

**OTTER TAIL POWER COMPANY
OPERATING AND MAINTENANCE EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024**

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Description	Per Books	Actual Year JCOSS Adjustments	Actual Year Per JCOSS	Test Year Adjustments	Test Year Adjusted Total
1	Steam Production Operation:					
2	50000 - Steam Power Generation - Operation supervision and engineering	\$1,309,296		\$1,309,296		\$1,309,296
3	50100 - Steam Power Generation - Fuel	\$276,902		\$276,902		\$276,902
4	50200 - Steam Power Generation - Steam expenses	\$5,203,212		\$5,203,212		\$5,203,212
5	50500 - Steam Power Generation - Electric expenses	\$1,689,387		\$1,689,387		\$1,689,387
6	50600 - Steam Power Generation - Miscellaneous steam power expenses	\$4,852,237		\$4,852,237		\$4,852,237
7	50700 - Steam Power Generation - Rents	\$22,288		\$22,288		\$22,288
8	Total Steam Production Operation	\$13,353,322		\$13,353,322		\$13,353,322
9						
10	Steam Production Maintenance:					
11	51000 - Steam Power Generation - Maint supervision and engineering	\$519,606		\$519,606		\$519,606
12	51100 - Steam Power Generation - Maint of structures	\$928,954		\$928,954		\$928,954
13	51200 - Steam Power Generation - Maint of boiler plant	\$5,707,751		\$5,707,751		\$5,707,751
14	51300 - Steam Power Generation - Maint of electric plant	\$506,162		\$506,162		\$506,162
15	51400 - Steam Power Generation - Maint of miscellaneous steam plant	\$1,158,550		\$1,158,550		\$1,158,550
16	Total Steam Production Maintenance	\$8,821,023		\$8,821,023		\$8,821,023
17						
18	Total Steam Production Expense	\$22,174,345		\$22,174,345		\$22,174,345
19						
20	Hydro Production Operation:					
21	53500 - Hydro Power Generation - Operation supervision and engineering	\$16,015		\$16,015		\$16,015
22	53700 - Hydro Power Generation - Hydraulic Expenses	\$5,592		\$5,592		\$5,592
23	53800 - Hydro Power Generation - Electric Expenses	\$121		\$121		\$121
24	53900 - Hydro Power Generation - Misc hydraulic power generation expenses	\$35,951		\$35,951		\$35,951
25	Total Hydro Production Operation	\$57,679		\$57,679		\$57,679
26						
27	Hydro Production Maintenance:					
28	54100 - Hydro Power Generation - Maint supervision and engineering	\$3		\$3		\$3
29	54200 - Hydro Power Generation - Maint of structures	\$12,394		\$12,394		\$12,394
30	54300 - Hydro Power Generation - Maint of reservoirs, dams & waterways	\$266,369		\$266,369		\$266,369
31	54400 - Hydro Power Generation - Maint of electric plant	\$36,490		\$36,490		\$36,490
32	Total Hydro Production Maintenance	\$315,257		\$315,257		\$315,257
33						
34	Total Hydro Production	\$372,936		\$372,936		\$372,936
35						
36	Other Production Operation:					
37	54500 - Hydro Power Generation - Maint of misc hydraulic plant	\$9,966		\$9,966		\$9,966
38	54600 - Other Power Generation - Operation supervision and engineering	\$478,985		\$478,985		\$478,985
39	54800 - Other Power Generation - Generation Expenses	\$4,120,995		\$4,120,995		\$4,120,995
40	54900 - Other Power Generation - Miscellaneous other power generation expenses	\$3,382,800		\$3,382,800	\$6,381,929	\$9,764,729
41	55000 - Other Power Generation - Rents	\$1,793,886		\$1,793,886		\$1,793,886
42	Total Other Production Operation	\$9,786,632		\$9,786,632	\$6,381,929	\$16,168,561
43						

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FOR THE YEAR ENDED DECEMBER 31, 2024**

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Description	Per Books	Actual Year JCOSS Adjustments	Actual Year Per JCOSS	Test Year Adjustments	Test Year Adjusted Total
44	Other Production Maintenance:					
45	55100 - Other Power Generation - Maint supervision and engineering	\$41,486		\$41,486		\$41,486
46	55200 - Other Power Generation - Maint of structures	\$67,804		\$67,804		\$67,804
47	55300 - Other Power Generation - Maint of generating and electric plant	\$5,650,700		\$5,650,700		\$5,650,700
48	55400 - Other Power Generation - Maint of misc other power generation plant	\$273,840		\$273,840		\$273,840
49	55600 - Other Power Supply - System control and load dispatching	\$449,844		\$449,844		\$449,844
50	55700 - Other Power Supply - Other Expenses	\$41,983		\$41,983		\$41,983
51	Total Other Production Maintenance	\$6,525,658		\$6,525,658		\$6,525,658
52						
53	Total Other Production Expense	\$16,312,290		\$16,312,290	\$6,381,929	\$22,694,219
54						
55	Transmission Operations:					
56	56000 - Transmission - Operation supervision and engineering	\$158,932		\$158,932		\$158,932
57	56101 - Transmission - Load dispatch - reliability	\$71,084		\$71,084		\$71,084
58	56102 - Transmission - Load dispatch - monitor & operate trans system	\$2,175,345		\$2,175,345		\$2,175,345
59	56104 - Transmission Expenses - Scheduling, system control & dispatching service	\$1,272,983		\$1,272,983		\$1,272,983
60	56105- Transmission - Reliability, planning, and standards development	\$485,430		\$485,430		\$485,430
61	56106 - Transmission - Transmission Service Studies	\$1,069		\$1,069		\$1,069
62	56107- Transmission - Generation interconnection studies	\$3,354		\$3,354		\$3,354
63	56200- Transmission - Station expenses	\$403,959		\$403,959		\$403,959
64	56300- Transmission - Overhead line expenses	\$254,215		\$254,215		\$254,215
65	56500- Transmission - Transmission of electricity by others	\$23,477,129		\$23,477,129		\$23,477,129
66	56600- Transmission - Miscellaneous transmission expenses	\$1,164,656		\$1,164,656	\$1,591,846	\$2,756,502
67	56700- Transmission - Rents	\$80,360		\$80,360		\$80,360
68	Total Transmission Operations	\$29,548,516		\$29,548,516	\$1,591,846	\$31,140,362
69						
70	Transmission Maintenance:					
71	56800- Transmission - Maint supervision and engineering	\$424,711		\$424,711		\$424,711
72	56901- Transmission - Maint of computer hardware	\$227,954		\$227,954		\$227,954
73	56902- Transmission - Maint of computer software	\$739,779		\$739,779		\$739,779
74	56903 - Transmission - Maint of communication equipment	\$60,302		\$60,302		\$60,302
75	57000- Transmission - Maint of station equipment	\$2,552,164		\$2,552,164		\$2,552,164
76	57100- Transmission - Maint of overhead lines	\$2,898,946		\$2,898,946		\$2,898,946
77	57200- Transmission - Maint of underground lines	\$18		\$18		\$18
78	57300- Transmission - Maint of misc transmission plant	\$143		\$143		\$143
79	Total Transmission Maintenance	\$6,904,017		\$6,904,017		\$6,904,017
80						
81	Total Transmission Expense	\$36,452,533		\$36,452,533	\$1,591,846	\$38,044,379

**OTTER TAIL POWER COMPANY
OPERATING AND MAINTENANCE EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024**

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Description	Per Books	Actual Year JCOSS Adjustments ⁽¹⁾	Actual Year Per JCOSS	Test Year Adjustments ⁽¹⁾	Test Year Adjusted Total
1	Distribution Operations:					
2	58000- Distribution - Operation supervision and engineering	\$352,591		\$352,591		\$352,591
3	58100- Distribution - Load Dispatching	\$145,313		\$145,313		\$145,313
4	58200- Distribution - Station expenses	\$336,252		\$336,252		\$336,252
5	58300- Distribution - Overhead line expenses	\$318,947		\$318,947		\$318,947
6	58400- Distribution - Underground line expenses	\$1,989,452		\$1,989,452		\$1,989,452
7	58500- Distribution - Street lighting and signal system expenses	\$8		\$8		\$8
8	58600- Distribution - Meter expenses	\$1,303,380		\$1,303,380		\$1,303,380
9	58700- Distribution - Customer installation expenses	\$14,818		\$14,818		\$14,818
10	58800- Distribution - Miscellaneous distribution expenses	\$4,466,371		\$4,466,371	\$5,775,306	\$10,241,677
11	58900- Distribution - Rents	\$201,760		\$201,760		\$201,760
12	Total Distribution Operations	\$9,128,891		\$9,128,891	\$5,775,306	\$14,904,197
13						
14	Distribution Maintenances:					
15	59000- Distribution - Maint supervision and engineering	\$1,598,384		\$1,598,384		\$1,598,384
16	59200- Distribution - Maint of station equipment	\$872,036		\$872,036		\$872,036
17	59300- Distribution - Maint of overhead lines	\$5,914,769		\$5,914,769		\$5,914,769
18	59400- Distribution - Maint of underground lines	\$721,402		\$721,402		\$721,402
19	59500- Distribution - Maint of line transformers	\$236,510		\$236,510		\$236,510
20	59600- Distribution - Maint of street lighting and signal systems	\$160,887		\$160,887		\$160,887
21	59700- Distribution - Maint of meters	\$594,848		\$594,848		\$594,848
22	59800- Distribution - Maint of miscellaneous distribution plant	\$91,860		\$91,860		\$91,860
23	Total Distribution Maintenance	\$10,190,695		\$10,190,695		\$10,190,695
24						
25	Total Distribution Expenses	\$19,319,587		\$19,319,587	\$5,775,306	\$25,094,893
26						
27	Customer Accounting Expense:					
28	90100- Customer Accounts - Supervision	\$94,314		\$94,314		\$94,314
29	90200- Customer Accounts - Meter reading expenses	\$4,484,347		\$4,484,347		\$4,484,347
30	90300- Customer Accounts - Customer records and collection expenses	\$5,598,899		\$5,598,899		\$5,598,899
31	90400- Customer Accounts - Uncollectible accounts	\$1,211,559		\$1,211,559		\$1,211,559
32	90500- Customer Accounts - Miscellaneous customer accounts expenses	\$1,024,823		\$1,024,823	\$723,622	\$1,748,445
33	Total Customer Accounting Expense	\$12,413,942		\$12,413,942	\$723,622	\$13,137,564
34						
35	Customer Service Expense:					
36	90700- Customer Service - Supervision	\$1,126,545		\$1,126,545		\$1,126,545
37	90800- Customer Service - Customer assistance expenses	\$9,741,181		\$9,741,181		\$9,741,181
38	90900- Customer Service - Informational and instructional advertising	\$112,800		\$112,800		\$112,800
39	91000- Customer Service - Misc customer service and informational	\$102,896		\$102,896	\$115,702	\$218,598
40	Total Customer Service Expense	\$11,083,422		\$11,083,422	\$115,702	\$11,199,124
41						
42	Total Customer Expenses	\$23,497,364		\$23,497,364	\$839,324	\$24,336,688
43						

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FOR THE YEAR ENDED DECEMBER 31, 2024**

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Description	Per Books	Actual Year JCOSS Adjustments ⁽¹⁾	Actual Year Per JCOSS	Test Year Adjustments ⁽¹⁾	Test Year Adjusted Total
44	Sales Expenses:					
45	91100- Sales - Supervision	\$8,613		\$8,613		\$8,613
46	9120 - Sales - Demonstrating and selling expenses	\$339,023		\$339,023		\$339,023
47	91300- Sales - Advertising expenses	\$4	(\$4)			
48	91600- Sales - Miscellaneous sales expenses	\$6,328		\$6,328		\$6,328
49	Total Sales Expense	\$353,967	(\$4)	\$353,963		\$353,963
50						
51	Administrative & General Expense:					
52	92000- A&G - Salaries	\$31,748,663	(\$1,856,037)	\$29,892,626	\$6,389,803	\$36,282,429
53	92100- A&G - Office supplies and expenses	\$11,855,696		\$11,855,696		\$11,855,696
54	92200- A&G - Administrative expenses transferred -- Credit	(\$2,647,494)		(\$2,647,494)		(\$2,647,494)
55	92300- A&G - Outside services employed	\$3,830,043		\$3,830,043		\$3,830,043
56	92400- A&G - Property insurance	\$2,949,608		\$2,949,608		\$2,949,608
57	92500- A&G - Injuries and damages	\$3,107,304		\$3,107,304		\$3,107,304
58	92600- A&G - Employee pensions and benefits	\$1,165,675		\$1,165,675		\$1,165,675
59	92800- A&G - Regulatory commission expenses	\$3,030,432		\$3,030,432		\$3,030,432
60	93001- A&G - General advertising expenses	\$882,738	(\$882,510)	\$228		\$228
61	93002- A&G - Miscellaneous general expenses	\$1,083,871		\$1,083,871		\$1,083,871
62	93100- A&G - Rents	\$300,451	(\$171,103)	\$129,348		\$129,348
63	93500-A&G -	\$2,857,792				
64	Total Administrative & General Expense	\$60,164,776	(\$2,909,650)	\$57,255,126	\$6,389,803	\$60,787,137
65						
66	Charitable Contributions	-	-	-	-	-
67						
68	Total Operating & Maintenance Expense	\$178,647,798	(\$2,909,654)	\$175,738,144	\$20,978,208	\$196,716,352

(1) Adjustments are made at the Functional level and not at the FERC Account level therefore adjustment amounts are shown in total by function.