		2024 Regulatory Year	Short Term CWIP AFUDC	Plant Annualization	2024 Depreciation Study	Retail Revenue Normalization	Labor Census and Rates	Medical/Dental, Pension, OPEB	Rate Case Expense Amortization
1				TY-01	TY-02	TY-03	TY-04	TY-05	TY-06
2									
3	Operating Revenues								
4	Sales of Electricity - Minnesota (Direct MN/R10)	\$217,179,600							
5	Sales of Electricity - North Dakota (Direct ND/R10)	\$193,495,229							
6	Sales of Electricity - South Dakota (Direct SD/R10)	\$40,397,453				\$503,065			
7	Sales of Electricity - FERC (Direct FERC/R10)								
8	Retail Sales	\$451,072,281				\$503,065			
,									
10 11	Other Operating Revenues Other Sales for Resale								
12	Municipalities (Direct FERC)	\$138,045							
13	Non-Asset Wholesale Transactions (D2)	\$130,043							
14	All Other Transactions								
15	Base Demand (E1)								
16	Peak Demand (D1)								
17	Base Energy (E2)	\$10,939,105							
18	Peak Energy (D1)								
19									
20	Other Sales for Resale	\$11,077,150							
21									
22	Other Electric Revenues								
23	Late Fees - Minnesota (Direct MN/C1)	\$367,049							
24	Late Fees - North Dakota (Direct ND/C1)	\$310,413							
25	Late Fees - South Dakota (Direct SD/C1)	\$96,929							
26	Subtotal Late Fees	\$774,391							
27	Connection Fees - Minnesota (Direct MN/C1)	\$162,647							
28	Connection Fees - North Dakota (Direct ND/C1)	\$119,370							
29 30	Connection Fees - South Dakota (Direct SD/C1) Subtotal Connection Fees	\$27,117 \$309,134							
31	Rent from Electric Property (NEPIS)	\$815,117							
32	Other Miscellaneous Electric Revenue (NEPIS)	\$2,738,160							
33	Other Miscellaneous Electric Revenue (NET IS) Other Miscellaneous Electric Revenue (Direct MN/C1)	Ψ2,700,100							
34	Other Miscellaneous Electric Revenue (Direct ND/C1)								
35	Other Miscellaneous Electric Revenue (Direct SD/C1)								
36	Subtotal Other Miscellaneous Electric Revenue	\$3,553,277							
37	Integrated Transmission Deficiency Payments (NEPIS)	\$840,908							
38	Miscellaneous Services (NEPIS)	\$23,498							

_									
		2024 Regulatory Year	Short Term CWIP AFUDC	Plant Annualization	2024 Depreciation Study	Retail Revenue Normalization	Labor Census and Rates	Medical/Dental, Pension, OPEB	Rate Case Expense Amortization
1		•	•	TY-01	TY-02	TY-03	TY-04	TY-05	TY-06
39	Wheeling - All Jurisdictions (NEPIS)	\$422,686							
40		\$14,632,796							
41	Load Control & Dispatching, MAPP & MISO (Direct FERC)	\$36,007,995							
42		\$51,927,883							
43									
44	Loan Pool Interest - North Dakota (Direct ND/C1)								
45	Loan Pool Interest - South Dakota (Direct SD/C1) Subtotal Loan Pool Interest								
46 47	Total Other Electric Revenues	\$56,564,685							
48		\$50,504,085							
49		\$67,641,836							
50		Ψ07,011,000							
51	Total Operating Revenues	\$518,714,117				\$503,065			
52		ψο 10,7 1 1,117				4000,000			
53	Operating Expenses								
54	Production Expenses								
55	Production Expenses Excl Purchased Power								
56	Base Demand (E1)	\$14,410,529					\$310,154	\$1,059,709	
57	Peak Demand (D1)	\$8,169,341		\$46,734			\$97,086	\$331,716	
58		\$64,164,086		\$102,766					
59	Peak Energy (D1)	\$14,981,246							
60	Base Demand (Direct MN)								
61	Peak Demand (Direct MN)	\$585,420		*1.40.500			* 105 0 10	*1 001 105	
62 63		\$102,310,622		\$149,500			\$407,240	\$1,391,425	
64	Purchased Power								
65	Base Demand (E1)	\$2,370,497							
66		Ψ2,070,177							
67	Base Energy (E2)	\$61,498,896							
68		, , , , , , , , , , , , , , , , , , , ,							
69	Total Purchased Power	\$63,869,393							
70	Production Expenses	\$166,180,015		\$149,500			\$407,240	\$1,391,425	
71									
72		\$12,747,573					\$211,382	\$722,232	
	Transmission Expenses kW (D5)	\$12,459,319							
	Transmission Expenses per kWh (E2)	\$11,245,641							
73									
74	• • • • • • • • • • • • • • • • • • • •	406 450 500					4011.000	±500 000	
75 76		\$36,452,533					\$211,382	\$722,232	
76 77									
78		\$6,537,217					\$196,574	\$671,638	
79 79	Secondary Demand (D4)	\$2,522,381					\$63,303	\$216,289	
80		\$3,830,040					\$68,096	\$232,664	
81	Secondary Customer (C3)	\$1,322,992					\$17,513	\$59,837	
82		\$590,318					\$19,635	\$67,088	
83		\$228,537					\$6,933	\$23,687	
84	Meters (C6)	\$4,288,101		\$1,150,731					

			1		1				
		2024 Regulatory Year	Short Term CWIP AFUDC	Plant Annualization	2024 Depreciation Study	Retail Revenue Normalization	Labor Census and Rates	Medical/Dental, Pension, OPEB	Rate Case Expense Amortization
1	. 11			TY-01	TY-02	TY-03	TY-04	TY-05	TY-06
85	Load Management (C9)								
86	Distribution	\$19,319,587		\$1,150,731			\$372,054	\$1,271,204	
87 88	Customer Associating Function								
89	Customer Accounting Expenses Meter Reading (C7)	\$4,518,677							
90	Other (C8)	7,895,265					163,837	559,785	
91	Customer Accounts	\$12,413,942					\$163,837	\$559,785	
92	Customer Accounts	\$12,413,942					\$103,637	ф339,763	
93	Customer Service & Info Expenses								
94	Conservation & DSM Rebates - MN (Direct MN/E2)	\$8,294,088							
95	Conservation & DSM Rebates - ND (Direct ND/E2)	\$372,896							
96	Conservation & DSM Rebates - SD (Direct SD/E2)	\$729,423					\$2,697	\$9,214	
97	Other (C1)	\$1,687,015					\$13,311	\$45,480	
98	Customer Serv & Infomation Exp	\$11,083,422					\$16,008	\$54,694	
99									
100	Sales Expenses								
101	Off-Peak Development - MN (Direct MN/C1)	\$101,973							
102	Off-Peak Development - ND (Direct ND/C1)	\$62,935							
103	Off-Peak Development - SD (Direct SD/C1)	\$97,149							
104	Other (C1)	\$91,910							
105	Sales Expenses	\$353,967							
106									
107	Administrative & General Expenses								
108	Salaries, Supplies, Pensions & Benefits								
109	Production (OXPD)	\$13,563,607					\$356,511	\$1,218,096	
110	Transmission (D2)	\$7,040,316					\$185,050	\$632,264	
111	Distribution (OXD)	\$12,391,699					\$325,708	\$1,112,852	
112	Customer Accounts (OXC)	\$5,456,783					\$143,428	\$490,053	
113	Customer Service & Info (C1)	\$1,814,097					\$47,682	\$162,917	
114	Total A&G Salaries, Supp, Pensions & Benefits	\$40,266,502					\$1,058,379	\$3,616,182	
115	1 1 34 (00)								
116 117	Load Management (C9) Outside Services (A/C 923) (NEPIS)	\$3,830,043							
117	Property Insurance (A/C 924) (NEPIS)	\$2,785,362							
119	Property Insurance (A/C 924) (NEP18) Property Insurance (A/C 924) (Direct MN)	\$2,765,362 \$164,246							
120	Injuries & Damages (A/C 925) (NEPIS)	\$3,107,304							
120	Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10)	\$3,107,304							
122	Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10)	\$329,080							
123	Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	\$142,620							\$214,000
124	Regulatory Commission Exp (A/C 928) - FERC (Direct FERC/R10)	\$1,088,675							Ψ=1.,500
125	Total Regulatory Commission Expense	Ψ1,000,070							
126	General Advertising (A/C 930.1) (C1)	\$228							
127	Misc, Rents, Maintenance (P90)	\$4,071,010							
128	Administrative & General Expense	\$57,255,126					\$1,058,379	\$3,616,182	\$214,000
129	•	. , ., .							

			1	1	1	l	I		l
		2024 Regulatory Year	Short Term CWIP AFUDC	Plant Annualization	2024 Depreciation Study	Retail Revenue Normalization	Labor Census and Rates	Medical/Dental, Pension, OPEB	Rate Case Expense Amortization
1				TY-01	TY-02	TY-03	TY-04	TY-05	TY-06
130	Charitable Contributions (& Cust Dep Int)								
131	Minnesota Only (Direct MN/C1)								
132	North Dakota Only (Direct ND/C1)								
133	South Dakota Only (Direct SD/C1)								
134	Charitable Contributions (& Cust Dep Int)								
135									
136	Total O & M Expenses	\$303,058,588		\$1,300,231			\$2,228,900	\$7,615,522	\$214,000
137									
138	Depreciation Expense								
139	Production								
140	Base Demand (E1)	\$16,156,576	(\$57,816)		\$125,228				
141	Peak Demand (D1)	\$11,089,402	(\$127,136)	\$2,287,810	\$349,016				
142	Base Energy (E2)	\$13,264,196		\$5,030,839	\$681,278				
143	Direct Assign (MN) Base Energy	\$1,466,665							
144	Direct Assign (MN) Peak Demand	\$459,103							
145	Total Production	\$42,435,942	(\$184,952)	\$7,318,649	\$1,155,522				
146	Transmission (D2)	\$7,742,599	(\$120,663)	\$381,737	\$142,967				
147	Transmission (Direct FERC)	\$4,529,335	(1 -),)	, ,	. , , , , , , , , , , , , , , , , , , ,				
148	Total Transmission	\$12,271,934	(\$120,663)	\$381,737	\$142,967				
149	Distribution (P60)	\$17,468,620	(\$249,184)	\$1,570,463	\$417,287				
150	Distribution (Direct MN)	\$2,620	(+=,== .,	+-,-,-,	T 127,207				
151	General (P90)	\$3,405,990	(\$157,077)	\$237,963	\$54,934				
152	Intangible (P90)	\$6,419,997	(\$128,686)		70.,				
153	Depreciation Expense	\$82,005,103	(\$840,562)	\$11,505,993	\$1,770,710				
154	Pi- Chara Parana Officia								
155	Big Stone Expense Offsets Minnesota (Direct MN)								
156 157									
157	North Dakota (Direct ND) South Dakota (Direct SD)								
159	FERC (Direct FERC)								
	· · ·								
160	Total Big Stone Expense Offsets								
161	Compred Tourse (NIEBIS EVDA)	\$13,006,630		61 150 000					
162 163	General Taxes (NEPIS EXDA)			\$1,152,832					
164	General Taxes (Direct MN) General Taxes (Direct FERC)	\$41,868 \$2,605,231							
165	General Taxes (Direct FERC) General Taxes	\$15,653,729		\$1,152,832					
	General Taxes	\$15,653,729		\$1,152,832					
166	m. 10 d n n n m	*400 =4= 400	(+0.40 = <0)	****	*** === = ***		*** *** ***	A= <4= =00	****
167	Total Operating Expense Before Tax	\$400,717,420	(\$840,562)	\$13,959,056	\$1,770,710		\$2,228,900	\$7,615,522	\$214,000
168	Not On and the Lance Buffers Tour	4117.006.607	4040.560	(410.050.05()	(41 550 510)	4500.065	(40,000,000)	(45.45.500)	(4014 000)
169	Net Operating Income Before Tax	\$117,996,697	\$840,562	(\$13,959,056)	(\$1,770,710)	\$503,065	(\$2,228,900)	(\$7,615,522)	(\$214,000)
170									
171	Income Tax Expense								
	Wind Investment Tax Credit & Production Tax Credit	/444							
173	Amortization of Prior Year' Credit (EPIS)	(\$11,195)		(400.004.00=					
174	Production Tax Credits (E2)	(\$17,705,924)		(\$29,296,237)					
175	Production Tax Credits (Direct MN)	(\$2,399,981)							
176	Investment Tax Credits (EPIS)	(\$741,864)							
177	Debits Utilized (EPIS) Wind Investment Toy Credit & Production Toy Credit	(400.050.064)		(600 00¢ 00m					
178	Wind Investment Tax Credit & Production Tax Credit	(\$20,858,964)		(\$29,296,237)					

	Medical/Dental, Rate C	D. t. C
2024 Regulatory Teal AFUDC Frank Annualization Study Normalization Rates Pe		Expense mortization
1 TY-01 TY-02 TY-03 TY-04	TY-05 TY-0	TY-06
179		
180 Deferred Income Taxes		
181 Items SD Flows Through		
182 Federal (NPMNR) (\$6,764)		
183 Minnesota (NPISM)		
North Dakota (NPISN)		
185 Subtotal (\$6,764)		
186 All Other		
187 Transfer of federal current income taxes due to NOL (\$232,663)		
188 Federal (NEPIS) \$12,411,906		
189 Federal (NEPIS) \$12,179,243 190 Transfer of Minnesota current income taxes due to NOL (\$19.091)		
190 Transfer of Minnesota current income taxes due to NOL (\$19,091) 191 Minnesota (NPISM) \$4,240,825		
192 Minnesota (NPISM) \$4,221,734 193 Transfer of North Dakota current income taxes due to NOL		
195 Trainster of North Dakota Current income taxes due to NOL 194 North Dakota (NPISN) \$1,519,178		
194 North Dakota (NPISN) 31,017,178 195 North Dakota (NPISN) \$1,519,178		
196 Nothi Basto (Krista) \$1,915,176 196 Subtotal \$17,920,155		
197 Deferred Income Taxes \$17,913,391		
197 Betriet income raxes \$17,913,091		
199 Current Income Taxes		
200 Federal Current Income Tax Transfer due to NOL \$232,663		
201 Federal Current Income Tax (\$232,663)		
202 Federal Income Taxes		
203 Minnesota Income Tax Transfer due to NOL \$19,091		
204 Minnesota Income Tax (\$19,091)		
205 Minnesota Income Taxes (Direct MN)		
206 North Dakota Income Tax Transfer due to NOL		
207 North Dakota Income Tax \$248,636		
208 North Dakota Income Taxes (Direct ND) \$248,636		
209 Subtotal State Income Taxes \$248,636		
210 Current Income Taxes \$248,636		
211		
212 Total Income Taxes (\$2,696,937)		
213		
214 Net Operating Income \$120,693,634 \$840,562 (\$13,959,056) (\$1,770,710) \$503,065 (\$2,228,900)	(\$7,615,522) (\$214	(\$214,000
215		
216 Allowance for Funds Used During Construction		
217 Allowance for Funds Used During Construction - MN Only		
218 Allowance for Funds Used During Construction - SD Only		
Allowance for Funds Used During Construction 220		
	(\$7,615,522) (\$214	(\$214,000

		Plant Out	Wt-t			Wildfire	Antonio Occide To 1		
		Plant Outage Normalization	Vegetative Maintenance	Meter Reading	Rider Roll-In	Mitigation Plan	Astoria Onsite Fuel Storage	Insurance	Cyber Security
1		TY-07	TY-08	TY-09	TY-10	TY-12	TY-13	TY-14	TY-15
2									
3	Operating Revenues								
4	Sales of Electricity - Minnesota (Direct MN/R10)								
5	Sales of Electricity - North Dakota (Direct ND/R10)								
6	Sales of Electricity - South Dakota (Direct SD/R10)				(\$6,443,701)				
7	Sales of Electricity - FERC (Direct FERC/R10)								
8	Retail Sales				(\$6,443,701)				
9	Other Occuption Beautiful								
10 11	1 0								
12									
13									
14	, ,								
15									
16	Peak Demand (D1)								
17	Base Energy (E2)								
18	Peak Energy (D1)								
19									
20									
21									
22									
23	, , ,								
24 25									
25 26									
27									
28									
29									
30									
31	Rent from Electric Property (NEPIS)								
32	Other Miscellaneous Electric Revenue (NEPIS)								
33									
34									
35	, , , ,								
36									
37									
38	Miscellaneous Services (NEPIS)								

		Plant Outage Normalization	Vegetative Maintenance	Meter Reading	Rider Roll-In	Wildfire Mitigation Plan	Astoria Onsite Fuel Storage	Insurance	Cyber Security
1		TY-07	TY-08	TY-09	TY-10	TY-12	TY-13	TY-14	TY-15
39	Wheeling - All Jurisdictions (NEPIS)								
40	Load Control & Dispatching, MAPP & MISO (NEPIS EXDA)								
41	Load Control & Dispatching, MAPP & MISO (Direct FERC)								
42	Subtotal Load Control & Dispatching, MAPP & MISO								
43	Loan Pool Interest - Minnesota (Direct MN/C1)								
44	Loan Pool Interest - North Dakota (Direct ND/C1)								
45	Loan Pool Interest - South Dakota (Direct SD/C1)								
46	Subtotal Loan Pool Interest								
47	Total Other Electric Revenues								
48									
49	Other Operating Revenues								
50									-
51	Total Operating Revenues				(\$6,443,701)	ı			
52									
53	Operating Expenses								
54	Production Expenses								
55	Production Expenses Excl Purchased Power								
56	Base Demand (E1)	\$2,156,402							
57	Peak Demand (D1)	\$675,008							
58	Base Energy (E2)								
59	Peak Energy (D1)								
60	Base Demand (Direct MN)								
61	Peak Demand (Direct MN)								
62	Total Excluding Purchased Power	\$2,831,410							
63									
64	Purchased Power								
65	Base Demand (E1)								
66	Peak Demand (D1)								
67	Base Energy (E2)								
68	Peak Energy (D1)								
69	Total Purchased Power	**********							
70	Production Expenses	\$2,831,410							
71	m		404 400						
72	Transmission Expenses (D2) Transmission Expenses kW (D5)		\$34,499						
	Transmission Expenses RW (D3) Transmission Expenses per kWh (E2)								
73	Transmission Expenses (Direct MN)								
73 74	Transmission Expenses (Direct MN) Transmission Expenses (Direct FERC)								
75	Transmission Expenses Transmission Expenses		\$34,499						
76	Transmission Expenses		\$34,499						
76 77	Distribution Expenses								
78	Primary Demand (D3)		\$1,014,972	\$552,277		\$2,014			
79	Secondary Demand (D4)		\$326,853	\$177,851		\$1,326			
80	Primary Customer (C2)		\$351,599	\$191,315		\$2,989			
81	Secondary Customer (C3)		\$90,426	\$49,203		\$1,297			
82	Streetlighting (C4)		\$101,383	\$55,166		\$110			
83	Area Lighting (C5)		\$35,796	\$19,478		\$66			
84	Meters (C6)		, ,	,.,		\$7,199			

					ı	1			
		Plant Outage Normalization	Vegetative Maintenance	Meter Reading	Rider Roll-In	Wildfire Mitigation Plan	Astoria Onsite Fuel Storage	Insurance	Cyber Security
1		TY-07	TY-08	TY-09	TY-10	TY-12	TY-13	TY-14	TY-15
85	Load Management (C9)								
86	Distribution		\$1,921,028	\$1,045,289		\$15,000			
87									
88	Customer Accounting Expenses								
89	Meter Reading (C7)								
90	Other (C8)								
91	Customer Accounts								
92 93	Contract Con								
93 94	Customer Service & Info Expenses Conservation & DSM Rebates - MN (Direct MN/E2)								
95	Conservation & DSM Rebates - MN (Direct MN/E2) Conservation & DSM Rebates - ND (Direct ND/E2)								
96	Conservation & DSM Rebates - ND (Direct ND/E2) Conservation & DSM Rebates - SD (Direct SD/E2)								
97	Other (C1)					\$45,000			
98	Customer Serv & Infomation Exp					\$45,000			
99						+,			
100	Sales Expenses								
101	Off-Peak Development - MN (Direct MN/C1)								
102	Off-Peak Development - ND (Direct ND/C1)								
103	Off-Peak Development - SD (Direct SD/C1)								
104	Other (C1)								
105	Sales Expenses								
106									
107	Administrative & General Expenses								
108	Salaries, Supplies, Pensions & Benefits						(*****		*****
109	Production (OXPD)						(\$301,885)		\$141,644
110 111	Transmission (D2)						(\$156,696)		\$73,521 \$129,406
111	Distribution (OXD) Customer Accounts (OXC)						(\$275,802) (\$121,452)		\$129,406 \$56,985
113	Customer Service & Info (C1)						(\$40,376)		\$18,944
114	Total A&G Salaries, Supp, Pensions & Benefits						(\$896,211)		\$420,500
115	Total Tax o balaries, supp, Tensions & Benefits						(φυσυ,211)		Ψ120,000
116	Load Management (C9)								
117	Outside Services (A/C 923) (NEPIS)								
118	Property Insurance (A/C 924) (NEPIS)							\$1,976,953	
119	Property Insurance (A/C 924) (Direct MN)								
120	Injuries & Damages (A/C 925) (NEPIS)								
121	Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10)								
122	Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10)								
123	Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)								
124	Regulatory Commission Exp (A/C 928) - FERC (Direct FERC/R10)								
125	Total Regulatory Commission Expense								
126 127	General Advertising (A/C 930.1) (C1)								
	Misc, Rents, Maintenance (P90)								
128	Administrative & General Expense						(\$896,211)	\$1,976,953	\$420,500

							Г		
		Plant Outage Normalization	Vegetative Maintenance	Meter Reading	Rider Roll-In	Wildfire Mitigation Plan	Astoria Onsite Fuel Storage	Insurance	Cyber Security
						Ů	_		
1		TY-07	TY-08	TY-09	TY-10	TY-12	TY-13	TY-14	TY-15
130	Charitable Contributions (& Cust Dep Int)								
131	Minnesota Only (Direct MN/C1)								
132	North Dakota Only (Direct ND/C1)								
133	South Dakota Only (Direct SD/C1)								
134	Charitable Contributions (& Cust Dep Int)								
135	Total O & M Frances	49 991 419	#1 OFF FOR	#1 045 200		\$60.000	(6006 211)	¢1.076.079	#420 F00
136	Total O & M Expenses	\$2,831,410	\$1,955,527	\$1,045,289		\$60,000	(\$896,211)	\$1,976,953	\$420,500
137	Description Process								
138	Depreciation Expense								
139	Production								
140	Base Demand (E1)								
141	Peak Demand (D1)								
142 143	Base Energy (E2)								
143 144	Direct Assign (MN) Base Energy Direct Assign (MN) Peak Demand								
	Total Production								
145	Total Production								
146	Transmission (D2)								
147	Transmission (DZ) Transmission (Direct FERC)								
148	Total Transmission								
5									
149	Distribution (P60)								
150	Distribution (Direct MN)								
151	General (P90)								
152	Intangible (P90)								
153	Depreciation Expense								
154									
155	Big Stone Expense Offsets								
156	Minnesota (Direct MN)								
157	North Dakota (Direct ND)								
158	South Dakota (Direct SD)								
159	FERC (Direct FERC)								
160	Total Big Stone Expense Offsets								
161	Company Towar (NEDIC DVD4)								
162	General Taxes (NEPIS EXDA)								
163	General Taxes (Direct MN)								
164	General Taxes (Direct FERC) General Taxes								
165	General Taxes								
166	Total Operating Forest Bafan Total	A9 001 110	¢1 055 505	¢1 045 000		460.000	(6007 011)	#1 OFC 0F0	#400 TOO
167	Total Operating Expense Before Tax	\$2,831,410	\$1,955,527	\$1,045,289		\$60,000	(\$896,211)	\$1,976,953	\$420,500
168 169	Not Operating Income Persons Toy	(\$2,831,410)	(\$1.05E.59E)	(\$1.045.390)	(\$6,443,701)	(\$60,000)	\$896,211	(\$1,976,953)	(\$420,500)
	Net Operating Income Before Tax	(φ4,801,410)	(\$1,900,027)	(\$1,045,289)	(\$0,440,701)	(\$00,000)	\$690,211	(\$1,7/0,933)	(\$420,500)
170	Income Toy Exercise								
171	Income Tax Expense Wind Investment Tax Credit & Production Tax Credit								
172 V 173	Wind Investment Tax Credit & Production Tax Credit Amortization of Prior Year' Credit (EPIS)								
173 174	Amortization of Prior Year Credit (EPIS) Production Tax Credits (E2)								
174	Production Tax Credits (E2) Production Tax Credits (Direct MN)								
175	Production Tax Credits (Direct MN) Investment Tax Credits (EPIS)								
176	Debits Utilized (EPIS)								
178	Wind Investment Tax Credit & Production Tax Credit								
1/0	wind investment 14x Credit & Frounction 14x Credit								

		1				1	1	1	
		Plant Outage Normalization	Vegetative Maintenance	Meter Reading	Rider Roll-In	Wildfire Mitigation Plan	Astoria Onsite Fuel Storage	Insurance	Cyber Security
1		TY-07	TY-08	TY-09	TY-10	TY-12	TY-13	TY-14	TY-15
179									
	eferred Income Taxes								
181	Items SD Flows Through								
182 183	Federal (NPMNR) Minnesota (NPISM)								
183	North Dakota (NPISM)								
185	Subtotal								
	Il Other								
187	Transfer of federal current income taxes due to NOL								
188	Federal (NEPIS)								
189 F	ederal (NEPIS)								
190	Transfer of Minnesota current income taxes due to NOL								
191	Minnesota (NPISM)								
	linnesota (NPISM)								
193	Transfer of North Dakota current income taxes due to NOL								
194	North Dakota (NPISN)								
	orth Dakota (NPISN)								
196 St									
197 198	Deferred Income Taxes								
198	Current Income Taxes								
200	Federal Current Income Tax Transfer due to NOL								
201	Federal Current Income Tax								
202	Federal Income Taxes								
203	Minnesota Income Tax Transfer due to NOL								
204	Minnesota Income Tax								
205	Minnesota Income Taxes (Direct MN)								
206	North Dakota Income Tax Transfer due to NOL								
207	North Dakota Income Tax								
208	North Dakota Income Taxes (Direct ND)								
209	Subtotal State Income Taxes								
210	Current Income Taxes								
211	otal Income Taxes								
213	otal filcome faxes								
214	Net Operating Income	(\$2,831,410)	(\$1.055.527)	(\$1,045,289)	(\$6.443.701)	(\$60,000)	\$896,211	(\$1,976,953)	(\$420,500)
215	Net Operating income	(\$2,651,410)	(#1,933,327)	(\$1,043,269)	(\$0,443,701)	(\$00,000)	φ090,211	(#1,970,933)	(\$420,300)
216	Allowance for Funds Used During Construction								
217	Allowance for Funds Used During Construction - MN Only								
218	Allowance for Funds Used During Construction - SD Only								
219	Allowance for Funds Used During Construction								
220	,								
221	Total Available for Return	(\$2,831,410)	(\$1,955,527)	(\$1,045,289)	(\$6,443,701)	(\$60,000)	\$896,211	(\$1,976,953)	(\$420,500)

		[PROTECTED DATA BEG	GINS		
		Large Load - BSESP	Large Load - Other	2024 Test Year - Total Company	SD Share
1		-	-	-	
2					
3	Operating Revenues				
4	Sales of Electricity - Minnesota (Direct MN/R10)			\$217,179,600	
5	Sales of Electricity - North Dakota (Direct ND/R10)			\$193,495,229	***********
6	Sales of Electricity - South Dakota (Direct SD/R10)			\$39,310,252	\$39,310,252
7	Sales of Electricity - FERC (Direct FERC/R10)			A 4 40 005 001	+00 010 050
8	Retail Sales			\$449,985,081	\$39,310,252
-	Other Occursion Processor				
10 11	Other Operating Revenues Other Sales for Resale				
12	Municipalities (Direct FERC)			\$138,045	
13	Non-Asset Wholesale Transactions (D2)			\$136,043	
14	All Other Transactions				
15	Base Demand (E1)				
16	Peak Demand (D1)				
17	Base Energy (E2)			\$10,939,105	\$1,046,924
18	Peak Energy (D1)			+,,	7-,···,·-·
19					
20	Other Sales for Resale			\$11,077,150	\$1,046,924
21				4,-,,	+-,,
22	Other Electric Revenues				
23	Late Fees - Minnesota (Direct MN/C1)			\$367,049	
24	Late Fees - North Dakota (Direct ND/C1)			\$310,413	
25	Late Fees - South Dakota (Direct SD/C1)			\$96,929	\$96,929
26	Subtotal Late Fees			\$774,391	\$96,929
27	Connection Fees - Minnesota (Direct MN/C1)			\$162,647	
28	Connection Fees - North Dakota (Direct ND/C1)			\$119,370	
29	Connection Fees - South Dakota (Direct SD/C1)			\$27,117	\$27,117
30	Subtotal Connection Fees			\$309,134	\$27,117
31	Rent from Electric Property (NEPIS)			\$815,117	\$73,782
32	Other Miscellaneous Electric Revenue (NEPIS)			\$2,738,160	\$247,851
33	Other Miscellaneous Electric Revenue (Direct MN/C1)				
34	Other Miscellaneous Electric Revenue (Direct ND/C1)				
35	Other Miscellaneous Electric Revenue (Direct SD/C1)				
36	Subtotal Other Miscellaneous Electric Revenue			\$3,553,277	\$321,633
37	Integrated Transmission Deficiency Payments (NEPIS)			\$840,908	\$76,117
38	Miscellaneous Services (NEPIS)			\$23,498	\$2,127

		[PROTECTED DATA BE	GINS		
		Large Load - BSESP	Large Load - Other	2024 Test Year - Total Company	SD Share
1 39 40 41	Wheeling - All Jurisdictions (NEPIS) Load Control & Dispatching, MAPP & MISO (NEPIS EXDA) Load Control & Dispatching, MAPP & MISO (Direct FERC)			\$422,686 \$14,632,796 \$36,007,995	\$1,564,890
42 43	Subtotal Load Control & Dispatching, MAPP & MISO Loan Pool Interest - Minnesota (Direct MN/C1)			\$51,927,883	\$1,643,134
44 45 46	Loan Pool Interest - North Dakota (Direct ND/C1) Loan Pool Interest - South Dakota (Direct SD/C1) Subtotal Loan Pool Interest				
47 48	Total Other Electric Revenues			\$56,564,685	\$2,088,813
49 50	Other Operating Revenues	<u> </u>		\$67,641,836	\$3,135,737
51 52	Total Operating Revenues			\$517,626,916	\$42,445,990
53	Operating Expenses				
54	Production Expenses				
55	Production Expenses Excl Purchased Power				
56	Base Demand (E1)			\$17,936,794	\$1,756,939
57	Peak Demand (D1)			\$9,319,885	\$1,003,022
58	Base Energy (E2)			\$64,266,852	\$6,150,898
59	Peak Energy (D1)			\$14,981,246	\$1,612,308
60	Base Demand (Direct MN)				
61	Peak Demand (Direct MN)			\$585,420	
62	Total Excluding Purchased Power			\$107,090,197	\$10,523,167
63					
64	Purchased Power				
65	Base Demand (E1)			\$2,370,497	\$232,194
66	Peak Demand (D1)				
67	Base Energy (E2)			\$63,101,250	\$6,039,085
68	Peak Energy (D1)				
69	Total Purchased Power			\$65,471,747	\$6,271,279
70	Production Expenses			\$172,561,944	\$16,794,446
71					
72	Transmission Expenses (D2)			\$13,722,182	\$1,467,505
	Transmission Expenses kW (D5)			\$12,958,119	\$1,436,629
	Transmission Expenses per kWh (E2)			\$11,364,078	\$1,087,596
73	Transmission Expenses (Direct MN)				
74	Transmission Expenses (Direct FERC)				
75	Transmission Expenses			\$38,044,379	\$3,991,730
76					
77	Distribution Expenses				
78	Primary Demand (D3)			\$8,974,691	\$1,131,268
79	Secondary Demand (D4)			\$3,308,003	\$359,402
80	Primary Customer (C2)			\$4,676,703	\$417,642
81	Secondary Customer (C3)			\$1,541,268	\$137,610
82	Streetlighting (C4)			\$833,700	\$60,829
83	Area Lighting (C5)			\$314,496	\$24,751
84	Meters (C6)			\$5,446,031	\$507,383

		[PROTECTED DATA BEG	GINS		
		Large Load - BSESP	Large Load - Other	2024 Test Year - Total Company	SD Share
1 85	Load Management (C9)				
86	Distribution	_		\$25,094,893	\$2,638,885
87	Distribution			\$23,094,693	\$2,030,003
88	Customer Accounting Expenses				
89	Meter Reading (C7)				
90	Other (C8)			8,618,887	769,645
91	Customer Accounts			\$8,618,887	\$769,645
92				10,0-0,00	*****
93	Customer Service & Info Expenses				
94	Conservation & DSM Rebates - MN (Direct MN/E2)			\$8,294,088	
95	Conservation & DSM Rebates - ND (Direct ND/E2)			\$372,896	
96	Conservation & DSM Rebates - SD (Direct SD/E2)			\$741,334	\$741,334
97	Other (C1)			\$1,790,806	\$159,483
98	Customer Serv & Infomation Exp			\$11,199,124	\$900,817
99					
100	Sales Expenses				
101	Off-Peak Development - MN (Direct MN/C1)			\$101,973	
102	Off-Peak Development - ND (Direct ND/C1)			\$62,935	
103	Off-Peak Development - SD (Direct SD/C1)			\$97,149	\$97,149
104	Other (C1)			\$91,910	\$8,185
105	Sales Expenses			\$353,967	\$105,334
106					
107	Administrative & General Expenses				
108	Salaries, Supplies, Pensions & Benefits				
109	Production (OXPD)			\$14,979,261	\$1,462,784
110	Transmission (D2)			\$7,775,124	\$831,503
111	Distribution (OXD)			\$13,685,040	\$1,439,067
112	Customer Accounts (OXC)			\$6,026,317	\$538,135
113	Customer Service & Info (C1)			\$2,003,437	\$178,419
114	Total A&G Salaries, Supp, Pensions & Benefits			\$44,469,179	\$4,449,908
115	I 1 M (00)				
116 117	Load Management (C9) Outside Services (A/C 923) (NEPIS)			\$3,830,043	\$346,686
117	Property Insurance (A/C 924) (NEPIS)			\$3,830,043 \$4,762,315	\$431,073
119	Property Insurance (A/C 924) (Direct MN)			\$164,246	\$431,073
120	Injuries & Damages (A/C 925) (NEPIS)			\$3,107,304	\$281,265
121	Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10)			\$1,470,057	\$201,203
122	Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10)			\$329,080	
123	Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)			\$356,620	\$356,620
124	Regulatory Commission Exp (A/C 928) - FERC (Direct FERC/R10)			\$1,088,675	,020
125	Total Regulatory Commission Expense			T-,,0/0	
126	General Advertising (A/C 930.1) (C1)			\$228	\$20
127	Misc, Rents, Maintenance (P90)			\$4,071,010	\$410,293
128	Administrative & General Expense			\$63,648,756	\$6,275,865
129	r			, , ,	, , ,

		[PROTECTED DATA BEGINS							
		Large Load - BSESP	Large Load - Other	2024 Test Year - Total Company	SD Share				
1									
130	Charitable Contributions (& Cust Dep Int)								
131	Minnesota Only (Direct MN/C1)								
132 133	North Dakota Only (Direct ND/C1)								
134	South Dakota Only (Direct SD/C1)								
134	Charitable Contributions (& Cust Dep Int)								
136	Total O & M Emparas	_		\$319,521,950	\$31,476,721				
	Total O & M Expenses	_		\$319,521,950	\$31,476,721				
137									
138									
139	Production								
140	Base Demand (E1)			\$16,223,988	\$1,594,830				
141	Peak Demand (D1)			\$13,599,092	\$1,471,018				
142	Base Energy (E2)			\$18,976,313	\$1,803,955				
143	Direct Assign (MN) Base Energy			\$1,466,665					
144	Direct Assign (MN) Peak Demand	_		\$459,103					
145	Total Production			\$50,725,161	\$4,869,802				
146	Transmission (D2)			\$8,146,640	\$871,234				
147	Transmission (Direct FERC)			\$4,529,335	\$6/1,234				
148	Total Transmission	_		\$12,675,975	\$871,234				
140	Total Transmission			\$12,073,973	φ0/1,204				
149	Distribution (P60)			\$19,770,337	\$2,078,622				
150	Distribution (Direct MN)			\$2,620					
151	General (P90)			\$3,541,810	\$356,958				
152	Intangible (P90)			\$8,288,492	\$835,348				
		_							
153	Depreciation Expense			\$95,004,395	\$9,011,964				
154	Pi Ci P Off i								
155	Big Stone Expense Offsets								
156	Minnesota (Direct MN)								
157	North Dakota (Direct ND)								
158	South Dakota (Direct SD)								
159	FERC (Direct FERC)	_							
160	Total Big Stone Expense Offsets								
161									
162	General Taxes (NEPIS EXDA)			\$14,159,462	\$1,450,213				
163	General Taxes (Direct MN)			\$41,868					
164	General Taxes (Direct FERC)	_		\$2,605,231					
165	General Taxes	_		\$16,806,561	\$1,450,213				
166									
167	Total Operating Expense Before Tax			\$431,332,906	\$41,938,900				
168		_							
169	Net Operating Income Before Tax	_		\$86,294,011	\$507,090				
170									
171	Income Tax Expense								
	Wind Investment Tax Credit & Production Tax Credit								
173	Amortization of Prior Year' Credit (EPIS)			(\$11,195)	(\$1,043)				
174	Production Tax Credits (E2)			(\$47,002,161)	(\$4,498,327)				
175	Production Tax Credits (Direct MN)			(\$2,399,981)					
176	Investment Tax Credits (EPIS)			(\$741,864)	(\$69,102)				
177	Debits Utilized (EPIS)	_							
178	Wind Investment Tax Credit & Production Tax Credit			(\$50,155,201)	(\$4,568,472)				

		[PROTECTED DATA BEG	[PROTECTED DATA BEGINS						
		Large Load - BSESP	Large Load - Other	2024 Test Year - Total Company	SD Share				
1					_				
179									
	Deferred Income Taxes								
181	Items SD Flows Through			(0.0 7.04)					
182	Federal (NPMNR)			(\$6,764)					
183	Minnesota (NPISM)								
184	North Dakota (NPISN)			(AC = CA)					
185	Subtotal			(\$6,764)					
	All Other			(40.004.040)	(40 505 005)				
187	Transfer of federal current income taxes due to NOL			(\$9,886,062)	(\$2,537,005)				
188	Federal (NEPIS)			\$12,411,906	\$1,123,495				
	Federal (NEPIS)			\$2,525,844	(\$1,413,510)				
190	Transfer of Minnesota current income taxes due to NOL			(\$1,999,023)					
191	Minnesota (NPISM)			\$4,240,825					
	Minnesota (NPISM)			\$2,241,802					
193	Transfer of North Dakota current income taxes due to NOL			(\$373,204)					
194	North Dakota (NPISN)			\$1,519,178					
	North Dakota (NPISN)			\$1,145,974					
	Subtotal			\$5,913,620	(\$1,413,510)				
197	Deferred Income Taxes			\$5,906,856	(\$1,413,510)				
198									
199	Current Income Taxes								
200	Federal Current Income Tax Transfer due to NOL			\$9,886,062	\$2,537,005				
201	Federal Current Income Tax			(\$9,886,062)	(\$2,537,005)				
202	Federal Income Taxes								
203	Minnesota Income Tax Transfer due to NOL			\$373,204					
204	Minnesota Income Tax			(\$373,204)					
205	Minnesota Income Taxes (Direct MN)								
206	North Dakota Income Tax Transfer due to NOL								
207	North Dakota Income Tax								
208	North Dakota Income Taxes (Direct ND)								
209	Subtotal State Income Taxes								
210	Current Income Taxes								
211				•					
212	Total Income Taxes			(\$44,248,345)	(\$5,981,982)				
213									
214	Net Operating Income			\$130,542,356	\$6,489,072				
215	. 0			1 /- /	1-7 7-7				
216	Allowance for Funds Used During Construction								
217	Allowance for Funds Used During Construction - MN Only								
218	Allowance for Funds Used During Construction - SD Only								
219	Allowance for Funds Used During Construction	_							
220	The name for I thus open paring construction								
221	Total Available for Return	_		\$130,542,356	\$6,489,072				
221	i otal Avallable for Keturii		DROTFOTED DATA FAI		φυ,402,0/2				

...PROTECTED DATA ENDS]

OTTER TAIL POWER COMPANY Summary of Average Rate Case 2024 Actual Year

2024 A	ctual Year					Total Company					
						Total Company		[PROTECTED DA	TA BEGINS		
					2024	Rate Case		-			
			Short Term	Plant	Depreciation	Expense		Materials and	Large Load -		
		Per Books	CWIP AFUDC	Annualization	Study	Amortization	Meter Reading	Supplies	BSESP	Total Adjusted	SD Share
1			SD-03	TY-01	TY-02	TY-06	TY-09				
2	Otter Tail Power Company										
3	Plant in Service										
4	Production Plant										
5	A/C 101 & 106 - Direct MN Base Energy	\$47,989,393								\$47,989,393	
6	A/C 101 & 106 - Direct MN Peak Demand	\$13,606,542	(+4 ==0 004)							\$13,606,542	+== 00= 400
8	A/C 101 & 106 - Base Demand (E1)	\$569,389,560	(\$4,770,221)	ACO 400 000						\$564,619,338	\$55,305,403
9	A/C 101 & 106 - Peak Demand (D1)	\$371,872,403 \$425,807,833	(\$1,493,200)	\$68,498,232 \$150,625,991						\$438,877,436 \$576,433,824	\$47,232,745
10	A/C 101 & 106 - Base Energy (E2) Subtotal A/C 101 & 106	\$1,428,665,731	(\$6,263,421)	\$219,124,223						\$1,641,526,533	\$55,167,417 \$157,705,564
11	Subtotal A/C 101 & 100	φ1,420,000,731	(\$0,203,421)	φ217,124,223						φ1,041,020,033	φ107,700,004
12	A/C 114 - Base Demand (E1)	\$1,209,615								\$1,209,615	\$118,484
13	A/C 114 - Peak Demand (D1)	\$378,640								\$378,640	\$40,750
14	A/C 114 - Base Energy (E1)	(\$1,470,859)								(\$1,470,859)	(\$144,073)
15	Subtotal A/C 114	\$117,395								\$117,395	\$15,161
16		+,								7,	7-0,-0-
17	Total Production Plant	\$1,428,783,127	(\$6,263,421)	\$219,124,223						\$1,641,643,929	\$157,720,724
18											
19	Transmission Plant										
20	A/C 101 & 106 (D2)	\$504,839,450	(\$7,487,444)	\$24,379,905			\$326,653			\$522,058,564	\$55,831,035
21	A/C 101 & 106 (Direct FERC)	\$299,451,866								\$299,451,866	
22	A/C 114 (D2)	\$58,287								\$58,287	\$6,233
23	Total Transmission Plant	\$804,349,603	(\$7,487,444)	\$24,379,905			\$326,653			\$821,568,717	\$55,837,268
24											
25	Distribution Plant										
26	Primary Demand (D3)	\$230,890,403	(\$9,448,947)				\$572,509			\$243,313,966	\$30,669,947
27	Secondary Demand (D4)	\$149,367,539					\$292,784			\$149,660,324	\$16,260,019
28	Primary Customer (C2)	\$127,326,913					\$27,716			\$127,354,629	\$11,373,117
29	Secondary Customer (C3)	\$91,703,620					\$25,862			\$91,729,481	\$8,189,926
30	Streetlighting (C4)	\$24,638,972					\$38,123			\$24,677,095	\$1,800,512
31	Area Lighting (C5)	\$16,115,868		01E 104 E04			\$22,963			\$16,138,832	\$1,270,133
32 33	Meters (C6) Load Management (C9)	\$53,247,362 \$8,899,439		\$17,184,784						\$70,432,146 \$8,899,439	\$6,561,853 \$857,477
33 34	Secondary Demand (Direct MN)	\$8,899,439								\$8,899,439	\$85/,4//
34 35	Secondary Customer (Direct MN)										
36	Total Distribution Plant	\$702,190,117	(\$9,448,947)	\$17,184,784			\$979,958			\$732,205,912	\$76,982,984
37	Total Distribution Fiant	\$702,190,117	(\$3,440,347)	φ1/,104,/04			φ9/9,930			φ/32,203,912	φ/0,902,904
38	General Plant										
39	Production (P10)	\$40,662,028	(\$1,243,426)	\$2,837,658						\$42,256,260	\$4,218,029
40	Transmission (D2)	\$21,106,002	(\$645,412)	\$1,472,913						\$21,933,503	\$2,345,657
41	Distribution (P60)	\$37,148,792	(\$1,135,993)	\$2,592,482						\$38,605,281	\$4,058,899
42	Customer Accounts (OXC)	\$16,358,767	(\$500,243)	\$1,141,620						\$17,000,143	\$1,518,070
43	Customer Service & Info (OXI)	\$5,438,441	(\$166,305)	\$379,529						\$5,651,666	\$503,318
44	Load Management (C9)	\$208,932	(1 - 1 - 1 - 1 - 1	, ,						\$208,932	\$20,131
45	Total General Plant	\$120,922,962	(\$3,691,379)	\$8,424,202						\$125,655,785	\$12,664,103
46											
47	Intangible Plant (P90)	\$47,507,621	(\$643,430)	\$9,763,582						\$56,627,773	\$5,707,178
48	-										
49	Total Plant in Service	\$3,103,753,429	(\$27,534,621)	\$278,876,696			\$1,306,611	_		\$3,377,702,115	\$308,912,258
50											

OTTER TAIL POWER COMPANY Summary of Average Rate Case 2024 Actual Year

							[PROTECTED DATA BEGINS				
					2024	Rate Case					
			Short Term	Plant	Depreciation	Expense		Materials and	Large Load -		
		Per Books	CWIP AFUDC	Annualization	Study	Amortization	Meter Reading	Supplies	BSESP	Total Adjusted	SD Share
1			SD-03	TY-01	TY-02	TY-06	TY-09				
51	Accumulated Depreciation										
52	Production Plant										
53	Base Demand (E1)	(\$244,278,216)	\$5,843,841		(\$67,828)					(\$238,502,202)	(\$23,359,824)
54	Peak Demand (D1)	(\$141,062,772)	\$1,829,270	(\$1,181,937)	(\$189,391)					(\$140,604,830)	(\$15,131,493)
55	Base Energy (E2)	(\$142,048,443)		(\$2,599,052)	(\$369,777)					(\$145,017,272)	(\$13,878,832)
56	Direct Assign (MN) Peak Energy	(\$322,477)								(\$322,477)	
57	Direct Assign (MN) Base Demand	(\$1,137,356)								(\$1,137,356)	
58	Total Production Plant	(\$528,849,264)	\$7,673,111	(\$3,780,989)	(\$626,996)					(\$525,584,138)	(\$52,370,148)
59											
60	Transmission Plant										
61	Transmission Plant (D2)	(\$145,291,470)	\$3,188,760	(\$203,982)	(\$77,440)					(\$142,384,132)	(\$15,227,130)
62	Transmission Plant - Direct FERC	(\$34,957,638)								(\$34,957,638)	
63 64	Total Transmission Plant	(\$180,249,108)	\$3,188,760	(\$203,982)	(\$77,440)					(\$177,341,770)	(\$15,227,130)
65	Distribution Plant										
66	Distribution Plant (P60)	(\$275,296,095)	\$6,152,677	(\$1,015,031)	(\$226,031)					(\$270,666,055)	(\$28,457,406)
67	Distribution Plant (Direct MN)										
68	Total Distribution Plant	(\$275,296,095)	\$6,152,677	(\$1,015,031)	(\$226,031)					(\$270,666,055)	(\$28,457,406)
69											
70	General Plant (P90)	(\$51,697,035)	\$4,107,514	(\$107,184)	(\$29,756)					(\$47,726,461)	(\$4,810,068)
71											
72	Intangible Plant (P90)	(\$18,119,053)	\$404,011	(\$1,219,567)						(\$18,934,609)	(\$1,910,825)
73	-										
74	Total Accumulated Depreciation	(\$1,054,210,555)	\$21,526,073	(\$6,326,753)	(\$960,223)					(\$1,040,253,033)	(\$102,775,576)
75	•										
76	Total Net Plant in Service	\$2,049,542,874	(\$6,008,548)	\$272,549,943	(\$960,223)		\$1,306,611			\$2,337,449,082	\$206,136,682
77											
78	Plant Held for Future Use										
79	Production Plant (P10)										
80	Transmission Plant (D2)	\$1,390								\$1,390	\$149
81	Distribution Plant (P60)	\$462								\$462	\$49
82	General Plant (P90)	,								,	* * * *
83	Intangible Plant (P90)										
84	Total Plant Held for Future Use	\$1,852								\$1,852	\$197
85		T-,002								T-,-02	T#21

OTTER TAIL POWER COMPANY Summary of Average Rate Case 2024 Actual Year

2024 Ac	tual Year					Total Company					
						Total Company		[PROTECTED DA	TA BEGINS		
					2024	Rate Case		•			
			Short Term	Plant	Depreciation	Expense		Materials and	Large Load -		
		Per Books	CWIP AFUDC	Annualization	Study	Amortization	Meter Reading	Supplies	BSESP	Total Adjusted	SD Share
1			SD-03	TY-01	TY-02	TY-06	TY-09				
86 87	Total CWIP										
88	Materials & Supplies										
89	Production (P10)	\$10,044,741								\$10,113,181	\$1,009,500
90	Transmission (D2)	\$16,564,799								\$16,833,905	\$1,800,285
91	Distribution (P60)	\$18,438,788								\$23,748,507	\$2,496,881
92	Total Materials and Supplies	\$45,048,328								\$50,695,593	\$5,306,666
93											
94	Fuel Stocks										
95	Coal Stocks (E1)	\$6,413,104								\$6,413,104	\$628,174
96	Fuel Oil Stocks (D1)	\$4,093,425								\$4,093,425	\$440,541
97	Total Fuel Stocks	\$10,506,528								\$10,506,528	\$1,068,716
98											
99	Prepayments (NEPIS)	\$75,418,394								\$75,418,394	\$6,826,685
100											
101	Customer Advances & Deposits										
102	Customer Advances & Deposits (NEPIS)	(\$2,832,569)								(\$2,832,569)	(\$256,397)
103	Customer Deposits (Direct MN)										
104	_										
105	Cash Working Capital	\$15,975,095								\$16,039,449	\$827,504
106											
107	Accumulated Deferred Income Taxes										
108	Items SD Flows Through										
109	Federal (NPMNR)										
110	Minnesota (NPISM)										
111	North Dakota (NPISN)										
112	Subtotal										
113	All Other										
114	Federal (NEPIS EXDA)	(\$260,270,975)		\$4,988,247						(\$255,282,728)	(\$26,146,077)
115	Federal (Direct FERC)	(\$50,572,144)								(\$50,572,144)	
116	Minnesota (NPISM)	(\$4,497,078)								(\$4,497,078)	
117	North Dakota (NPISN)	\$483,960								\$483,960	
118	Subtotal	(\$314,856,237)		\$4,988,247						(\$309,867,990)	(\$26,146,077)
119											
120	Total Accumulated Deferred Income Taxes	(\$314,856,237)		\$4,988,247						(\$309,867,990)	(\$26,146,077)
121											
122	Unamortized Rate Case Expenses					\$535,000				\$535,000	\$535,000
123	•					. ,					
124	Total Average Rate Base	\$1,878,804,265	(\$6,008,548)	\$277,538,190	(\$960,223)	\$535,000	\$1,306,611			\$2,177,945,339	\$194,298,975
	~							PROTECTE	D DATA ENDS]		