

Otter Tail Power Company
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the period January 1, 2020 Through December 31, 2024

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		PRODUCTION			
2		Beginning Balance January 1, 2020	\$913,149,583		
3	Various		(\$4,893,299)	Various	Various
4	106154	Number 3 Turbine Bay at Dayton Hollow Dam	\$536,168	11/1/2017	10/21/2020
5	107003	Langdon Spare Blade Sets	\$622,000	6/1/2020	7/2/2020
6	107128	OT 137 Drive Train Replacement at Luverne	\$664,488	11/1/2020	12/18/2020
7	106718	Coal Dumper Positioner Upgrade	\$1,754,431	1/1/2020	12/21/2020
8	106437	Pisgah Hydro - Right Abuttment Wall	\$2,665,144	11/1/2018	11/1/2020
9	105895	Merricourt Wind Project	\$259,806,267	9/1/2016	12/21/2020
10		TOTAL MAJOR ADDITIONS	<u>\$261,155,199</u>		
11		Steam Plant	(\$7,430,810)	Various	Various
12		Various Production	\$2,693,085	Various	Various
13		TOTAL MAJOR RETIREMENTS	<u>(\$4,737,725)</u>		
14		Ending Balance December 31, 2020	<u>\$1,169,567,057</u>		

Otter Tail Power Company
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Year Ended December 31, 2020

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		TRANSMISSION			
2		Beginning Balance January 1, 2020	\$647,810,291		
3	Various		\$5,324,563	Various	Various
4	106659	J493/526 MPFCA Mor-Johnson 115	\$582,836	3/1/2019	2/12/2020
5	106665	CPEC- Wahpeton Sub Purchase	\$664,041	2/1/2019	10/30/2020
6	106642	Plummer Pipeline 115kV Substation UVLS	\$923,301	3/1/2019	10/6/2020
7	106941	J302/J503 Hankinson - Forman 230kV Line Upgrade	\$1,011,371	1/1/2020	10/15/2020
8	106653	J493/510 BSSB In/Out Line	\$1,108,022	3/1/2019	8/27/2020
9	106657	G359R FCA Hankinson - Forman 230 kV Line Upgrades	\$1,141,558	3/1/2019	2/28/2020
10	106652	Purchase CPEC Substation Assets - Rugby Sub Purchase	\$1,254,968	2/1/2019	10/30/2020
11	106651	J460/488/493/526 MPFCA Hankinson-Wahpeton 230kV Line Upgrades	\$1,341,688	3/1/2019	6/2/2020
12	106671	J526 NU BSSB Line Mods	\$1,368,674	1/1/2019	8/13/2020
13	106670	J436/J437 MPFCA Twin Brooks BSSE Line Mods	\$1,499,195	4/1/2019	5/15/2020
14	106728	Jamestown 345kV Bus Reconfiguration	\$1,823,998	1/1/2020	6/26/2020
15	106533	Agropur Expansion - Astoria 345kV/115kV Substation Project	\$1,876,242	12/1/2018	6/15/2020
16	106674	J488/J493/J526 MPFCA - BSP 2nd Transformer	\$2,445,228	3/1/2019	10/29/2020
17	106138	J-436 & J-437 Network Upgrades - Twin Brooks Switching Station	\$3,071,237	8/1/2017	5/15/2020
18	106942	J302/J503 FCA Forman - Oakes 230kV Line Upgrades	\$4,927,960	1/1/2020	10/3/2020
19	106669	J526 Deuel County Switching Station (GIA)	\$5,794,431	4/1/2019	8/13/2020
20	106132	J510/J493 - Astoria Switch Station Network Upgrade	\$7,857,860	6/1/2017	8/27/2020
21		TOTAL MAJOR ADDITIONS	<u>\$44,017,174</u>		
22	Various		(\$592,443)	Various	Various
23		TOTAL MAJOR RETIREMENTS	<u>(\$592,443)</u>		
24		Ending Balance December 31, 2020	<u>\$691,235,022</u>		
1		DISTRIBUTION			
2		Beginning Balance January 1, 2020.	\$526,708,017		
3	Various		\$16,538,452	Various	Various
4	106825	RUG Min Repl Dis/Tran 2020	\$603,740	1/1/2020	12/31/2020
5	106834	Purchase Sub Regulators(2020)	\$716,842	1/1/2020	12/31/2020
6	135559	Fergus: Muni Lighting 1	\$752,118	4/1/2020	12/2/2020
7	106827	CRK Min Repl Dis/Tran 2020	\$999,654	1/1/2020	12/31/2020
8	106496	Purchase Meters & Metering Equipment (2019)	\$1,063,021	1/15/2019	2/21/2020
9	106833	Purchase Sub Transformers(2020)	\$1,503,446	1/1/2020	12/31/2020
10		TOTAL MAJOR ADDITIONS	<u>\$22,177,274</u>		
11		Dist Line	(\$1,383,973)	Various	Various
12		System Wide Meters	(\$848,377)	Various	Various
13	Various	Various	(\$662,577)	Various	Various
14		TOTAL MAJOR RETIREMENTS	<u>(\$2,894,928)</u>		
15		Ending Balance December 31, 2020	<u>\$545,990,363</u>		

Otter Tail Power Company
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Year Ended December 31, 2020

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		GENERAL			
2		Beginning Balance January 1, 2020	\$94,008,363		
3	Various		\$1,070,042	Various	Various
4	106938	Storage Area Network (2020)	\$539,286	1/1/2020	12/23/2020
5	106931	Legacy SCADA RTU Upgrade (2020)	\$564,431	1/1/2020	12/1/2020
6	107026	High Tech Building Backup Generator	\$735,427	8/1/2020	10/20/2020
7	106837	Fleet Services Salvage (2020)	\$1,240,171	1/2/2020	12/31/2020
8	106422	Transportation Salvage Budget 2019	\$1,403,125	11/1/2018	2/29/2020
9		TOTAL MAJOR ADDITIONS	\$5,552,483		
10		General Offices	(\$1,081,232)	Various	Various
11		CSC Buildings	(\$583,821)	Various	Various
12		Various	(\$573,133)	Various	Various
13		TOTAL MAJOR RETIREMENTS	(\$2,238,185)		
14		Ending Balance December 31, 2020	\$97,322,661		
1		INTANGIBLE			
2		Beginning Balance January 1, 2020	\$30,788,081		
3	Various		(\$1,158,403)	Various	Various
4		TOTAL MAJOR ADDITIONS	(\$1,158,403)		
5	Various		(\$2,299,643)	Various	Various
6		TOTAL MAJOR RETIREMENTS	(\$2,299,643)		
7		Ending Balance December 31, 2020	\$27,330,035		
8		TOTAL ELECTIC PLANT IN SERVICE DECEMBER 31, 2020	\$2,531,445,137		

Otter Tail Power Company
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Year Ended December 31, 2021

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		PRODUCTION			
2		Beginning Balance January 1, 2021	\$1,169,567,059		
3	Various		\$6,180,954	Various	Various
4	107173	Cyclone Slag Tap Tubes Replacement (2021)	\$507,078	12/1/2020	12/5/2021
5	107328	OT 136 Drive Train Replacement at Luverne	\$656,872	4/1/2021	6/6/2021
6	107355	OT 162 Drive Train at Luverne	\$721,396	7/12/2021	8/13/2021
7	107171	GR Fan Expansion Joint and Ceiling Replacement	\$1,020,573	12/1/2020	12/5/2021
8	107182	Replace Catalyst in SCR Layer 1	\$1,674,007	12/1/2020	11/3/2021
9	107002	LIDS/ADLS Lighting FAA at Langdon, Ashtabula, and Luverne	\$2,913,400	6/1/2020	11/5/2021
10	105368	New NG Generation	\$147,861,639	9/1/2014	2/13/2021
11		TOTAL MAJOR ADDITIONS	\$161,535,920		
12		Steam	(\$1,731,132)	Various	Various
13		TOTAL MAJOR RETIREMENTS	(\$1,731,132)		
14		Ending Balance December 31, 2021	\$1,329,371,847		
15		TRANSMISSION			
16		Beginning Balance January 1, 2021	\$691,235,024		
17	Various		\$1,448,086	Various	Various
18	136373	Turt Lake/Mercer Phase 2	\$677,364	10/1/2020	6/11/2021
19	136704	Doyon/Bartlett- Rebuild 41.6kV	\$786,008	3/1/2021	8/30/2021
20	132168	GACKLE/STREETER-REBUILD 2 MI. OF 41.6KV W/UNDERBUILD	\$856,780	1/1/2018	5/18/2021
21	106729	Hoot Lake Sub Add 115kV Cap Banks	\$1,033,305	1/1/2020	10/29/2021
22	136718	Finley/McVillie- Rebuild 41.6	\$1,202,653	3/1/2021	10/1/2021
23	106955	Toronto 115kV Sub - Breaker Addition	\$1,421,455	1/1/2020	8/19/2021
24	106696	Toronto North Switching Station	\$3,003,356	8/1/2019	6/21/2021
25	106726	New Effington 230/41.6kV Substation	\$4,837,193	11/1/2019	4/19/2021
26	106943	J302/J503 FCA Oakes - Ellendale 230kV Line Upgrades	\$5,234,293	1/1/2021	1/21/2021
27	106419	Agropur Expansion Phase II - Lake Norden 115 kV Line	\$13,732,148	11/1/2018	6/30/2021
28		TOTAL MAJOR ADDITIONS	\$34,232,642		

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For the Year Ended December 31, 2021

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
29		Transfers	\$54,947		
30		Transmission Line	(\$1,367,871)	Various	Various
31		Various	(\$700,088)	Various	Various
32		TOTAL MAJOR RETIREMENTS	<u>(\$2,067,959)</u>		
33					
34		Ending Balance December 31, 2021	<u>\$723,454,654</u>		
1		DISTRIBUTION			
2		Beginning Balance January 1, 2021	\$545,990,362		
3	Various		\$23,589,812	Various	Various
4	107263	Jamestown Minor Replace Dist/Tran - 2021	\$499,282	1/1/2021	12/31/2021
5	107129	Voltage Regulators Purchase 2021	\$503,584	12/1/2020	12/15/2021
6	106901	DL CSC LED Street Light Changeout	\$530,455	1/1/2020	1/1/2021
7	106592	Morris CSC LED Street Light	\$550,843	1/1/2019	12/31/2021
8	136925	Erie-Recable/Rebld UG	\$553,520	4/1/2021	10/20/2021
9	106899	Rugby CSC LED Street Light Changeout	\$566,867	1/1/2020	1/1/2021
10	134138	LAKE NORDEN:AGROPUR-BURY UB FOR PHASE II	\$760,804	5/1/2019	9/21/2021
11	137210	Rogers-OH to UG (NL)	\$792,194	6/1/2021	9/15/2021
12	106546	FF CSC LED Street Light Changeout	\$901,654	1/1/2019	12/31/2021
13	106898	Wahpeton CSC LED Street Light Changeout	\$904,031	1/1/2020	1/1/2021
14	107133	Distribution Substation Transformer Purchases	\$1,272,613	12/1/2020	12/31/2021
15	106924	Purchase Meters & Metering Equipment	\$1,371,744	1/1/2020	10/6/2021
16		TOTAL MAJOR ADDITIONS	<u>\$32,797,402</u>		
17		Transfers	(\$54,772)		
18		Distribution Line	(\$1,919,304)	Various	Various
19		Various	(\$1,461,357)	Various	Various
20		TOTAL MAJOR RETIREMENTS	<u>(\$3,380,661)</u>		
21		Ending Balance December 31, 2021	<u>\$575,352,332</u>		

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For the Year Ended December 31, 2021

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		GENERAL			
2		Beginning Balance January 1, 2021	\$97,322,660		
3	Various		\$6,990,138	Various	Various
4	106956	Casselton ASB Replacement (2020)	\$932,915	1/1/2020	6/21/2021
5	107110	Transportation Salvage 2021	\$1,697,857	12/1/2020	12/20/2021
6		TOTAL MAJOR ADDITIONS	<u>\$9,620,911</u>		
7		Transfers	(\$176)		
8	Various		(\$108,673)	Various	Various
9	CSC Buildings		(\$1,558,586)	Various	Various
10	General Offices		(\$716,228)	Various	Various
11		TOTAL MAJOR RETIREMENTS	<u>(\$2,383,488)</u>		
12		Ending Balance December 31, 2021	<u>\$104,559,907</u>		
1		INTANGIBLE			
2		Beginning Balance January 1, 2021	\$27,330,035		
3	Various		\$75,614	Various	Various
4	106990	FIS - Oracle Upgrade	\$5,593,321	4/1/2020	5/10/2021
5		TOTAL MAJOR ADDITIONS	<u>\$5,668,935</u>		
6	General Offices		(\$1,389,146)	Various	Various
7		TOTAL MAJOR RETIREMENTS	<u>(\$1,389,146)</u>		
8		Ending Balance December 31, 2021	<u>\$31,609,825</u>		
9		TOTAL ELECTIC PLANT IN SERVICE DECEMBER 31, 2021	<u>\$2,764,348,563</u>		

Otter Tail Power Company
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Test Year Ended December 31, 2022

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		PRODUCTION			
2		Beginning Balance January 1, 2022	\$1,329,371,846		
3	Various		\$2,654,863	Various	Various
4	107680	OT 36 Drive Train Replacement at Ashtabula	\$567,933	4/26/2022	7/1/2022
5	107660	Replacement Drive Trains (3) for the GE Sites in ND	\$724,899	3/4/2022	7/1/2022
6	107205	Dayton Hollow Spillway Pier Repair	\$758,120	12/1/2020	11/4/2022
7	107690	Ashtabula OT-40 Drive Train Repl	\$820,929	5/27/2022	6/29/2022
8	107651	Replace Scrubber Outlet Damper	\$1,109,263	12/1/2020	10/21/2022
9	106768	Cooling Tower Replacement 2020	\$3,196,138	1/1/2020	5/31/2022
10	105680	FERC Hydro Re-Licensing	\$3,300,419	12/1/2015	2/17/2022
11		TOTAL MAJOR ADDITIONS	\$13,132,564		
13		Steam	(\$1,337,738)	Various	Various
14		Wind	(\$591,638)	Various	Various
15	Various		(\$878,234)	Various	Various
16		TOTAL MAJOR RETIREMENTS	(\$2,807,610)		
17		Ending Balance December 31, 2022	\$1,339,696,800		
1		TRANSMISSION			
2		Beginning Balance January 1, 2022	\$723,454,654		
3	Various		\$12,819,231	Various	Various
4	137825	Winger-Ogema Extenda-Life	\$510,356	1/1/2022	12/9/2022
5	137379	Buffalo-Alice Rebuild 51-98	\$740,392	8/26/2021	11/4/2022
6	136507	Oakes-41.6kV Improvement	\$812,777	12/1/2020	6/6/2022
7	107401	Maple River Contol House Project	\$1,233,250	9/1/2021	5/12/2022
8	107490	Storm Work Order Transmission 69 kV & Above 2022	\$1,291,800	1/2/2022	12/31/2022
9	107308	Hoot Lake 115/43/13.8 kV Transformer TO Replacement	\$1,352,208	2/1/2021	12/1/2022
10	107612	Lake City to Hillhead 41.6kv rebuild	\$1,411,509	7/1/2021	8/25/2022
11	107362	Jamestown 115/41.6 Substation and Transformer	\$1,671,686	7/1/2021	11/17/2022
12	138047	Casselton-Bring temp service	\$1,713,429	4/20/2022	9/30/2022
13	107363	Jamestown 115/41.6 Line w Underground	\$1,813,810	7/1/2021	11/17/2022
14	106727	Norcross 115kV line/41.6kV Sub	\$1,974,339	11/1/2019	9/30/2022
15	107353	Applied Block Chain Project	\$2,171,142	6/1/2021	2/1/2022
16	106750	Grant Co- Norcross 115kV Line	\$2,243,501	11/1/2019	8/15/2022
17	107670	Aneta/McVille-Rebuild 41.6kV Line	\$2,266,632	4/1/2022	11/30/2022
18		TOTAL MAJOR ADDITIONS	\$34,026,062		
19		Transfers	\$2,835,084		
20		Trans Substation	(\$1,441,101)	Various	Various
21		Various	(\$1,467,183)	Various	Various
22		TOTAL MAJOR RETIREMENTS	(\$2,908,284)		
23		Ending Balance December 31, 2022	\$757,407,516		

Otter Tail Power Company
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Test Year Ended December 31, 2022

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		DISTRIBUTION			
2		Beginning Balance January 1, 2022	\$575,352,332		
3	Various		\$29,942,015	Various	Various
4	107485	Rugby Minor Repl Dist/Tran - 2022	\$506,370	1/1/2022	12/31/2022
5	107450	Fergus Falls Install/Remove UG Services - 2022	\$526,305	1/1/2022	12/31/2022
6	138025	Audubon-Lighting Project LED13	\$575,978	5/9/2022	11/15/2022
7	107596	Replace Porcelain Cutout - Fergus Falls	\$595,761	1/1/2022	12/31/2022
8	107501	Voltage Regulators Purchase - 2022	\$1,199,002	1/1/2022	12/31/2022
9	136543	Battle Lk-Otter Outlet Constr	\$1,450,732	1/1/2021	1/4/2022
10	107489	Storm Work Order Distribution 41.6 kV & Below 2022	\$3,601,701	1/2/2022	12/31/2022
11	107500	Distribution Substation Transformer Purchases - 2022	\$5,372,758	1/2/2022	12/31/2022
12		TOTAL MAJOR ADDITIONS	\$43,770,623		
13		Transfers	(\$2,817,465)		
14		Dist Line	(\$1,725,759)	Various	Various
15		Distribution Substation	(\$518,693)	Various	Various
16		Various	(\$889,668)	Various	Various
17		TOTAL MAJOR RETIREMENTS	(\$3,134,120)		
18		Ending Balance December 31, 2022	\$613,171,369		
1		GENERAL			
2		Beginning Balance January 1, 2022	\$104,559,908		
3	Various		\$5,031,206	Various	Various
4	107143	Canby ASB Replacement	\$1,472,944	12/1/2020	12/30/2022
5	107509	Transportation Salvage 2022	\$1,697,038	1/2/2022	12/22/2022
6		TOTAL MAJOR ADDITIONS	\$8,201,189		
7		CSC Buildings	(\$1,813,096)	Various	Various
8		General Offices	(\$3,438,373)	Various	Various
9		Various	(\$24,858)	Various	Various
10		TOTAL MAJOR RETIREMENTS	(\$5,276,327)		
11		Ending Balance December 31, 2022	\$107,484,770		
1		INTANGIBLE			
2		Beginning Balance January 1, 2022	\$31,609,824		
3	Various		\$754,708	Various	Various
4	107305	CU Version 9 Software	\$528,098	2/1/2021	3/1/2022
5	107138	Staking System Improvements & Vegetation Software	\$532,072	12/1/2020	12/31/2022
6	107389	PowerPlan Phase II/ Lease Module	\$567,590	11/1/2021	5/24/2022
7	107406	OMS - Innovation 2030	\$770,969	12/1/2021	12/12/2022
8		TOTAL MAJOR ADDITIONS	\$3,153,437		
9		General Offices	(\$2,766,216)	Various	Various
10		TOTAL MAJOR RETIREMENTS	(\$2,766,216)		
11		Ending Balance December 31, 2022	\$31,997,046		
12		TOTAL ELECTIC PLANT IN SERVICE DECEMBER 31, 2022	\$2,849,757,500		

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For the Test Year Ended December 31, 2023

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		PRODUCTION			
2		Beginning Balance January 1, 2023	\$1,339,696,800		
3	Various		(\$24,497,533)	Various	Various
4	107845	SFC Chain Replacement	\$513,478	1/1/2023	10/21/2023
5	107340	OTP-RE GE-Wind PMT Vault Repairs	\$568,494	5/1/2021	8/1/2023
6	107319	Hoot Lake Hydro Control Upgrade	\$697,046	3/1/2021	4/28/2023
7	107939	Hoot Lake Landfill Closure	\$787,271	1/1/2023	9/22/2023
8	107167	GR Fan 1A and 1B Motor Rewind	\$836,451	12/1/2020	9/14/2023
9	107961	Solway Anti-Icing Inlet Heating	\$845,742	1/3/2023	10/23/2023
10	107778	Exciter	\$1,141,749	11/1/2022	10/23/2023
11	107952	Solway/Peakers Ovation Server Upgrade	\$1,171,159	1/1/2023	9/15/2023
12	107013	Ashtabula III	\$51,681,970	7/1/2020	1/3/2023
13	106966	Hoot Lake Solar	\$61,416,040	2/1/2020	8/8/2023
14	106487	HLP - Plant Closure	\$67,863,784	7/1/2019	7/31/2023
15		TOTAL MAJOR ADDITIONS	\$163,025,650		
16		Transfers	\$1,138,516		
17	Various		(\$1,820,702)	Various	Various
18	Wind		(\$1,974,245)	Various	Various
19	Hydro Plant		(\$58,850,971)	Various	Various
20	Wind		(\$1,744,691)	Various	Various
21		TOTAL MAJOR RETIREMENTS	(\$64,390,608)		
22		Ending Balance December 31, 2023	\$1,439,470,358		
1		TRANSMISSION			
2		Beginning Balance January 1, 2023	\$757,407,516		
3	Various		\$15,124,734	Various	Various
4	107666	BSP Sub - Blair	\$534,799	5/1/2022	3/24/2023
5	107718	Jamestown Transformer Repair	\$737,376	8/4/2022	9/14/2023
6	137894	Denhoff/McClusky- 41.6 Rebuild	\$974,655	3/1/2022	8/29/2023
7	107665	BSS to BSP Sub 230 kV Lines	\$1,256,327	5/1/2022	5/23/2023
8	107636	Replace (3) 345 Air Blast Breakers at Center	\$1,403,737	1/1/2022	6/20/2023
9	137774	Fergus-New Buse Express	\$1,453,810	1/10/2022	2/6/2023
10	107764	Granville Relocate 41.6kV Line	\$1,478,486	9/1/2022	11/30/2023
11	107963	Lake City to Eden 41.6kv Rebuild	\$1,608,943	1/1/2023	11/8/2023
12		TOTAL MAJOR ADDITIONS	\$24,572,868		
13		Transfers	\$248,206		

Otter Tail Power Company
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Test Year Ended December 31, 2023

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
14		Trans Line	(\$3,882,273)	Various	Various
15		Various	(\$428,993)	Various	Various
16		TOTAL MAJOR RETIREMENTS	<u>(\$4,311,266)</u>		
17		Ending Balance December 31, 2023	<u>\$777,917,324</u>		
1		DISTRIBUTION			
2		Beginning Balance January 1, 2023	\$613,171,369		
3	Various		\$39,513,350	Various	Various
4	139031	Fergus-Heavy Feeder out of Bus	\$542,082	4/6/2023	10/20/2023
5	107814	Fergus Falls Install/Remove UG Services 2023	\$565,773	1/1/2023	12/31/2023
6	107899	Rugby Minor Repl Dist/Tran 2023	\$574,410	1/1/2023	12/31/2023
7	138920	Kerkhoven:HWY 6-Reli	\$619,489	2/1/2023	10/19/2023
8	138180	Spiritwood-ADM Perm Route	\$630,605	5/1/2022	4/20/2023
9	107873	Purchase Meters & Metering Equipment (2023)	\$692,500	1/1/2023	12/31/2023
10	107728	Replace Porcelain Cutout - Fergus Falls	\$693,140	9/1/2022	12/12/2023
11	107903	Storm Work Order Distribution 41.6 kV & Below 2023	\$2,166,444	1/1/2023	12/31/2023
12		TOTAL MAJOR ADDITIONS	<u>\$45,997,793</u>		
13	Various		(\$541,036)	Various	Various
14		Distribution Line	(\$4,022,739)	Various	Various
15		TOTAL MAJOR RETIREMENTS	<u>(\$4,563,775)</u>		
16		Ending Balance December 31, 2023	<u>\$654,605,387</u>		

Otter Tail Power Company
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Test Year Ended December 31, 2023

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		GENERAL			
2		Beginning Balance January 1, 2023	\$107,484,770		
3	Various		\$7,377,615	Various	Various
4	107744	Canby - Granite Falls 115 Line Upgrades Xcel MPFP	\$668,767	10/1/2022	9/22/2023
5	107794	Transportation Department Vehicle & Equipment Salvage Account 2023	\$1,138,294	1/1/2023	12/31/2023
6		TOTAL MAJOR ADDITIONS	<u><u>\$9,184,676</u></u>		
7		Transfers	\$69,927		
8	Various		(\$802,032)	Various	Various
9		CSC Buildings	(\$1,014,430)	Various	Various
10		General Offices	(\$956,302)	Various	Various
11		TOTAL MAJOR RETIREMENTS	<u><u>(\$2,772,764)</u></u>		
12		Ending Balance December 31, 2023	<u><u>\$113,966,610</u></u>		
1		INTANGIBLE			
2		Beginning Balance January 1, 2023	\$31,997,045		
3	Various	Various	\$1,500,045	Various	Various
4	107402	Customer Engagement Platform	\$587,295	9/1/2021	8/29/2023
5	107662	UI Upgrade with COSS Module	\$4,327,796	12/1/2021	3/24/2023
6		TOTAL MAJOR ADDITIONS	<u><u>\$6,415,136</u></u>		
7		TOTAL MAJOR RETIREMENTS	<u><u>\$0</u></u>		
8		There were no major Intangible retirements.			
9		Ending Balance December 31, 2023	<u><u>\$38,412,181</u></u>		
10		TOTAL ELECTIC PLANT IN SERVICE DECEMBER 31, 2023	<u><u>\$3,024,371,859</u></u>		

Otter Tail Power Company
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Test Year Ended December 31, 2024

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/Retirement Month
1		PRODUCTION			
2		Beginning Balance January 1, 2024	\$1,439,470,360		
3	Various		\$4,681,861	Various	Various
4	108311	Astoria Controls Upgrade	\$795,151	2/1/2024	9/27/2024
5	107611	Pisgah Hydro Transformer Foundation	\$868,906	1/1/2022	1/9/2024
6	108387	Solway Stage 2 Nozzle Replacement	\$1,196,029	6/1/2024	10/18/2024
7	108295	Replace 3rd Layer of Catalyst in SCR	\$1,806,816	1/1/2024	10/23/2024
8	108292	Solway Solar Land Purchase	\$2,075,645	1/2/2024	10/24/2024
9	107987	Langdon Repower	\$49,060,787	3/1/2023	11/20/2024
10		TOTAL MAJOR ADDITIONS	\$60,485,195		
11		Steam Plant	(\$3,259,996)	Various	Various
12		Various	(\$1,087,708)	Various	Various
13		TOTAL MAJOR RETIREMENTS	(\$4,347,704)		
14		Ending Balance December 31, 2024	\$1,495,607,851		
1		TRANSMISSION			
2		Beginning Balance January 1, 2024	\$777,917,324		
3	Various	(Mainly transfers between functions)	\$12,976,315	Various	Various
4	107726	Devils Lake Area 41.6 kV Rejects	\$556,207	9/1/2022	12/31/2024
5	108403	Big Stone South Substation Expansion Land Purchase	\$595,672	7/1/2024	10/23/2024
6	140285	Twin Valley-Rebuild 41.6kV V2	\$612,808	5/1/2024	12/13/2024
7	139476	Casselton-NDSP New Load	\$655,227	8/21/2023	4/30/2024
8	108031	Bagley Junction Capacitor	\$821,360	4/1/2023	5/8/2024
9	107717	Michigan to Mapes Rebuild	\$1,639,264	8/1/2022	8/10/2024
10	107760	Casselton NDSP Project	\$1,845,361	10/13/2022	3/26/2024

Otter Tail Power Company
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Test Year Ended December 31, 2024

	(A)	(B)	(C)	(D)	(E)
Line No.	Work Order	Description	Amount	Construction Start Date	In-Service/Retirement Month
11	107980	VQ Big Stone 230 Sub Addition	\$2,103,082	2/1/2023	11/6/2024
12	108391	CapX 2nd Circuit - Lyon County to MN Border	\$2,108,029	7/1/2023	9/27/2024
13	107979	VQ Milbak 115/12.5 Substation	\$4,356,444	2/1/2023	12/20/2024
14	107643	Winger 230/115kV Transformer	\$6,176,293	9/1/2021	1/10/2024
15	107976	VQ Milbank - Big Stone 230 115 kV Line	\$6,545,584	1/1/2023	12/13/2024
16	106687	Erie 230/115 kV Substation	\$6,917,435	7/1/2019	6/25/2024
17		TOTAL MAJOR ADDITIONS	<u>\$47,909,080</u>		
18		Transfers and Adjustments	(\$586,635)		
19		Various	(\$5,489,854)	Various	Various
20		TOTAL MAJOR RETIREMENTS	<u>(\$5,489,854)</u>		
21		Ending Balance December 31, 2024	<u>\$819,749,915</u>		
1		DISTRIBUTION			
2		Beginning Balance January 1, 2024	\$654,605,387		
3	Various		\$17,428,785	Various	Various
4	138444	DL - Reconductor Line - CGTC	\$492,515	8/1/2022	12/10/2024
5	108205	Minor Repl Dist/Tran	\$503,048	1/1/2024	12/31/2024
6	140057	Brocket-Lawton-UG Replace	\$505,128	3/1/2024	11/30/2024
7	139915	Wilton - Install Street Lights	\$524,340	1/1/2024	10/25/2024
8	108106	Cut-Out Replacement Program Fergus Falls 2024	\$589,540	11/1/2023	12/31/2024
9	139964	BMJ-Bury S Lake Irving PH2	\$596,797	2/1/2024	11/15/2024
10	108161	Install/Remove UG Services	\$599,880	1/1/2024	12/31/2024
11	138848	BMJ-Bury S Lake Irving	\$631,676	1/1/2023	10/30/2024
12	140237	Hamberg - OH to UG Phase 2	\$665,307	4/1/2024	11/14/2024
13	138822	Sheldon-NL Sheldon Elevator	\$858,673	1/1/2023	8/6/2024
14	138992	DL Conversion - North UG	\$1,120,166	3/1/2023	10/30/2024
15	138265	Battle Lk-Otter East ESR	\$1,131,907	6/16/2022	11/14/2024
16	107088	AMI Project Development	\$1,141,903	10/1/2020	2/12/2024
17	137910	Ottertail-North Feeder Upgrade	\$2,052,020	3/8/2022	8/16/2024
18	107610	AMI Project Deployment	\$47,399,611	12/1/2021	2/12/2024
19		TOTAL MAJOR ADDITIONS	<u>\$76,241,296</u>		
20		Various	(\$4,237,271)	Various	Various
21		System Wide Meters	(\$1,227,349)	Various	Various
22		TOTAL MAJOR RETIREMENTS	<u>(\$5,464,620)</u>		
23		Ending Balance December 31, 2024	<u>\$725,382,064</u>		

Otter Tail Power Company
SUMMARY OF MAJOR ADDITIONS AND RETIREMENTS BY FUNCTION
For the Test Year Ended December 31, 2024

Line No.	(A) Work Order	(B) Description	(C) Amount	(D) Construction Start Date	(E) In-Service/ Retirement Month
1		GENERAL			
2		Beginning Balance January 1, 2024	\$113,966,609		
3	Various		(\$2,015,950)	Various	Various
4	107800	Carrington ASB Expansion	\$536,190	1/1/2023	11/15/2024
5	108254	Network Equipment Purchases & Replacements (2024)	\$566,045	1/1/2024	11/27/2024
6	108018	100' Hotline Bucket	\$724,109	1/1/2024	6/3/2024
7	107649	Bottineau ASB Expansion	\$903,531	5/1/2022	8/22/2024
8	107575	Rolla ASB Replacement (2022-2023)	\$1,386,444	1/1/2022	8/22/2024
9	108099	Oakes ASB Replacement	\$1,820,205	10/1/2023	10/29/2024
10	108298	Bemidji ASB Expansion and Improvements	\$2,584,403	1/1/2024	10/15/2024
11	107301	GIS - Innovation 2030	\$3,182,471	1/1/2021	2/29/2024
12	108185	Transportation Dept. Salvage Project	\$3,190,216	1/2/2024	12/31/2024
13	107742	Forman Substation Upgrades Xcel MPFP	\$7,906,022	10/1/2022	9/5/2024
14		TOTAL MAJOR ADDITIONS	\$20,783,685		
15		General Office	(\$4,252,225)	Various	Various
16		CSC Buildings	(\$2,445,373)	Various	Various
17		Various	(\$308,916)	Various	Various
18		TOTAL MAJOR RETIREMENTS	(\$7,006,514)		
19		Ending Balance December 31, 2024	\$127,743,780		
1		INTANGIBLE			
2		Beginning Balance January 1, 2024	\$38,412,181		
3	Various		\$13,061,559	Various	Various
4	108079	UI Upgrade with Regulatory Module	\$2,809,953	8/1/2023	6/21/2024
5		TOTAL MAJOR ADDITIONS	\$15,871,512		
6		TOTAL MAJOR RETIREMENTS	\$0		
7		There were no major Intangible retirements.			
8		Ending Balance December 31, 2024	\$54,283,693		
9		TOTAL ELECTIC PLANT IN SERVICE DECEMBER 31, 2024	\$3,222,767,305		