

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

Line No.	Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
		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	\$1,998,445	\$1,998,445	\$1,998,445	\$1,998,445	\$1,998,445	\$1,998,445	\$1,998,445	\$1,998,445	\$1,998,445	\$1,998,445	\$1,998,445	\$1,998,445	\$1,998,445	\$1,998,445
3	303.91 - Computer Software	\$6,502,291	\$6,567,619	\$11,850,544	\$13,063,434	\$16,810,681	\$17,204,415	\$17,732,819	\$21,180,612	\$21,438,371	\$21,802,289	\$21,873,873	\$21,981,134	\$22,373,421	\$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	\$9,823,881	\$6,215,796	\$3,253,430	\$1,093,729	\$2,262,148	\$2,148,036	(\$793,646)	(\$717,493)	(\$979,720)	(\$870,435)	(\$366,480)	\$212,644	\$2,389,779
6	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
7															
8	STEAM GENERATION PLANT														
9	310-14-101 - Acq Adjust - BSP	\$5,965	\$5,965	\$5,965	\$5,965	\$5,965	\$5,965	\$5,965	\$5,965	\$5,965	\$5,965	\$5,965	\$5,965	\$5,965	\$5,965
10	311-14-101 - Acq Adjust - BSP	\$301,585	\$301,585	\$301,585	\$301,585	\$301,585	\$301,585	\$301,585	\$301,585	\$301,585	\$301,585	\$301,585	\$301,585	\$301,585	\$301,585
11	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	316-14-101 - Acq Adjust - BSP	\$26,973	\$26,973	\$26,973	\$26,973	\$26,973	\$26,973	\$26,973	\$26,973	\$26,973	\$26,973	\$26,973	\$26,973	\$26,973	\$26,973
16	Subtotal STEAM GENERATION PLANT	\$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	\$1,588,255
17															
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	310-102 - Hoot Lake Plant, U 2 &3	\$565,967	\$565,967	\$565,967	\$565,967	\$565,967	\$565,967	\$565,967	\$565,967	\$565,967	\$565,967	\$565,967	\$565,967	\$565,967	\$565,967
21	310-103 - Coyote Station	\$713,587	\$713,587	\$713,587	\$713,587	\$713,587	\$713,587	\$713,587	\$713,587	\$713,587	\$713,587	\$713,587	\$713,587	\$713,587	\$713,587
22	311-101 - Big Stone Plant	\$80,758,219	\$80,758,219	\$80,758,219	\$80,758,219	\$80,758,219	\$80,758,219	\$80,758,219	\$80,758,219	\$80,758,219	\$80,758,219	\$80,758,219	\$80,758,219	\$80,758,219	\$80,758,219
23	311-103 - Coyote Station	\$35,007,681	\$35,007,681	\$35,007,681	\$35,007,681	\$35,007,681	\$35,007,681	\$35,007,681	\$35,007,681	\$35,007,681	\$35,007,681	\$35,007,681	\$35,007,681	\$35,007,681	\$35,007,681
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	\$107,462,296	\$107,568,175	\$107,463,820	\$107,463,820	\$107,469,290	\$107,645,034	\$107,645,034	\$107,641,467	\$107,711,691	\$107,554,040
26	312-1-102 Hoot Lake Plant, U 2&3	\$11,200,043	\$11,200,043	\$11,200,043	\$11,200,043	\$11,200,043	\$11,200,043	\$11,200,043	\$11,200,043	\$11,200,043	\$11,200,043	\$11,200,043	\$11,200,043	\$11,200,043	\$11,200,043
27	314-101 - Big Stone Plant	\$31,809,484	\$31,809,484	\$31,809,484	\$31,809,484	\$31,809,484	\$31,573,191	\$31,565,328	\$31,565,328	\$31,565,328	\$31,565,328	\$31,821,709	\$31,833,102	\$31,725,769	\$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	\$26,184,170	\$26,184,170	\$26,184,170	\$26,184,170	\$26,184,170	\$26,184,170
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	\$21,066,041	\$21,066,041	\$21,066,041	\$21,066,041
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	\$12,185,059	\$12,185,059	\$12,185,059	\$12,185,059	\$12,185,059	\$12,185,059
31	316-101 - Big Stone Plant	\$3,617,809	\$3,626,333	\$3,650,471	\$3,650,676	\$3,650,676	\$3,650,676	\$3,650,676	\$3,650,676	\$3,664,751	\$3,696,613	\$3,696,711	\$3,750,254	\$3,721,544	\$3,794,816
32	316-103 - Coyote Station	\$2,424,444	\$2,424,444	\$2,443,931	\$2,443,931	\$2,443,931	\$2,443,931	\$2,443,931	\$2,443,931	\$2,419,109	\$2,420,140	\$2,420,140	\$2,420,117	\$2,420,117	\$2,420,117
33	330-131 - Hoot Lake Hydro	\$106,790	\$106,790	\$106,790	\$106,790	\$106,790	\$106,790	\$106,790	\$106,790	\$106,790	\$106,790	\$106,790	\$106,790	\$106,790	\$106,790
34	330-132 - Wright Dam Hydro	\$3,550	\$3,550	\$3,550	\$3,550	\$3,550	\$3,550	\$3,550	\$3,550	\$3,550	\$3,550	\$3,550	\$3,550	\$3,550	\$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	330-138 - Bemidji Hydro	\$11,005	\$11,005	\$11,005	\$11,005	\$11,005	\$11,005	\$11,005	\$11,005	\$11,005	\$11,005	\$11,005	\$11,005	\$11,005	\$11,005
39	330-2-134 - Dayton Hollow Hydro	\$341	\$341	\$341	\$341	\$341	\$341	\$341	\$341	\$341	\$341	\$341	\$341	\$341	\$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	331-134 - Dayton Hollow Hydro	\$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	\$181,086
44	331-135 - Taplin Gorge Hydro	\$35,140	\$35,140	\$35,140	\$35,140	\$35,140	\$35,140	\$35,140	\$35,140	\$35,140	\$35,140	\$35,140	\$35,140	\$35,140	\$35,140
45	331-138 - Bemidji Hydro	\$199,805	\$199,805	\$199,805	\$199,805	\$199,805	\$199,805	\$199,805	\$199,805	\$199,805	\$199,805	\$199,805	\$199,805	\$199,805	\$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	332-134 - Dayton Hollow Hydro	\$2,118,681	\$2,118,681	\$2,118,681	\$2,118,681	\$2,118,681	\$2,118,681	\$2,118,681	\$2,118,681	\$2,118,681	\$2,118,681	\$2,118,681	\$2,118,681	\$2,118,681	\$2,118,681
50	332-135 - Taplin Gorge Hydro	\$704,300	\$704,300	\$704,300	\$704,300	\$704,300	\$704,300	\$704,300	\$704,300	\$704,300	\$704,300	\$704,300	\$704,300	\$704,300	\$704,300
51	332-138 - Bemidji 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	\$104,195	\$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	333-134 - Dayton Hollow Hydro	\$226,751	\$226,751	\$226,751	\$226,751	\$226,751	\$226,751	\$226,751	\$226,751	\$226,751	\$226,751	\$226,751	\$226,751	\$226,751	\$226,751
56	333-135 - Taplin Gorge Hydro	\$15,110	\$15,110	\$15,110	\$15,110	\$15,110	\$15,110	\$15,110	\$15,110	\$15,110	\$15,110	\$15,110	\$15,110	\$15,110	\$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	\$1,216,302	\$699,980	\$699,980	\$699,980	\$699,980	\$699,980	\$789,000
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	334-133 - Pisgah Hydro	\$102,487	\$102,487	\$102,487	\$102,487	\$102,487	\$102,487	\$102,487	\$102,487	\$102,487	\$102,487	\$102,487	\$102,487	\$102,487	\$102,487
61	334-134 - Dayton Hollow Hydro	\$193,342	\$193,342	\$193,342	\$193,342	\$193,342	\$193,342	\$193,342	\$193,342	\$193,342	\$193,342	\$193,342	\$193,342	\$193,342	\$193,342
62	334-135 - Taplin Gorge Hydro	\$58,695	\$58,695	\$58,695	\$58,695	\$									

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	(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	\$3,481,405	\$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	\$22,274,255	\$23,274,695	\$23,169,360	\$22,254,469	\$22,544,469
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	345-141 - Lake Preston Peaking	\$400,094	\$400,094	\$400,094	\$400,094	\$400,094	\$400,094	\$400,094	\$400,094	\$400,094	\$400,094	\$400,094	\$400,094	\$400,094	\$400,094
92	345-142 - Jamestown Peaking - Unit 2	\$72,318	\$72,318	\$72,318	\$72,318	\$72,318	\$72,318	\$72,318	\$45,423	\$45,423	\$45,423	\$45,423	\$45,423	\$45,423	\$59,905
93	345-144 - Solway Combustion Turbine	\$1,310,193	\$1,310,193	\$1,310,193	\$1,310,193	\$1,310,193	\$1,310,193	\$1,310,193	\$1,310,193	\$1,310,193	\$1,310,193	\$1,310,193	\$1,310,193	\$1,310,193	\$1,310,193
94	345-145 - Astoria Station	\$7,391,588	\$7,391,621	\$7,391,621	\$7,392,909	\$7,391,661	\$7,393,136	\$7,393,136	\$7,393,136	\$7,393,136	\$7,393,136	\$7,393,136	\$7,393,136	\$7,393,136	\$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	\$142,586	\$142,586	\$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	
103	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															
105	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	341-160 - Langdon Wind Farm	\$2,484,069	\$2,484,069	\$2,484,069	\$2,484,069	\$2,484,069	\$2,484,069	\$2,484,069	\$2,484,069	\$2,484,069	\$2,484,069	\$2,484,069	\$2,484,069	\$2,484,069	\$2,484,069
108	341-161 - Ashtabula Wind Farm	\$3,248,290	\$3,248,290	\$3,248,290	\$3,248,290	\$3,248,290	\$3,248,290	\$3,248,290	\$3,248,290	\$3,248,290	\$3,248,290	\$3,248,290	\$3,248,290	\$3,248,290	\$3,248,290
109	341-162 - Luerne Wind Farm	\$2,266,581	\$2,266,581	\$2,266,581	\$2,266,581	\$2,266,581	\$2,266,581	\$2,266,581	\$2,266,581	\$2,266,581	\$2,266,581	\$2,266,581	\$2,266,581	\$2,266,581	\$2,266,581
110	341-163 - Merricourt Wind Farm	\$7,960,903	\$7,960,903	\$7,960,903	\$7,960,903	\$7,960,903	\$7,960,903	\$7,960,903	\$7,960,903	\$7,960,903	\$7,960,903	\$7,960,903	\$7,960,903	\$7,960,903	\$7,960,903
111	341-164 - Ashtabula III Wind Farm	\$4,018,712	\$4,018,712	\$4,018,712	\$4,018,712	\$4,018,712	\$4,018,712	\$4,018,712	\$4,018,712	\$4,018,712	\$4,018,712	\$4,018,712	\$4,018,712	\$4,018,712	\$4,018,712
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	\$69,512,283	\$69,512,283	\$69,512,283
113	344-161 - Ashtabula Wind Farm	\$105,836,590	\$105,836,590	\$105,836,590	\$105,836,590	\$105,836,590	\$105,836,590	\$105,836,590	\$105,836,590	\$105,836,590	\$105,836,590	\$105,836,590	\$105,836,590	\$105,836,590	\$105,836,590
114	344-162 - Luerne Wind Farm	\$67,158,480	\$67,158,480	\$67,158,480	\$67,158,480	\$67,158,480	\$67,158,480	\$67,158,480	\$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	\$234,008,696
116	344-164 - Ashtabula III Wind Farm	\$70,688,754	\$70,688,754	\$70,688,754	\$70,688,754	\$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	\$70,553,634
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	\$8,188,822	\$8,370,955
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 - Luerne 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	\$7,008,925	\$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	\$7,008,925	\$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	\$146,390	\$162,729	\$162,729	\$162,729	\$136,497
123	346-161 - Ashtabula Wind Farm	\$103,431	\$103,431	\$103,431	\$103,431	\$113,191	\$113,191	\$113,191	\$140,791	\$141,559	\$141,559	\$157,899	\$247,899	\$247,899	\$141,286
124	346-162 - Luerne Wind Farm	\$149,262	\$149,262	\$149,262	\$149,262	\$149,262	\$149,262	\$149,262	\$176,862	\$176,862	\$192,437	\$193,202	\$193,202	\$193,202	\$166,969
125	346-163 - Merricourt Wind Farm	\$59,264	\$59,264	\$59,264	\$59,264	\$59,264	\$59,264	\$59,264	\$59,264	\$59,264	\$75,388	\$115,178	\$115,178	\$126,008	\$74,240
126	346-164 - Ashtabula III Wind Farm	\$222,807	\$222,807	\$222,807	\$222,807	\$222,807	\$222,807	\$222,807	\$222,807	\$222,807	\$222,807	\$222,807	\$222,807	\$222,807	\$222,834
127	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	\$612,235,010	\$612,277,094	\$612,277,094	\$612,277,094	\$612,277,094
128															
129	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	\$1,969,779	\$2,565,451	\$2,565,451
131	350.1 - Transmission Land	\$21,986,247	\$21,986,247	\$21,986,247	\$21,986,247	\$21,986,247	\$21,986,247	\$21,986,247	\$21,986,247	\$21,986,247	\$21,986,247	\$21,986,247	\$21,986,247	\$21,986,247	\$21,986,247
132	353 - Transmission Station Equipment	\$189,592,423	\$189,590,145	\$189,590,145	\$189,590,145	\$189,590,145	\$189,590,145	\$189,590,145	\$189,590,145	\$189,590,145	\$189,590,145	\$189,590,145	\$189,590,145	\$189,590,145	\$189,590,145
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	\$197,050,600	\$197,050,600	\$197,050,600	\$197,050,600	\$197,050,600	\$197,050,600	\$197,050,600	\$197,050,600
135	355 - Transmission Poles and Fittings	\$174,132,190	\$174,132,190	\$174,132,190	\$174,132,190	\$174,132,190	\$174,132,190	\$174,132,190	\$174,132,190	\$174,132,190	\$174,132,190	\$174,132,190	\$174,132,190	\$174,132,190	\$174,132,190
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	\$193,379,499	\$193,379,499	\$193,379,499	\$193,379,499	\$193,379,499	\$193,379,499	\$193,379,499	\$193,379,499	\$193,379,499	\$193,379,499	\$193,379,499	\$193,379,499
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	\$49,368,328	\$49,368,328	\$49,368,328	\$49,368,328	\$49,368,328	\$49,368,328	\$49,368,328	\$49,368,328	\$49,368,328	\$49,368,328	\$49,368,328	\$49,368,328	\$49,368,328
141	Subtotal TRANSMISSION PLANT	\$827,352,977	\$828,337,411	\$828,337,411	\$828,337,411	\$828,337,411	\$828,337,411	\$828,337,411	\$828,337,411	\$828,337,411	\$828,337,411	\$828,337,411	\$828,337,411	\$828,337,411	\$828,337,411
142															
143	DISTRIBUTION PLANT														
144	360 - Distribution Land	\$1,554,118													

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	\$857,866	\$857,866	\$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	\$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	\$93,933,766	\$130,392,446	\$81,954,991
198	Subtotal OTHER PRODUCTION PLANT	\$97,594,288	\$98,427,678	\$109,425,174	\$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
199															
200	Total	\$3,145,340,263	\$3,153,490,105	\$3,179,205,564	\$3,190,782,776	\$3,206,639,980	\$3,232,717,826	\$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
	ARO's Not recoverable in rate making													\$32,597,839	\$29,347,332
														\$3,459,544,649	\$3,298,003,275