

OTTER TAIL POWER COMPANY
DEPRECIATION EXPENSE CHARGED TO OTHER ACCOUNTS
ACTUAL YEAR 2024

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Description	Depreciable Property 12/31/2023	Depreciable Property 12/31/2024	Total Depreciation Expense 2024	Depreciation Expense Charged to Other Accounts	Notes	Net Depreciation Expense
1	Hydro	\$15,205,064	\$15,228,462	\$212,403	\$41,657	(1)	\$170,746
2	Internal Combustion	190,665,304	191,616,968	5,935,540			5,935,540
3	Steam	536,355,065	537,080,700	15,232,286	307,910	(2)	14,924,376
4	Solar	61,586,079	64,086,348	1,944,483			1,944,483
5	Wind	611,894,828	657,127,585	19,111,230			19,111,230
6							
7	Total Production	\$1,415,706,340	\$1,465,140,063	\$42,435,942	\$349,567		\$42,086,375
8							
9	Transmission	777,984,649	820,345,586	12,271,934			12,271,934.00
10							
11	Distribution	654,608,387	725,382,063	17,471,240			17,471,240.00
12							
13	General Plant	113,966,609	127,743,780	3,405,990	2,535,992	(3 & 4)	869,998.02
14							
15	Intangibles	36,413,736	52,285,248	6,419,997	109,510	(5 & 6)	6,310,487.28
16							
17	Total	\$2,998,679,722	\$3,190,896,740	\$82,005,103	\$2,995,069		\$79,010,034

- (1) Regulatory Asset Amortization of \$41,657 from reducing the Hydros Remaining Life in the 2019 Depreciation Certification filing.
- (2) Regulatory Asset Amortization of \$307,910 from reducing Hoot Lake Plant's Remaining Life in the 2019 Depreciation Certification filing.
- (3) Depreciation expense of \$2,582,301 on transportation equipment is charged to the appropriate account based on vehicle usage. Depreciation is included in the rate per mile or hour established for the use of the vehicle.
- (4) Depreciation expense of (\$46,309) on warehouse property is charged to material as the material moves through the warehouse.
- (5) Rate Case Expense Amortization of \$115,086.
- (6) Wahpeton Office Sale (Gain) Amortization (\$5,576).