

OTTER TAIL POWER COMPANY
Net Operating Income Input Summary
2024 Test Year

Total Company									
		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			
9									
10	Other Operating Revenues								
11	Other Sales for Resale								
12	Municipalities (Direct FERC)	\$138,045							
13	Non-Asset Wholesale Transactions (D2)								
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	Connection Fees - South Dakota (Direct SD/C1)	\$27,117							
30	Subtotal Connection Fees	\$309,134							
31	Rent from Electric Property (NEPIS)	\$815,117							
32	Other Miscellaneous Electric Revenue (NEPIS)	\$2,738,160							
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							
37	Integrated Transmission Deficiency Payments (NEPIS)	\$840,908							
38	Miscellaneous Services (NEPIS)	\$23,498							

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2024 Test Year

Total Company									
		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	Load Control & Dispatching, MAPP & MISO (NEPIS EXDA)	\$14,632,796							
41	Load Control & Dispatching, MAPP & MISO (Direct FERC)	\$36,007,995							
42	Subtotal Load Control & Dispatching, MAPP & MISO	\$51,927,883							
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	\$56,564,685							
48									
49	Other Operating Revenues	\$67,641,836							
50									
51	Total Operating Revenues	\$518,714,117				\$503,065			
52									
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	Base Energy (E2)	\$64,164,086		\$102,766					
59	Peak Energy (D1)	\$14,981,246							
60	Base Demand (Direct MN)								
61	Peak Demand (Direct MN)	\$585,420							
62	Total Excluding Purchased Power	\$102,310,622		\$149,500			\$407,240	\$1,391,425	
63									
64	Purchased Power								
65	Base Demand (E1)	\$2,370,497							
66	Peak Demand (D1)								
67	Base Energy (E2)	\$61,498,896							
68	Peak Energy (D1)								
69	Total Purchased Power	\$63,869,393							
70	Production Expenses	\$166,180,015		\$149,500			\$407,240	\$1,391,425	
71									
72	Transmission Expenses (D2)	\$12,747,573					\$211,382	\$722,232	
	Transmission Expenses kW (D5)	\$12,459,319							
	Transmission Expenses per kWh (E2)	\$11,245,641							
73	Transmission Expenses (Direct MN)								
74	Transmission Expenses (Direct FERC)								
75	Transmission Expenses	\$36,452,533					\$211,382	\$722,232	
76									
77	Distribution Expenses								
78	Primary Demand (D3)	\$6,537,217					\$196,574	\$671,638	
79	Secondary Demand (D4)	\$2,522,381					\$63,303	\$216,289	
80	Primary Customer (C2)	\$3,830,040					\$68,096	\$232,664	
81	Secondary Customer (C3)	\$1,322,992					\$17,513	\$59,837	
82	Streetlighting (C4)	\$590,318					\$19,635	\$67,088	
83	Area Lighting (C5)	\$228,537					\$6,933	\$23,687	
84	Meters (C6)	\$4,288,101		\$1,150,731					

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2024 Test Year

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2024 Test Year

Total Company									
		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							
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							
151	General (P90)	\$3,405,990	(\$157,077)	\$237,963	\$54,934				
152	Intangible (P90)	\$6,419,997	(\$128,686)	\$1,997,181					
153	Depreciation Expense	\$82,005,103	(\$840,562)	\$11,505,993	\$1,770,710				
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									
162	General Taxes (NEPIS EXDA)	\$13,006,630		\$1,152,832					
163	General Taxes (Direct MN)	\$41,868							
164	General Taxes (Direct FERC)	\$2,605,231							
165	General Taxes	\$15,653,729		\$1,152,832					
166									
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									
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								
172	Wind Investment Tax Credit & Production Tax Credit								
173	Amortization of Prior Year' Credit (EPIS)	(\$11,195)							
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)								
178	Wind Investment Tax Credit & Production Tax Credit	(\$20,858,964)		(\$29,296,237)					

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Net Operating Income Input Summary
2024 Test Year

Total Company									
		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
179									
180	Deferred Income Taxes								
181	Items SD Flows Through								
182	Federal (NPMNR)	(\$6,764)							
183	Minnesota (NPISM)								
184	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)							
191	Minnesota (NPISM)	\$4,240,825							
192	Minnesota (NPISM)	\$4,221,734							
193	Transfer of North Dakota current income taxes due to NOL								
194	North Dakota (NPISN)	\$1,519,178							
195	North Dakota (NPISN)	\$1,519,178							
196	Subtotal	\$17,920,155							
197	Deferred Income Taxes	\$17,913,391							
198									
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)	(\$214,000)
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								
219	Allowance for Funds Used During Construction								
220									
221	Total Available for Return	\$120,693,634	\$840,562	(\$13,959,056)	(\$1,770,710)	\$503,065	(\$2,228,900)	(\$7,615,522)	(\$214,000)

OTTER TAIL POWER COMPANY
Net Operating Income Input Summary
2024 Test Year

		Plant Outage Normalization	Vegetative Maintenance	Meter Reading	Rider Roll-In	Wildfire Mitigation Plan	Astoria Onsite Fuel Storage	Insurance	Cyber Security
		TY-07	TY-08	TY-09	TY-10	TY-12	TY-13	TY-14	TY-15
1									
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)								
7	Sales of Electricity - FERC (Direct FERC/R10)								
8	Retail Sales								
9									
10	Other Operating Revenues								
11	Other Sales for Resale								
12	Municipalities (Direct FERC)								
13	Non-Asset Wholesale Transactions (D2)								
14	All Other Transactions								
15	Base Demand (E1)								
16	Peak Demand (D1)								
17	Base Energy (E2)								
18	Peak Energy (D1)								
19									
20	Other Sales for Resale								
21									
22	Other Electric Revenues								
23	Late Fees - Minnesota (Direct MN/C1)								
24	Late Fees - North Dakota (Direct ND/C1)								
25	Late Fees - South Dakota (Direct SD/C1)								
26	Subtotal Late Fees								
27	Connection Fees - Minnesota (Direct MN/C1)								
28	Connection Fees - North Dakota (Direct ND/C1)								
29	Connection Fees - South Dakota (Direct SD/C1)								
30	Subtotal Connection Fees								
31	Rent from Electric Property (NEPIS)								
32	Other Miscellaneous Electric Revenue (NEPIS)								
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								
37	Integrated Transmission Deficiency Payments (NEPIS)								
38	Miscellaneous Services (NEPIS)								

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		Plant Outage Normalization	Vegetative Maintenance	Meter Reading	Rider Roll-In	Wildfire Mitigation Plan	Astoria Onsite Fuel Storage	Insurance	Cyber Security
		TY-07	TY-08	TY-09	TY-10	TY-12	TY-13	TY-14	TY-15
1									
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								
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									
72	Transmission Expenses (D2)		\$34,499						
	Transmission Expenses kW (D5)								
	Transmission Expenses per kWh (E2)								
73	Transmission Expenses (Direct MN)								
74	Transmission Expenses (Direct FERC)								
75	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			

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2024 Test Year

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2024 Test Year

		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
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	\$2,831,410	\$1,955,527	\$1,045,289		\$60,000	(\$896,211)	\$1,976,953	\$420,500
137									
138	Depreciation Expense								
139	Production								
140	Base Demand (E1)								
141	Peak Demand (D1)								
142	Base Energy (E2)								
143	Direct Assign (MN) Base Energy								
144	Direct Assign (MN) Peak Demand								
145	Total Production								
146	Transmission (D2)								
147	Transmission (Direct FERC)								
148	Total Transmission								
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									
162	General Taxes (NEPIS EXDA)								
163	General Taxes (Direct MN)								
164	General Taxes (Direct FERC)								
165	General Taxes								
166									
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	Net Operating Income Before Tax	(\$2,831,410)	(\$1,955,527)	(\$1,045,289)	(\$6,443,701)	(\$60,000)	\$896,211	(\$1,976,953)	(\$420,500)
170									
171	Income Tax Expense								
172	Wind Investment Tax Credit & Production Tax Credit								
173	Amortization of Prior Year' Credit (EPIS)								
174	Production Tax Credits (E2)								
175	Production Tax Credits (Direct MN)								
176	Investment Tax Credits (EPIS)								
177	Debits Utilized (EPIS)								
178	Wind Investment Tax Credit & Production Tax Credit								

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		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									
180	Deferred Income Taxes								
181	Items SD Flows Through								
182	Federal (NPMNR)								
183	Minnesota (NPISM)								
184	North Dakota (NPISN)								
185	Subtotal								
186	All Other								
187	Transfer of federal current income taxes due to NOL								
188	Federal (NEPIS)								
189	Federal (NEPIS)								
190	Transfer of Minnesota current income taxes due to NOL								
191	Minnesota (NPISM)								
192	Minnesota (NPISM)								
193	Transfer of North Dakota current income taxes due to NOL								
194	North Dakota (NPISN)								
195	North Dakota (NPISN)								
196	Subtotal								
197	Deferred Income Taxes								
198									
199	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									
212	Total Income Taxes								
213									
214	Net Operating Income	(\$2,831,410)	(\$1,955,527)	(\$1,045,289)	(\$6,443,701)	(\$60,000)	\$896,211	(\$1,976,953)	(\$420,500)
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								
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)

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2024 Test Year

[PROTECTED DATA BEGINS...]					
		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)				
8	Retail Sales			\$449,985,081	\$39,310,252
9					
10	Other Operating Revenues				
11	Other Sales for Resale				
12	Municipalities (Direct FERC)			\$138,045	
13	Non-Asset Wholesale Transactions (D2)				
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)				
19					
20	Other Sales for Resale			\$11,077,150	\$1,046,924
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	\$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

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[PROTECTED DATA BEGINS...]					
		Large Load - BSESP	Large Load - Other	2024 Test Year - Total Company	SD Share
1					
39	Wheeling - All Jurisdictions (NEPIS)			\$422,686	
40	Load Control & Dispatching, MAPP & MISO (NEPIS EXDA)			\$14,632,796	\$1,564,890
41	Load Control & Dispatching, MAPP & MISO (Direct FERC)			\$36,007,995	
42	Subtotal Load Control & Dispatching, MAPP & MISO			\$51,927,883	\$1,643,134
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			\$56,564,685	\$2,088,813
48					
49	Other Operating Revenues			\$67,641,836	\$3,135,737
50					
51	Total Operating Revenues			\$517,626,916	\$42,445,990
52					
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

OTTER TAIL POWER COMPANY
Net Operating Income Input Summary
2024 Test Year

[PROTECTED DATA BEGINS...]					
		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					
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					
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					
116	Load Management (C9)				
117	Outside Services (A/C 923) (NEPIS)			\$3,830,043	\$346,686
118	Property Insurance (A/C 924) (NEPIS)			\$4,762,315	\$431,073
119	Property Insurance (A/C 924) (Direct MN)			\$164,246	
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	
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	
125	Total Regulatory Commission Expense				
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					

OTTER TAIL POWER COMPANY
Net Operating Income Input Summary
2024 Test Year

[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	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	—		\$319,521,950	\$31,476,721
137					
138	Depreciation Expense				
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	
148	Total Transmission			\$12,675,975	\$871,234
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					
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				
172	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)

OTTER TAIL POWER COMPANY
Net Operating Income Input Summary
2024 Test Year

[PROTECTED DATA BEGINS...					
		Large Load - BSESP	Large Load - Other	2024 Test Year - Total Company	SD Share
1					
179					
180	Deferred Income Taxes				
181	Items SD Flows Through				
182	Federal (NPMNR)			(\$6,764)	
183	Minnesota (NPISM)				
184	North Dakota (NPISN)				
185	Subtotal			(\$6,764)	
186	All Other				
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
189	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	
192	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	
195	North Dakota (NPISN)			\$1,145,974	
196	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					
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			\$130,542,356	\$6,489,072

...PROTECTED DATA ENDS]

Total Company										
[PROTECTED DATA BEGINS...										
	Per Books	Short Term CWIP AFUDC	Plant Annualization	2024 Depreciation Study	Rate Case Expense Amortization	Meter Reading	Materials and Supplies	Large Load - BESP	Total Adjusted	SD Share
		SD-03	TY-01	TY-02	TY-06	TY-09				
1										
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							\$13,606,542	
7	A/C 101 & 106 - Base Demand (E1)	\$569,389,560	(\$4,770,221)						\$564,619,338	\$55,305,403
8	A/C 101 & 106 - Peak Demand (D1)	\$371,872,403	(\$1,493,200)	\$68,498,232					\$438,877,436	\$47,232,745
9	A/C 101 & 106 - Base Energy (E2)	\$425,807,833		\$150,625,991					\$576,433,824	\$55,167,417
10	Subtotal A/C 101 & 106	\$1,428,665,731	(\$6,263,421)	\$219,124,223					\$1,641,526,533	\$157,705,564
11										
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										
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				\$22,963			\$16,138,832	\$1,270,133
32	Meters (C6)	\$53,247,362		\$17,184,784					\$70,432,146	\$6,561,853
33	Load Management (C9)	\$8,899,439							\$8,899,439	\$857,477
34	Secondary Demand (Direct MN)									
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										
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							\$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										

[illegible]

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

		Total Company						[PROTECTED DATA BEGINS...			
		Per Books	Short Term CWIP AFUDC	Plant Annualization	2024 Depreciation Study	Rate Case Expense Amortization	Meter Reading	Materials and Supplies	Large Load - BSESP	Total Adjusted	SD Share
			SD-03	TY-01	TY-02	TY-06	TY-09				
1											
86	Total CWIP										
87											
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
								...PROTECTED DATA ENDS]			