	TOTAL DISTRIBUTION PLANT	P60			717,695,528	İ	329,751,161	387,944,367	41
42									42
43		1							43
44	GENERAL PLANT	1							44
45	PRODUCTION	P10			41,841,785		17,997,065	23,844,720	
46	TRANSMISSION	D2			19,903,693		7,801,292	12,102,401	46
47	DISTRIBUTION	P60			30,817,789		14,159,489	16,658,300	
48	CUSTOMER ACCOUNTS CUSTOMER SERVICE & INFO	OXC			24,517,241		10,761,420 2,508,909	13,755,822	
50			207.2		5,696,124			3,187,215	
50 51	LOAD MANAGEMENT	C9	397.3		165,980		72,521	93,459	50
51	TOTAL GENERAL PLANT	P90	389-398, 390.1-390.3, 391.1-	391 6 394 2 397 1-397 2	122,942,613		53,300,696	69,641,917	
53	TOTAL GENERAL PLANT	1 30	303-330, 330.1-330.3, 331.1-	381.0, 384.2, 387.1-387.2	122,042,013		55,550,550	03,041,317	53
54		1							54
55	INTANGIBLE PLANT	P90	302-303		42,134,377		18,266,991	23,867,386	55
56					, , , ,		.,	.,,	56
57		1							57
58	TOTAL PLANT IN SERVICE	EPIS			3,238,912,922]	1,249,259,538	1,989,653,384	58
59		1				ĺ			59
60		1							60
61		1							61
62		1							62
63		1							63
64		1							64
65 66		1							65 66
00		II.	1		1			I	

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget INTERIM YEAR 2024 - Simple Average

PAGE 4 -1

LINE		1	FFDO		TOTAL		NODTH	***	I
LINE NO	ITEM	ALLOC	FERC ACCOUNTS		TOTAL COMPANY		NORTH DAKOTA	ALL OTHER	LINE
NU	ITEM	ALLUC	ACCOUNTS		COMPANY		DAKUTA	OTHER	NO
									<u> </u>
1	ACCUMULATED DEPRECIATION								1
2	PRODUCTION PLANT								2
3	BASE DEMAND	E1	108, 115		(276,623,436)	,	(121,365,444)	(155,257	002)
4	PEAK DEMAND	D1	108, 115		(152,831,378)		(60,345,358)	(92,486	010)
5	BASE ENERGY	E2	108, 113		(142,138,944)		(63,935,586)	(78,203	,019)
6	Direct MN	E2	100		(142,130,944)		(03,533,360)	(76,203	,330)
7	TOTAL PRODUCTION PLANT				(572,922,222)	-	(245,646,388)	(327,275	934)
8	TOTAL PRODUCTION PLANT				(312,322,222)	- 1	(240,040,000)	(327,273	,004)
9									9
10	TRANSMISSION PLANT	D2	108, 115		(159,735,443)		(62,608,626)	(97,126	917)
11	TRANSMISSION PLANT (Direct FERC)	Direct FERC	100, 113		(25.180.544)		(02,000,020)	(25.180	(544)
12	TOTAL TRANSMISSION PLANT	Direct Litto			(184,915,987)	_	(62,608,626)		361)
13	TOTAL TOTAL MODION LAND				(104,010,001)		(02,000,020)	(122,001	13
14									14
15	DISTRIBUTION PLANT	P60	108, 115		(268,541,408)	((123,383,576)	(145,157	832)
16			100, 110		(===,=::,:==)	,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(1.15,121	16
17									17
18	GENERAL PLANT	P90	108		(50,534,999)		(21,909,007)	(28,625	.991)
19					(==,== 7,000)		, .,,.,	(20,020	10
20									20
21	INTANGIBLE PLANT	P90	108		(17,387,448)		(7,538,176)	(9,849	272)
22					(,,		(.,,	(-,	22
23									23
24	TOTAL ACCUMULATED DEPRECIATION				(1.094.302.064)	-	(461.085.774)	(633.216	200)
25	TOTAL ACCOMPLATED DEFRECIATION				(1,034,302,004)		(401,000,774)	(035,210	25
26									26
27	NET PLANT EXCLUDING BSP CAPITALIZED ITEMS				2,144,610,858		788,173,764	1,356,437	1095
28	THE THE ENGLOSING BOT ON THE ELECTRICATE				2,144,010,000		700,170,701	1,000,401	28
29									29
30	BSP CAPITALIZED ITEMS	P10		DIRECTLY ASSIGNED TO JURISDICTION	0		0		0 30
31	DOI ON ITALIEED TEMO			DIRECTET ACCIONED TO CONTODICTION	·		·		31
32									32
33	TOTAL NET PLANT IN SERVICE	NEPIS			2,144,610,858	<u> </u>	788,173,764	1,356,437	1095
34	TOTAL NET TEATH IN CENTICE	142110			2,144,010,000		700,170,701	1,000,407	34
35									35
36									36
37									37
38									38
39									39
40									40
41									41
42	PLANT HELD FOR FUTURE USE								42
43	PRODUCTION PLANT	P10			0		0		0 43
44	TRANSMISSION PLANT	D2			9,038		3,542	5	,496
45	DISTRIBUTION PLANT	P60			3,000		1,378		,622 45
46	GENERAL PLANT	P90			0,000		1,570		0 46
47	INTANGIBLE PLANT	P90			0		ő		0 47
48	*						ŭ		48
49	TOTAL PLANT HELD FOR FUTURE USE		105		12,038		4,921	7	,117 49
50					.2,000		1,021	l	50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									59
59									50
60									39
61									60
62									

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget INTERIM YEAR 2024 - Simple Average

PAGE 5 - 1

LINE			FERC		TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	ACCOUNTS		COMPANY	DAKOTA	OTHER	NO
H								
1	CONST WORK-IN-PROGRESS - Direct Assigned							1
2	PRODUCTION PLANT - Direct MN	P10		Directly Assigned to Jurisdiction	0	0	0	2
3	PRODUCTION PLANT - Direct ND	P10		Directly Assigned to Jurisdiction	0	0	0	3
5	PRODUCTION PLANT - Direct SD PRODUCTION PLANT - Direct FERC	P10 Direct FERC		Directly Assigned to Jurisdiction Directly Assigned to FERC	0	0	0	4 5
6	TRANSMISSION PLANT - Direct MN	DIRECT PERC		Directly Assigned to PERC Directly Assigned to Jurisdiction	0	0	0	6
7	TRANSMISSION PLANT - Direct ND	D2		Directly Assigned to Jurisdiction	0	0	0	7
8	TRANSMISSION PLANT - Direct SD	D2		Directly Assigned to Jurisdiction	0	0	0	8
10	TRANSMISSION PLANT - Direct FERC DISTRIBUTION PLANT - Direct MN	Direct FERC		Directly Assigned to FERC Directly Assigned to Jurisdiction	0	0	0	9
11	DISTRIBUTION PLANT - Direct ND	P60 P60		Directly Assigned to Jurisdiction	0	0	0	10
12	DISTRIBUTION PLANT - Direct SD	P60		Directly Assigned to Jurisdiction	0	0	0	12
13	DISTRIBUTION PLANT - Direct FERC	Direct FERC		Directly Assigned to FERC	0	0	0	13
14	GENERAL PLANT - Direct MN	P90		Directly Assigned to Jurisdiction	0	0	0	14
15 16	GENERAL PLANT - Direct ND GENERAL PLANT - Direct SD	P90 P90		Directly Assigned to Jurisdiction Directly Assigned to Jurisdiction	0	0	0	15
17	GENERAL PLANT - DIRECT SD	Direct FERC		Directly Assigned to Jurisdiction Directly Assigned to FERC	0	0	o o	17
18	INTANGIBLE PLANT - Direct MN	P90		Directly Assigned to Jurisdiction	0	0	0	18
19	INTANGIBLE PLANT - Direct ND	P90		Directly Assigned to Jurisdiction	0	0	0	19
20	INTANGIBLE PLANT - Direct SD INTANGIBLE PLANT - Direct FERC	P90 Direct FERC		Directly Assigned to Jurisdiction	0	0	0	20
21	TOTAL CWIP - Direct Assigned	SHOUL PERC		Directly Assigned to FERC ALLOWED ONLY IN MN & FERC	0	0	0	21
23					Ů			2 3 3 4 4 4 5 5 6 6 7 7 8 8 9 9 10 11 11 12 13 13 14 14 15 15 15 16 16 16 17 17 17 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19
24								24
25	CONST WORK-IN-PROGRESS - SHORT-TERM	D40				_	_	25
26 27	PRODUCTION PLANT TRANSMISSION PLANT	P10 D2			0 359 000	140.711	0 218 289	26
28	DISTRIBUTION PLANT	P60			1,086,337	499,127	587,211	28
29	GENERAL PLANT	P90			325,581	141,153	184,428	29
30	INTANGIBLE PLANT	P90			0	0	0	30
31	TOTAL CWIP - SHORT-TERM			ALLOWED ONLY IN MN, ND & FERC	1,770,919	780,990	989,928	31
33	TOTAL CWIP - SHORT-TERM			ALLOWED ONLY IN MIN, ND & FERC	1,770,919	700,990	989,928	32
34								34
35	CONST WORK-IN-PROGRESS - LONG TERM							35
36	PRODUCTION PLANT (AFUDC Projects)	P10			0	0	0	36
37 38	PRODUCTION PLANT (Rider Projects) TRANSMISSION PLANT (AFUDC Projects)	P10 D2			0	0	0	37
39	TRANSMISSION PLANT (Rider Projects)	D2			0	0	0	39
40	DISTRIBUTION PLANT	P60			0	0	0	40
41	GENERAL PLANT	P90			0	0	0	41
42	INTANGIBLE PLANT	P90			0	0	0	42
44	TOTAL CWIP - LONG TERM - AFUDC Projects			ALLOWED ONLY IN MN & FERC	0	0	0	45
45	TOTAL CWIP - LONG TERM - Rider Projects				0	0	0	45
46								46
47	TOTAL CONSTRUCTION WORK-IN-PROGRESS		107		1,770,919	780,990	989,928	47
48	TOTAL CONSTRUCTION WORK-IN-PROGRESS		107		1,770,919	780,990	989,928	48
50								50
51	MATERIALS & SUPPLIES							51
52 53	PRODUCTION TRANSMISSION	P10 D2			8,651,753 9,116,226	3,721,308 3,573,123	4,930,445 5,543,103	52
53	TRANSMISSION DISTRIBUTION	D2 P60			9,116,226 16,199,114	3,573,123 7,442,817	5,543,103 8,756,297	53
55								55
56	TOTAL MATERIALS AND SUPPLIES		154, 158.1		33,967,093	14,737,248	19,229,845	56
57								57
58 59	FUEL STOCKS							58
60	COAL STOCKS	E1			8,165,846	3,582,674	4,583,172	60
61	FUEL OIL STOCKS	D1			2,310,865	912,443	1,398,422	61
62								62
63 64	TOTAL FUEL STOCKS		1510		10,476,711	4,495,117	5,981,594	63
65								64
66	PREPAYMENTS	NEPIS	128, 228.3		49,187,428	18,601,559	30,585,869	66
67								67
68	CUSTOMER ADVANCES	NEPIS	235, 253		(1,876,522)	(709,657)	(1,166,864)	68
69 70	CASH WORKING CAPITAL	ox		SEPARATELY CALCULATED BY JURISDIC	6,169,802	1,414,534	4,755,268	64 65 66 67 68 69 70 71 11 72 73 74 75 76
71	CAUTIVORNING CACITAL	0.0		SEI AIGHTELT CALCULATED BY JURISDIC	0, 109,802	1,414,554	4,/55,268	70
72								72
73								73
74								74
75 76								75
77								77
							*	

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget INTERIM YEAR 2024 - Simple Average

PAGE 6 - 1

F						NORTH		[]
LINE	ITEM	ALLOC	FERC ACCOUNTS		TOTAL COMPANY	DAKOTA	ALL OTHER	LINE NO
NO	TIEM	ALLOC	ACCOUNTS		COMPANY	DAKUTA	OTHER	NO
\vdash								
_	ACCUMULATED DEFFERED INCOME TAXES							
1								1
2	ITEMS SD FLOWS THROUGH							2
3	FEDERAL	NPMNR			(27,894)	(11,564)	(16,330)	3
4	MINNESOTA	NPISM			0	0	0	4
5	NORTH DAKOTA	NPISN			0	0	0	5
6								6
7	SUBTOTAL				(27,894)	(11,564)	(16,330)	7
8								8
9	ALL OTHER							9
10	FEDERAL	NEPIS EXDA			(290,881,672)	(124,778,978)	(166,102,694)	10
11	FEDERAL (Direct FERC)	Direct FERC			(20,921,619)	0	(20,921,619)	11
12	MINNESOTA	NPISM			0	0	0	12
13	NORTH DAKOTA	NPISN			(50,073,352)	(49,404,006)	(669,346)	13
14					(,,,	(11,111,111)	(===,===)	14
15	SUBTOTAL	1 1	1	F	(361,876,643)	(174,182,984)	(187,693,659)	1 2 2 3 3 4 4 5 5 6 6 6 7 7 8 8 9 0 10 11 11 12 12 13 14 1 15 16 16 17 17 18 18 18 19 19 10 10 11 17 12 12 12 12 12 12 12 12 12 12 12 12 12
16	ODIGINE	1 1	1	H	(301,070,043)	(174,102,904)	(107,093,039)	10
17	TOTAL ACCUMULATED DEFERRED INCOME TAXES	1 1	190, 255, 281-283	H	(361,904,537)	(174,194,548)	(187,709,989)	10
18	TOTAL ACCOMULATED DEFERRED INCOME TAXES	1 1	100, 200, 201-200	F	(301,904,337)	(174,194,546)	(107,709,989)	17
								18
19								19
20	UNAMORTIZED BALANCE - SPIRITWOOD PLANT	P10	DIRECTLY	ASSIGNED TO JURISDICTION	0	0	0	20
21								21
22								22
23	UNAMORTIZED RATE CASE EXPENSES	R10	DIRECTLY	ASSIGNED TO JURISDICTION	0	0	0	23
24								24
25								25
26								26
27								27
28	TOTAL AVERAGE RATE BASE				1,882,413,790	653,303,927	1,229,109,863	28
29				-	, , , , , , , , , , , , , , , , , , , ,		, , , , , , , , , , , , , , , , , , , ,	29
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55								55

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget INTERIM YEAR 2024 - Simple Average

PAGE 7 - 1

LINE			TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	COMPANY	DAKOTA	OTHER	NO
-						
_	OPERATING REVENUES					<u> </u>
2	SALES OF ELECTRICITY		464,851,197	182,974,451	281,876,746	1
3	OTHER OPERATING REVENUE		62,763,923	12,976,906	49,787,018	2
4	OTHER OFERATING REVENUE		02,703,923	12,970,900	49,767,016	3
5	TOTAL OPERATING REVENUE		527,615,121	195,951,357	331,663,764	4
6	TOTAL OPERATING REVENUE		527,615,121	195,951,357	331,003,764	5
7						- 7
8	OPERATING EXPENSES					1
9	PRODUCTION EXPENSES		198.996.942	88.199.805	110.797.136	0
10	TRANSMISSION EXPENSES		35,939,490	14,086,555	21,852,935	10
11	DISTRIBUTION EXPENSES		18,488,356	8,393,231	10,095,125	11
12	CUSTOMER ACCOUNTING EXPENSES		16.621.213	7.295.595	9.325.619	12
13	CUSTOMER SERVICE AND INFORMATION EXPENSES		12,622,058	1,331,017	11,291,041	13
14	SALES EXPENSES		583,457	135,872	447,585	14
15	ADMINISTRATIVE AND GENERAL EXPENSES		46,494,180	18,860,630	27,633,549	15
16	CHARITABLE CONTRIBUTIONS		40,434,100	10,000,000	27,033,349	16
17	DEPRECIATION EXPENSE		79,405,970	32,603,918	46,802,053	17
18	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COSTS		75,455,575	02,000,010	40,002,000	18
19	SPIRITWOOD AMORTIZATION		0	ا م	0	10
20	GENERAL TAXES		18,693,896	7,102,692	11,591,204	20
21	GENERAL TAXES		10,083,080	7,102,032	11,331,204	21
22	TOTAL OPERATING EXPENSES		427,845,562	178,009,315	249,836,247	22
23	TOTAL OF EIGHTING EXPENSES		427,043,302	170,003,513	249,030,247	22
24				0		24
25	NET OPERATING INCOME BEFORE INCOME TAXES		99,769,559	17,942,042	81,827,517	25
26	NET OF EIGHTING INCOME BET ONE INCOME TAXES		88,708,338	17,542,042	01,027,317	26
27						20
28	INCOME TAX EXPENSE					20
29	INVESTMENT TAX CREDIT		(6,628,472)	(2,939,568)	(3,688,904)	20
30	DEFERRED INCOME TAXES		2,209,233	(1,485,341)	3,694,575	29
31	INCOME TAXES		1,049,814	(1,465,341)	1,049,815	30
32	INCOME TAXES		1,049,614	(0)	1,049,615	31
33	TOTAL INCOME TAX EXPENSE		(3,369,425)	(4,424,910)	1,055,485	32
34	TOTAL INCOME TAX EXPENSE		(3,308,423)	(4,424,310)	1,033,463	34
35						35
36						36
37	NET OPERATING INCOME		103,138,983	22,366,952	80,772,032	37
38	TET OF EIGHT HOUSE		100,100,000	22,000,002	00,112,002	38
39						39
40	Allowance for Funds Used During Construction		6,315,997	0	6,315,997	40
41	Allowance for Funds Used During Construction - MN Only		0	o l	0	41
42	Allowance for Funds Used During Construction - SD Only		0	l ől	0	42
43	TOTAL ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		6,315,997	0	6,315,997	43
44			-,,			44
45				0		45
46	TOTAL AVAILABLE FOR RETURN		109,454,980	22,366,952	87,088,029	46
47			, . , . , . ,			47
48						48
49						49
50						50
51	AVERAGE CENTS PER KWH					51
52						52
53						53
54						54
55						55
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OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget INTERIM YEAR 2024 - Simple Average

PAGE 8 - 1

LINE			FERC		TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	ACCOUNTS		COMPANY	DAKOTA	OTHER	NO
1	OPERATING REVENUES							1
2								2
3	SALES OF ELECTRICITY	R10	440, 442, 444-445	108, 115	464,851,197	182,974,451	281,876,746	3
4				·				4
5								5
6	OTHER OPERATING REVENUES							6
7	SALES FOR RESALE							7
8	MUNICIPALITIES & OFF SYSTEM SALES			DIRECTLY ASSIGNED TO FERC JURISDIC	0	0	0	8
9	NON-ASSOCIATAED UTILITIES, CO-OPS & OPA				-			9
10	BUY SELL TRANSACTIONS	D2			0	0	0	10
11	ALL OTHER TRANSACTIONS				-			11
12	BASE DEMAND	E1			0	0	0	12
13	PEAK DEMAND	D1			0	0	0	13
14	BASE ENERGY	E2			6,947,794	3,125,191	3,822,604	14
15	PEAK ENERGY	D1			0,547,754	0,120,131	3,022,004	15
16	I DAN ENERGY	D1						10
17	TOTAL ALL OTHER TRANSACTIONS				6,947,794	3,125,191	3,822,604	10
18	TO THE SEE STILL TRANSPORTIONS				0,041,134	5,125,191	3,822,004	10
19	TOTAL SALES FOR RESALE				6.947.794	3.125.191	3.822.604	18
20	TOTAL SALES FUR RESALE				0,947,794	3,125,191	3,822,604	19
21								20
	OTHER ELECTRIC REVENUES							21
22	OTHER ELECTRIC REVENUES	C1				316.187		22
23	LATE FEES		450	DIRECTLY ASSIGNED TO JURISDICTION	809,880		493,694	23
24 25	CONNECTION FEES	C1	451	DIRECTLY ASSIGNED TO JURISDICTION	340,532	136,812	203,720	24
	RENT FROM ELECTRIC PROPERTY	NEPIS	454		435,931	164,859	271,072	25
26	RENT FROM ELECTRIC PROPERTY - BIG STONE	NEPIS	454		0	0	0	26
27	RENT FROM ELECTRIC PROPERTY - COYOTE	NEPIS	454		0		0	2/
28	OTHER MISC ELECTRIC REVENUE	NEPIS	456		1,395,880	527,890	867,990	28
29	OTHER MISC ELECTRIC REVENUE - MN	C1	456	DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	29
30	OTHER MISC ELECTRIC REVENUE - ND	C1	456	DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	30
31	OTHER MISC ELECTRIC REVENUE - SD	C1	456	DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	31
32	ITA DEFICIENCY PAYMENTS	NEPIS	456		848,757	320,980	527,777	32
33		NEPIS			0	0	0	33
34	MISCELLANEOUS SERVICES	NEPIS			0	0	0	34
35	WHEELING		456	DIRECTLY ASSIGNED TO FERC JURISDIC	425,279	0	425,279	35
36	LOAD CONTROL AND DISPATCH	NEPIS EXDA	456		19,546,873	8,384,987	11,161,887	36
37	LOAD CONTROL AND DISPATCH (Direct FERC)	Direct FERC	456	DIRECTLY ASSIGNED TO FERC JURISDIC	32,012,996	0	32,012,996	37
38	RESIDENTIAL CONSERVATION SERVICES	C1	456	DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	38
39								39
40	TOTAL OTHER ELECTRIC REVENUES				55,816,129	9,851,715	45,964,414	40
41								41
42	TOTAL OTHER OPERATING REVENUES				62,763,923	12,976,906	49,787,018	42
43								43
44						0		44
45	TOTAL OPERATING REVENUES				527,615,121	195,951,357	331,663,764	45
46								46
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OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget INTERIM YEAR 2024 - Simple Average

PAGE 9 - 1

					E0211	NORTH		la name
LINE NO	ITEM	ALLOC	FERC ACCOUNTS		TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
INO	I I EWI	ALLOC	ACCOUNTS		COMPANT	DAROTA	OTHER	NO
1	OPERATING EXPENSES							1
2	PRODUCTION EXPENSES							2 3
3	PROD EXPENSES EXCLUDING PURCHASED POWER							3
4	BASE DEMAND	E1	500, 502, 505-507, 509-511	535, 537-543, 546, 548-554, 556-557	18,184,557	7,978,271	10,206,286	4
5	PEAK DEMAND	D1	500, 502, 506-507, 509-511	535, 537-543, 546, 548-554, 556-557	9,407,440	3,714,521	5,692,919	5 6
6	BASE ENERGY	E2	501, 512-514, 544-546, 548	-554	67,526,672	30,374,204	37,152,468	6
7	PEAK ENERGY	D1	547		10,397,281	4,105,359	6,291,922	7
8	BASE DEMAND (Direct MN)				0	0	0	8
9	PEAK DEMAND (Direct MN)				0	0	0	9
10								10
11	TOTAL EXCLUDING PURCHASED POWER				105,515,951	46,172,356	59,343,595	11
12						0		12
13	BURGULARE BAUER					0		13
14 15	PURCHASED POWER BUY SELL TRANSACTIONS	D2			0	0		14 15
16	ALL OTHER TRANSACTIONS	D2			U	0	١	16
17	BASE DEMAND	E1	555		1,921,959	843,238	1,078,721	17
18	PEAK DEMAND	D1	333		1,921,959	043,230	1,078,721	17
19	BASE ENERGY	E2	555		91,559,032	41,184,212	50,374,820	19
20	PEAK ENERGY	D1	000		0 0	41,104,212	0,374,020	20
21					ŭ	-	"	21
22	TOTAL ALL OTHER TRANSACTIONS				93,480,991	42.027.450	51,453,541	22
23					23,123,231		23,122,23.	23 24
24	TOTAL PURCHASED POWER				93,480,991	42,027,450	51,453,541	24
25								25
26	TOTAL PRODUCTION EXPENSES				198,996,942	88,199,805	110,797,136	26 27
27								27
28								28
29	TRANSMISSION EXPENSES	D2	560, 561.1-561.2, 561.4-561	.6, 562-563, 565-568, 569.1-569.3, 570-573	35,939,490	14,086,555	21,852,935	29
30	TRANSMISSION EXPENSES (Direct MN)				0	0	0	30
31	TRANSMISSION EXPENSES (Direct FERC)	Direct FERC			0	0	0	31
32	TOTAL TRANSMISSION EXPENSES				35,939,490	14,086,555	21,852,935	32
33								33 34
34								34
35	DISTRIBUTION EXPENSES							35
36	PRIMARY DEMAND	D3	580-584, 588-590, 592-594,		5,199,469	2,418,866	2,780,603	36
37	SECONDARY DEMAND	D4	580-581, 583-584, 588, 590		2,273,887	1,107,378	1,166,509	37
38	PRIMARY CUSTOMER	C2	580-581, 583-584, 588-590,		3,917,270	1,712,243	2,205,027	38
39	SECONDARY CUSTOMER	C3	580-581, 583-584, 587-588,		1,431,452	625,745 219,347	805,707	39 40
40	STREETLIGHTING	C4 C5	580-581, 583-585, 588-590, 580-581, 583-584, 588-590,		526,349	100,232	307,002	40
41	AREA LIGHTING METERS	C5 C6	580-581, 583-584, 588-590, 580-581, 586, 588, 597-598		183,855 4,956,073	2,209,420	83,623 2,746,653	41 42
43	LOAD MANAGEMENT	C9	300-301, 300, 300, 397-398		4,956,073	2,209,420	2,740,003	42 43
44	LOAD IIIAINAGEIIENI	Ca			u u	"	١	43
45	TOTAL DISTRIBUTION	OXD			18,488,356	8,393,231	10,095,125	45
46					,,000	-,,	.1,130,120	46
47								47
48	CUSTOMER ACCOUNTING EXPENSES							48
49	METER READING	C7	901-902		6,074,375	2,685,754	3,388,622	49
50	OTHER	C8	901, 903-905		10,546,838	4,609,841	5,936,997	50
51								51
52	TOTAL CUSTOMER ACCOUNTS	OXC			16,621,213	7,295,595	9,325,619	52
53								53
54								54
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OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget INTERIM YEAR 2024 - Simple Average

PAGE 10 -1

LINE			FERC		TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	ACCOUNTS		COMPANY	DAKOTA	OTHER	NO
1 2	CUSTOMER SERVICE & INFORMATION EXPENSE CONSERVATION & PROMOTIONAL REBATES	C1	908	DIRECTLY ASSIGNED TO JURISDICTION	9,600,172	0	9,600,172	1
3	OTHER	C1	907-910	DIRECTLY ASSIGNED TO JURISDICTION	3,021,886	1,331,017	1,690,869	2 3
4	OTIEN	01	307-310		3,021,000	1,551,617	1,030,003	4
5	TOTAL CUSTOMER SERV & INFORMATION EXP	OXI			12.622.058	1.331.017	11,291,041	5
6					.=,==,==	- 1,000,100		6
7								7
8	SALES EXPENSES							8
9	OFF-PEAK DEVELOPMENT	C1	912	DIRECTLY ASSIGNED TO JURISDICTION	274,978	(0)	274,979	9
10	OTHER	C1	912-913, 916		308,479	135,872	172,606	10
11	TOTAL SALES EXPENSES				583,457	135,872	447,585	11
13	TOTAL SALES EXPENSES				383,437	135,672	447,585	12
14								14
15	ADMINISTRATIVE & GENERAL EXPENSES							15
16	SALARIES, SUPPLIES, PENSIONS & BENEFITS							16
17	PRODUCTION	OXPD			9,655,454	4,101,147	5,554,308	17
18	TRANSMISSION	D2			4,592,997	1,800,234	2,792,763	18
19	DISTRIBUTION	OXD			7,111,546	3,228,456	3,883,089	19
20	CUSTOMER ACCOUNTS	oxc			5,657,624	2,483,317	3,174,308	20
21	CUSTOMER SERVICE & INFO	C1			1,314,444	578,959	735,485	21
22			920-922, 926			12,192,113	16,139,953	22
23	TOTAL SALARIES, SUPPLIES, PENSIONS, AND BENEFITS		920-922, 926		28,332,065	12,192,113	16,139,953	23
25	LOAD MANAGEMENT EXPENSES	C9			0	0	0	25
26	EO/D III/IV/OEIIE/1 DV EI/OEO	00			ŭ		ı .	26
27	OUTSIDE SERVICES	NEPIS	923		1,083,910	409,910	674,000	27
28								28
29	PROPERTY INSURANCE	NEPIS	924		4,230,959	1,600,052	2,630,907	29
30								30
31	INJURIES & DAMAGES	NEPIS	925		4,536,918	1,715,759	2,821,160	31
32	REGULATORY COMMISSION EXPENSE	R10	928	DIRECTLY ASSIGNED TO JURISDICTION	0.540.004	964.054	0.040.700	32
33	REGULATORY COMMISSION EXPENSE	KIU	928	DIRECTLY ASSIGNED TO JURISDICTION	3,510,684	861,954	2,648,730	33
35	GENERAL ADVERTISING	C1	930.1		0	0	0	35
36	OLILI VE ADVERTIDINO	0.	555.1		ŭ			36
37	MISCELLANEOUS, RENTS, MAINTENANCE	P90	930.2, 931, 935		4,799,643	2,080,843	2,718,800	37
38								38
39	TOTAL ADMINISTRATIVE & GENERAL EXP				46,494,180	18,860,630	27,633,549	39
40								40
41			426.1			0		41
42	CHARITABLE CONTRIBUTIONS	C1	426.1	DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	42
44						0		43
45								45
46	TOTAL O & M EXPENSES				329,745,696	138,302,705	191,442,991	1 2 2 3 3 4 4 4 5 5 6 6 6 7 7 8 8 9 9 100 111 112 12 13 13 14 15 15 16 16 17 17 17 17 18 18 19 19 20 12 12 12 12 12 12 12 12 12 12 12 12 12
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OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget INTERIM YEAR 2024 - Simple Average

PAGE 11 - 1

LINE			FERC		TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	ACCOUNTS		COMPANY	DAKOTA	OTHER	NO
\vdash								
1	DEPRECIATION EXPENSE							1
2	PRODUCTION							2
3	BASE DEMAND	E1			15,980,135	7,011,106	8,969,029	3
4	PEAK DEMAND	D1			10,730,060	4,236,756	6,493,304	4
5	BASE ENERGY	E2			12,347,461	5,554,017	6,793,444	5
6						10.001.000		6
7 8	TOTAL PRODUCTION				39,057,657	16,801,880	22,255,777	1
9								8
10	TRANSMISSION	D2			8,706,848	3,412,666	5,294,181	10
11	TRANSMISSION (Direct FERC)	Direct FERC			4,176,849	0	4,176,849	11
12	TOTAL TRANSMISSION				12,883,697	3,412,666	9,471,030	12
13								13
14								14
15	DISTRIBUTION	P60			18,610,423	8,550,713	10,059,710	15
16								16
17 18	GENERAL	P00			4,236,745	1,836,804	2,399,941	17
18	GENERAL	P90			4,236,745	1,836,804	2,399,941	18
20								1 1 2 3 3 4 4 5 5 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
21	INTANGIBLE	P90			4,617,449	2,001,855	2,615,594	21
22					,,,	_,,		22
23								23
24	TOTAL DEPRECIATION EXPENSE		403		79,405,970	32,603,918	46,802,053	24
25								25
26								26
27								27
28 29								28
30								29
31	BIG STONE EXPENSE OFFSETS	P10		DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	31
32	BIO OTOTILE EN ENDE OTTOETO			BINESTET ASSISTED TO CONCODICTION	· ·	ű	ı .	32
33								33
34	SPIRITWOOD AMORTIZATION	P10	406	DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	34
35								35
36								36
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OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget INTERIM YEAR 2024 - Simple Average

AGE 12 - 1

March Marc	LINE			FERC		TOTAL	NORTH	ALL	LINE
		ITEM	ALLOC						
1									
100 100									
1985 1985									1 2
No.			Direct Litto	408.1					3
No.							, , , , , ,		4
A		NET OPERATING INCOME BEFORE TAX (NOIBT)				99,769,559	17,942,042	81,827,517	5
Company Comp									6
1			EPIS			(6 628 472)	(2 939 568)	(3.688.904)	7
TOTAL INVESTIGATION CONTRICT 1414						0,020,472)			9
1.1 1.1	10								10
1		TOTAL INVESTMENT TAX CREDIT		411.4		(6,628,472)	(2,939,568)	(3,688,904)	11
MARKED		DECERPED INCOME TAYES							12
Time									14
MARRISOTA MARRISOTA Marrisot Marrisota Marri	15	FEDERAL				0	0	0	15
MINISTRACTION MINISTRACTIO	16					0			16
BATTOTAL		NORTH DAKOTA	NPISN			(31,934)	(31,507)	(427)	17
20 AL CHURD	19	SURTOTAL				(31 934)	(31 507)	(427)	18
1	20	OUDITAL				(01,004)	(01,001)	(427)	20
SECONAL Note for Prop Cornel Income Tass - INCL 1972	21	ALL OTHER							21
Page	22		1				/= ar-		22
1.15 1.15	23		NEDIS						23
Minimal Mini	25		INEFIO						25
MINISSOFIA trained from Convert borons Taxes - NOC. NPSIM 1405-2411, 1411.2 120-2703 1405-27	26	T EDELO IL				1,120,270	(1,555,155)	2,420,100	26
MANISOTO A POPULAL PRODUCTION 1.00 2.000.0000 2.000.000 2.000.000	27						-		27
1	28	MINNESOTA (NPISM)	NPISM			3,008,510		3,008,510	28
131 1,007/11 (1,007/21) 1,1207/21) 1,1207/21) 0 3.0	29	MINNESOTA				2,353,601	0	2,353,601	29
NORTH DAVOTA (NINS) NORTH DAVOTA (NINS) NORTH DAVOTA (NINS) 1,102,370 1,102,370 1,102,370 3.3 3.3 3.5		NORTH DAKOTA- transfer from Current Income Taxes - NOL				(1.260.721)	(1,260,721)	0	30
ASPEND DIAGOTA (1.227.709)	32	NORTH DAKOTA (NPISN)	NPISN				1,107,370		32
3.4	33	NORTH DAKOTA				(1,237,709)	(153,351)	(1,084,358)	33
300 100		CURTOTAL				0.044.407	(4.452.924)	2 225 222	34
37 TOTAL DEFERSED INCOME TAXES 40.1-10.2, 411.1-11.2 2,000.203 (1,485,241) 3,004.075 37.7 37.3 3.004.075 37.3 3.004.075 37.3 3.004.075 37.3 3.004.075 37.3 3.004.075 37.3	36	SUBTOTAL				2,241,107	(1,453,634)	3,695,002	35
38 39 39 39 39 39 39 39	37	TOTAL DEFERRED INCOME TAXES		410.1-410.2. 411.1-411.2		2.209.233	(1.485.341)	3.694.575	37
39 CURRENT INCOME TAXES FEDERAL Hamilton to Inform Income Taxes - NOL FEDERAL Hamilton to Inform Income Taxes - NOL FEDERAL Hamilton to Inform Income Taxes - NOL FEDERAL HAMILTON TAXES SEPARATELY CALCULATED BY JURISDIC 1,190.201	38						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		38
Comment Comm									39
## FEDERAL CURRENT NECTURE NO. ## FEDERAL PROCNET TAXES ## FEDERAL P						0.044.540	E 972 464	044.040	40
## FEDERAL INCOME TAXES ## SEPARATELY CALCULATED BY JURISDIC 1,150,231									41
45	43				SEPARATELY CALCULATED BY JURISDIC				43
MINNESOTA - transier for Defined Income Taxes - NOL									44
MINNESOTA HOLOME TAXES SEPARATELY CALCULATED BY JURISDIC (288,937) 0 (288,937) 47.									45
ABURNATION ABU					SEPARATELY CALCULATED BY HIRISDIC				46
49 NORTH DAKOTA - Insenter to Deferred income Taxes - NOL 1,280,721 1,		MINITESS TOTAL PACE			OLI TUTTELI GALGGENIED DI JUNISDIC	(200,837)	-	(200,937)	48
SO NORTH DANCTA CURRENT INCOME TAXE SEPARATELY CALCULATED BY JURISDIC 10,072,200 (1,260,721) 188,521 50	49								49
ST NORTH DAKOTA NCOME TAXES SEPARATELY CALCULATED BY JURISOR 188,521 (0) 198,621 52 52 53 54 (0) 1,049,815 55 56 56 56 56 56 57 58 59 59 59 59 59 59 59									50
TOTAL CURRENT INCOME TAXES TOTAL INCOME TAXES	51	NORTH DAKOTA INCOME TAXES			SEPARATELY CALCULATED BY JURISDIC	188,521	(0)	188,521	51
STAIL INCOME TAXES		TOTAL CURRENT INCOME TAXES		409.1		1.049.814	(0)	1 049 815	52
TOTAL INCOME TAXES	54					1,010,014	1,7	.,040,010	54
Se Se Se Se Se Se Se Se	55	TOTAL INCOME TAXES				(3,369,425)	(4,424,910)	1,055,485	55
Second									56
Second		NET OPERATING INCOME				103 138 083	22 366 952	80 772 022	57
AFDC	59	2. 2	1			155, 150,505	22,000,932	00,772,032	59
61 AFDC - NN Only CWIPLT 0 0 0 62	60					6,315,997			60
62 AFDC - SD Only O O 62						0			61
State Stat	62			410.1	ALLOWED ONLY IN MN & EEPC	6 315 007			62
Control Cont		i otto pa po	OWIFLI	₩ 13.1	, LLOWED ONE! IN MIN & PERC	0,313,897	0	0,315,997	63
66 67 67 68 68 69 70 70 71 72 73 74		TOTAL AVAILABLE FOR RETURN				109,454,980	22,366,952	87,088,029	65
67 68 8.81% 3.42% 7.09% 68 69 70 71 72 73 74 74 74 74 75 74 75 74 75 75	66								66
68 68 69 70 7.09% 68 69 70 7.1 72 73 74									67
09 70 71 72 73 74 74		RATE OF RETURN ON RATE BASE				5.81%	3.42%	7.09%	68
71 72 73 74	69								69
72 73 74	71								70
73 74	72		1						72
[74]	73								73
	74		I		I	I I			74

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget INTERIM YEAR 2024 - Simple Average

PAGE 13 -1

LINE			TOTAL	NORTH	ALL	LINE
NO	ITEM	ALLOC	COMPANY	DAKOTA	OTHER	NO
1	DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE					4
2	DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE					2
3	NET OPERATING INCOME BEFORE TAX (NOIBT)		99,769,559	17,942,042	81,827,517	3
4	LESS: INTEREST COST	CALCULATED BY JURISDICTION	41,032,662	14,242,026	26,790,637	4
5			,,	, , , ,	.,,	5
6	NET INCOME BEFORE TAX		58,736,897	3,700,016	55,036,881	6
7						7
8	FEDERAL SCHEDULE M ADJUSTMENTS:					8
9	ADDITIONAL TAX DEPRECIATION	NEPIS	75,740,068	28,643,159	47,096,909	9
10	OTHER SCHEDULE M ITEMS DIRECTLY ASSIGNED SCHEDULE M ITEMS	NEPIS NEPIS DIRECTLY ASSIGNED TO JURISDICTION	11,330,739	4,285,026	7,045,713	10
11	ACCRUED VACATION PAY	NEPIS DIRECTLY ASSIGNED TO JURISDICTION NEPIS	0	0	0	11
13	CHARGES - OPERATING RESERVES	NEPIS NEPIS	0	ő	0	12
14	PROVISIONS - OPERATING RESERVES	NEPIS	0	0	0	14
15	UNBILLED REVENUES	NEPIS	0	o l	0	15
16	PREFERRED DIVIDENDS PAID CREDIT	NEPIS	0	0	0	16
17	OTHER SCHEDULE M ITEMS	NEPIS	0	0	0	17
18						18
19	SUBTOTAL FEDERAL SCHEDULE M ADJUSTMENTS		87,070,807	32,928,185	54,142,622	19
20				(00.000.100)		20
21	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		(28,333,910)	(29,228,169)	894,259	21
22	LESS:					22
24	MINNESOTA STATE INCOME TAXES	PER MINNESOTA STATE TAX CALCULATION	(288,937)	0	(288,937)	23
25	NORTH DAKOTA STATE INCOME TAXES	PER NORTH DAKOTA STATE TAX CALCULATION	(1,072,200)	(1,260,721)	188,521	25
26	NOTH BANGING INCOME INVES	TERMORITE MONTE MO	(1,072,200)	(1,200,721)	100,021	26
27	FEDERAL TAXABLE INCOME		(26,972,773)	(27,967,448)	994,675	27
28	FEDERAL TAX RATE		21.00%	21.00%	21.00%	28
29						29
30	FEDERAL INCOME TAX BEFORE CREDITS		(5,664,282)	(5,873,164)	208,882	30
31	INVESTMENT TAX CREDIT - DEBITS UTILIZED	EPIS	0	0	0	31
32	FEDERAL INCOME TAXES before transfer to Deferred due to NOL		(5,664,282)	(5,873,164)	208,882	32
33 34	Less Current Federal Income Taxes Transferred to Deferred Income Taxes due to NOL		6,814,513	5,873,164	941,349	33
35	FEDERAL INCOME TAXES		1,150,231	(0)	1,150,231	34
36						35
37						37
38						38
39						39
40						40
41						41
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56 57						56
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60						60
61		<u> </u>				61



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LINE NO	ITEM	ALLOC	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
NO	ITEM	ALEOC	COMPANT	DAROTA	OTHER	INO
1	DEVELOPMENT OF MINNESOTA STATE INCOME TAX EXPENSE					1
2						2
3	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		(2,948,341)	0	(2,948,341)	3
5	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M:					4
6	PAYSOP ADJUSTMENTS TO FEDERAL SCHEDULE M:	NEPIS	0	0	0	5
7	CHANGE IN EXCESS TAX DEPRECIATION - MN	NEPIS NEPIS	0	0	0	7
8	CHANGE IN ACRS - ORDINARY LOSS	NEPIS	0	0	0	8
9	PREFERRED DIVIDENDS PAID CREDIT	NEPIS	0	0	0	9
10	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M	NEPIS	0	0	0	10
11						11
12	TOTAL MINNESOTA ADJUSTMENTS TO FED SCHEDULE M		0	0	0	12
13	MINNESOTA TAXABLE INCOME		(2,948,341)	0	(0.040.044)	13
15	MINNESOTA TAXABLE INCOME MINNESOTA TAX RATE		9.80%	0.00%	(2,948,341) 9.80%	14
16	MINNESOTA TAXTOLE		3.00%	0.00%	3.0070	16
17	MINNESOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		(288,937)	0	(288,937)	17
18	Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL		0	0	0	18
19	MINNESOTA INCOME TAX		(288,937)	0	(288,937)	19
20					1	20
21						21
22						22
24						23
25						25
26						26
27	DEVELOPMENT OF NORTH DAKOTA STATE INCOME TAX EXPENSE					27
28						28
29	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		(21,474,293)	(29,228,169)	7,753,876	29
30						30
31	NORTH DAKOTA ADJUSTMENTS TO FEDERAL SCHEDULE M: CHANGE IN EXCESS TAX DEPRECIATION - ND	NEPIS	(2,209)	(1,671)	(539)	31
33	CHANGE IN ACRS - ORDINARY LOSS - ND	NEPIS NEPIS	(2,209)	(1,071)	(539)	32
34	CHANGE IN INCOME FROM ADR PROPERTY - ND	NEPIS NEPIS	0	0	0	34
35	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M	NEPIS	0	0	0	35
36						36
37	TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M		(2,209)	(1,671)	(539)	37
38				(00.000.010)		38
39 40	SUBTOTAL DEDUCTION OF FEDERAL INCOME TAXES		(21,476,502) 3,350,523	(29,229,840)	7,753,338 3,350,523	39
41	DEDUCTION OF FEDERAL INCOME TAXES		3,330,323		3,330,323	40
42	NORTH DAKOTA TAXABLE INCOME		(24,827,025)	(29,279,840)	4,452,814	42
43	NORTH DAKOTA TAX RATE		4.31%	4.31%	4.31%	43
44						44
45	NORTH DAKOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		(1,072,200)	(1,260,721)	188,521	45
46 47	North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL NORTH DAKOTA INCOME TAX		1,260,721 188,521	1,260,721	188,521	46
48	NORTH DAROTA INCOME TAX		188,521	(0)	188,521	4/
49						48
50						1 2 2 3 3 4 4 4 5 5 6 6 6 6 5 7 7 8 8 9 9 10 11 11 12 13 14 1 15 16 16 17 17 17 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19
51						51
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63 64						63
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OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget INTERIM YEAR 2024 - Simple Average

ALLOCATION FACTORS

PAGE 15 - 1

LINE			TOTAL	NORTH	ALL	LINE
NO	ITEM	FACTOR	COMPANY	DAKOTA	OTHER	NO NO
-						1.0
1	MWH CONSUMPTION AT GENERATORS - PARTIAL	E1	5,645,126		3,168,390	1
2	PERCENTAGE		100.000000%	43.873883%	56.126117%	2
3						3
4	MWH CONSUMPTION AT GENERATORS - TOTAL	E2	6,171,457	2,775,986	3,395,471	4
5	PERCENTAGE		100.000000%	44.981047%	55.018953%	5
6						6
7	GENERATION DEMAND FACTOR	D1	719,976		435,694	7
8	PERCENTAGE		100.000000%	39.484927%	60.515073%	8
9	TR			204.000		9
10	TRANSMISSION DEMAND FACTOR PERCENTAGE	D2	725,298 100.000000%	284,282 39.195200%	441,016 60.804800%	
12	PERCENTAGE		100.000000%	39.195200%	60.804800%	11 12
13	DISTRIBUTION - PRIMARY DEMAND FACTOR	D3	851.393	396.080	455.313	12
14	PERCENTAGE	D3	100.000000%		53.478593%	13
15	LICENTAGE		100.00000070	40.32140770	33.47 0383 70	15
16	DISTRIBUTION - SECONDARY DEMAND FACTOR	D4	1,119,241	545,068	574,173	16
17	PERCENTAGE		100.000000%	48.699789%	51.300211%	17
18	LIGHTOL		100.0000070	10.00070070	01.00021170	18
19	CUSTOMER OR METER FACTORS					19
20	TOTAL RETAIL CUSTOMERS	C1	135,411	59,643	75,768	20
21	PERCENTAGE		100.000000%	44.045905%	55.954095%	21
22						22
23	RETAIL SERVICE LOCATIONS	C2	136,449	59,642	76,807	23
24	PERCENTAGE		100.000000%	43.710104%	56.289896%	24
25						25
26	SECONDARY SERVICE LOCATIONS	C3	136,414	59,632	76,782	26
27	PERCENTAGE		100.000000%	43.713988%	56.286012%	27
28						28
29	STREET LIGHTING FACTOR	C4	13,235,267	5,515,574	7,719,693	29
30	PERCENTAGE		100.000000%	41.673311%	58.326689%	30
31						31
32	AREA LIGHTING FACTOR	C5	9,628,628 100.000000%		4,379,401	32
33 34	PERCENTAGE		100.000000%	54.516874%	45.483126%	33 34
35	METER FACTOR	C6	57,578,353	25,668,459	31,909,894	34 35
36	PERCENTAGE	60	100.000000%		55.419949%	
37	LENGENTAGE		100.00000070	44.30003170	33.41334370	37
38	METER READING FACTOR	C7	206,170	91,157	115,013	38
39	PERCENTAGE		100.000000%		55.785517%	39
40						40
41	SYSTEM SERVICE LOCATIONS	C8	136,457	59,643	76,814	41
42	PERCENTAGE		100.000000%	43.708274%	56.291726%	42
43						43
44	LOAD MANAGEMENT FACTOR	C9	41,469		23,350	44
45	PERCENTAGE		100.000000%	43.692879%	56.307121%	45
46						46
47						47
48						48
49 50						49 50
50						50
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56						56
57						57
58						58
59						59
60						60



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LINE	ITEM	ALLOCATION FACTORS FACTOR	TOTAL COMPANY		NORTH DAKOTA	OTHER	LINE NO
NU	I I EIW	FACTOR	COMPANY		DANUTA	OTHER	NO
1	GROSS PLANT IN SERVICE						1
7	PRODUCTION PLANT	P10	1,469,629,785		632,119,838	837,509,94	7
8	PERCENTAGE		100.000000%		43.012182%	56.987818	% 3
9							4
10	DISTRIBUTION PLANT	P60	717,695,528		329,751,161	387,944,36	5
11	PERCENTAGE		100.000000%		45.945829%	54.054171	% 6
12							7
13	GENERAL PLANT	P90	122,942,613 100.000000%		53,300,696 43.354127%	69,641,91	8
15	PERCENTAGE		100.000000%		43.354127%	56.645873	76
16							10
17	ELECTRIC PLANT IN SERVICE	EPIS	3,177,112,921		1,249,259,538	1,927,853,38	12
18	PERCENTAGE	210	100.000000%		39.320590%	60.679410	% 13
19							14
20	NET ELECTRIC PLANT IN SERVICE	NEPIS	2,084,139,321		788,173,764	1,295,965,55	15
21	PERCENTAGE		100.000000%		37.817710%	62.182290	% 16
22							1 2 3 3 4 5 6 7 7 8 9 9 10 11 12 13 14 15 16 16 17 17 18 15 16 17 17 18 15 16 17 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19
23	NET ELECTRIC PLANT IN SERVICE Excluding Direct Assignment	NEPIS EXD	1,837,371,213		788,173,764	1,049,197,45	18
24	PERCENTAGE		100.000000%		42.896817%	57.103183	% 19
23	OPERATION AND MAINTENANCE EXPENSE	OVER	00.546.000		12,536,030		18
	PRODUCTION EXPENSE (EXCL ENERGY) PERCENTAGE	OXPD	29,513,956 100.000000%		12,536,030 42.474923%	16,977,92 57.525077	19
26 27	PERCENTAGE		100.000000%		42.41492376	57.525077	76 20
28	DISTRIBUTION EXPENSE	OXD	18.488.356		8.393.231	10.095.12	21
29	PERCENTAGE	GAB	100.000000%		45.397391%	54.602609	% 23
30	LIGHTIGE		100.0000070		10.00700170	04.002000	24
31	CUSTOMER ACCOUNTS EXPENSE	OXC	16,621,213		7,295,595	9,325,61	25
32	PERCENTAGE		100.000000%		43.893273%	56.106727	% 26
33							27
34	CUSTOMER SERVICE & INFORMATION EXPENSE	OXI	3,021,886		1,331,017	1,690,86	28
35	PERCENTAGE		100.000000%		44.045905%	55.954095	% 29
36							30
37	OTHER DEFERRED INCOME TAX FACTOR	1/0/014			0		31
38	MINNESOTA PERCENTAGE	NPISM	919,398,576		0.000000%	919,398,57 100.000000	32
40	PERCENTAGE		100.000000%		0.000000%	100.000000	76
41	NORTH DAKOTA	NPISN	1,042,277,136		788.173.764	254,103,37	34
42	PERCENTAGE	NI ION	100.000000%		98.663270%	1.336730	% 36
43	· - · · · - · · · · · -						37
44	EXCLUDING SOUTH DAKOTA	NPMNR	1,901,204,175		788,173,764	1,113,030,41	1 38
45	PERCENTAGE		100.000000%		41.456555%	58.543445	% 39
46							18 19 19 20 20 21 32 34 24 33 34 44 45 34 44 45 35 56 56 57 7 58 8 59 9
47	LONG-TERM CWIP RATIO (W/AFDC)	CWIPLT	0		0		41
48	PERCENTAGE		100.000000%		0.000000%	100.000000	% 42
49	DEL/FAILIF	Dia	404.054.155		100.074.454		43
50 51	REVENUE PERCENTAGE	R10	464,851,197 100.000000%		182,974,451 39.361940%	281,876,74 60.638060	44
51	FERGENIAGE		100.000000%		39.301940%	60.638060	45
53	LABOR AND RELATED EXPENSE	LRE	150,079,082		62,503,058	87,576,02	3
54	PERCENTAGE	= =	100.000000%		41.646749%	58.353251	% 48
55						30.000201	49
56	TOTAL O & M EXPENSE	OX					50
57	PERCENTAGE						51
58							52
59]			53
60							54
61							55
62							56
63 64							57
65							58
66							60

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget INTERIM YEAR 2024 - Simple Average

PAGE 17 - 1

				AMOUNT AS			
LINE NO	ITEM	AMOUNT	,	AMOUNT AS A PERCENT OF TOTAL	COST OF CAPITAL	RATE OF RETURN	LINE
NU	ITEM	AMOUNT		OF TOTAL	CAPITAL	RETURN	NO
1	CAPITAL STRUCTURE - RATE OF RETURN						1
2							2
3	LONG TERM DERT	000 450 550		46.50%	4.68%	2.18%	3
5	LONG-TERM DEBT	902,156,552		46.50%	4.08%	2.18%	4 5
6	PREFERRED STOCK	0		0.000%	0.00%	0.00%	6
7							7
8	COMMON EQUITY	1,037,781,192		53.50%	9.77%	5.23%	8
9							9
10	TOTAL	1,939,937,744	<u> </u>	100.00%		7.41%	10
12	TOTAL	1,939,937,744	<u> </u>	100.00%		7.4170	12
13							12
14							13
15							14
16							15
16							16
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52							52
54							54
55							55
56							56
57							57
58							58
60							59



LINE			TOTAL	I	NORTH	ALL	LINE
NO	ITEM	ALLOCATION	COMPANY		DAKOTA	OTHER	NO NO
1	CASH WORKING CAPITAL CALCULATION - REVENUE LEAD DAYS						1
2							2
3	REVENUES						3
5	COMPUTER MAINTAINED BILLINGS MANUALLY MAINTAINED BILLINGS		400,158,508		160,642,998	239,515,509 43,058,650	4 5
6	COST OF ENERGY REVENUES	R10	71,938,078 (6,094,976)		28,879,427 (6,094,976)	43,058,050	5
7	SALES FOR RESALE	KIU	6,947,794		3,125,191	3,822,604	7
8	RENT FROM ELECTRIC PROPERTY		435,931		164,859	271,072	8
9	MISCELLANEOUS		1,395,880		527,890	867,990	9
10	ITA DEFICIENCY PAYMENTS		848,757		320,980	527,777	10
11	WHEELING		425,279		0	425,279	11
12	LOAD CONTROL AND DISPATCH		19,546,873		8,384,987	11,161,887	12
13	RENT FROM ELECTRIC PROPERTY - BIG STONE		0		0	0	13
14	RENT FROM ELECTRIC PROPERTY - COYOTE		0		0	0	14
15	PROFIT ON MATERIALS AND SUPPLIES		0		0	0	15
16	RUBBER GOODS TESTING		0		0	0	1 1 2 3 3 4 4 5 5 5 6 6 7 7 7 8 8 9 10 10 11 11 12 12 13 3 14 15 16 16 17 17 18 19 19 10 20 20 21 12 22 23 22 4 22 5 22 3 22 4 22 5 22 5 3 3 3 3 4 4 5 5 5 6 6 6 7 7 8 8 9 9 9 9 9 9 10 10 10 10 10 10 10 10 10 10 10 10 10
17 18	RESIDENTIAL CONSERVATION SERVICES		0		0	0	17
19	TOTAL REVENUES		495,602,125		195,951,357	299,650,768	10
20	TOTAL REVEROLS		485,002,125		190,901,007	289,030,700	20
21							20
22	REVENUE LEAD DAYS FROM SERVICE TO COLLECTION						22
23	COMPUTER MAINTAINED BILLINGS		N/A		39.8	N/A	23
24	MANUALLY MAINTAINED BILLINGS		N/A		26.7	N/A	24
25	COST OF ENERGY REVENUES		N/A		126.8	N/A	25
26	SALES FOR RESALE		N/A		19.9	N/A	26
27	RENT FROM ELECTRIC PROPERTY		N/A		-63.3	N/A	27
28	MISCELLANEOUS		N/A		40.4	N/A	28
29	ITA DEFICIENCY PAYMENTS		N/A		27.5	N/A	29
30	WHEELING		N/A		39.3	N/A	30
31	LOAD CONTROL AND DISPATCH		N/A		28.8	N/A	31
32	RENT FROM ELECTRIC PROPERTY - BIG STONE		N/A		34.3	N/A	32
33	RENT FROM ELECTRIC PROPERTY - COYOTE		N/A		34.3	N/A N/A	33
34	PROFIT ON MATERIALS AND SUPPLIES RUBBER GOODS TESTING		N/A N/A		34.3 34.3	N/A N/A	34
36	RESIDENTIAL CONSERVATION SERVICES		N/A N/A		34.3	N/A N/A	35
37			1471		34.3	14/	37
38							38
39	REVENUE DOLLAR DAYS (REVENUES X REVENUE LEAD DAYS)						39
40	COMPUTER MAINTAINED BILLINGS		15,926,308,607		6,393,591,340	9,532,717,267	40
41	MANUALLY MAINTAINED BILLINGS		1,920,746,674		771,080,707	1,149,665,967	41
42	COST OF ENERGY REVENUES		(772,842,957)		(772,842,957)	0	42
43	SALES FOR RESALE		137,913,720		62,035,036	75,878,684	43
44	RENT FROM ELECTRIC PROPERTY		(27,581,376)		(10,430,645)	(17,150,731)	44
45	MISCELLANEOUS		56,337,728		21,305,639	35,032,090	45
46 47	ITA DEFICIENCY PAYMENTS		23,340,818		8,826,963	14,513,855	46
48	WHEELING		16,700,704		0	16,700,704	47
48	LOAD CONTROL AND DISPATCH RENT FROM ELECTRIC PROPERTY - BIG STONE		562,949,957		241,487,612	321,462,345	48
50	RENT FROM ELECTRIC PROPERTY - BIG STONE RENT FROM ELECTRIC PROPERTY - COYOTE		0		0	0	50 50
51	PROFIT ON MATERIALS AND SUPPLIES		0		0	0	50
52	RUBBER GOODS TESTING		0		0	0	52
53	RESIDENTIAL CONSERVATION SERVICES		0		0	0	53
54			_			_	54
55	TOTAL DOLLAR DAYS		17,843,873,875	1	6,715,053,694	11,128,820,181	55
56				1			56
57							57
58	AVG REVENUE LEAD DAYS (TOTAL REV DOLLAR DAYS / TOTAL REV)		36.0		34.3	37.1	58
59							59
60							60

North Dakota Budget INTERIM YEAR 2024 - Simple Average										
		J						LEAD DAYS OF		
						EXPENSE PER DAY		37.2		
LINE NO	ITEM			OPERATING EXPENSE		365 DAYS PER YEAR	EXPENSE LAG DAYS	OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO
-										
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF									1
3	LEAD-LAG FACTORS-MINNESOTA JURISDICTION FUEL - COAL	E2		23,731,084		65,017	19.	18.1	1,176,152	2
4										4
5 6 7	FUEL - OIL	E1		4,853,219		13,296	8.	28.3	376,424	5
7 8	PURCHASED POWER			42,840,818		117,372	32.	4.4	519,958	7 8
9	LABOR AND ASSOCIATED PAYROLL EXPENSE	LRE		32,771,619		89,785	10.	26.7	2,399,062	9
11	ALL OTHER O&M EXPENSE			53,909,514		147,697	12.	24.7	3,649,600	11
13	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)			7,695,304		21,083	297.	-260.0	(5,480,797)	13
15 16	COAL CONVERSION TAXES			44,987		123	35.	1.6	198	15
17	FEDERAL INCOME TAXES			(558,475)		(1,530)	0.	37.2	0	1 2 3 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
19	STATE INCOME TAXES			(288,937)		(792)	0.	37.2	0	19
21	INCREMENTAL FEDERAL INCOME TAXES			0		0	0.	37.2	0	21
23	INCREMENTAL STATE INCOME TAXES			0		0	0.	37.2	0	23
25 26 27	BANK BALANCES	NEPIS							0	25
27 28	SPECIAL DEPOSITS	NEPIS							889,545	27
29 30	WORKING FUNDS	NEPIS							5,157	29
31 32	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	LRE		(2,705,801)		(7,413)	0.		0	31
33 34	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	LRE		(4,373,852)		(11,983)	0.		0	33
35 36	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	R10	ASSIGN TO JURIS	0		0	0.		0	35 36
37 38	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	R10	ASSIGN TO JURIS	0		0	61.	2	0	37 38
39 40	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	R10		0		0	0.		0	39
41	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	R10		0		0	36.		0	41
43										43
44 45	TOTAL CASH WORKING CAPITAL REQUIREMENT - MINNESOTA								3,535,300	44
46 47										46
47										47
48 49										48
50										50
51										51
52 53 54 55										52
54										54
55										55
56 57										57
58										58
59 60										59
- 55				1			l	1		, , , , ,

T COLLIN D	INDIA BUUGELINI ENIM TEAN 2024 - Simple Average						EXCESS REVENUE LEAD DAYS OF		
LINE NO	ITEM			OPERATING EXPENSE	365 DAYS PER YEAR	EXPENSE LAG DAYS	34.3 OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF								1
3	LEAD-LAG FACTORS-NORTH DAKOTA JURISDICTION FUEL - COAL	E2		23,301,382	63,839	19.1	15.2	969,721	2 3 4 5 6
5	FUEL - OIL	E1		4,561,691	12,498	8.9	25.4	317,569	5
7	PURCHASED POWER			42,027,450	115,144	32.8	1.5	176,170	7
9	LABOR AND ASSOCIATED PAYROLL EXPENSE	LRE		29,051,169	79,592	10.5	23.8	1,895,887	8 9 10 11
10	ALL OTHER O&M EXPENSE			39,361,013	107,838	12.5	21.8	2,351,955	10
12	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)			7,061,411	19,346	297.2	-261.9	(5,066,657)	12 13 14
14 15 16	COAL CONVERSION TAXES			41,281	113	35.6	-1.3	(146)	15 16
17	FEDERAL INCOME TAXES			(0)	(0)	0.0	34.3	0	17 18
19	STATE INCOME TAXES			(0)	(0)	0.0	34.3	0	19 20
21	INCREMENTAL FEDERAL INCOME TAXES			0	0	0.0	34.3	0	21
23	INCREMENTAL STATE INCOME TAXES			0	0	0.0	34.3	0	22 23 24
25 26 27	BANK BALANCES	NEPIS						0	25
27 28	SPECIAL DEPOSITS	NEPIS						816,270	25 26 27 28 29
29	WORKING FUNDS	NEPIS						4,732	29
31 32	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	LRE		(2,398,620)	(6,572)	0.0		0	30 31 32
33	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	LRE		(3,877,304)	(10,623)	0.0		0	33
35 36	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	R10	ASSIGN TO JURIS	0	0	0.0		0	34 35 36
37 38	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	R10	ASSIGN TO JURIS	(303,808)	(832)	61.2		(50,965)	37 38
39 40	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	R10		(72)	(0)	13.8		(3)	39 40
41	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	R10		0	0	0.0		0	41 42 43
43	TOTAL CASH WORKING CAPITAL REQUIREMENT - NORTH DAKOTA							1.414.534	43
45 46	TOTAL GAGII WORKING GAI TIAL REQUIREMENT - NORTH BARGTA							1,414,554	45 46
47									47 48
50 51									49 50
52									52 53
45 46 47 48 49 50 51 52 53 54 55 56 57 58									44 45 46 47 48 49 55 53 54 55 56 57 58 59 69
56 57									56 57
59 60									59 60
				•					

North D	akota Budget INTERIM YEAR 2024 - Simple Average							EXCESS REVENUE		
L								LEAD DAYS OF		
					EXPENSE PER DAY			37.1		
LINE NO	ITEM			OPERATING EXPENSE	365 DAYS PER YEAR		EXPENSE LAG DAYS	OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-SOUTH DAKOTA JURISDICTION									1
3	FUEL - COAL	E2		4,740,714	12,988		19.1	18.0	233,659	3
5 6	FUEL - OIL	E1		975,772	2,673		8.9	28.2	75,415	1 2 3 4 4 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6
7 8	PURCHASED POWER			8,559,385	23,450		32.8	4.3	101,540	7
9	LABOR AND ASSOCIATED PAYROLL EXPENSE	LRE		6,703,725	18,366		10.5	26.6	488,913	9
11	ALL OTHER O&M EXPENSE			9,610,079	26,329		12.5	24.6	647,956	11
13	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)			1,638,954	4,490		297.2	-260.1	(1,167,755)	13
15 16	COAL CONVERSION TAXES			9,581	26		35.6	1.5	40	15 16
17 18	FEDERAL INCOME TAXES			(1,642,078)	(4,499)	1	0.0	37.1	0	17 18
19 20	STATE INCOME TAXES			0	0		0.0	37.1	0	19
21	INCREMENTAL FEDERAL INCOME TAXES			0	0		0.0	37.1	0	21 22
23	INCREMENTAL STATE INCOME TAXES			0	0		0.0	37.1	0	23 24
25 26 27	BANK BALANCES	NEPIS							0	25 26
27	SPECIAL DEPOSITS	NEPIS							189,456	27 28
28 29 30	WORKING FUNDS	NEPIS							1,098	29 30
31 32	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	LRE		(553,495)	(1,516)	1	0.0		0	31
33 34	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	LRE		(894,710)	(2,451)	1	0.0		0	33 34
35 36	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	R10	ASSIGN TO JURIS	0	0		0.0		0	35 36
37	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	R10	ASSIGN TO JURIS	0	0		61.2		0	37 38
38 39 40	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	R10		0	0		0.0		0	39 40
41	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	R10		0	0		0.0		0	41
43	TOTAL CASH WORKING CAPITAL REQUIREMENT - SOUTH DAKOTA								570,323	43
45									0.0,000	45
46 47										46
48 49										48
49										49
50 51										50
52										52
52 53 54 55 56 57										53
54										54
56										56
57										57
58 59										58
60					 <u></u>					60
								·		

22 - 1

NORTH DAKOTA

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY North Dakota Budget INTERIM YEAR 2024 - Simple Average

EXCESS REVENUE LEAD DAYS OF 30.4 EXPENSE PER DAY 365 DAYS PER YEAR OVER EXPENSE LAG DAYS LINE NO OPERATING EXPENSE EXPENSE LAG DAYS NET REVENUE LAG DOLLARS LINE NO ITEM CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-FERC JURISDICTION FUEL - COAL E2 29,488 19.1 11.3 912 FUEL - OIL E1 6,599 8.9 21.5 389 PURCHASED POWER 53,338 32.8 LABOR AND ASSOCIATED PAYROLL EXPENSE LRE 10.5 67,108 1.229.639 3.369 19.9 ALL OTHER O&M EXPENSE 1,427,999 3,912 12.5 17.9 70,070 PROPERTY TAXES (EXCL COAL CONVERSION TAXES) 65,718 180 297.2 -266.8 (48,031) COAL CONVERSION TAXES 384 35.6 -5.2 FEDERAL INCOME TAXES 3,350,523 9,180 0.0 30.4 279,057 STATE INCOME TAXES 189,761 520 0.0 30.4 15,805 INCREMENTAL FEDERAL INCOME TAXES 30.4 INCREMENTAL STATE INCOME TAXES 0.0 30.4 BANK BALANCES NEPIS SPECIAL DEPOSITS NEPIS 263,161 WORKING FUNDS NEPIS 1.526 TAX COLLECTIONS AVAIL - FICA WITHHOLDING LRE (101,526 (278) 0.0 TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING LRE (164,113 (450) 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN R10 ASSIGN TO JURIS 0.0 TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND R10 ASSIGN TO JURIS 61.2 TAX COLLECTIONS AVAILABLE - STATE SALES TAX R10 0.0 TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES R10 0.0 TOTAL CASH WORKING CAPITAL REQUIREMENT - FERC 649,645

OTTER TAIL POWER COMPANY
CLASS COST OF SERVICE STUDY
North Dakota Budget INTERIM YEAR 2024 - Simple Average

EXCESS REVENUE LEAD DAYS OF 36.0 OVER EXPENSE LAG DAYS EXPENSE PER DAY 365 DAYS PER YEAR LINE NO OPERATING EXPENSE EXPENSE LAG DAYS NET REVENUE LAG DOLLARS LINE NO ITEM CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS - TOTAL CO. FUEL - COAL E2 2,380,444 FUEL - OIL E1 769,797 PURCHASED POWER 797,322 LABOR AND ASSOCIATED PAYROLL EXPENSE LRE 4.850.970 ALL OTHER O&M EXPENSE 6,719,582 PROPERTY TAXES (EXCL COAL CONVERSION TAXES) (11,763,239) COAL CONVERSION TAXES FEDERAL INCOME TAXES 279,057 STATE INCOME TAXES 15,805 INCREMENTAL FEDERAL INCOME TAXES INCREMENTAL STATE INCOME TAXES BANK BALANCES NEPIS SPECIAL DEPOSITS NEPIS 2,158,433 WORKING FUNDS NEPIS 12,513 TAX COLLECTIONS AVAIL - FICA WITHHOLDING LRE TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING LRE TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN R10 ASSIGN TO JURIS TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND R10 ASSIGN TO JURIS (50,965) TAX COLLECTIONS AVAILABLE - STATE SALES TAX R10 TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES R10 TOTAL CASH WORKING CAPITAL REQUIREMENT - TOTAL COMPANY 6,169,802

OTTER TAIL POWER COMPANY Interim Adjustment for Incentives Comp Settlement adjustment from ND Rate Case No. PU-17-398

INT-01 ND Share

(A) (B) (C) (D)

Line						
No.	Description from JCOSS INPUT SUMMARY		Total Utility	Allocator	Allocator %	ND share
1 2 3 4 5	Administrative and General Expense Salaries, Supplies, Pensions & Benefits Production Transmission Distribution Customer Accounts Customer Service & Information		(132,288) (62,928) (97,435) (77,515) (18,009)	OXPD D2 OXD OXC C1	42.442380% 39.195200% 45.397390% 43.893270% 44.045910%	(56,146) (24,665) (44,233) (34,024) (7,932)
	Total A&G Salaries, Supplies, Pensions & Benefits	3	(388,175)		_	(167,000)
6	Total		(388,175)		_	(167,000)
7	Operating Income Impact		388,175			167,000
8	Income Tax Impact: SD Tax Rate is	24.40%			_	40,756
9	Net Operating Income Impact					126,244

PU-23-342 Supplemental Workpapers

OTTER TAIL POWER COMPANY
ADJUSTMENT FOR ADDING BACK LANGDON REPOWER FOR INTERIMS

INT-02 ND Share

(A) (B) (C) (D)

Line

LIII	5				
No	. Description	Total Utility	Allocator	Allocator %	ND
1	Add Back in Langdon Renewable Rider Revenues	1,273,884	N/A	Directly Assigned	1,273,884
2	Total			_	1,273,884
3	Operating Income Impact				(1,273,884)
4	Income Tax Impact: ND Tax Rate is	24.40%		-	(310,890)
5	Net Operating Income Impact			=	(962,994)

ITY - 03 Page 1 of 1

Otter Tail Power Company Proration of Accumulated Deferred Income Tax for Interim Year Unadjusted Projected Fiscal Year 2024

(A) (B) (C) (D)

Line No.		12/31/23	12/31/24	Simple Average
1	Accumulated Deferred Income Taxes			
2	Non-Prorated:			
3	Federal (above the line including Wind)	(314,143,869)	(328,958,993)	(321,551,431)
4				
5	Prorated:			
6	Federal (above the line including Wind)	(314,143,869)	(321,741,362)	(317,942,615)
7				
8	Adjustment to ADIT			3,608,816