OTTER TAIL POWER COMPANY PLANT ACCOUNT BALANCES FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2024

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
Line No.	Description	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024	Jul - 2024	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	13 Month Average
1	INTANGIBLE PLANT														
2	302 - Hydro Licensing 303.91 - Computer Software	\$1,998,445 \$6,502,291	\$1,998,445 \$6,567,619	\$1,998,445 \$11.850.544	\$1,998,445 \$13,063,434	\$1,998,445 \$16,810,681	\$1,998,445 \$17,204,415	\$1,998,445 \$17,732,819	\$1,998,445 \$21,180,612	\$1,998,445 \$21,438,371	\$1,998,445 \$21,802,289	\$1,998,445 \$21,873,873	\$1,998,445 \$21,981,134	\$1,998,445 \$22,373,421	\$1,998,445 \$16,952,423
4	303.92 - Computer Software 10 Year	\$29,911,445	\$29,911,445	\$29,911,826	\$29,911,826	\$29,911,826	\$29,911,826	\$29,911,826	\$29,911,826	\$29,911,826	\$29,911,826	\$29,911,826	\$29,911,826	\$29,911,826	\$29,911,768
5	CWIP	\$8,884,195	\$9,824,881	\$6,215,796	\$3,253,430	\$1,993,729	\$2,262,148	\$2,148,036	(\$793,646)	(\$717,949)	(\$979,220)	(\$870,435)	(\$366,480)	\$212,644	\$2,389,779
6 7	Subtotal INTANGIBLE PLANT	\$47,296,376	\$48,302,391	\$49,976,612	\$48,227,136	\$50,714,682	\$51,376,835	\$51,791,127	\$52,297,237	\$52,630,694	\$52,733,341	\$52,913,710	\$53,524,926	\$54,496,337	\$51,252,416
8	STEAM GENERATION PLANT														
9 10	310-14-101 - Acq Adjust - BSP 311-14-101 - Acq Adjust - BSP	\$5,965 \$301,585													
10	312-14-101 - Acq Adjust - BSP	\$818.291	\$818.291	\$818.291	\$818,291	\$818.291	\$818,291	\$818,291	\$818,291	\$818,291	\$818,291	\$818,291	\$818.291	\$818,291	\$818,291
12	312.1-14-101 - Acq Adjust - BSP	\$94,166	\$94,166	\$94,166	\$94,166	\$94,166	\$94,166	\$94,166	\$94,166	\$94,166	\$94,166	\$94,166	\$94,166	\$94,166	\$94,166
13	314-14-101 - Acq Adjust - BSP	\$228,914	\$228,914	\$228,914	\$228,914	\$228,914	\$228,914	\$228,914	\$228,914	\$228,914	\$228,914	\$228,914	\$228,914	\$228,914	\$228,914
14	315-14-101 - Acq Adjust - BSP	\$112,362	\$112,362	\$112,362	\$112,362	\$112,362	\$112,362	\$112,362	\$112,362	\$112,362	\$112,362	\$112,362	\$112,362	\$112,362	\$112,362
15 16	316-14-101 - Acq Adjust - BSP Subtotal STEAM GENERATION PLANT	\$26,973 \$1,588,255													
17	Subtotal STEAM GENERATION TEAM	¢1,566,255	φ1,300, <u>2</u> 33	\$1,566,255	\$1,566,255	\$1,566,255	\$1,566,255	\$1,566,255	\$1,566,255	\$1,566,255	\$1,566,£55	\$1,566,255	\$1,566,255	\$1,566,255	\$1,566 <u>,2</u> 55
18	OTHER GENERATION														
19	310-101 - Big Stone Plant	\$374,603	\$374,603	\$374,603	\$374,603	\$374,603	\$374,603	\$374,603	\$374,603	\$374,603	\$374,603	\$374,603	\$374,603	\$374,603	\$374,603
20 21	310-102 - Hoot Lake Plant, U 2 &3 310-103 - Coyote Station	\$565,967 \$713,587													
21 22	310-103 - Coyote Station 311-101 - Big Stone Plant	\$713,587 \$80,758,219	\$/13,58/ \$80,758,290	\$713,587 \$80,751,257	\$713,587 \$80,915,084	\$713,587 \$80,915,094	\$713,587 \$81,242,638	\$713,587 \$81,242,638	\$/13,587	\$713,587	\$713,587 \$81,605,907	\$/13,58/ \$81,834,037	\$/13,58/ \$81,835,744	\$713,587	\$713,587
23	311-103 - Coyote Station	\$35,004,316	\$35,007,681	\$35,007,681	\$35,007,681	\$34,982,760	\$34,982,760	\$34,982,760	\$34,977,146	\$34,982,539	\$34,982,539	\$34,982,539	\$34,982,539	\$35,060,190	\$34,995,626
24	312-101 - Big Stone Plant	\$201,385,686	\$201,407,802	\$201,408,181	\$201,284,464	\$200,912,149	\$200,763,177	\$200,499,896	\$200,248,999	\$200,457,059	\$200,511,785	\$202,012,500	\$202,011,980	\$201,770,901	\$201,128,814
25	312-103 - Coyote Station	\$107,451,964	\$107,451,964	\$107,452,391	\$107,586,571	\$107,601,296	\$107,568,175	\$107,463,820	\$107,463,820	\$107,469,290	\$107,645,034	\$107,645,034	\$107,691,467	\$107,711,691	\$107,554,040
26 27	312.1-102 Hoot Lake Plant, U 2&3 314-101 - Big Stone Plant	\$11,200,043 \$31,809,484	\$11,200,043 \$31,809,484	\$11,200,043 \$31,809,484	\$11,200,043 \$31,809,484	\$11,200,043 \$31,573,191	\$11,200,043 \$31,565,328	\$11,200,043 \$31,565,328	\$11,200,043 \$31,565,328	\$11,200,043 \$31,565,328	\$11,200,043 \$31,565,328	\$11,200,043 \$31,821,709	\$11,200,043 \$31,833,102	\$11,200,043 \$31,725,769	\$11,200,043 \$31,693,719
28	314-103 - Coyote Station	\$26,209,547	\$26,209,547	\$26,209,547	\$26,209,547	\$26,184,170	\$26,184,170	\$26,184,170	\$26,184,170	\$24,778,269	\$24,778,269	\$24,778,269	\$24,778,269	\$24,935,764	\$25,663,362
29	315-101 - Big Stone Plant	\$21,066,041	\$21,066,041	\$21,066,041	\$21,066,041	\$21,066,041	\$21,066,041	\$21,066,041	\$21,066,041	\$21,066,041	\$21,066,041	\$21,127,650	\$21,127,650	\$21,094,810	\$21,077,733
30	315-103 - Coyote Station	\$12,185,103	\$12,185,103	\$12,185,103	\$12,185,103	\$12,185,059	\$12,185,059	\$12,185,059	\$12,185,059	\$12,177,271	\$12,177,271	\$12,177,271	\$12,177,271	\$12,177,271	\$12,182,077
31	316-101 - Big Stone Plant	\$3,617,809	\$3,626,333	\$3,650,471	\$3,650,676	\$3,650,676	\$3,650,676	\$3,680,363	\$3,664,751	\$3,696,313	\$3,696,711	\$3,750,254	\$3,721,544	\$3,794,816	\$3,680,876
32 33	316-103 - Coyote Station 330-131 - Hoot Lake Hydro	\$2,424,444 \$106,790	\$2,424,444 \$106,790	\$2,443,931 \$106.790	\$2,443,931 \$106.790	\$2,464,823 \$106,790	\$2,463,959 \$106,790	\$2,414,321 \$106,790	\$2,419,109 \$106,790	\$2,420,140 \$106,790	\$2,420,140 \$106,790	\$2,420,117 \$106,790	\$2,420,117 \$106,790	\$2,686,239 \$106,790	\$2,451,209 \$106,790
33	330-131 - Hoot Lake Hydro 330-132 - Wright Dam Hydro	\$106,790	\$106,790	\$108,790	\$108,790	\$108,790	\$3,550	\$108,790	\$106,790	\$108,790	\$108,790	\$108,790	\$108,790	\$108,790	\$3,550
35	330-133 - Pisgah Hydro	\$1,509	\$1,509	\$1,509	\$1,509	\$1,509	\$1,509	\$1,509	\$1,509	\$1,509	\$1,509	\$1,509	\$1,509	\$1,509	\$1,509
36	330-134 - Dayton Hollow Hydro	\$25,501	\$25,501	\$25,501	\$25,501	\$25,501	\$25,501	\$25,501	\$25,501	\$25,501	\$25,501	\$25,501	\$25,501	\$25,501	\$25,501
37	330-135 - Taplin Gorge Hydro	\$150,929	\$150,929	\$150,929	\$150,929	\$150,929	\$150,929	\$150,929	\$150,929	\$150,929	\$150,929	\$150,929	\$150,929	\$150,929	\$150,929
38 39	330-138 - Bemidji Hydro 330.2-134 - Dayton Hollow Hydro	\$11,005 \$341													
40	331-131 - Hoot Lake Hydro	\$1,422,555	\$1,422,555	\$1,422,555	\$1,422,555	\$1,422,555	\$1,422,555	\$1,422,555	\$1,422,555	\$1,422,555	\$1,422,555	\$1,422,555	\$1,422,555	\$1,422,555	\$1,422,555
41	331-132 - Wright Dam Hydro	\$20,080	\$20,080	\$20,080	\$20,080	\$20,080	\$20,080	\$20,080	\$20,080	\$20,080	\$20,080	\$20,080	\$20,080	\$20,080	\$20,080
42	331-133 - Pisgah Hydro	\$13,172	\$13,172	\$13,172	\$13,172	\$13,172	\$13,172	\$13,172	\$13,172	\$13,172	\$13,172	\$13,172	\$13,172	\$13,172	\$13,172
43 44	331-134 - Dayton Hollow Hydro	\$181,086 \$35,140	\$181,086	\$181,086	\$181,086	\$181,086	\$181,086	\$181,086	\$181,086	\$181,086	\$181,086	\$181,086	\$181,086	\$181,086	\$181,086 \$35,140
44	331-135 - Taplin Gorge Hydro 331-138 - Bemidii Hydro	\$35,140 \$199,805													
46	332-131 - Hoot Lake Hydro	\$390.152	\$390,152	\$390.152	\$390,152	\$390,152	\$390,152	\$390.152	\$390.152	\$390,152	\$390,152	\$390.152	\$390.152	\$390.152	\$390.152
47	332-132 - Wright Dam Hydro	\$973,942	\$973,942	\$973,942	\$973,942	\$973,942	\$973,942	\$973,942	\$973,942	\$973,942	\$973,942	\$973,942	\$973,942	\$973,942	\$973,942
48	332-133 - Pisgah Hydro	\$2,189,300	\$2,189,300	\$2,189,300	\$2,189,300	\$2,189,300	\$2,189,300	\$2,189,300	\$2,189,300	\$2,189,300	\$2,189,300	\$2,189,300	\$2,189,300	\$2,189,300	\$2,189,300
49 50	332-134 - Dayton Hollow Hydro 332-135 - Taplin Gorge Hydro	\$2,118,681 \$704,300													
51	332-135 - Tapini Gorge Hydro 332-138 - Bemidii Hydro	\$834,589	\$834,589	\$834,589	\$834,589	\$834,589	\$834,589	\$834,589	\$834,589	\$834,589	\$834,589	\$834,589	\$834,589	\$834,589	\$834,589
52	333-131 - Hoot Lake Hydro	\$104,195	\$104,195	\$104,195	\$104,195	\$104,195	\$104,195	\$104,195	\$600,302	\$600,302	\$600,302	\$600,302	\$600,302	\$600,302	\$333,168
53	333-132 - Wright Dam Hydro	\$545,392	\$545,392	\$545,392	\$545,392	\$545,392	\$545,392	\$545,392	\$545,392	\$545,392	\$545,392	\$545,392	\$545,392	\$545,392	\$545,392
54	333-133 - Pisgah Hydro	\$159,732	\$159,732	\$159,732	\$159,732	\$159,732	\$159,732	\$159,732	\$159,732	\$159,732	\$159,732	\$159,732	\$159,732	\$159,732	\$159,732
55 56	333-134 - Dayton Hollow Hydro 333-135 - Taplin Gorge Hydro	\$226,751 \$15,110	\$226,751 \$15.110	\$226,751 \$15,110											
57	333-138 - Bemidji Hydro	\$322,687	\$322,687	\$322,687	\$322,687	\$322,687	\$322,687	\$322,687	\$322,687	\$322,687	\$322,687	\$322,687	\$322,687	\$322,687	\$322,687
58	334-131 - Hoot Lake Hydro	\$1,216,302	\$1,216,302	\$1,216,302	\$1,216,302	\$1,216,302	\$1,216,302	\$1,216,302	\$699,980	\$699,980	\$699,980	\$699,980	\$699,980	\$699,980	\$978,000
59	334-132 - Wright Dam Hydro	\$202,552	\$202,552	\$202,552	\$202,552	\$202,552	\$202,552	\$202,552	\$202,552	\$202,552	\$202,552	\$202,552	\$202,552	\$202,552	\$202,552
60 61	334-133 - Pisgah Hydro 334-134 - Dayton Hollow Hydro	\$102,487 \$193,342	\$106,847 \$193,342	\$102,822 \$193,342											
62	334-134 - Dayton Hollow Hydro 334-135 - Taplin Gorge Hydro	\$193,342 \$58,695													
63	334-138 - Bemidji Hydro	\$5,376	\$5,376	\$5,376	\$5,376	\$5,376	\$5,376	\$5,376	\$5,376	\$5,376	\$5,376	\$5,376	\$5,376	\$5,376	\$5,376
64	335-131 - Hoot Lake Hydro	\$285,348	\$285,348	\$285,348	\$285,348	\$285,348	\$324,600	\$324,600	\$324,600	\$324,600	\$324,600	\$324,600	\$324,600	\$324,600	\$309,503
65	335-132 - Wright Dam Hydro	\$115,218	\$115,218	\$115,218	\$115,218	\$115,218	\$115,218	\$115,218	\$115,218	\$115,218	\$115,218	\$115,218	\$115,218	\$115,218	\$115,218
66 67	335-133 - Pisgah Hydro 335-134 - Dayton Hollow Hydro	\$62,744 \$110,889													
68	335-135 - Taplin Gorge Hydro	\$96,303	\$96,303	\$96,303	\$96,303	\$96,303	\$96,303	\$96,303	\$96,303	\$96,303	\$96,303	\$96,303	\$96,303	\$96,303	\$96,303
69	335-138 - Bemidji Hydro	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070	\$1,070
70	340-140 - Jamestown Peaking- Unit 1	\$24,614	\$24,614	\$24,614	\$24,614	\$24,614	\$24,614	\$24,614	\$24,614	\$24,614	\$24,614	\$24,614	\$24,614	\$24,614	\$24,614
71	340-141 - Lake Preston Peaking	\$12,339	\$12,339	\$12,339	\$12,339	\$12,339	\$12,339	\$12,339	\$12,339	\$12,339	\$12,339	\$12,339	\$12,339	\$12,339	\$12,339
72 73	340-144 - Solway Combustion Turbine 341-140 - Jamestown Peaking- Unit 1	\$89,809 \$286,659	\$89,809 \$264,463	\$89,809 \$264,463	\$89,809 \$264,463	\$89,809 \$264,463	\$89,809 \$264,463	\$89,809 \$264,463	\$89,809 \$276,415						
73	341-140 - Jamestown Peaking Onte 1 341-141 - Lake Preston Peaking	\$279,726	\$280,039	\$279,726	\$279,726	\$279,726	\$279,726	\$279,726	\$279,726	\$279,726	\$279,726	\$279,726	\$279,726	\$279,726	\$279,726
75	341-142 - Jamestown Peaking- Unit 2	\$24,853	\$24,853	\$24,853	\$24,853	\$24,853	\$24,853	\$24,853	\$47,049	\$47,049	\$47,049	\$47,049	\$47,049	\$47,049	\$35,097
76	341-144 - Solway Combustion Turbine	\$4,907,301	\$4,907,301	\$4,907,301	\$4,907,301	\$4,907,301	\$4,907,301	\$4,907,301	\$4,907,301	\$4,907,301	\$4,907,301	\$4,907,301	\$4,907,301	\$4,907,301	\$4,907,301
77	341-145 - Astoria Station	\$25,452,349	\$25,452,460	\$25,452,460	\$25,456,839	\$25,452,597	\$25,457,611	\$25,457,611	\$25,457,611	\$25,457,611	\$25,457,611	\$25,457,611	\$25,457,611	\$25,457,611	\$25,455,969
78 79	341-166 - Minnesota Small Solar 341-167 - North Dakota Small Solar	\$13,536 \$17,105													
80	341-167 - North Dakota Small Solar 342-140 - Jamestown Peaking- Unit 1	\$17,105 \$379,195	\$17,105 \$379,195	\$17,105	\$17,105	\$17,105	\$379,195	\$17,105	\$17,105	\$17,105	\$17,105	\$17,105	\$17,105	\$17,105	\$17,105
81	342-141 - Lake Preston Peaking	\$328,705	\$328,705	\$328,705	\$328,705	\$328,705	\$328,705	\$328,705	\$328,705	\$328,705	\$328,705	\$328,705	\$328,705	\$328,705	\$328,705
82	342-142 - Jamestown Peaking- Unit 2	\$36,769	\$36,769	\$36,769	\$36,769	\$36,769	\$36,769	\$36,769	\$36,769	\$36,769	\$36,769	\$36,769	\$36,769	\$36,769	\$36,769
83 84	342-144 - Solway Combustion Turbine 342-145 - Astoria Station	\$1,104,855	\$1,104,855	\$1,104,855	\$1,071,843	\$1,071,843	\$1,071,843	\$1,071,843	\$1,071,843	\$1,071,843	\$1,071,843	\$1,071,843	\$1,071,843	\$1,071,843	\$1,079,461
84	542-145 - Astoria Station	\$5,913,271	\$5,913,297	\$5,913,297	\$5,914,327	\$5,913,329	\$5,914,509	\$5,914,509	\$5,914,509	\$5,914,509	\$5,914,509	\$5,914,509	\$5,914,509	\$5,914,509	\$5,914,122

OTTER TAIL POWER COMPANY PLANT ACCOUNT BALANCES FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2024

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
Line No.	Description	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024	Jul - 2024	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	13 Month Average
85	343-140 - Jamestown Peaking- Unit 1	\$3,139,011	\$3,141,290	\$3,141,290	\$3,141,290	\$3,141,290	\$3,141,290	\$3,141,290	\$2,725,409	\$2,725,409	\$2,725,409	\$2,725,409	\$2,725,409	\$2,625,409	\$2,941,478
86	343-141 - Lake Preston Peaking	\$3,477,302	\$3,481,405	\$3,481,405	\$3,481,405	\$3,481,405	\$3,481,405	\$3,481,405	\$3,481,405	\$3,481,405	\$3,481,405	\$3,481,405	\$3,481,405	\$3,371,405	\$3,472,628
87	343-142 - Jamestown Peaking- Unit 2	\$4,029,805	\$4,032,085	\$4,032,085	\$4,032,085	\$4,032,085	\$4,032,085	\$4,032,085	\$4,447,966	\$4,447,966	\$4,447,966	\$4,447,966	\$4,447,966	\$4,347,966	\$4,216,162
88	343-144 - Solway Combustion Turbine	\$21,914,301	\$21,915,116	\$21,917,501	\$21,917,501	\$21,917,793	\$22,001,489	\$22,001,521	\$22,001,521	\$22,001,521	\$22,001,521	\$23,274,255	\$23,274,695	\$23,169,360	\$22,254,469
89	343-145 - Astoria Station	\$108,028,020	\$108,028,498	\$108,028,498	\$108,047,300	\$108,029,084	\$108,050,617	\$108,050,617	\$108,050,617	\$108,050,617	\$108,050,617	\$108,050,617	\$108,050,617	\$108,050,617	\$108,043,565
90	345-140 - Jamestown Peaking- Unit 1	\$155,272	\$155,272	\$155,272	\$155,272	\$155,272	\$155,272	\$155,272	\$182,167	\$182,167	\$182,167	\$182,167	\$182,167	\$182,167	\$167,685
91 92	345-141 - Lake Preston Peaking 345-142 - Jamestown Peaking- Unit 2	\$400,094 \$72,318	\$400,094 \$72,318	\$400,094 \$72,318	\$400,094 \$72,318	\$400,094 \$72,318	\$400,094 \$72,318	\$400,094 \$72,318	\$400,094 \$45,423	\$400,094 \$45,423	\$400,094 \$45,423	\$400,094 \$45,423	\$400,094 \$45,423	\$400,094 \$45,423	\$400,094 \$59,905
93 94	345-144 - Solway Combustion Turbine 345-145 - Astoria Station	\$1,310,193 \$7,391,588	\$1,310,193 \$7,391.621	\$1,310,193 \$7,391,621	\$1,310,193 \$7,392,909	\$1,310,193 \$7,391,661	\$1,310,193 \$7,393,136	\$1,310,193 \$7,393,136	\$1,310,193 \$7,393,136	\$1,310,193 \$7,393,136	\$1,310,193 \$7,393,136	\$1,310,193 \$7,393,136	\$1,310,193 \$7,393,136	\$1,310,193 \$7,393,136	\$1,310,193 \$7,392,653
95	345-166 - Minnesota Small Solar	\$142,586	\$142,586	\$142.586	\$142.586	\$142.586	\$142,586	\$142.586	\$142,586	\$142.586	\$142,586	\$142.586	\$1.608.181	\$1,949,688	\$394.332
96	345-167 - North Dakota Small Solar	\$151,476	\$151,476	\$151,476	\$151.476	\$151.476	\$151,476	\$151,476	\$151,476	\$151,476	\$151,476	\$151,476	\$151,476	\$151,476	\$151,476
97	346-140 - Jamestown Peaking- Unit 1	\$85,462	\$85,462	\$85,462	\$85,462	\$85,462	\$85,462	\$85,462	\$85,462	\$85,462	\$85,462	\$85,462	\$85,462	\$85,462	\$85,462
98	346-141 - Lake Preston Peaking	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322	\$21,322
99	346-142 - Jamestown Peaking- Unit 2	\$3,203	\$3,203	\$3,203	\$3,203	\$3,203	\$3,203	\$3,203	\$3,203	\$3,203	\$3,203	\$3,203	\$3,203	\$3,203	\$3,203
100	346-144 - Solway Combustion Turbine	\$318,649	\$318,649	\$318,649	\$318,649	\$318,649	\$318,649	\$318,649	\$318,649	\$318,649	\$318,649	\$318,649	\$318,649	\$318,649	\$318,649
101	346-145 - Astoria Station	\$1,478,318	\$1,478,324	\$1,478,324	\$1,478,582	\$1,478,332	\$1,478,627	\$1,478,627	\$1,478,627	\$1,478,627	\$1,478,627	\$1,478,627	\$1,478,627	\$1,478,627	\$1,478,531
102	Unclassified - Production											\$110,896			\$8,530
	Subtotal OTHER GENERATION	\$738,963,436	\$739,007,644	\$739,047,429	\$739,214,668	\$738,566,684	\$738,855,852	\$738,468,298	\$738,524,103	\$737,381,844	\$737,612,712	\$741,096,694	\$742,482,138	\$742,471,234	\$739,360,980
104															
	WIND GENERATION														
106	340-164 - Ashtabula III Wind Farm	\$22,509	\$22,458	\$22,458	\$22,458	\$22,458	\$22,458	\$22,458	\$22,458	\$22,458	\$22,458	\$22,458	\$22,458	\$22,458	\$22,462
107 108	341-160 - Langdon Wind Farm 341-161 - Ashtabula Wind Farm	\$2,484,069 \$3,248,290	\$2,484,069 \$3,248,290	\$2,484,069 \$3,248,290	\$2,484,069 \$3,248,290	\$2,484,069 \$3,248,290	\$2,484,069 \$3,248,290	\$2,484,069 \$3,248,290	\$2,484,069 \$3,248,290	\$2,484,069 \$3,248,290	\$2,484,069 \$3.248.290	\$2,484,069 \$3,248,290	\$2,484,069 \$3,248,290	\$2,484,069 \$3,248,290	\$2,484,069 \$3.248.290
108	341-161 - Ashtabula Wind Farm 341-162 - Luverne Wind Farm	\$3,248,290 \$2,266,581	\$3,248,290 \$2,266,581	\$3,248,290 \$2,266,581	\$3,248,290 \$2,266,581	\$3,248,290 \$2,266,581	\$3,248,290 \$2,266,581	\$3,248,290 \$2,266,581	\$3,248,290 \$2,266,581	\$3,248,290 \$2,266,581	\$3,248,290 \$2,266,581	\$3,248,290 \$2,266,581	\$3,248,290 \$2,266,581	\$3,248,290 \$2,266,581	\$3,248,290 \$2,266,581
109	341-162 - Luverne Wind Farm 341-163 - Merricourt Wind Farm	\$2,266,581 \$7,960,903	\$2,266,581 \$7,960,903	\$2,266,581 \$7,960,903	\$2,266,581 \$7,960,903	\$2,266,581 \$7,934,572	\$2,266,581 \$7,934,572	\$2,266,581 \$7,934,572	\$2,266,581 \$7,934,572	\$2,266,581 \$7,934,572	\$2,266,581 \$7,934,572	\$2,266,581 \$7,934,572	\$2,266,581 \$7,934,516	\$2,266,581 \$7,934,516	\$2,266,581 \$7,942,665
110	341-163 - Merricourt wind Farm 341-164 - Ashtabula III Wind Farm	\$4,027,788	\$4,018,712	\$4,018,712	\$4,018,712	\$4,018,712	\$4,018,712	\$4,018,712	\$7,934,572	\$4,018,712	\$4,018,712	\$4,018,712	\$4,018,712	\$7,934,516 \$4,018,712	\$7,942,665
112	344-160 - Langdon Wind Farm	\$69,539,883	\$69,539,883	\$69,539,883	\$69,539,883	\$69,539,883	\$69,539,883	\$69,539,883	\$69,512,283	\$69,512,283	\$69,512,283	\$69,512,283	\$113,367,826	\$115,526,516	\$76,440,205
112	344-160 - Langdon Wind Farm 344-161 - Ashtabula Wind Farm	\$105,926,168	\$105,926,168	\$105,926,168	\$105,926,168	\$105,540,310	\$105,540,310	\$105,606,129	\$105,836,590	\$105,836,590	\$105,836,590	\$105,836,590	\$105,836,590	\$105,836,590	\$105,800,843
113	344-161 - Ashtabula White Farm 344-162 - Luverne Wind Farm	\$67,158,480	\$67,158,480	\$67,158,480	\$67,158,480	\$67,026,231	\$67,026,231	\$67,026,231	\$66,998,631	\$66,998,631	\$66,998,631	\$66,998,631	\$66,998,631	\$66,998,631	\$67,054,185
115	344-163 - Merricourt Wind Farm	\$234,615,570	\$234,615,570	\$234,615,570	\$234,615,570	\$233,825,640	\$233,825,640	\$233,825,640	\$233,825,640	\$233,825,640	\$233,825,640	\$233,825,640	\$233,825,640	\$233,825,640	\$234,068,696
116	344-164 - Ashtabula III Wind Farm	\$70,688,754	\$70,529,476	\$70,529,476	\$70,529,476	\$70,529,476	\$70,529,476	\$70,550,159	\$70,550,159	\$70,550,159	\$70,550,159	\$70,550,159	\$70,550,159	\$70,560,159	\$70,553,634
117	345-160 - Langdon Wind Farm	\$8,327,422	\$8,327,422	\$8,327,422	\$8,327,422	\$8,188,822	\$8,188,822	\$8,188,822	\$8,188,822	\$8,188,822	\$8,188,822	\$8,188,822	\$8,188,822	\$8,370,955	\$8,245,479
118	345-161 - Ashtabula Wind Farm	\$6,479,774	\$6,479,774	\$6,479,774	\$6,479,774	\$6,479,774	\$6,479,774	\$6,479,774	\$6,479,774	\$6,479,774	\$6,479,774	\$6,479,774	\$6,479,774	\$6,479,774	\$6,479,774
119	345-162 - Luverne Wind Farm	\$4,863,837	\$4,863,837	\$4,863,837	\$4,863,837	\$4,863,837	\$4,863,837	\$4,863,837	\$4,863,837	\$4,863,837	\$4,863,837	\$4,863,837	\$4,863,837	\$4,863,837	\$4,863,837
120	345-163 - Merricourt Wind Farm	\$18,247,878	\$18,247,878	\$18,247,878	\$18,247,878	\$18,186,439	\$18,186,439	\$18,186,439	\$18,186,439	\$18,186,439	\$18,186,439	\$18,186,439	\$18,186,439	\$18,186,439	\$18,205,343
121	345-164 - Ashtabula III Wind Farm	\$7,024,753	\$7,008,925	\$7,008,925	\$7,008,925	\$7,008,925	\$7,008,925	\$7,008,925	\$7,008,925	\$7,008,925	\$7,008,925	\$7,008,925	\$7,008,925	\$7,008,925	\$7,010,142
122	346-160 - Langdon Wind Farm	\$118,790	\$118,790	\$118,790	\$118,790	\$118,790	\$118,790	\$118,790	\$146,390	\$146,390	\$161,964	\$162,729	\$162,729	\$162,729	\$136,497
123	346-161 - Ashtabula Wind Farm	\$103,431	\$103,431	\$103,431	\$103,431	\$103,431	\$113,191	\$113,191	\$140,791	\$141,559	\$157,134	\$157,899	\$247,899	\$247,899	\$141,286
124 125	346-162 - Luverne Wind Farm 346-163 - Merricourt Wind Farm	\$149,262	\$149,262	\$149,262	\$149,262 \$59,264	\$149,262	\$149,262 \$59,264	\$149,262	\$176,862 \$59,264	\$176,862 \$59,264	\$192,437 \$75,388	\$193,202 \$115,178	\$193,202 \$115,178	\$193,202 \$126,008	\$166,969 \$74,240
125	346-163 - Merricourt wind Farm 346-164 - Ashtabula III Wind Farm	\$59,264 \$222,807	\$59,264 \$222,305	\$59,264 \$222,305	\$29,264	\$59,264 \$222,305	\$59,264 \$222,305	\$59,264 \$222,305	\$29,264	\$59,264	\$75,388	\$115,178	\$115,178	\$126,008	\$74,240
	Subtotal WIND GENERATION	\$613,536,212	\$613,351,477	\$613,351,477	\$613,351,477	\$611,817,070	\$611,826,830	\$611,913,332	\$612,171,394	\$612,172,162	\$222,305	\$612,277,094	\$656,222,305	\$658,584,234	\$619,446,950
127 3	Subtotal WIND GENERATION	015,550,212	ə015,551,477	\$013,331,477	<i>4013,331,477</i>	\$011,817,070	\$011,8±0,850	\$011,915,552	<i>4012,171,394</i>	\$012,172,102	\$012,255,010	3012,277,094	\$050,222,581	ə050,504,254	ə019, 44 0,950
	TRANSMISSION PLANT														
130	350 - Transmission Land	\$1,969,779	\$1,969,779	\$1,969,779	\$1,969,779	\$1,969,779	\$1,969,779	\$1,969,779	\$1,969,779	\$1,969,779	\$1,969,779	\$1,969,779	\$2,565,451	\$2,565,451	\$2,061,421
131	350.1	\$21,986,247	\$21,986,247	\$21,986,247	\$21,986,247	\$21,986,247	\$21,986,247	\$21,986,247	\$21,986,247	\$22,233,855	\$22,233,855	\$22,233,855	\$22,233,855	\$22,979,526	\$22,138,840
132	353 - Transmission Station Equipment	\$189,552,423	\$195,909,145	\$195,910,649	\$195,786,154	\$197,464,200	\$198,329,272	\$205,047,323	\$205,249,170	\$206,022,130	\$213,501,062	\$213,575,000	\$213,709,517	\$214,173,545	\$203,402,276
133	353-14 - Acq Adjust - BSP	\$21,646	\$21,646	\$21,646	\$21,646	\$21,646	\$21,646	\$21,646	\$21,646	\$21,646	\$21,646	\$21,646	\$21,646	\$21,646	\$21,646
134	354 - Transmission Towers and Equipment	\$197,050,600	\$197,050,600	\$197,050,600	\$197,050,600	\$197,050,600	\$197,050,600	\$197,053,716	\$197,053,716	\$197,053,716	\$197,054,866	\$197,054,866	\$197,054,866	\$197,054,866	\$197,052,631
135	355 - Transmission Poles and Fixtures	\$174,132,190	\$174,456,188	\$175,665,070	\$176,629,436	\$176,217,030	\$176,367,172	\$175,963,325	\$176,182,908	\$176,078,423	\$175,440,485	\$176,535,186	\$177,286,765	\$181,476,490	\$176,340,821
136	355-14 - Acq Adjust - BSP	\$23,654	\$23,654	\$23,654	\$23,654	\$23,654	\$23,654	\$23,654	\$23,654	\$23,654	\$23,654	\$23,654	\$23,654	\$23,654	\$23,654
137	356 - Transmission Station Equipment	\$193,157,663	\$193,379,499	\$194,270,118	\$194,737,175	\$194,780,132	\$194,646,544	\$194,639,945	\$194,896,696	\$194,913,759	\$196,333,386	\$197,530,959	\$199,218,484	\$202,018,248	\$195,732,508
138	356-14 - Acq Adjust - BSP	\$12,988	\$12,988	\$12,988	\$12,988	\$12,988	\$12,988	\$12,988	\$12,988	\$12,988	\$12,988	\$12,988	\$12,988	\$12,988	\$12,988
139	358 - Transmission Station Equipment	\$77,461	\$77,461	\$77,461	\$77,461	\$77,461	\$77,461	\$77,461	\$77,461	\$77,461	\$77,461	\$77,461	\$77,461	\$77,461	\$77,461
140	CWIP	\$49,368,328	\$43,950,206	\$45,482,085	\$47,458,064	\$50,057,985	\$52,992,243	\$50,505,453	\$53,807,726	\$56,232,845	\$50,615,086	\$53,381,388	\$54,159,128	\$47,647,182	\$50,435,209
	Subtotal TRANSMISSION PLANT	\$827,352,977	\$828,837,411	\$832,470,295	\$835,753,202	\$839,661,720	\$843,477,604	\$847,301,536	\$851,281,989	\$854,640,255	\$857,284,266	\$862,416,779	\$866,363,813	\$868,051,055	\$847,299,454
142 143 I	DISTRIBUTION PLANT														
143 L 144	360 - Distribution Land	\$1,554,118	\$1,554,118	\$1,551,118	\$1,551,118	\$1,551,118	\$1,551,118	\$1,551,118	\$1,551,118	\$1,551,118	\$1,551,118	\$1,551,118	\$1,551,118	\$1,551,118	\$1,551,579
144	362 - Distribution Land 362 - Distribution Station Equipment	\$1,00,507,890	\$1,554,118 \$100,569,615	\$101.033.847	\$1,551,118 \$102,749,119	\$1,551,118 \$102,755,694	\$1,551,118 \$102,877,155	\$1,551,118 \$102,908,687	\$1,331,118 \$103,185,758	\$103,266,431	\$103,682,916	\$1,551,118 \$103,714,684	\$104,046,502	\$1,551,118 \$104,128,430	\$1,331,379
145	362-14 - Aca Adjust - BSP	\$100,507,890	\$100,589,815 \$586	\$101,033,847 \$586	\$102,749,119 \$586	\$102,755,694 \$586	\$102,877,155	\$102,908,687 \$586	\$103,183,738	\$103,200,431 \$586	\$103,082,910	\$103,714,084 \$586	\$104,048,502	\$104,128,430 \$586	\$102,723,133
140	364 - Distribution Poles, Towers & Fixtures	\$90.210.134	\$90.266.403	\$90,394,400	\$90,739,573	\$91.241.488	\$91,303,935	\$91,280,061	\$91,535,984	\$92.178.171	\$92,742,305	\$93,056,760	\$93,513,456	\$94,082,721	\$91.734.261
148	365 - Distribution Overhead Conductor & Devices	\$63,365,052	\$63,566,793	\$63,624,048	\$64,172,994	\$64,066,535	\$64,020,241	\$64,060,500	\$64,105,766	\$64,324,008	\$64,664,877	\$64,828,933	\$65,018,586	\$65,807,445	\$64,278,906
149	367 - Distribution Underground Conductor & Device	\$134,078,350	\$135,091,628	\$136,045,843	\$136,584,930	\$137,317,746	\$137,752,483	\$138,651,599	\$139,369,326	\$141,954,941	\$143,170,793	\$146,385,388	\$148,663,424	\$151,703,142	\$140,520,738
150	368 - Distribution Line Transformers	\$135,607,045	\$135,706,422	\$135,899,168	\$135,512,924	\$136,434,266	\$136,828,082	\$137,106,365	\$136,906,666	\$138,342,808	\$139,247,025	\$140,568,236	\$141,226,132	\$142,463,281	\$137,834,494
151	369 - Distribution Services	\$14,304,116	\$14,305,472	\$14,240,551	\$14,271,150	\$14,277,072	\$14,280,625	\$14,280,625	\$14,280,625	\$14,340,498	\$14,340,498	\$14,360,361	\$14,359,328	\$14,376,075	\$14,309,000
		\$51,993,089	\$51,993,089	\$52,099,884	\$52,126,551	\$52,203,110	\$52,372,901	\$52,372,901	\$52,372,901	\$52,998,242	\$52,998,242	\$53,596,726	\$53,887,042	\$54,200,393	\$52,708,852
152	369.1 - Distribution Underground Services		\$28,368,846	\$28,368,846	\$28,550,717	\$28,538,552	\$28,538,386	\$27,958,109	\$27,915,999	\$28,002,183	\$28,033,366	\$27,979,112	\$28,022,694	\$27,994,473	\$28,203,087
153	370 - Distribution Meters	\$28,368,846			\$21,924,911	\$25,189,134	\$26,494,667	\$28,473,928	\$31,665,913	\$32,497,373	\$33,465,196	\$33,748,202	\$34,149,397	\$35,189,787	\$25,044,275
153 154	370 - Distribution Meters 370.05 - Smart Meters	\$28,368,846 \$921,313	\$921,313	\$20,934,442				\$8,899,439	\$8,899,439	\$8,899,439	\$8,899,439	\$8,899,439		\$8,899,439	\$8,899,439
153 154 155	370 - Distribution Meters 370.05 - Smart Meters 370.1 - Distribution Load Management Switches	\$28,368,846 \$921,313 \$8,899,439	\$921,313 \$8,899,439	\$8,899,439	\$8,899,439	\$8,899,439	\$8,899,439						\$8,899,439		
153 154 155 156	370 - Distribution Meters 370.05 - Smart Meters 370.1 - Distribution Load Management Switches 371.1 - EV Charging Stations IOCP	\$28,368,846 \$921,313 \$8,899,439 \$26,200	\$921,313 \$8,899,439 \$26,200	\$8,899,439 \$26,200	\$26,200	\$26,200	\$26,200	\$26,200	\$26,200	\$26,200	\$26,200	\$26,200	\$26,200	\$26,200	\$26,200
153 154 155 156 157	370 - Distribution Meters 370.05 - Smart Meters 370.1 - Distribution Load Management Switches 371.1 - EV Charging Stations IOCP 371.2 - Distribution All Other Private Lighting	\$28,368,846 \$921,313 \$8,899,439 \$26,200 \$10,185,838	\$921,313 \$8,899,439 \$26,200 \$10,174,757	\$8,899,439 \$26,200 \$10,248,382	\$26,200 \$10,269,620	\$26,200 \$10,293,141	\$26,200 \$10,308,637	\$26,200 \$10,315,256	\$26,200 \$10,332,076	\$26,200 \$10,337,198	\$26,200 \$10,318,708	\$26,200 \$10,352,229	\$26,200 \$10,390,361	\$26,200 \$10,319,590	\$10,295,830
153 154 155 156 157 158	370 - Distribution Meters 370.05 - Smart Meters 370.11 - Distribution Load Management Switches 371.11 - EV Charging Stations IOCP 371.2 - Distribution All Other Private Lighting 373 - Distribution Streetlighting & Signal Systems	\$28,368,846 \$921,313 \$8,899,439 \$26,200 \$10,185,838 \$14,586,957	\$921,313 \$8,899,439 \$26,200 \$10,174,757 \$14,818,016	\$8,899,439 \$26,200 \$10,248,382 \$14,877,442	\$26,200 \$10,269,620 \$14,900,128	\$26,200 \$10,293,141 \$14,433,837	\$26,200 \$10,308,637 \$14,424,163	\$26,200 \$10,315,256 \$14,490,178	\$26,200 \$10,332,076 \$14,499,273	\$26,200 \$10,337,198 \$14,538,213	\$26,200 \$10,318,708 \$14,660,276	\$26,200 \$10,352,229 \$14,666,422	\$26,200 \$10,390,361 \$14,728,996	\$26,200 \$10,319,590 \$14,639,968	\$10,295,830 \$14,635,682
153 154 155 156 157 158 159	 370 - Distribution Meters 370.05 - Sum Meters 370.01 - Distribution Load Management Switches 371.1 - EV Charging Stations IOCP 371.2 - Distribution All Other Private Lighting 373 - Distribution All Other Private Lighting 373 - Distribution Streetlighting & Signal Systems CVHP 	\$28,368,846 \$921,313 \$8,899,439 \$26,200 \$10,185,838 \$14,586,597 \$36,239,400	\$921,313 \$8,899,439 \$26,200 \$10,174,757 \$14,818,016 \$40,906,805	\$8,899,439 \$26,200 \$10,248,382 \$14,877,442 \$25,973,284	\$26,200 \$10,269,620 \$14,900,128 \$28,481,858	\$26,200 \$10,293,141 \$14,433,837 \$30,912,107	\$26,200 \$10,308,637 \$14,424,163 \$35,678,609	\$26,200 \$10,315,256 \$14,490,178 \$39,674,610	\$26,200 \$10,332,076 \$14,499,273 \$45,962,112	\$26,200 \$10,337,198 \$14,538,213 \$46,494,151	\$26,200 \$10,318,708 \$14,660,276 \$47,155,904	\$26,200 \$10,352,229 \$14,666,422 \$45,927,400	\$26,200 \$10,390,361 \$14,728,996 \$46,891,509	\$26,200 \$10,319,590 \$14,639,968 \$43,970,543	\$10,295,830 \$14,635,682 \$39,559,100
153 154 155 156 157 158 159 160 S	370 - Distribution Meters 370.05 - Smart Meters 370.11 - Distribution Load Management Switches 371.11 - EV Charging Stations IOCP 371.2 - Distribution All Other Private Lighting 373 - Distribution Streetlighting & Signal Systems	\$28,368,846 \$921,313 \$8,899,439 \$26,200 \$10,185,838 \$14,586,957	\$921,313 \$8,899,439 \$26,200 \$10,174,757 \$14,818,016	\$8,899,439 \$26,200 \$10,248,382 \$14,877,442	\$26,200 \$10,269,620 \$14,900,128	\$26,200 \$10,293,141 \$14,433,837	\$26,200 \$10,308,637 \$14,424,163	\$26,200 \$10,315,256 \$14,490,178	\$26,200 \$10,332,076 \$14,499,273	\$26,200 \$10,337,198 \$14,538,213	\$26,200 \$10,318,708 \$14,660,276	\$26,200 \$10,352,229 \$14,666,422	\$26,200 \$10,390,361 \$14,728,996	\$26,200 \$10,319,590 \$14,639,968	\$10,295,830 \$14,635,682
153 154 155 156 157 158 159 160 S 161	370 - Distribution Meters 370.05 - Sumt Meters 370.10 - Point Meters 370.11 - EV Charging Stations IOCP 371.2 - Distribution Idl Other Private Lighting 373 - Distribution Streetlighting & Signal Systems CWIP Subtotal DISTRIBUTION PLANT	\$28,368,846 \$921,313 \$8,899,439 \$26,200 \$10,185,838 \$14,586,597 \$36,239,400	\$921,313 \$8,899,439 \$26,200 \$10,174,757 \$14,818,016 \$40,906,805	\$8,899,439 \$26,200 \$10,248,382 \$14,877,442 \$25,973,284	\$26,200 \$10,269,620 \$14,900,128 \$28,481,858	\$26,200 \$10,293,141 \$14,433,837 \$30,912,107	\$26,200 \$10,308,637 \$14,424,163 \$35,678,609	\$26,200 \$10,315,256 \$14,490,178 \$39,674,610	\$26,200 \$10,332,076 \$14,499,273 \$45,962,112	\$26,200 \$10,337,198 \$14,538,213 \$46,494,151	\$26,200 \$10,318,708 \$14,660,276 \$47,155,904	\$26,200 \$10,352,229 \$14,666,422 \$45,927,400	\$26,200 \$10,390,361 \$14,728,996 \$46,891,509	\$26,200 \$10,319,590 \$14,639,968 \$43,970,543	\$10,295,830 \$14,635,682 \$39,559,100
153 154 155 156 157 158 159 160 S 161 162 G	370-Distribution Meters 370.05 - Smart Meters 370.10- Four Meters 370.11 - EVC Anaring Stations IOCP 371.1 = EVC Anaring Stations IOCP 373 - Distribution All Other Private Lighting 373 - Distribution Streetlighting & Signal Systems CWIP Subtotal DISTRIBUTION PLANT GENERAL PLANT	\$28,368,846 \$921,313 \$8,899,439 \$26,200 \$10,185,838 \$14,586,957 \$36,239,400 \$690,848,373	\$921,313 \$8,899,439 \$26,200 \$10,174,757 \$14,818,016 \$40,906,805 \$697,169,501	\$8,899,439 \$26,200 \$10,248,382 \$14,877,442 \$25,973,284 \$704,217,480	\$26,200 \$10,269,620 \$14,900,128 \$28,481,858 \$710,761,818	\$26,200 \$10,293,141 \$14,433,837 \$30,912,107 \$718,140,025	\$26,200 \$10,308,637 \$14,424,163 \$35,678,609 \$725,357,229	\$26,200 \$10,315,256 \$14,490,178 \$39,674,610 \$732,050,162	\$26,200 \$10,332,076 \$14,499,273 \$45,962,112 \$742,609,742	\$26,200 \$10,337,198 \$14,538,213 \$46,494,151 \$749,751,561	\$26,200 \$10,318,708 \$14,660,276 \$47,155,904 \$754,957,449	\$26,200 \$10,352,229 \$14,666,422 \$45,927,400 \$759,661,796	\$26,200 \$10,390,361 \$14,728,996 \$46,891,509 \$765,374,771	\$26,200 \$10,319,590 \$14,639,968 \$43,970,543 \$769,353,192	\$10,295,830 \$14,635,682 \$39,559,100 \$732,327,161
153 154 155 156 157 158 159 160 S 161 162 G 163	370 - Distribution Meters 370.05 - Smart Meters 370.10 - Smart Meters 370.10 - Smart Meters 371.1 = VC Asrings Stations IOCP 371.2 - Distribution All Other Private Lighting 373 - Distribution Streetlighting & Signal Systems CWIP Subtoal DISTRIBUTION PLANT DENERAL PLANT Sa9 - General Land	\$28,368,846 \$921,313 \$8,899,439 \$26,200 \$10,185,838 \$14,586,957 \$36,239,400 \$690,848,373	\$921,313 \$8,899,439 \$26,200 \$10,174,757 \$14,818,016 \$40,906,805 \$697,169,501 \$1,776,053	\$8,899,439 \$26,200 \$10,248,382 \$14,877,442 \$25,973,284 \$704,217,480 \$1,776,053	\$26,200 \$10,269,620 \$14,900,128 \$28,481,858 \$710,761,818 \$1,776,053	\$26,200 \$10,293,141 \$14,433,837 \$30,912,107 \$718,140,025 \$1,776,053	\$26,200 \$10,308,637 \$14,424,163 \$35,678,609 \$725,357,229 \$1,776,053	\$26,200 \$10,315,256 \$14,490,178 \$39,674,610 \$732,050,162 \$1,776,053	\$26,200 \$10,332,076 \$14,499,273 \$45,962,112 \$742,609,742 \$1,776,053	\$26,200 \$10,337,198 \$14,538,213 \$46,494,151 \$749,751,561 \$1,776,053	\$26,200 \$10,318,708 \$14,660,276 \$47,155,904 \$754,957,449 \$1,999,003	\$26,200 \$10,352,229 \$14,666,422 \$45,927,400 \$759,661,796 \$1,999,652	\$26,200 \$10,390,361 \$14,728,996 \$46,891,509 \$765,374,771 \$2,000,409	\$26,200 \$10,319,590 \$14,639,968 \$43,970,543 \$769,353,192 \$2,484,354	\$10,295,830 \$14,635,682 \$39,559,100 \$732,327,161 \$1,874,356
153 154 155 156 157 158 159 160 S 161 162 C 163 164	370 - Distribution Meters 370.05 - Smart Meters 370.10 - Smart Meters 370.1 - FVC Anonging Stations IOCP 371.1 = FV Charging Stations IOCP 371.2 - Distribution All Other Private Lighting 373 - Distribution Streetlighting & Signal Systems CWIP Subotal DISTRIBUTION PLANT GENERAL PLANT 389 - General Land 390 - General Land	\$28,368,846 \$921,313 \$8,899,439 \$26,200 \$10,185,838 \$14,586,957 \$36,239,400 \$690,848,373 \$1,674,791 \$26,108,301	\$921,313 \$8,899,439 \$26,200 \$10,174,757 \$14,818,016 \$40,906,805 \$697,169,501 \$1,776,053 \$26,124,084	\$8,899,439 \$26,200 \$10,248,382 \$14,877,442 \$25,973,284 \$704,217,480 \$1,776,053 \$26,124,084	\$26,200 \$10,269,620 \$14,900,128 \$28,481,858 \$710,761,818 \$1,776,053 \$26,210,322	\$26,200 \$10,293,141 \$14,433,837 \$30,912,107 \$718,140,025 \$1,776,053 \$26,267,184	\$26,200 \$10,308,637 \$14,424,163 \$35,678,609 \$725,357,229 \$1,776,053 \$26,267,184	\$26,200 \$10,315,256 \$14,490,178 \$39,674,610 \$732,050,162 \$1,776,053 \$26,267,184	\$26,200 \$10,332,076 \$14,499,273 \$45,962,112 \$742,609,742 \$1,776,053 \$26,267,184	\$26,200 \$10,337,198 \$14,538,213 \$46,494,151 \$749,751,561 \$1,776,053 \$26,311,376	\$26,200 \$10,318,708 \$14,660,276 \$47,155,904 \$754,957,449 \$1,999,003 \$28,321,744	\$26,200 \$10,352,229 \$14,66,422 \$45,927,400 \$759,661,796 \$1,999,652 \$30,022,762	\$26,200 \$10,390,361 \$14,728,996 \$46,891,509 \$765,374,771 \$2,000,409 \$30,053,198	\$26,200 \$10,319,590 \$14,639,968 \$43,970,543 \$769,353,192 \$2,484,354 \$30,729,443	\$10,295,830 \$14,635,682 \$39,559,100 \$732,327,161 \$1,874,356 \$27,313,388
153 154 155 156 157 158 159 160 S 161 162 C 163 164 165	370 - Distribution Meters 370.05 - Sum: Meters 370.105 - Sum: Meters 370.11 - FVC Asrings Stations IOCP 371.2 - VC Asrings Stations IOCP 371.2 - Distribution all Other Private Lighting 373 - Distribution Streetlighting & Signal Systems CWIP Subtotal DISTRIBUTION PLANT GENERAL PLANT Sa9 - General Land 390 - General Structures & Improvements 390.1 - General-General Office Buildings	\$28,368,846 \$921,313 \$8,899,439 \$26,200 \$10,185,838 \$14,586,957 \$36,239,400 \$690,848,373 \$16,74,791 \$26,108,301 \$6,451,486	\$921,313 \$8,899,439 \$26,200 \$10,174,757 \$14,818,016 \$40,906,805 \$697,169,501 \$1,776,053 \$26,124,084 \$6,451,486	\$8,899,439 \$26,200 \$10,248,382 \$14,877,442 \$25,973,284 \$704,217,480 \$1,776,053 \$26,124,084 \$6,451,486	\$26,200 \$10,269,620 \$14,900,128 \$28,481,858 \$710,761,818 \$1,776,053 \$26,210,322 \$6,451,486	\$26,200 \$10,293,141 \$14,433,837 \$30,912,107 \$718,140,025 \$1,776,053 \$26,267,184 \$6,417,120	\$26,200 \$10,308,637 \$14,424,163 \$35,678,609 \$725,357,229 \$1,776,053 \$26,267,184 \$6,417,120	\$26,200 \$10,315,256 \$14,490,178 \$39,674,610 \$732,050,162 \$1,776,053 \$26,267,184 \$6,417,120	\$26,200 \$10,332,076 \$14,499,273 \$45,962,112 \$742,609,742 \$1,776,053 \$26,267,184 \$6,417,120	\$26,200 \$10,337,198 \$14,538,213 \$749,751,561 \$749,751,561 \$1,776,053 \$26,311,376 \$6,417,120	\$26,200 \$10,318,708 \$14,660,276 \$47,155,904 \$754,957,449 \$1,999,003 \$28,321,744 \$6,417,120	\$26,200 \$10,352,229 \$14,666,422 \$45,927,400 \$759,661,796 \$1,999,652 \$30,022,762 \$6,417,120	\$26,200 \$10,390,361 \$14,728,996 \$46,891,509 \$765,374,771 \$2,000,409 \$30,053,198 \$6,417,120	\$26,200 \$10,319,590 \$14,639,968 \$43,970,543 \$769,353,192 \$2,484,354 \$30,729,443 \$8,547,547	\$10,295,830 \$14,635,682 \$39,559,100 \$732,327,161 \$1,874,356 \$27,313,388 \$6,591,573
153 154 155 156 157 158 159 160 S 161 162 C 163 164 165 166	370 - Distribution Meters 370.05 - Smart Meters 370.10 - Smart Meters 370.1 - FVC Anonging Stations IOCP 371.1 = FV Charging Stations IOCP 371.2 - Distribution SII Other Private Lighting 373 - Distribution Streetlighting & Signal Systems CWIP Subotal DISTRIBUTION PLANT GENERAL PLANT 389 - General Land 390 - General Land 390 - General Lend Office Buildings 390.2 - General Fleek Service Curter Buildings - Fergus Falls	\$28,368,846 \$921,313 \$8,899,439 \$25,200 \$10,185,538 \$14,586,957 \$36,239,400 \$690,848,373 \$1,674,791 \$26,108,301 \$6,451,486 \$896,580	\$921,313 \$8,899,439 \$26,200 \$10,174,757 \$14,818,016 \$40,906,805 \$697,169,501 \$1,776,053 \$26,124,084 \$4,6451,486 \$896,680	\$8,899,439 \$26,200 \$10,248,382 \$14,877,442 \$25,973,284 \$704,217,480 \$1,776,053 \$26,124,084 \$4,51,486 \$896,880	\$26,200 \$10,269,620 \$14,900,128 \$28,481,858 \$710,761,818 \$1,776,053 \$26,210,322 \$6,451,486 \$\$96,880	\$26,200 \$10,293,141 \$14,433,837 \$30,912,107 \$718,140,025 \$1,776,053 \$26,267,184 \$6,417,120 \$896,880	\$26,200 \$10,308,637 \$14,424,163 \$35,678,609 \$725,357,229 \$1,776,053 \$26,267,184 \$6,417,120 \$896,880	\$26,200 \$10,315,256 \$14,490,178 \$39,674,610 \$732,050,162 \$1,776,053 \$26,267,184 \$6,417,120 \$896,880	\$26,200 \$10,332,076 \$14,499,273 \$45,962,112 \$742,609,742 \$1,776,053 \$26,267,184 \$6,417,120 \$896,880	\$26,200 \$10,337,198 \$14,538,213 \$46,494,151 \$749,751,561 \$1,776,053 \$26,311,376 \$6,417,120 \$896,880	\$26,200 \$10,318,708 \$14,660,276 \$47,155,904 \$754,957,449 \$1,999,003 \$28,321,744 \$6,417,120 \$896,880	\$26,200 \$10,352,229 \$14,666,422 \$45,927,400 \$759,661,796 \$1,999,652 \$30,022,762 \$6,417,120 \$896,880	\$26,200 \$10,390,361 \$14,728,996 \$46,891,509 \$765,374,771 \$2,000,409 \$30,053,198 \$6,417,120 \$896,880	\$26,200 \$10,319,590 \$14,639,968 \$43,970,543 \$769,353,192 \$2,484,354 \$30,729,443 \$8,547,547 \$896,880	\$10,295,830 \$14,635,682 \$39,559,100 \$732,327,161 \$1,874,356 \$27,313,388 \$6,591,573 \$896,880
153 154 155 156 157 158 159 160 S 161 162 C 163 164 165	370 - Distribution Meters 370.05 - Sum: Meters 370.105 - Sum: Meters 370.11 - FVC Asrings Stations IOCP 371.2 - VC Asrings Stations IOCP 371.2 - Distribution all Other Private Lighting 373 - Distribution Streetlighting & Signal Systems CWIP Subtotal DISTRIBUTION PLANT GENERAL PLANT Sa9 - General Land 390 - General Structures & Improvements 390.1 - General-General Office Buildings	\$28,368,846 \$921,313 \$8,899,439 \$26,200 \$10,185,838 \$14,586,957 \$36,239,400 \$690,848,373 \$16,74,791 \$26,108,301 \$6,451,486	\$921,313 \$8,899,439 \$26,200 \$10,174,757 \$14,818,016 \$40,906,805 \$697,169,501 \$1,776,053 \$26,124,084 \$6,451,486	\$8,899,439 \$26,200 \$10,248,382 \$14,877,442 \$25,973,284 \$704,217,480 \$1,776,053 \$26,124,084 \$6,451,486	\$26,200 \$10,269,620 \$14,900,128 \$28,481,858 \$710,761,818 \$1,776,053 \$26,210,322 \$6,451,486	\$26,200 \$10,293,141 \$14,433,837 \$30,912,107 \$718,140,025 \$1,776,053 \$26,267,184 \$6,417,120	\$26,200 \$10,308,637 \$14,424,163 \$35,678,609 \$725,357,229 \$1,776,053 \$26,267,184 \$6,417,120	\$26,200 \$10,315,256 \$14,490,178 \$39,674,610 \$732,050,162 \$1,776,053 \$26,267,184 \$6,417,120	\$26,200 \$10,332,076 \$14,499,273 \$45,962,112 \$742,609,742 \$1,776,053 \$26,267,184 \$6,417,120	\$26,200 \$10,337,198 \$14,538,213 \$749,751,561 \$749,751,561 \$1,776,053 \$26,311,376 \$6,417,120	\$26,200 \$10,318,708 \$14,660,276 \$47,155,904 \$754,957,449 \$1,999,003 \$28,321,744 \$6,417,120	\$26,200 \$10,352,229 \$14,666,422 \$45,927,400 \$759,661,796 \$1,999,652 \$30,022,762 \$6,417,120	\$26,200 \$10,390,361 \$14,728,996 \$46,891,509 \$765,374,771 \$2,000,409 \$30,053,198 \$6,417,120	\$26,200 \$10,319,590 \$14,639,968 \$43,970,543 \$769,353,192 \$2,484,354 \$30,729,443 \$8,547,547	\$10,295,830 \$14,635,682 \$39,559,100 \$732,327,161 \$1,874,356 \$27,313,388 \$6,591,573

OTTER TAIL POWER COMPANY PLANT ACCOUNT BALANCES FOR THE THIRTEEN MONTHS ENDED DECEMBER 31, 2024

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
Line No.	Description	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024	Jul - 2024	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	13 Month Average
169	391 - 391 - General Office Furniture	\$471.009	\$471.009	\$471.009	\$471.009	\$471.009	\$471.009	\$471,009	\$471,009	\$471.009	\$470.324	\$470.324	\$470.324	\$429,446	\$467.654
170	391.1 - 391.1 - General Office Equipment	\$186.048	\$186.048	\$186.048	\$186.048	\$186.048	\$186.048	\$186.048	\$186.048	\$186.048	\$186.048	\$186.048	\$186.048	\$186.048	\$186.048
171	391.2 - 391.2 - General Duplicating Equipment	\$835,707	\$835,707	\$857,866	\$857,866	\$857,866	\$857,866	\$857,866	\$857,866	\$857,866	\$857,866	\$857,866	\$857,866	\$889,911	\$856.922
172	391.5 - 391.5 - General Computer Systems	\$3.342.987	\$3,483,701	\$3,483,701	\$3,483,701	\$3,483,701	\$3,323,869	\$3,269,879	\$3,269,879	\$3,269,879	\$3,269,879	\$3,269,879	\$3,269,879	\$4.048.987	\$3,405,378
173	391.6 - 391.6 - General Computer Related Equipment	\$4,539,752	\$1,743,846	\$1,743,846	\$1,743,846	\$1,743,846	\$1,743,846	\$1,743,846	\$1.743.846	\$1.743.846	\$1,743,846	\$1.743.846	\$1,743,846	\$1,817,885	\$1,964,611
174	392 - General Transportation Equipment	\$40,975,048	\$40,883,357	\$40,965,078	\$41,980,753	\$42,474,258	\$42,474,867	\$43,867,360	\$43,010,136	\$43,885,447	\$44,422,700	\$44,945,946	\$45,177,745	\$45,468,664	\$43,117,797
175	39210 Airplane	\$2,890,508	\$2,890,508	\$2,890,508	\$2,890,508	\$2,890,508	\$2,890,508	\$2,890,508	\$2,890,508	\$2,890,508	\$2,890,508	\$2,890,508	\$2,890,508	\$2,890,508	\$2,890,508
176	394 - 394 - General Tools, Shop & Garage Equipment	\$5,451,853	\$5,451,853	\$5,440,881	\$5,400,176	\$5,436,159	\$5,617,334	\$5,617,334	\$5,636,660	\$5,790,388	\$5,790,388	\$5,790,388	\$5,790,388	\$6,456,275	\$5,666,929
177	394.2 - 394.2 - General AMR Equipment	\$401,984	\$401,984	\$401.984	\$401,984	\$401,984	\$401,984	\$401,984	\$401.984	\$401.984	\$401,984	\$401,984	\$401.984	+ + + + + + + + + + + + + + + + + + + +	\$371.062
178	396 - General Power Operated Equipment	\$1,749,199	\$1,749,199	\$1,823,761	\$1,823,761	\$1,749,199	\$1,749,199	\$1,738,500	\$1,738,500	\$1,738,500	\$1,738,500	\$1,738,500	\$1,738,500	\$1,836,801	\$1,762,471
179	397 - 397 - General Communication Equipment & Communications Towers	\$4,869,774	\$5,117,057	\$6,822,070	\$6,888,636	\$7,106,251	\$7,348,737	\$7,529,507	\$7,742,306	\$7,968,406	\$8,025,473	\$8,044,340	\$8,071,086	\$8,211,068	\$7,211,132
180	397.1 - 397.1 - General Radio Tele-Communication Equip.	\$464.016	\$220,715	\$220,715	\$220,715	\$226,349	\$226,349	\$226,349	\$226.349	\$226,349	\$226,349	\$226,349	\$226,349	\$226.349	\$243.331
181	397.2 - 397.2 - General Microwave Equipment	\$3,920,364	\$4,032,040	\$3,661,281	\$3,661,281	\$3,661,281	\$3,661,281	\$3,661,281	\$3,661,498	\$3,379,152	\$3,379,152	\$3,379,152	\$3,379,152	\$3,775.037	\$3,631,688
182	397.3 - General Radio Load Control Equipment	\$165,980	\$165,980	\$165,980	\$165,980	\$165,980	\$165,980	\$165,980	\$165,980	\$277,656	\$277.656	\$277.656	\$277.656	\$277.656	\$208,932
183	397.4 - General Communication Towers	\$1,922,046	\$1,922,046	\$1,922,046	\$1,922,046	\$1,922,046	\$1,922,046	\$1,922,046	\$1,922,046	\$1,922,046	\$1,922,046	\$1,922,046	\$1,922,046	\$1,922,046	\$1,922,046
184	CWIP	\$14,193,736	\$15,353,319	\$16,176,691	\$17,256,700	\$18,004,867	\$20.621.397	\$20,164,878	\$21,564,313	\$21,523,016	\$19,405,449	\$17.653.072	\$19,212,198	\$13,768,382	\$18,069,078
185	Subtotal GENERAL PLANT	\$128,160,345	\$126,805,748	\$129,130,843	\$131,338,627	\$132,787,464	\$135,668,432	\$136,720,486	\$137,495,039	\$138,582,404	\$139,291,790	\$139,783,194	\$141,632,058	\$141,512,163	\$135,300,661
186															
187	OTHER PRODUCTION PLANT														
188	340-14-164 - Acq Adjust - Ash III	(\$451)	(\$400)	(\$400)	(\$400)	(\$400)	(\$400)	(\$400)	(\$400)	(\$400)	(\$400)	(\$400)	(\$400)	(\$400)	(\$404)
189	340-165 - Hoot Lake Solar	\$1,837,841	\$1,840,161	\$1,841,881	\$1,843,884	\$1,843,897	\$1,844,360	\$1,844,658	\$1,845,118	\$1,849,993	\$1,850,376	\$1,848,342	\$1,848,415	\$1,848,977	\$1,845,223
190	341-14-164 - Acq Adjust - Ash III	(\$80,637)	(\$71,562)	(\$71,562)	(\$71,562)	(\$71,562)	(\$71,562)	(\$71,562)	(\$71,562)	(\$71,562)	(\$71,562)	(\$71,562)	(\$71,562)	(\$71,562)	(\$72,260)
191	341-165 - Hoot Lake Solar	\$1,837,841	\$1,840,161	\$1,841,881	\$1,843,884	\$1,843,897	\$1,844,360	\$1,844,658	\$1,845,118	\$1,849,993	\$1,850,376	\$1,848,342	\$1,848,415	\$1,848,977	\$1,845,223
192	344-14-164 - Acq Adjust - Ash III	(\$1,415,203)	(\$1,255,924)	(\$1,255,924)	(\$1,255,924)	(\$1,255,924)	(\$1,255,924)	(\$1,255,924)	(\$1,255,924)	(\$1,255,924)	(\$1,255,924)	(\$1,255,924)	(\$1,255,924)	(\$1,255,924)	(\$1,268,176)
193	345-14-164 - Acq Adjust - Ash III	(\$140,637)	(\$124,808)	(\$124,808)	(\$124,808)	(\$124,808)	(\$124,808)	(\$124,808)	(\$124,808)	(\$124,808)	(\$124,808)	(\$124,808)	(\$124,808)	(\$124,808)	(\$126,026)
194	345-165 - Hoot Lake Solar	\$56,973,080	\$57,044,986	\$57,098,306	\$57,160,415	\$57,160,809	\$57,175,160	\$57,184,403	\$57,198,655	\$57,349,768	\$57,361,649	\$57,298,606	\$57,300,874	\$57,444,739	\$57,211,650
195	346-14-164 - Acq Adjust - Ash III	(\$4,457)	(\$3,955)	(\$3,955)	(\$3,955)	(\$3,955)	(\$3,955)	(\$3,955)	(\$3,955)	(\$3,955)	(\$3,955)	(\$3,955)	(\$3,955)	(\$3,955)	(\$3,994)
196	346-165 - Hoot Lake Solar	\$612,614	\$613,387	\$613,960	\$614,628	\$689,194	\$689,348	\$689,447	\$689,600	\$691,225	\$760,828	\$761,450	\$782,370	\$811,851	\$693,839
197	CWIP	\$37,974,297	\$38,545,632	\$49,483,795	\$50,541,431	\$53,282,933	\$64,470,210	\$90,381,918	\$99,698,994	\$114,080,872	\$118,976,188	\$123,632,400	\$93,953,766	\$130,392,446	\$81,954,991
197				\$109,423,174	\$110,547,594	\$113,364,080	\$124,566,789	\$150,488,436	\$159,820,836	\$174,365,202	\$179,342,767	\$183,932,491	\$154,277,191	\$190,890,341	\$142,080,067
198	Subtotal OTHER PRODUCTION PLANT	\$97,594,288	\$98,427,678	\$109,423,174	\$110,347,394										
198 199														, , .	
198 199	Subtotal OTHER PRODUCTION PLANT Total			\$109,423,174				\$3,270,321,632	\$3,295,788,595	\$3,321,112,376	\$3,335,045,590	\$3,353,670,014	\$3,381,465,733	\$3,426,946,810	\$3,268,655,943
198 199								\$3,270,321,632	\$3,295,788,595	\$3,321,112,376	\$3,335,045,590	\$3,353,670,014	\$3,381,465,733		\$3,268,655,943 \$29,347,332

\$3,459,544,649 \$3,298,003,275