

**OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024**

(A)

Line No.	Description	South Dakota
1	Rate Base	\$194,298,975
2	Total Available for Return	\$6,489,073
3	Rate of Return Earned	3.34%
4	Rate of Return Requested	8.29%
5	Operating Income Required	\$16,098,137
6	Operating Income Deficiency	\$9,609,064
7	Gross Revenue Conversion	1.265823
8	Revenue Increase Required	\$12,163,373

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

(A)

Line No.	Description	Total Company
1	Rate Base	\$2,117,809,238
2	Total Available for Return	\$130,543,473
3	Rate of Return Earned	6.16%
4	Rate of Return Requested	8.29%
5	Operating Income Required	\$175,465,585
6	Operating Income Deficiency	\$44,922,112
7	Gross Revenue Conversion	1.265823
8	Revenue Increase Required	\$56,863,433

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Description	Total	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
1	Rate Base	\$194,298,975	\$51,144,234	\$3,713,416	\$32,975,249	\$96,273,340		\$2,955,870		\$371,040	\$4,231,909	\$2,633,916
2	Total Available for Return	\$6,489,073	\$669,881	\$72,986	\$1,216,289	\$4,427,033		\$150,649		\$388,052	(\$37,444)	(\$398,373)
3	Rate of Return Earned	3.34%	1.31%	1.97%	3.69%	4.60%		5.10%		104.59%	(0.88%)	(15.12%)
4	Rate of Return Requested	8.29%	8.29%	8.29%	8.29%	8.29%	8.29%		8.29%	8.29%	8.29%	8.29%
5	Operating Income Required	\$16,098,137	\$4,237,423	\$307,665	\$2,732,079	\$7,976,478		\$244,901		\$30,742	\$350,624	\$218,226
6	Operating Income Deficiency	\$9,609,064	\$3,567,542	\$234,679	\$1,515,790	\$3,549,445		\$94,252		(\$357,310)	\$388,067	\$616,599
7	Gross Revenue Conversion	1.265823	1.265823	1.265823	1.265823	1.265823	1.265823	1.265823	1.265823	1.265823	1.265823	1.265823
8	Revenue Increase Required	\$12,163,373	\$4,515,876	\$297,063	\$1,918,721	\$4,492,968		\$119,306		(\$452,292)	\$491,225	\$780,505

**OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024**

(A)		
Line No.	Description	South Dakota
1	Electric Plant in Service	\$308,912,258
2	Accumulated Depreciation	<u>(\$102,775,576)</u>
3	Net Electric Plant in Service	\$206,136,682
4	Plant Held for Future Use	\$197
5	Materials and Supplies	\$5,306,666
6	Fuel Stocks	\$1,068,716
7	Prepayments	\$6,826,685
8	Customer Advances	<u>(\$256,397)</u>
9	Cash Working Capital	\$827,504
10	Unamortized Rate Case Expense	\$535,000
11	Accumulated Deferred Income Taxes	<u>(\$26,146,077)</u>
12		
13	Total Average Rate Base	<u><u>\$194,298,975</u></u>

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

(A)

Line No.	Description	Total Company
1	Electric Plant in Service	\$3,316,106,180
2	Accumulated Depreciation	<u>(\$1,038,793,200)</u>
3	Net Electric Plant in Service	\$2,277,312,980
4	Plant Held for Future Use	\$1,852
5	Materials and Supplies	\$50,695,593
6	Fuel Stocks	\$10,506,528
7	Prepayments	\$75,418,394
8	Customer Advances	<u>(\$2,832,569)</u>
9	Cash Working Capital	\$16,039,449
	Unamortized Rate Case Expense	\$535,000
10	Accumulated Deferred Income Taxes	<u>(\$309,758,660)</u>
11		
12	Total Average Rate Base	<u><u>\$2,117,918,568</u></u>

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Description	Total	Residential	Farms	General Service	Large General Service	Outdoor Lighting	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
1	Electric Plant in Service	\$308,912,258	\$81,687,910	\$5,943,775	\$52,414,737	\$152,477,710	\$4,897,978	\$573,010	\$6,727,226	\$4,189,913
2	Accumulated Depreciation	(\$102,775,576)	(\$27,410,241)	(\$2,014,423)	(\$17,426,799)	(\$50,215,749)	(\$1,761,078)	(\$183,818)	(\$2,306,571)	(\$1,456,898)
3	Net Electric Plant in Service	\$206,136,682	\$54,277,668	\$3,929,353	\$34,987,937	\$102,261,962	\$3,136,900	\$389,193	\$4,420,655	\$2,733,015
4	Plant Held for Future Use	\$197	\$57	\$4	\$35	\$94	\$3	\$0	\$3	\$2
5	Materials and Supplies	\$5,306,666	\$1,557,344	\$116,412	\$903,879	\$2,329,329	\$129,042	\$5,764	\$165,380	\$99,515
6	Fuel Stocks	\$1,068,716	\$237,817	\$16,684	\$184,018	\$620,537	\$5,075	\$1,812		\$2,773
7	Prepayments	\$6,826,685	\$1,797,279	\$129,425	\$1,159,789	\$3,397,633	\$101,687	\$12,496	\$141,691	\$86,685
8	Customer Advances	(\$256,397)	(\$67,502)	(\$4,861)	(\$43,559)	(\$127,609)	(\$3,819)	(\$469)	(\$5,322)	(\$3,256)
9	Cash Working Capital	\$827,504	\$218,819	\$15,216	\$139,349	\$411,520	\$8,245	\$2,735	\$19,344	\$12,275
10	Accumulated Deferred Income Taxes	(\$26,146,077)	(\$7,018,098)	(\$498,959)	(\$4,447,090)	(\$12,886,395)	(\$429,232)	(\$41,470)	(\$520,947)	(\$303,885)
11										
12	Unamortized Rate Case Expense	\$535,000	\$140,851	\$10,143	\$90,891	\$266,269	\$7,969	\$979	\$11,104	\$6,793
13	Total	\$194,298,975	\$51,144,234	\$3,713,416	\$32,975,249	\$96,273,340	\$2,955,870	\$371,040	\$4,231,909	\$2,633,916

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

(A)				
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jurisdiction	South Dakota
1	Electric Plant in Service	RB - Plant - Intangible Plant (P90)	P90 - General Plant Factor	\$5,707,178
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor	\$1,270,133
3	Electric Plant in Service	RB - Plant Distribution - Load Management (C9)	C9 - Load Management Factor	\$857,477
4	Electric Plant in Service	RB - Plant Distribution - Meters (C6)	C6 - Meter Factor	\$6,561,853
5	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$11,373,117
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$30,669,947
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$8,189,926
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$16,260,019
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor	\$1,800,512
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$1,518,070
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	\$503,318
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$4,058,899
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor	\$20,131
14	Electric Plant in Service	RB - Plant General - Production (P10)	P10 - Production Plant Factor	\$4,218,029
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$2,345,657
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$55,305,403
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$55,167,417
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$47,232,745
19	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$118,484
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$144,073)
21	Electric Plant in Service	RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor	\$40,750
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$55,831,035
23	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor	\$6,233
24			Subtotal Electric Plant in Service	\$308,912,258
25				
26	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$23,359,824)
27	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$13,878,832)
28	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$28,457,406)
29	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$4,810,068)
30	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$1,910,825)
31	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$15,131,493)
32	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$15,227,130)
33			Subtotal Accumulated Depreciation	(\$102,775,576)
34				
35	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$49
36	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	\$149
37			Subtotal Plant Held for Future Use	\$197
38				
39	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$2,496,881
40	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$1,009,500
41	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$1,800,285
42			Subtotal Materials and Supplies	\$5,306,666
43				
44	Fuel Stocks	RB - Fuel - Coal Stocks (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$628,174
45	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor	\$440,541
46			Subtotal Fuel Stocks	\$1,068,716
47				
48	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$6,826,685
49			Subtotal Prepayments	\$6,826,685
50				
51	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$256,397)
52			Subtotal Customer Advances	(\$256,397)
53				
54	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$827,504
55			Subtotal Cash Working Capital	\$827,504
56				
57	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(\$26,146,077)
58			Subtotal Accumulated Deferred Income Taxes	(\$26,146,077)
59				
60	Unamortized Rate Case Expense	RB - Unamortized Rate Case Expense	Direct South Dakota	\$535,000
61			Subtotal Unamortized Rate Case Expense	\$535,000
62				
63			Total	\$194,298,975

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TEST YEAR 2024

(A)				
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jurisdiction	Total Company
1	Electric Plant in Service	RB - Plant - Intangible Plant (P90)	P90 - General Plant Factor	\$56,627,773
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor	\$16,138,832
3	Electric Plant in Service	RB - Plant Distribution - Load Management (C9)	C9 - Load Management Factor	\$8,899,439
4	Electric Plant in Service	RB - Plant Distribution - Meters (C6)	C6 - Meter Factor	\$70,432,146
5	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$127,354,629
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$248,313,966
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$91,729,481
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$149,660,324
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor	\$24,677,095
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$17,000,143
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	\$5,651,666
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$38,605,281
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor	\$208,932
14	Electric Plant in Service	RB - Plant General - Production (P10)	P10 - Production Plant Factor	\$42,256,260
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$21,933,503
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$564,619,338
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$576,433,824
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$438,877,436
19	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$1,209,615
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$1,470,859)
21	Electric Plant in Service	RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor	\$378,640
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$522,058,564
23	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (Direct FERC)	Direct FERC	\$299,451,866
24	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor	\$58,287
25			Subtotal Electric Plant in Service	\$3,316,106,180
26				
27	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$238,483,177)
28	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$145,017,272)
29	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$270,666,055)
30	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$47,726,461)
31	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$18,959,590)
32	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$140,598,874)
33	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$142,384,132)
34	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (Direct FERC)	Direct FERC	(\$34,957,638)
35			Subtotal Accumulated Depreciation	(\$1,038,793,200)
36				
37	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$462
38	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	\$1,390
39			Subtotal Plant Held for Future Use	\$1,852
40				
41	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$23,748,507
42	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$10,113,181
43	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$16,833,905
44			Subtotal Materials and Supplies	\$50,695,593
45				
46	Fuel Stocks	RB - Fuel - Coal Stocks (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$6,413,104
47	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor	\$4,093,425
48			Subtotal Fuel Stocks	\$10,506,528
49				
50	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$75,418,394
51			Subtotal Prepayments	\$75,418,394
52				
53	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$2,832,569)
54			Subtotal Customer Advances	(\$2,832,569)
55				
56	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$16,039,449
57			Subtotal Cash Working Capital	\$16,039,449
58				
59	Accumulated Deferred Income Taxes	RB - ADIT - Federal (Direct FERC)	Direct FERC	(\$50,572,144)
60	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(\$255,282,728)
61	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NPMNR) SD only	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	\$109,331
62	Accumulated Deferred Income Taxes	RB - ADIT - Minnesota (NPISM)	NPISM - Other Deferred Income Tax Minnesota Factor	(\$4,497,078)
63	Accumulated Deferred Income Taxes	RB - ADIT - North Dakota (NPISN)	NPISN - Other Deferred Income Tax North Dakota Factor	\$483,960
64			Subtotal Accumulated Deferred Income Taxes	(\$309,758,660)
65				
66	Unamortized Rate Case Expense	RB - Unamortized Rate Case Expense	Direct South Dakota	\$535,000
67			Subtotal Unamortized Rate Case Expense	\$535,000
68				
69			Total	\$2,117,918,568

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jur Class	Total	Residential	Farms	General Service	Large General Service	Outdoor Lighting	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
1	Electric Plant in Service	RB - Plant - Intangible Plant (P90)	P90 - General Plant Factor	\$5,707,178	\$2,013,752	\$126,121	\$993,229	\$2,245,646	\$100,828	\$7,673	\$134,425	\$85,504
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor	\$1,270,133					\$1,270,133			
3	Electric Plant in Service	RB - Plant Distribution - Load Management (C9)	C9 - Load Management Factor	\$857,477	\$146,079	\$5,489	\$2,111	\$211		\$5,700	\$219,119	\$478,769
4	Electric Plant in Service	RB - Plant Distribution - Meters (C6)	C6 - Meter Factor	\$6,561,853	\$2,406,110	\$293,130	\$1,586,231	\$292,620	\$11,523	\$83,859	\$663,403	\$1,224,977
5	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$11,373,117	\$8,654,072	\$341,645	\$2,283,282	\$77,176	\$16,941			
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$30,669,947	\$5,271,894	\$779,705	\$4,166,902	\$17,153,226	\$326,442		\$2,267,183	\$704,595
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$8,189,926	\$6,235,004	\$246,145	\$1,643,681	\$52,891	\$12,206			
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$16,260,019	\$3,754,559	\$531,268	\$3,068,017	\$6,597,310	\$144,666		\$1,668,479	\$495,721
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor	\$1,900,512					\$1,800,512			
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$1,518,070	\$1,155,135	\$45,602	\$304,770	\$10,301	\$2,261			
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	\$503,318	\$382,408	\$15,019	\$100,479	\$3,398	\$2,014			
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$4,058,899	\$1,396,504	\$115,680	\$671,527	\$1,276,784	\$189,176	\$4,580	\$253,431	\$151,217
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor	\$20,131	\$3,430	\$129	\$50	\$5	\$134	\$5,144	\$11,240	
14	Electric Plant in Service	RB - Plant General - Production (P10)	P10 - Production Plant Factor	\$4,218,029	\$902,517	\$64,608	\$708,709	\$2,443,183	\$19,965	\$12,314	\$39,608	\$27,126
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$2,345,657	\$628,365	\$38,811	\$418,458	\$1,249,742	\$10,280			
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$55,305,403	\$10,547,617	\$827,136	\$9,281,958	\$33,968,222	\$276,863	\$159,490		\$244,117
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$55,167,417	\$10,573,557	\$807,617	\$8,794,989	\$32,186,325	\$262,396	\$299,335	\$1,476,434	\$766,761
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$47,232,745	\$12,652,926	\$781,504	\$8,426,174	\$25,165,135	\$207,006			
19	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$118,484	\$22,597	\$1,772	\$19,885	\$72,772	\$593	\$342		\$523
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$144,073)	(\$27,477)	(\$2,155)	(\$24,180)	(\$88,489)	(\$721)	(\$415)		(\$636)
21	Electric Plant in Service	RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor	\$40,750	\$10,916	\$674	\$7,270	\$21,711	\$179			
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$55,831,035	\$14,956,276	\$923,770	\$9,960,082	\$29,746,218	\$244,689			
23	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor	\$6,233	\$1,670	\$103	\$1,112	\$3,321	\$27			
24			Subtotal Electric Plant in Service	\$308,912,258	\$81,687,910	\$5,943,775	\$52,414,737	\$152,477,710	\$4,897,978	\$573,010	\$6,727,226	\$4,189,913
25												
26	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$23,359,824)	(\$4,455,089)	(\$349,365)	(\$3,920,501)	(\$14,347,453)	(\$116,941)	(\$67,365)		(\$103,110)
27	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$13,878,832)	(\$2,660,060)	(\$203,178)	(\$2,212,614)	(\$8,097,327)	(\$66,013)	(\$75,306)	(\$371,436)	(\$192,899)
28	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$28,457,406)	(\$9,791,048)	(\$811,049)	(\$9,708,153)	(\$8,951,678)	(\$1,326,335)	(\$32,111)	(\$1,776,833)	(\$1,060,197)
29	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$4,810,066)	(\$1,697,211)	(\$106,296)	(\$837,104)	(\$1,892,653)	(\$84,979)	(\$6,467)	(\$113,295)	(\$72,064)
30	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$1,910,825)	(\$674,226)	(\$42,227)	(\$332,544)	(\$751,867)	(\$33,758)	(\$2,569)	(\$45,007)	(\$28,628)
31	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$15,131,493)	(\$4,053,494)	(\$250,363)	(\$2,699,411)	(\$8,061,908)	(\$66,316)			
32	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$15,227,130)	(\$4,079,114)	(\$251,945)	(\$2,716,472)	(\$8,112,863)	(\$66,736)			
33			Subtotal Accumulated Depreciation	(\$102,775,576)	(\$27,410,241)	(\$2,014,423)	(\$17,426,799)	(\$50,215,749)	(\$1,761,078)	(\$183,818)	(\$2,306,571)	(\$1,456,898)
34												
35	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$49	\$17	\$1	\$8	\$15	\$2	\$0	\$3	\$2
36	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	\$149	\$40	\$2	\$27	\$79	\$1			
37			Subtotal Plant Held for Future Use	\$197	\$57	\$4	\$35	\$94	\$3	\$0	\$3	\$2
38												
39	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$2,496,881	\$859,076	\$71,162	\$413,098	\$785,429	\$116,374	\$2,817	\$155,901	\$93,023
40	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$1,009,500	\$215,999	\$15,463	\$169,615	\$584,726	\$4,778	\$2,947	\$9,479	\$6,492
41	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$1,800,285	\$482,269	\$29,787	\$321,165	\$959,174	\$7,890			
42			Subtotal Materials and Supplies	\$5,306,666	\$1,557,344	\$116,412	\$993,879	\$2,329,329	\$129,042	\$5,764	\$165,380	\$99,515
43												
44	Fuel Stocks	RB - Fuel - Coal Stocks (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$628,174	\$119,803	\$9,395	\$105,427	\$385,821	\$3,145	\$1,812		\$2,773
45	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor	\$440,541	\$118,014	\$7,289	\$78,591	\$234,716	\$1,931			
46			Subtotal Fuel Stocks	\$1,068,716	\$237,817	\$16,684	\$184,018	\$620,537	\$5,075	\$1,812		\$2,773
47												
48	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$6,826,685	\$1,797,279	\$129,425	\$1,159,789	\$3,397,633	\$101,687	\$12,496	\$141,691	\$86,685
49			Subtotal Prepayments	\$6,826,685	\$1,797,279	\$129,425	\$1,159,789	\$3,397,633	\$101,687	\$12,496	\$141,691	\$86,685
50												
51	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$256,397)	(\$67,502)	(\$4,861)	(\$43,559)	(\$127,609)	(\$3,819)	(\$469)	(\$5,322)	(\$3,256)
52			Subtotal Customer Advances	(\$256,397)	(\$67,502)	(\$4,861)	(\$43,559)	(\$127,609)	(\$3,819)	(\$469)	(\$5,322)	(\$3,256)
53												
54	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$827,504	\$218,819	\$15,216	\$139,349	\$411,520	\$8,245	\$2,735	\$19,344	\$12,275
55			Subtotal Cash Working Capital	\$827,504	\$218,819	\$15,216	\$139,349	\$411,520	\$8,245	\$2,735	\$19,344	\$12,275
56												
57	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(\$26,146,077)	(\$7,018,098)	(\$498,959)	(\$4,447,090)	(\$12,886,395)	(\$429,232)	(\$41,470)	(\$520,947)	(\$303,885)
58			Subtotal Accumulated Deferred Income Taxes	(\$26,146,077)	(\$7,018,098)	(\$498,959)	(\$4,447,090)	(\$12,886,395)	(\$429,232)	(\$41,470)	(\$520,947)	(\$303,885)
59												
60	Unamortized Rate Case Expense	RB - Unamortized Rate Case Expense	NEPIS - Net Electric Plant in Service Factor	\$535,000	\$140,851	\$10,143	\$90,891	\$266,269	\$7,969	\$979	\$11,104	\$6,793
61			Subtotal Unamortized Rate Case Expense	\$535,000	\$140,851	\$10,143	\$90,891	\$266,269	\$7,969	\$979	\$11,104	\$6,793
62												
63			Total	\$194,298,975	\$51,144,234	\$3,713,416	\$32,975,249	\$96,273,340	\$2,955,870	\$371,040	\$4,231,009	\$2,633,916

**OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024**

(A)		
Line No.	Description	South Dakota
1	Sales of Electricity	\$39,310,253
2	Other Operating Revenue	\$3,135,737
3	Total Operating Revenue	\$42,445,990
4		
5	Production Expenses	\$16,794,446
6	Transmission Expenses	\$3,991,729
7	Distribution Expenses	\$2,638,885
8	Customer Accounting Expenses	\$769,645
9	Customer Service and Information Expenses	\$900,817
10	Sales Expenses	\$105,334
11	Administrative and General Expenses	\$6,275,865
12	Depreciation Expense	\$9,011,965
13	General Taxes	\$1,450,213
14	Total Operating Expenses	\$41,938,900
15		
16	Net Operating Income Before Taxes	\$507,090
17		
18	Investment Tax Credit	(\$4,568,472)
19	Deferred Income Taxes	\$1,123,495
20	Income Taxes	(\$2,537,005)
21	Total Income Tax Expense	(\$5,981,983)
22		
23	Net Operating Income	\$6,489,073
24		
25	Total Available for Return	\$6,489,073

**OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024**

(A)		
Line No.	Description	Total Company
1	Sales of Electricity	\$449,985,081
2	Other Operating Revenue	\$67,641,836
3	Total Operating Revenue	\$517,626,917
4		
5	Production Expenses	\$172,564,657
6	Transmission Expenses	\$38,044,379
7	Distribution Expenses	\$25,094,893
8	Customer Accounting Expenses	\$8,618,887
9	Customer Service and Information Expenses	\$11,199,124
10	Sales Expenses	\$353,963
11	Administrative and General Expenses	\$63,648,755
12	Charitable Contributions	(\$3,826)
13	Depreciation Expense	\$95,004,396
14	General Taxes	\$16,806,561
15	Total Operating Expenses	\$431,331,789
16		
17	Net Operating Income Before Taxes	\$86,295,128
18		
19	Investment Tax Credit	(\$50,155,201)
20	Deferred Income Taxes	\$18,165,145
21	Income Taxes	(\$12,258,289)
22	Total Income Tax Expense	(\$44,248,345)
23		
24	Net Operating Income	\$130,543,473
25		
26	Total Available for Return	\$130,543,473

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Description	Total	Residential	Farms	General Service	Large General Service	Outdoor Lighting	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
1	Sales of Electricity	\$39,310,253	\$9,632,834	\$700,036	\$6,755,112	\$20,368,993	\$554,787	\$476,730	\$725,816	\$95,943
2	Other Operating Revenue	\$3,135,737	\$819,390	\$52,501	\$538,775	\$1,644,420	\$18,291	\$6,413	\$36,318	\$19,629
3	Total Operating Revenue	\$42,445,990	\$10,452,224	\$752,538	\$7,293,887	\$22,013,413	\$573,078	\$483,143	\$762,134	\$115,572
4										
5	Production Expenses	\$16,794,446	\$3,416,336	\$251,476	\$2,743,776	\$9,727,136	\$79,400	\$71,878	\$326,238	\$178,206
6	Transmission Expenses	\$3,991,729	\$942,826	\$61,646	\$659,578	\$2,252,709	\$15,597	\$5,901	\$35,570	\$17,903
7	Distribution Expenses	\$2,638,885	\$886,048	\$79,850	\$455,627	\$804,873	\$102,537	\$6,484	\$171,801	\$131,665
8	Customer Accounting Expenses	\$769,645	\$585,641	\$23,120	\$154,515	\$5,223	\$1,146			
9	Customer Service and Information Expenses	\$900,817	\$263,257	\$15,612	\$150,024	\$433,593	\$4,164	\$4,022	\$19,840	\$10,304
10	Sales Expenses	\$105,334	\$80,030	\$3,143	\$21,028	\$711	\$421			
11	Administrative and General Expenses	\$6,275,865	\$2,066,021	\$136,601	\$1,091,362	\$2,600,086	\$96,333	\$12,936	\$161,097	\$111,429
12	Depreciation Expense	\$9,011,965	\$2,413,234	\$174,605	\$1,524,503	\$4,402,950	\$144,774	\$18,336	\$206,148	\$127,416
13	General Taxes	\$1,450,213	\$381,801	\$27,494	\$246,378	\$721,769	\$21,602	\$2,655	\$30,100	\$18,415
14	Total Operating Expenses	\$41,938,900	\$11,035,194	\$773,547	\$7,046,791	\$20,949,050	\$465,974	\$122,213	\$950,794	\$595,337
15										
16	Net Operating Income Before Income Taxes	\$507,090	(\$582,969)	(\$21,009)	\$247,096	\$1,064,363	\$107,104	\$360,930	(\$188,659)	(\$479,765)
17										
18	Investment Tax Credit	(\$4,568,472)	(\$880,712)	(\$67,197)	(\$729,051)	(\$2,659,167)	(\$22,490)	(\$24,535)	(\$121,878)	(\$63,443)
19	Deferred Income Taxes	\$1,123,495	\$295,785	\$21,300	\$190,871	\$559,162	\$16,735	\$2,056	\$23,319	\$14,266
20	Income Taxes	(\$2,537,005)	(\$667,924)	(\$48,098)	(\$431,013)	(\$1,262,664)	(\$37,790)	(\$4,644)	(\$52,657)	(\$32,215)
21	Total Income Tax Expense	(\$5,981,983)	(\$1,252,850)	(\$93,995)	(\$969,193)	(\$3,362,669)	(\$43,545)	(\$27,122)	(\$151,216)	(\$81,392)
22										
23	Net Operating Income	\$6,489,073	\$669,881	\$72,986	\$1,216,289	\$4,427,033	\$150,649	\$388,052	(\$37,444)	(\$398,373)
24										
25	Total Available for Return	\$6,489,073	\$669,881	\$72,986	\$1,216,289	\$4,427,033	\$150,649	\$388,052	(\$37,444)	(\$398,373)

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

(A)				
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jurisdiction	South Dakota
1	Sales of Electricity	NOI - Op Rev - Sales of Electricity - South Dakota (Direct SD/R10)	Direct South Dakota	\$39,310,233
2			Subtotal Sales of Electricity	\$39,310,233
3				
4	Other Operating Revenue	NOI - Oth Rev - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$1,046,924
5	Other Operating Revenue	NOI - Oth Rev - Late Fees - South Dakota (Direct SD/C1)	Direct South Dakota	\$96,929
6	Other Operating Revenue	NOI - Oth Rev - Connection Fees - South Dakota (Direct SD/C1)	Direct South Dakota	\$27,117
7	Other Operating Revenue	NOI - Oth Rev - Rent from Electric Property (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$73,782
8	Other Operating Revenue	NOI - Oth Rev - Other Miscellaneous Electric Revenue (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$247,851
9	Other Operating Revenue	NOI - Oth Rev - Integrated Transmission Deficiency Payments (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$76,117
10	Other Operating Revenue	NOI - Oth Rev - Miscellaneous Services (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$2,127
11	Other Operating Revenue	NOI - Oth Rev - Load Control & Dispatching, MAPP & MISO (D2)	D2 - Transmission Demand Factor	\$1,564,890
12			Subtotal Other Operating Revenue	\$3,135,737
13				
14	Total Operating Revenues			\$42,445,990
15				
16	Production Expenses	O&M - Prod Excl PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$1,756,999
17	Production Expenses	O&M - Prod Excl PP - Peak Demand (D1)	D1 - Generation Demand Factor	\$1,003,022
18	Production Expenses	O&M - Prod Excl PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$6,150,898
19	Production Expenses	O&M - Prod Excl PP - Peak Energy (D1)	D1 - Generation Demand Factor	\$1,612,308
20	Production Expenses	NOI - O&M - Prod PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$232,194
21	Production Expenses	NOI - O&M - Prod PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$6,039,088
22			Subtotal Production Expenses	\$16,794,446
23				
24	Transmission Expenses	NOI - O&M - Tran - Transmission Expenses (D2)	D2 - Transmission Demand Factor	\$1,467,505
25	Transmission Expenses	NOI - O&M - Tran - ISO Transmission Exp per kWh	E2 - MWH Consumption at Generators - Total Factor	\$1,087,596
26	Transmission Expenses	NOI - O&M - Tran - ISO Transmission Exp per kW	D2 - Transmission Demand Factor - 12 CP	\$1,436,629
27			Subtotal Transmission Expenses	\$3,991,729
28				
29	Distribution Expenses	NOI - O&M - Dist - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$1,131,268
30	Distribution Expenses	NOI - O&M - Dist - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$359,402
31	Distribution Expenses	NOI - O&M - Dist - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$417,642
32	Distribution Expenses	NOI - O&M - Dist - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$137,610
33	Distribution Expenses	NOI - O&M - Dist - Streetlighting (C4)	C4 - Street Lighting Factor	\$60,829
34	Distribution Expenses	NOI - O&M - Dist - Area Lighting (C5)	C5 - Area Lighting Factor	24,751
35	Distribution Expenses	NOI - O&M - Dist - Meters (C6)	C6 - Meter Factor	\$507,383
36			Subtotal Distribution Expenses	\$2,638,883
37				
38	Customer Accounting Expenses	NOI - O&M - Cust Acct - Other (C8)	C8 - System Service Locations Factor	\$769,645
39			Subtotal Customer Accounting Expenses	\$769,645
40				
41	Customer Service and Information Expenses	NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD/E2)	Direct South Dakota	\$741,334
42	Customer Service and Information Expenses	NOI - O&M - Cust Service - Other (C1)	C1 - Total Retail Customers Factor	\$159,483
43			Subtotal Customer Service and Information Expenses	\$900,817
44				
45	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	Direct South Dakota	\$97,149
46	Sales Expenses	NOI - O&M - Sales - Other (C1)	C1 - Total Retail Customers Factor	\$3,183
47			Subtotal Sales Expenses	\$103,334
48				
49	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	OXPD - Production Expense (Excl Energy) Factor	\$1,462,784
50	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	D2 - Transmission Demand Factor	\$831,503
51	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	OXD - Distribution Expense Factor	\$1,439,967
52	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$538,135
53	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	C1 - Total Retail Customers Factor	\$178,419
54	Administrative and General Expenses	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$346,686
55	Administrative and General Expenses	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$431,073
56	Administrative and General Expenses	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$281,265
57	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	Direct South Dakota	\$356,620
58	Administrative and General Expenses	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	C1 - Total Retail Customers Factor	\$20
59	Administrative and General Expenses	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	P90 - General Plant Factor	\$410,293
60			Subtotal Administrative and General Expenses	\$6,275,865
61				
62	Depreciation Expense	NOI - Depr Exp - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$1,594,830
63	Depreciation Expense	NOI - Depr Exp - Peak Demand (D1)	D1 - Generation Demand Factor	\$1,471,018
64	Depreciation Expense	NOI - Depr Exp - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$1,803,955
65	Depreciation Expense	NOI - Depr Exp - Transmission (D2)	D2 - Transmission Demand Factor	\$871,234
66	Depreciation Expense	NOI - Depr Exp - Distribution (P60)	P60 - Distribution Plant Factor	\$2,078,622
67	Depreciation Expense	NOI - Depr Exp - General (P90)	P90 - General Plant Factor	\$356,958
68	Depreciation Expense	NOI - Depr Exp - Intangible (P90)	P90 - General Plant Factor	\$835,348
69			Subtotal Depreciation Expense	\$9,011,965
70				
71	General Taxes	NOI - General Taxes - General Taxes (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$1,450,213
72			Subtotal General Taxes	\$1,450,213
73				
74	Total Operating Expenses			\$41,938,900
75				
76	Net Operating Income Before Income Taxes			\$507,090
77				
78	Investment Tax Credit	NOI - Wind ITC & PTC - Amortization of Prior Year' Credit (EPIS)	EPIS - Electric Plant in Service Factor	(\$1,043)
79	Investment Tax Credit	NOI - Wind ITC & PTC - Production Tax Credits (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$4,498,327)
80	Investment Tax Credit	NOI - Wind ITC & PTC - Investment Tax Credits (EPIS)	EPIS - Electric Plant in Service Factor	(\$69,102)
81			Subtotal Investment Tax Credit	(\$4,568,472)
82				
83	Deferred Income Taxes	NOI - DIT - Federal - All Other (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$1,123,495
84			Subtotal Deferred Income Taxes	\$1,123,495
85				
86	Income Taxes	NOI - Current Income Tax - Federal Current Income Tax	NEPIS - Net Electric Plant in Service Factor	(\$2,537,005)
87			Subtotal Income Taxes	(\$2,537,005)
88				
89	Total Income Tax Expense			(\$5,981,983)
90				
91	Net Operating Income			\$6,489,073
92				
93	Total Available for Return			\$6,489,073
94				

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

(A)			
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jurisdiction
			Total Company
1	Sales of Electricity	NOI - Op Rev - Sales of Electricity - Minnesota (Direct MN/R10)	Direct Minnesota
2	Sales of Electricity	NOI - Op Rev - Sales of Electricity - North Dakota (Direct ND/R10)	Direct North Dakota
3	Sales of Electricity	NOI - Op Rev - Sales of Electricity - South Dakota (Direct SD/R10)	Direct South Dakota
4			
5			Subtotal Sales of Electricity
6	Other Operating Revenue	NOI - Oth Rev - Municipalities (Direct FERC)	Direct FERC
7	Other Operating Revenue	NOI - Oth Rev - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor
8	Other Operating Revenue	NOI - Oth Rev - Late Fees - Minnesota (Direct MN/C1)	Direct Minnesota
9	Other Operating Revenue	NOI - Oth Rev - Late Fees - North Dakota (Direct ND/C1)	Direct North Dakota
10	Other Operating Revenue	NOI - Oth Rev - Late Fees - South Dakota (Direct SD/C1)	Direct South Dakota
11	Other Operating Revenue	NOI - Oth Rev - Connection Fees - Minnesota (Direct MN/C1)	Direct Minnesota
12	Other Operating Revenue	NOI - Oth Rev - Connection Fees - North Dakota (Direct ND/C1)	Direct North Dakota
13	Other Operating Revenue	NOI - Oth Rev - Connection Fees - South Dakota (Direct SD/C1)	Direct South Dakota
14	Other Operating Revenue	NOI - Oth Rev - Rent from Electric Property (NEPIS)	NEPIS - Net Electric Plant in Service Factor
15	Other Operating Revenue	NOI - Oth Rev - Other Miscellaneous Electric Revenue (NEPIS)	NEPIS - Net Electric Plant in Service Factor
16	Other Operating Revenue	NOI - Oth Rev - Integrated Transmission Deficiency Payments (NEPIS)	NEPIS - Net Electric Plant in Service Factor
17	Other Operating Revenue	NOI - Oth Rev - Miscellaneous Services (NEPIS)	NEPIS - Net Electric Plant in Service Factor
18	Other Operating Revenue	NOI - Oth Rev - Wheeling - All Jurisdictions (Direct FERC)	Direct FERC
19	Other Operating Revenue	NOI - Oth Rev - Load Control & Dispatching, MAPP & MISO (Direct FERC)	Direct FERC
20	Other Operating Revenue	NOI - Oth Rev - Load Control & Dispatching, MAPP & MISO (D2)	D2 - Transmission Demand Factor
21			Subtotal Other Operating Revenue
22			
23	Total Operating Revenues		
24			
25	Production Expenses	O&M - Prod Excl PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor
26	Production Expenses	O&M - Prod Excl PP - Peak Demand (D1)	D1 - Generation Demand Factor
27	Production Expenses	O&M - Prod Excl PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor
28	Production Expenses	O&M - Prod Excl PP - Peak Energy (D1)	D1 - Generation Demand Factor
29	Production Expenses	NOI - O&M - Prod Excl PP - Peak Demand (Direct MN)	Direct Minnesota
30	Production Expenses	NOI - O&M - Prod PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor
31	Production Expenses	NOI - O&M - Prod PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor
32			Subtotal Production Expenses
33			
34	Transmission Expenses	NOI - O&M - Tran - Transmission Expenses (D2)	D2 - Transmission Demand Factor
35	Transmission Expenses	NOI - O&M - Tran - ISO Transmission Exp per kWh	E2 - MWH Consumption at Generators - Total Factor
36	Transmission Expenses	NOI - O&M - Tran - ISO Transmission Exp per kW	D5 - Transmission Demand Factor - 12 CP
37			Subtotal Transmission Expenses
38			
39	Distribution Expenses	NOI - O&M - Dist - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor
40	Distribution Expenses	NOI - O&M - Dist - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor
41	Distribution Expenses	NOI - O&M - Dist - Primary Customer (C2)	C2 - Retail Service Locations Factor
42	Distribution Expenses	NOI - O&M - Dist - Secondary Customer (C3)	C3 - Secondary Service Locations Factor
43	Distribution Expenses	NOI - O&M - Dist - Streetlighting (C4)	C4 - Street Lighting Factor
44	Distribution Expenses	NOI - O&M - Dist - Area Lighting (C5)	C5 - Area Lighting Factor
45	Distribution Expenses	NOI - O&M - Dist - Meters (C6)	C6 - Meter Factor
46			Subtotal Distribution Expenses
47			
48	Customer Accounting Expenses	NOI - O&M - Cust Act - Other (C8)	C8 - System Service Locations Factor
49			Subtotal Customer Accounting Expenses
50			
51	Customer Service and Information Expenses	NOI - O&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2)	Direct Minnesota
52	Customer Service and Information Expenses	NOI - O&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2)	Direct North Dakota
53	Customer Service and Information Expenses	NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD/E2)	Direct South Dakota
54	Customer Service and Information Expenses	NOI - O&M - Cust Service - Other (C1)	C1 - Total Retail Customers Factor
55			Subtotal Customer Service and Information Expenses
56			
57	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - MN (Direct MN/C1)	Direct Minnesota
58	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - ND (Direct ND/C1)	Direct North Dakota
59	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	Direct South Dakota
60	Sales Expenses	NOI - O&M - Sales - Other (C1)	C1 - Total Retail Customers Factor
61			Subtotal Sales Expenses
62			
63	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	OXPD - Production Expense (Excl Energy) Factor
64	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	D2 - Transmission Demand Factor
65	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	OXD - Distribution Expense Factor
66	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor
67	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	C1 - Total Retail Customers Factor
68	Administrative and General Expenses	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	NEPIS - Net Electric Plant in Service Factor
69	Administrative and General Expenses	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	NEPIS - Net Electric Plant in Service Factor
70	Administrative and General Expenses	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	NEPIS - Net Electric Plant in Service Factor
71	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10)	Direct Minnesota
72	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10)	Direct North Dakota
73	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	Direct South Dakota
74	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - FERC (Direct FERC/R10)	Direct FERC
75	Administrative and General Expenses	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	C1 - Total Retail Customers Factor
76	Administrative and General Expenses	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	P90 - General Plant Factor
77	Administrative and General Expenses	NOI - O&M - A&G - Property Insurance (A/C 924) (Direct MN)	Direct Minnesota
78			Subtotal Administrative and General Expenses
79			
80	Charitable Contributions	NOI - O&M - A&G - Charitable Contributions - Minnesota Only (Direct MN/C1)	Direct Minnesota
81			Subtotal Charitable Contributions
82			
83	Depreciation Expense	NOI - Depr Exp - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor
84	Depreciation Expense	NOI - Depr Exp - Peak Demand (D1)	D1 - Generation Demand Factor
85	Depreciation Expense	NOI - Depr Exp - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor
86	Depreciation Expense	NOI - Depr Exp - Production Direct MN Peak Demand	Direct Minnesota
87	Depreciation Expense	NOI - Depr Exp - Transmission (D2)	D2 - Transmission Demand Factor
88	Depreciation Expense	NOI - Depr Exp - Transmission (Direct FERC)	Direct FERC
89	Depreciation Expense	NOI - Depr Exp - Distribution (P60)	P60 - Distribution Plant Factor
90	Depreciation Expense	NOI - Depr Exp - General (P90)	P90 - General Plant Factor
91	Depreciation Expense	NOI - Depr Exp - Intangible (P90)	P90 - General Plant Factor
92	Depreciation Expense	NOI - Depr Exp - Distribution (Direct MN)	Direct Minnesota
93	Depreciation Expense	NOI - Depr Exp - Production Direct MN Base Energy	Direct Minnesota
94			Subtotal Depreciation Expense
95			
96	General Taxes	NOI - General Taxes - General Taxes (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor
97	General Taxes	NOI - General Taxes - General Taxes (Direct FERC)	Direct FERC
98	General Taxes	NOI - General Taxes - General Taxes (Direct MN)	Direct Minnesota
99			Subtotal General Taxes
100			
101	Total Operating Expenses		
102			
103	Net Operating Income Before Income Taxes		
104			
105	Investment Tax Credit	NOI - Wind ITC & PTC - Amortization of Prior Year' Credit (EPIS)	EPIS - Electric Plant in Service Factor
106	Investment Tax Credit	NOI - Wind ITC & PTC - Production Tax Credits (E2)	E2 - MWH Consumption at Generators - Total Factor
107	Investment Tax Credit	NOI - Wind ITC & PTC - Investment Tax Credits (EPIS)	EPIS - Electric Plant in Service Factor
108	Investment Tax Credit	NOI - Wind ITC & PTC - Production Tax Credits (Direct MN)	Direct Minnesota
109			Subtotal Investment Tax Credit
110			
111	Deferred Income Taxes	NOI - DIT - Federal (NPMNR)	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor
112	Deferred Income Taxes	NOI - DIT - Federal - All Other (NEPIS)	NEPIS - Net Electric Plant in Service Factor
113	Deferred Income Taxes	NOI - DIT - MN - All Other (NPISM)	NPISM - Other Deferred Income Tax Minnesota Factor
114	Deferred Income Taxes	NOI - DIT - ND - All Other (NPISN)	NPISN - Other Deferred Income Tax North Dakota Factor
115			Subtotal Deferred Income Taxes
116			
117	Income Taxes	NOI - Current Income Tax - Federal Current Income Tax	NEPIS - Net Electric Plant in Service Factor
118	Income Taxes	NOI - Current Income Tax - Minnesota Income Tax	NPISM - Other Deferred Income Tax Minnesota Factor
119	Income Taxes	NOI - Current Income Tax - North Dakota Income Tax	NPISN - Other Deferred Income Tax North Dakota Factor
120			Subtotal Income Taxes
121			
122	Total Income Tax Expense		
123			
124	Net Operating Income		
125			
126	Total Available for Return		
127			

				(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jur Class	Total	Residential	Farms	General Service	Large General Service	Outdoor Lighting	Heating Service Water, Heating/Deferred Loss	Controlled Service Interruption	Controlled Service Off-Peak
1	Sales of Electricity	NOI - Op Rev - Sales of Electricity - South Dakota (Direct SD/R10)	R10 - Revenue Factor	\$39,310,253	\$9,632,834	\$700,036	\$6,755,112	\$20,368,993	\$554,787	\$174,730	\$725,816	\$95,943
2			Subtotal Sales of Electricity	\$39,310,253	\$9,632,834	\$700,036	\$6,755,112	\$20,368,993	\$554,787	\$174,730	\$725,816	\$95,943
3												
4	Other Operating Revenue	NOI - Ohb Rev - Base Energy (E2)	E2 - MWHI Consumption at Generators - Total Factor	\$1,046,924	\$200,657	\$15,326	\$166,904	\$610,807	\$4,980	\$5,681	\$28,019	\$14,551
5	Other Operating Revenue	NOI - Ohb Rev - Late Fees - South Dakota (Direct SD/C1)	C1 - Total Retail Customers Factor	\$96,929	\$71,644	\$2,892	\$19,350	\$654	\$388			
6	Other Operating Revenue	NOI - Ohb Rev - Connection Fees - South Dakota (Direct SD/C1)	C1 - Total Retail Customers Factor	\$27,117	\$20,603	\$809	\$5,413	\$183	\$108			
7	Other Operating Revenue	NOI - Ohb Rev - Rent from Electric Property (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$73,782	\$19,425	\$1,399	\$12,535	\$36,721	\$1,099	\$135	\$1,531	\$937
8	Other Operating Revenue	NOI - Ohb Rev - Other Miscellaneous Electric Revenue (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$46,253	\$47,851	\$46,253	\$42,108	\$123,352	\$454	\$3,147	\$31,147	\$81,147
9	Other Operating Revenue	NOI - Ohb Rev - Integrated Transmission Deficiency Payments (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$76,117	\$20,039	\$1,443	\$12,932	\$37,883	\$1,334	\$139	\$1,580	\$967
10	Other Operating Revenue	NOI - Ohb Rev - Miscellaneous Services (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$2,127	\$560	\$40	\$361	\$1,059	\$32	\$4	\$44	\$27
11	Other Operating Revenue	NOI - Ohb Rev - Load Control & Dispatching, MAPP & MISO (D2)	D2 - Transmission Demand Factor	\$1,564,890	\$119,210	\$25,892	\$279,171	\$883,728	\$6,858			
12			Subtotal Other Operating Revenue	\$1,135,737	\$89,190	\$32,501	\$338,773	\$1,644,420	\$16,291	\$6,413	\$36,318	\$19,629
13												
14	Total Operating Revenues			\$42,445,990	\$10,452,224	\$752,538	\$7,293,887	\$22,013,413	\$573,078	\$483,143	\$762,134	\$115,572
15												
16	Production Expenses	O&M - Prod Excl PP - Base Demand (E1)	E1 - MWHI Consumption at Generators - Partial Factor	\$1,756,939	\$335,076	\$26,276	\$294,869	\$1,079,101	\$8,795	\$5,067		\$7,755
17	Production Expenses	O&M - Prod Excl PP - Peak Demand (D1)	D1 - Generation Demand Factor	\$1,003,022	\$268,694	\$16,596	\$178,936	\$534,400	\$4,396			
18	Production Expenses	O&M - Prod Excl PP - Base Energy (E2)	E2 - MWHI Consumption at Generators - Total Factor	\$6,150,898	\$1,178,900	\$90,045	\$980,598	\$3,288,619	\$29,256	\$33,374	\$164,615	\$85,490
19	Production Expenses	O&M - Prod Excl PP - Peak Energy (D1)	D1 - Generation Demand Factor	\$1,612,208	\$326,677	\$14,312	\$15,677	\$859,631	\$7,666			
20	Production Expenses	NOI - O&M - Prod PP - Base Demand (E1)	E1 - MWHI Consumption at Generators - Partial Factor	\$232,194	\$44,283	\$3,473	\$38,969	\$142,612	\$1,162	\$670		\$1,025
21	Production Expenses	NOI - O&M - Prod PP - Base Energy (E2)	E2 - MWHI Consumption at Generators - Total Factor	\$6,039,085	\$1,157,470	\$88,409	\$969,773	\$3,523,383	\$28,724	\$32,768	\$161,623	\$83,936
22			Subtotal Production Expenses	\$16,794,446	\$3,416,336	\$231,476	\$2,743,776	\$9,727,136	\$79,400	\$71,787	\$326,238	\$178,206
23												
24	Transmission Expenses	NOI - O&M - Tran - Transmission Expenses (D2)	D2 - Transmission Demand Factor	\$1,467,505	\$393,122	\$24,281	\$261,798	\$871,872	\$6,432			
25	Transmission Expenses	NOI - O&M - Tran - ISO Transmission exp per kWh	E2 - MWHI Consumption at Generators - Total Factor	\$1,087,596	\$208,452	\$15,922	\$173,388	\$643,536	\$5,173	\$5,901	\$29,107	\$15,116
26	Transmission Expenses	NOI - O&M - Tran - ISO Transmission exp per kWh	D2 - Transmission Demand Factor - 12CP	\$1,048,626	\$214,254	\$12,443	\$132,392	\$508,201	\$4,809			
27			Subtotal Transmission Expenses	\$1,994,129	\$594,826	\$61,646	\$659,578	\$2,222,709	\$15,597	\$5,901	\$35,700	\$17,903
28												
29	Distribution Expenses	NOI - O&M - Dist - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$1,131,268	\$194,455	\$28,760	\$153,697	\$652,701	\$12,041		\$85,626	\$25,989
30	Distribution Expenses	NOI - O&M - Dist - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$839,492	\$117,745	\$17,448	\$147,814	\$416,823	\$3,138		\$36,879	\$10,967
31	Distribution Expenses	NOI - O&M - Dist - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$417,642	\$317,794	\$12,546	\$83,846	\$2,834	\$622			
32	Distribution Expenses	NOI - O&M - Dist - Secondary Customer Factor	C3 - Secondary Service Locations Factor	\$137,610	\$104,763	\$14,136	\$27,618	\$889	\$205			
33	Distribution Expenses	NOI - O&M - Dist - Streetlighting (C4)	C4 - Street Lighting Factor	\$60,829				\$80,829	\$40,829			
34	Distribution Expenses	NOI - O&M - Dist - Area Lighting (C5)	C5 - Area Lighting Factor	\$24,751				\$24,751	\$24,751			
35	Distribution Expenses	NOI - O&M - Dist - Meters (C6)	C6 - Meter Factor	\$507,383	\$186,048	\$22,666	\$122,652	\$22,666	\$891	\$6,484	\$51,296	\$94,719
36			Subtotal Distribution Expenses	\$2,638,885	\$886,048	\$79,850	\$455,627	\$804,873	\$102,537	\$6,484	\$171,801	\$131,665
37												
38	Customer Accounting Expenses	NOI - O&M - Cust Acct - Other (C8)	C8 - System Service Locations Factor	\$769,645	\$585,641	\$23,120	\$154,515	\$5,223	\$1,146			
39			Subtotal Customer Accounting Expenses	\$769,645	\$585,641	\$23,120	\$154,515	\$5,223	\$1,146			
40												
41	Customer Service and Information Expenses	NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD/E2)	E2 - MWHI Consumption at Generators - Total Factor	\$471,334	\$142,086	\$10,853	\$118,186	\$432,517	\$3,526	\$4,022	\$19,840	\$10,304
42	Customer Service and Information Expenses	NOI - O&M - Cust Service - Other (C1)	C1 - Total Retail Customers Factor	\$159,483	\$121,171	\$4,729	\$31,838	\$1,077	\$638			
43			Subtotal Customer Service and Information Expenses	\$900,817	\$263,257	\$15,612	\$150,024	\$433,593	\$4,164	\$4,022	\$19,840	\$10,304
44												
45	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	C1 - Total Retail Customers Factor	\$97,149	\$73,811	\$2,899	\$19,394	\$656	\$389			
46	Sales Expenses	NOI - O&M - Sales - Other (C1)	C1 - Total Retail Customers Factor	\$81,185	\$6,219	\$244	\$1,634	\$55	\$33			
47			Subtotal Sales Expenses	\$105,334	\$80,030	\$5,143	\$21,028	\$711	\$421			
48												
49	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	OXPD - Production Expense (Excl Energy) Factor	\$1,462,784	\$297,538	\$21,903	\$238,992	\$847,300	\$6,916	\$6,257	\$28,370	\$15,507
50	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	D2 - Transmission Demand Factor	\$831,503	\$222,747	\$14,558	\$148,338	\$440,016	\$3,644			
51	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (D3)	ODX - Distribution Expense Factor	\$149,367	\$485,213	\$33,574	\$248,464	\$438,908	\$55,922	\$3,536	\$93,681	\$71,799
52	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$538,135	\$161,175	\$10,475	\$108,037	\$3,657	\$802			
53	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	C1 - Total Retail Customers Factor	\$178,419	\$135,558	\$5,324	\$35,618	\$1,205	\$714			
54	Administrative and General Expenses	NOI - O&M - A&G - Outside Services (A/C 929) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$346,086	\$91,273	\$6,573	\$38,899	\$172,545	\$5,164	\$635	\$7,196	\$4,402
55	Administrative and General Expenses	NOI - O&M - A&G - Property Insurance (A/C 930) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$433,478	\$112,478	\$7,235	\$21,544	\$73,478	\$789	\$5,467	\$5,474	\$5,474
56	Administrative and General Expenses	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$281,265	\$74,049	\$5,332	\$47,784	\$139,985	\$4,190	\$515	\$5,838	\$3,571
57	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	NEPIS - Net Electric Plant in Service Factor	\$356,620	\$93,888	\$6,761	\$60,586	\$177,489	\$5,312	\$635	\$7,402	\$4,528
58	Administrative and General Expenses	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	C1 - Total Retail Customers Factor	\$20	\$15	\$1	\$4	\$0	\$0			
59	Administrative and General Expenses	NOI - O&M - A&G - Misc, Rent, Maintenance (P90)	P90 - General Plant Factor	\$110,293	\$148,730	\$9,067	\$71,084	\$161,441	\$739	\$552	\$9,664	\$6,147
60			Subtotal Administrative and General Expenses	\$6,275,865	\$2,066,021	\$136,601	\$1,091,362	\$2,600,086	\$96,333	\$12,936	\$161,097	\$111,429
61												
62	Depreciation Expense	NOI - Depx Exp - Base Demand (E1)	E1 - MWHI Consumption at Generators - Partial Factor	\$1,594,830	\$394,159	\$23,852	\$267,662	\$979,534	\$7,894	\$4,599		\$7,040
63	Depreciation Expense	NOI - Depx Exp - Peak Demand (D1)	D1 - Generation Demand Factor	\$1,471,018	\$394,063	\$24,339	\$262,425	\$783,744	\$6,447			
64	Depreciation Expense	NOI - Depx Exp - Base Energy (E2)	E2 - MWHI Consumption at Generators - Total Factor	\$1,803,955	\$345,751	\$26,409	\$127,455	\$1,052,481	\$8,580	\$9,788	\$48,279	\$25,073
65	Depreciation Expense	NOI - Depx Exp - Transmission (D2)	D2 - Transmission Demand Factor	\$871,234	\$233,390	\$14,415	\$135,529	\$838,818	\$3,818			
66	Depreciation Expense	NOI - Depx Exp - Distribution (P60)	P60 - Distribution Plant Factor	\$217,022	\$59,242	\$2,619	\$24,892	\$653,860	\$2,345	\$129,786	\$67,440	\$77,400
67	Depreciation Expense	NOI - Depx Exp - General (P90)	P90 - General Plant Factor	\$356,958	\$125,951	\$7,888	\$62,122	\$140,455	\$6,306	\$480	\$8,408	\$5,348
68	Depreciation Expense	NOI - Depx Exp - Intangible (P90)	P90 - General Plant Factor	\$335,348	\$294,749	\$18,640	\$145,377	\$328,691	\$14,758	\$1,123	\$19,675	\$12,515
69			Subtotal Depreciation Expense	\$9,011,965	\$2,413,234	\$174,605	\$1,524,503	\$4,402,950	\$144,774	\$18,336	\$206,148	\$127,416
70												
71	General Taxes	NOI - General Taxes - General Taxes (NEPIS EXDA)	NEPIS - Net Electric Plant in Service Factor	\$1,450,213	\$381,801	\$27,494	\$246,378	\$721,769	\$21,602	\$2,655	\$30,100	\$18,415
72			Subtotal General Taxes	\$1,450,213	\$381,801	\$27,494	\$246,378	\$721,769	\$21,602	\$2,655	\$30,100	\$18,415
73												
74	Total Operating Expenses			\$41,938,900	\$11,035,194	\$773,547	\$7,046,791	\$20,949,050	\$465,974	\$122,213	\$950,794	\$595,337
75												
76	Net Operating Income Before Income Taxes			\$507,090	(\$582,969)	(\$21,009)	\$247,096	\$1,064,363	\$107,104	\$360,930	(\$188,659)	(\$479,765)
77												
78	Investment Tax Credit	NOI - Wind ITC & PTC - Amortization of Prior Year' Credit (EPIS)	EPIS - Electric Plant in Service Factor	(\$1,043)	(\$276)	(\$20)	(\$177)	(\$516)	(\$16)	(\$2)	(\$22)	(\$14)
79	Investment Tax Credit	NOI - Wind ITC & PTC - Production Tax Credits (E2)	E2 - MWHI Consumption at Generators - Total Factor	(\$4,998,327)	(\$862,163)	(\$65,853)	(\$717,140)	(\$2,624,459)	(\$21,396)	(\$24,408)	(\$120,288)	(\$65,521)
80	Investment Tax Credit	NOI - Wind ITC & PTC - Investment Tax Credits (EPIS)	EPIS - Electric Plant in Service Factor	\$69,102	(\$18,279)	\$1,324	\$11,791	(\$32,192)	\$1,078	(\$192)	\$1,480	(\$190)
81			Subtotal Investment Tax Credit	(\$4,568,472)	(\$880,713)	(\$67,197)	(\$729,053)	(\$2,659,167)	(\$22,490)	(\$24,535)	(\$121,878)	(\$66,445)
82												
83	Deferred Income Taxes	NOI - DIT - Federal - All Other (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$1,123,495	\$295,785	\$21,300	\$190,871	\$559,162	\$16,735	\$2,056	\$23,319	\$14,266
84			Subtotal Deferred Income Taxes	\$1,123,495	\$295,785	\$21,300	\$190,871	\$559,162	\$16,735	\$2,056	\$23,319	\$14,266
85												
86	Income Taxes	NOI - Current Income Tax - Federal Current Income Tax	NEPIS - Net Electric Plant in Service Factor	(\$2,537,005)	(\$667,923)	(\$48,008)	(\$431,013)	(\$1,262,664)	(\$37,790)	(\$4,644)	(\$52,657)	(\$32,215)
87			Subtotal Income Taxes	(\$2,537,005)	(\$667,924)	(\$48,008)	(\$431,013)	(\$1,262,664)	(\$37,790)	(\$4,644)	(\$52,657)	(\$32,215)
88												
89	Total Income Tax Expense			(\$5,981,983)	(\$1,252,850)	(\$93,955)	(\$969,193)	(\$3,362,669)	(\$43,545)	(\$27,122)	(\$151,216)	(\$81,392)
90												
91	Net Operating Income			\$6,489,073	\$669,881	\$72,986	\$1,216,289	\$4,427,033	\$150,649	\$388,052	(\$37,444)	(\$398,773)
92												
93	Total Available for Return			\$6,489,073	\$669,881	\$72,986	\$1,216,289	\$4,427,033	\$150,649	\$388,052	(\$37,444)	(\$398,773)

**OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024**

(A)		
Line No.	Description	South Dakota Jur
1	Development of Federal Income Tax Expense	
2	Net Operating Income Before Tax (NOIBT)	\$507,090
3	Less: Interest Cost	\$5,357,529
4	Net Income Before Tax	(\$4,850,439)
5		
6	Federal Schedule M Adjustments:	
7	Sch M Activity - Temporary Plant - Above the Line	\$7,185,836
8	Sch M Activity - Temporary Non-Plant - Above the Line	(\$315,526)
9	Sch M Activity - Permanent - Above the Line	\$360,227
10	Sch M Activity - Deferred - Above the Line	
11	Federal Schedule M Adjustment	\$7,230,538
12		
13	Federal Adjusted Income Before Income Taxes	(\$12,080,977)
14		
15	Less:	
16	Tax Depreciation - Federal	(\$13,961,566)
17	Tax Depreciation - State	
18	Change in Excess Tax Depreciation	\$13,961,566
19		
20	State Taxable Income	\$1,880,590
21	State Tax Rate	
22	State Income Tax Before Adj	
23	Adder per statute - adj to income tax exp	
24	State Income Tax after Adj	
25		
26	Federal Taxable Income	(\$12,080,977)
27	Federal Tax Rate	21.00%
28	Federal Income Tax Before Credits	(\$2,537,005)
29	Investment Tax Credit - Debits Utilized	
30		
31	Federal Income Taxes	(\$2,537,005)
32		
33	Total State and Federal Income Tax	(\$2,537,005)

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

Line No.	REG - Allocator - Jurisdiction	REG - Line Item	(A)	(B)	(C)	(D)	(E)
			Total	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur
1	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$564,619,338	\$55,305,403	\$234,207,534	\$274,843,348	\$263,054
2	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$576,433,824	\$55,167,417	\$247,065,921	\$273,951,709	\$248,778
3	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$438,877,436	\$47,232,745	\$170,999,410	\$220,319,655	\$325,627
4	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,209,615	\$118,484	\$501,756	\$588,812	\$564
5	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,470,859)	(\$144,073)	(\$610,121)	(\$715,979)	(\$685)
6	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$378,640	\$40,750	\$147,529	\$190,080	\$281
7		Subtotal P10 - Production Plant Factor	\$1,580,047,994	\$157,720,724	\$652,312,028	\$769,177,624	\$837,618
8							
9	P60 - Distribution Plant Factor	RB - Plant Distribution - Area Lighting (C5)	\$16,138,832	\$1,270,133	\$8,933,303	\$5,935,396	
10	P60 - Distribution Plant Factor	RB - Plant Distribution - Load Management (C9)	\$8,899,439	\$857,477	\$3,894,745	\$4,147,217	
11	P60 - Distribution Plant Factor	RB - Plant Distribution - Meters (C6)	\$70,432,146	\$6,561,853	\$31,082,987	\$32,787,306	
12	P60 - Distribution Plant Factor	RB - Plant Distribution - Primary Customer (C2)	\$127,354,629	\$11,373,117	\$55,802,062	\$60,175,686	\$3,765
13	P60 - Distribution Plant Factor	RB - Plant Distribution - Primary Demand (D3)	\$243,313,966	\$30,669,947	\$114,401,160	\$96,767,804	\$1,475,056
14	P60 - Distribution Plant Factor	RB - Plant Distribution - Secondary Customer (C3)	\$91,729,481	\$8,189,926	\$40,196,956	\$43,342,599	
15	P60 - Distribution Plant Factor	RB - Plant Distribution - Secondary Demand (D4)	\$149,660,324	\$16,260,019	\$74,099,186	\$59,301,118	
16	P60 - Distribution Plant Factor	RB - Plant Distribution - Streetlighting (C4)	\$24,677,095	\$1,800,512	\$11,536,218	\$11,340,365	
17		Subtotal P60 - Distribution Plant Factor	\$732,205,912	\$76,982,984	\$339,946,617	\$313,797,490	\$1,478,820
18							
19	P90 - General Plant Factor	RB - Plant General - Customer Accounts (OXC)	\$17,000,143	\$1,518,070	\$7,448,516	\$8,033,055	\$503
20	P90 - General Plant Factor	RB - Plant General - Customer Service & Info (OXI)	\$5,651,666	\$503,318	\$2,491,546	\$2,656,801	
21	P90 - General Plant Factor	RB - Plant General - Distribution (P60)	\$38,605,281	\$4,058,899	\$17,923,557	\$16,544,855	\$77,970
22	P90 - General Plant Factor	RB - Plant General - Load Management (C9)	\$208,932	\$20,131	\$91,437	\$97,364	
23	P90 - General Plant Factor	RB - Plant General - Production (P10)	\$42,256,260	\$4,218,029	\$17,445,209	\$20,570,622	\$22,401
24	P90 - General Plant Factor	RB - Plant General - Transmission (D2)	\$21,933,503	\$2,345,657	\$8,492,115	\$10,941,441	\$154,290
25		Subtotal P90 - General Plant Factor	\$125,655,785	\$12,664,103	\$53,892,380	\$58,844,138	\$255,164
26							
27	EPIS - Electric Plant in Service Factor	RB - Accum Depr - Base Energy (E2)	(\$2,599,052)	(\$248,741)	(\$1,113,982)	(\$1,235,206)	(\$1,122)
28	EPIS - Electric Plant in Service Factor	RB - Accum Depr - Peak Demand (D1)	(\$1,181,937)	(\$127,202)	(\$460,517)	(\$593,341)	(\$877)
29	EPIS - Electric Plant in Service Factor	RB - Accum Depr - Transmission Plant (D2)	(\$203,982)	(\$21,815)	(\$78,977)	(\$101,756)	(\$1,435)
30	EPIS - Electric Plant in Service Factor	RB - Plant - Intangible Plant (P90)	\$56,627,775	\$5,707,178	\$24,287,027	\$26,518,576	\$114,992
31	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Area Lighting (C5)	\$16,138,832	\$1,270,133	\$8,933,303	\$5,935,396	
32	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Load Management (C9)	\$8,899,439	\$857,477	\$3,894,745	\$4,147,217	
33	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Meters (C6)	\$70,432,146	\$6,561,853	\$31,082,987	\$32,787,306	
34	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Primary Customer (C2)	\$127,354,629	\$11,373,117	\$55,802,062	\$60,175,686	\$3,765
35	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Primary Demand (D3)	\$243,313,966	\$30,669,947	\$114,401,160	\$96,767,804	\$1,475,056
36	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Secondary Customer (C3)	\$91,729,481	\$8,189,926	\$40,196,956	\$43,342,599	
37	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Secondary Demand (D4)	\$149,660,324	\$16,260,019	\$74,099,186	\$59,301,118	
38	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Streetlighting (C4)	\$24,677,095	\$1,800,512	\$11,536,218	\$11,340,365	
39	EPIS - Electric Plant in Service Factor	RB - Plant General - Customer Accounts (OXC)	\$17,000,143	\$1,518,070	\$7,448,516	\$8,033,055	\$503
40	EPIS - Electric Plant in Service Factor	RB - Plant General - Customer Service & Info (OXI)	\$5,651,666	\$503,318	\$2,491,546	\$2,656,801	
41	EPIS - Electric Plant in Service Factor	RB - Plant General - Distribution (P60)	\$38,605,281	\$4,058,899	\$17,923,557	\$16,544,855	\$77,970
42	EPIS - Electric Plant in Service Factor	RB - Plant General - Load Management (C9)	\$208,932	\$20,131	\$91,437	\$97,364	
43	EPIS - Electric Plant in Service Factor	RB - Plant General - Production (P10)	\$42,256,260	\$4,218,029	\$17,445,209	\$20,570,622	\$22,401
44	EPIS - Electric Plant in Service Factor	RB - Plant General - Transmission (D2)	\$21,933,503	\$2,345,657	\$8,492,115	\$10,941,441	\$154,290
45	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$564,619,338	\$55,305,403	\$234,207,534	\$274,843,348	\$263,054
46	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$576,433,824	\$55,167,417	\$247,065,921	\$273,951,709	\$248,778
47	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$438,877,436	\$47,232,745	\$170,999,410	\$220,319,655	\$325,627
48	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,209,615	\$118,484	\$501,756	\$588,812	\$564
49	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,470,859)	(\$144,073)	(\$610,121)	(\$715,979)	(\$685)
50	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$378,640	\$40,750	\$147,529	\$190,080	\$281
51	EPIS - Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$522,058,564	\$55,831,035	\$202,128,293	\$260,426,838	\$3,672,398
52	EPIS - Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (Direct FERC)	\$299,451,866				\$299,451,866
53	EPIS - Electric Plant in Service Factor	RB - Plant Transmission - A/C 114 (D2)	\$58,287	\$6,233	\$22,567	\$29,076	\$410
54		Subtotal EPIS - Electric Plant in Service Factor	\$3,312,121,209	\$308,514,500	\$1,270,935,435	\$1,426,863,439	\$305,807,834
55							
56	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Base Demand (E1)	(\$238,483,177)	(\$23,359,824)	(\$98,924,272)	(\$116,087,973)	(\$111,109)
57	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Base Energy (E2)	(\$145,017,272)	(\$13,878,832)	(\$62,156,009)	(\$68,919,845)	(\$62,587)
58	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Distribution Plant (P60)	(\$270,666,055)	(\$28,457,406)	(\$125,664,118)	(\$115,997,874)	(\$546,658)
59	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - General Plant (P90)	(\$47,726,461)	(\$4,810,068)	(\$20,469,353)	(\$22,350,125)	(\$96,916)
60	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Intangible Plant (P90)	(\$18,959,590)	(\$1,910,825)	(\$8,311,559)	(\$8,878,706)	(\$38,500)
61	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Peak Demand (D1)	(\$140,598,874)	(\$15,131,493)	(\$54,781,410)	(\$70,581,654)	(\$104,318)
62	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Transmission Plant (D2)	(\$142,384,132)	(\$15,227,130)	(\$55,127,650)	(\$71,027,758)	(\$1,001,595)
63	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Transmission Plant (Direct FERC)	(\$34,957,638)				(\$34,957,638)
64	NEPIS - Net Electric Plant in Service Factor	RB - Plant - Intangible Plant (P90)	\$56,627,775	\$5,707,178	\$24,287,027	\$26,518,576	\$114,992
65	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Area Lighting (C5)	\$16,138,832	\$1,270,133	\$8,933,303	\$5,935,396	
66	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Load Management (C9)	\$8,899,439	\$857,477	\$3,894,745	\$4,147,217	
67	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Meters (C6)	\$70,432,146	\$6,561,853	\$31,082,987	\$32,787,306	
68	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Primary Customer (C2)	\$127,354,629	\$11,373,117	\$55,802,062	\$60,175,686	\$3,765
69	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Primary Demand (D3)	\$243,313,966	\$30,669,947	\$114,401,160	\$96,767,804	\$1,475,056
70	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Secondary Customer (C3)	\$91,729,481	\$8,189,926	\$40,196,956	\$43,342,599	
71	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Secondary Demand (D4)	\$149,660,324	\$16,260,019	\$74,099,186	\$59,301,118	
72	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Streetlighting (C4)	\$24,677,095	\$1,800,512	\$11,536,218	\$11,340,365	
73	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Customer Accounts (OXC)	\$17,000,143	\$1,518,070	\$7,448,516	\$8,033,055	\$503
74	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Customer Service & Info (OXI)	\$5,651,666	\$503,318	\$2,491,546	\$2,656,801	
75	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Distribution (P60)	\$38,605,281	\$4,058,899	\$17,923,557	\$16,544,855	\$77,970
76	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Load Management (C9)	\$208,932	\$20,131	\$91,437	\$97,364	
77	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Production (P10)	\$42,256,260	\$4,218,029	\$17,445,209	\$20,570,622	\$22,401
78	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Transmission (D2)	\$21,933,503	\$2,345,657	\$8,492,115	\$10,941,441	\$154,290
79	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$564,619,338	\$55,305,403	\$234,207,534	\$274,843,348	\$263,054
80	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$576,433,824	\$55,167,417	\$247,065,921	\$273,951,709	\$248,778
81	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$438,877,436	\$47,232,745	\$170,999,410	\$220,319,655	\$325,627
82	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,209,615	\$118,484	\$501,756	\$588,812	\$564
83	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,470,859)	(\$144,073)	(\$610,121)	(\$715,979)	(\$685)
84	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$378,640	\$40,750	\$147,529	\$190,080	\$281
85	NEPIS - Net Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$522,058,564	\$55,831,035	\$202,128,293	\$260,426,838	\$3,672,398

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

Line No.	REG - Allocator - Jurisdiction	REG - Line Item	(A)	(B)	(C)	(D)	(E)
			Total	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur
86	NEPIS - Net Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (Direct FERC)	\$299,451,866				\$299,451,866
87	NEPIS - Net Electric Plant in Service Factor	RB - Plant Transmission - A/C 114 (D2)	\$58,287	\$6,233	\$22,567	\$29,076	\$410
88		Subtotal NEPIS - Net Electric Plant in Service Factor	\$2,277,312,980	\$206,136,682	\$847,334,543	\$954,949,808	\$268,891,948
89							
90	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Base Demand (E1)	(\$238,326,565)	(\$23,344,483)	(\$98,859,308)	(\$116,011,738)	(\$111,036)
91	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Base Energy (E2)	(\$142,048,443)	(\$13,594,701)	(\$60,883,536)	(\$67,508,901)	(\$61,305)
92	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Distribution Plant (P60)	(\$269,143,418)	(\$28,297,318)	(\$124,957,192)	(\$115,345,325)	(\$543,583)
93	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - General Plant (P90)	(\$47,589,521)	(\$4,796,266)	(\$20,410,621)	(\$22,285,996)	(\$96,638)
94	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Intangible Plant (P90)	(\$17,856,599)	(\$1,799,661)	(\$7,658,498)	(\$8,362,179)	(\$36,261)
95	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Peak Demand (D1)	(\$139,199,755)	(\$14,980,917)	(\$54,236,272)	(\$69,879,286)	(\$103,280)
96	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Transmission Plant (D2)	(\$142,348,618)	(\$15,197,033)	(\$55,018,690)	(\$70,887,372)	(\$1,245,523)
97	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant - Intangible Plant (P90)	\$48,862,637	\$4,924,576	\$20,956,646	\$22,882,191	\$99,223
98	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Area Lighting (C5)	\$16,115,868	\$1,268,326	\$8,920,592	\$5,926,951	
99	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Load Management (C9)	\$8,899,439	\$857,477	\$3,894,745	\$4,147,217	
100	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Meters (C6)	\$53,247,362	\$4,960,622	\$23,499,029	\$24,787,510	
101	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Primary Customer (C2)	\$127,326,913	\$11,370,642	\$55,789,917	\$60,162,590	\$3,764
102	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Primary Demand (D3)	\$221,441,456	\$27,912,897	\$104,117,161	\$88,068,941	\$1,342,457
103	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Secondary Customer (C3)	\$91,703,620	\$8,187,617	\$40,185,623	\$43,330,379	
104	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Secondary Demand (D4)	\$149,367,539	\$16,228,210	\$73,954,224	\$59,185,106	
105	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Streetlighting (C4)	\$24,638,972	\$1,797,730	\$11,518,396	\$11,322,846	
106	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Customer Accounts (OXC)	\$15,858,523	\$1,416,126	\$6,948,321	\$7,493,607	\$469
107	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Customer Service & Info (OXI)	\$5,272,136	\$469,519	\$2,324,230	\$2,478,388	
108	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Distribution (P60)	\$36,012,799	\$3,786,329	\$16,719,927	\$15,433,809	\$72,734
109	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Load Management (C9)	\$208,932	\$20,131	\$91,437	\$97,364	
110	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Production (P10)	\$39,418,602	\$3,934,773	\$16,273,701	\$19,189,231	\$20,897
111	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Transmission (D2)	\$20,460,590	\$2,188,137	\$7,921,839	\$10,206,684	\$143,929
112	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$563,097,322	\$55,156,319	\$233,576,192	\$274,102,466	\$262,345
113	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$425,807,833	\$40,751,804	\$182,505,953	\$202,366,306	\$183,770
114	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$369,902,774	\$39,809,573	\$144,124,876	\$185,693,874	\$274,451
115	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,209,615	\$118,484	\$501,756	\$388,812	\$564
116	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,470,859)	(\$144,073)	(\$610,121)	(\$715,979)	(\$685)
117	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$378,640	\$40,750	\$147,529	\$190,080	\$281
118	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$499,458,487	\$53,188,817	\$192,562,518	\$248,102,070	\$5,605,082
119	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Transmission - A/C 114 (D2)	\$58,287	\$6,233	\$22,567	\$29,076	\$410
120		Subtotal NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$1,720,764,568	\$176,240,838	\$723,922,944	\$814,788,722	\$5,812,064
121							
122	OXPD - Production Expense (Excl Energy) Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$2,370,497	\$232,194	\$983,297	\$1,153,902	\$1,104
123	OXPD - Production Expense (Excl Energy) Factor	NOI - O&M - Prod PP - Base Energy (E2)	\$63,101,250	\$6,039,085	\$27,045,895	\$29,989,037	\$27,233
124	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Base Demand (E1)	\$17,936,794	\$1,756,939	\$7,440,291	\$8,731,208	\$8,357
125	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Base Energy (E2)	\$64,269,565	\$6,150,898	\$27,546,647	\$30,544,282	\$27,737
126	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Peak Demand (D1)	\$9,319,884	\$1,003,022	\$3,631,298	\$4,678,649	\$6,915
127	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Peak Energy (D1)	\$14,981,246	\$1,612,308	\$5,837,129	\$7,520,694	\$11,115
128		Subtotal OXPD - Production Expense (Excl Energy) Factor	\$171,979,237	\$16,794,446	\$72,484,557	\$82,617,772	\$82,462
129							
130	OXD - Distribution Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$314,496	\$24,751	\$174,083	\$115,663	
131	OXD - Distribution Expense Factor	NOI - O&M - Dist - Meters (C6)	\$5,446,031	\$507,383	\$2,403,432	\$2,535,216	
132	OXD - Distribution Expense Factor	NOI - O&M - Dist - Primary Customer (C2)	\$4,676,703	\$417,642	\$2,049,157	\$2,209,765	
133	OXD - Distribution Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$8,974,691	\$1,131,268	\$4,219,713	\$3,569,303	\$138
134	OXD - Distribution Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$1,541,268	\$137,610	\$675,402	\$728,256	\$54,408
135	OXD - Distribution Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$3,308,003	\$359,402	\$1,637,844	\$1,310,757	
136	OXD - Distribution Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$833,700	\$60,829	\$389,744	\$383,127	
137		Subtotal OXD - Distribution Expense Factor	\$25,094,893	\$2,638,885	\$11,549,376	\$10,852,086	\$54,546
138							
139	OXC - Customer Accounts Expense Factor	NOI - O&M - Cust Acct - Other (C8)	\$8,618,887	\$769,645	\$3,776,316	\$4,072,671	\$255
140		Subtotal OXC - Customer Accounts Expense Factor	\$8,618,887	\$769,645	\$3,776,316	\$4,072,671	\$255
141							
142	OXI - Customer Service & Information Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$1,790,806	\$159,483	\$789,480	\$841,843	
143		Subtotal OXI - Customer Service & Information Expense Factor	\$1,790,806	\$159,483	\$789,480	\$841,843	
144							
145	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Base Demand (E1)	(\$116,199,009)			(\$116,087,973)	(\$111,036)
146	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Base Energy (E2)	(\$68,981,150)			(\$68,919,845)	(\$61,305)
147	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Distribution Plant (P60)	(\$116,541,457)			(\$115,997,874)	(\$543,583)
148	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - General Plant (P90)	(\$22,446,763)			(\$22,350,123)	(\$96,638)
149	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Intangible Plant (P90)	(\$8,914,966)			(\$8,767,806)	(\$36,261)
150	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Peak Demand (D1)	(\$70,684,934)			(\$70,581,654)	(\$103,280)
151	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Transmission Plant (D2)	(\$72,273,281)			(\$71,027,758)	(\$1,245,523)
152	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant - Intangible Plant (P90)	\$26,617,799			\$26,518,576	\$99,223
153	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Area Lighting (C5)	\$5,935,396			\$5,935,396	
154	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Load Management (C9)	\$4,147,217			\$4,147,217	
155	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Meters (C6)	\$32,787,306			\$32,787,306	
156	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Primary Customer (C2)	\$60,179,450			\$60,175,686	\$3,764
157	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Primary Demand (D3)	\$98,110,260			\$98,068,941	\$1,342,457
158	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Secondary Customer (C3)	\$43,342,599			\$43,342,599	
159	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Secondary Demand (D4)	\$59,301,118			\$59,301,118	
160	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Streetlighting (C4)	\$11,340,365			\$11,340,365	
161	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Customer Accounts (OXC)	\$8,033,524			\$8,033,055	\$469
162	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Customer Service & Info (OXI)	\$2,656,801			\$2,656,801	
163	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Distribution (P60)	\$16,617,589			\$16,544,855	\$72,734
164	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Load Management (C9)	\$97,364			\$97,364	
165	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Production (P10)	\$28,591,518			\$28,570,622	\$20,897
166	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Transmission (D2)	\$11,085,370			\$10,941,441	\$143,929
167	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$275,105,693			\$274,843,348	\$262,345
168	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$274,135,479			\$273,951,709	\$183,770
169	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$220,594,105			\$220,319,655	\$274,451
170	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$589,375			\$588,812	\$564

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
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	(A)	(B)	(C)	(D)	(E)		
Line No.	REG - Allocator - Jurisdiction	REG - Line Item	Total	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur
171	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$716,665)			(\$715,979)	(\$685)
172	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$190,361			\$190,080	\$281
173	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$266,031,920			\$260,426,838	\$5,605,082
174	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Transmission - A/C 114 (D2)	\$29,486			\$29,076	\$410
175		Subtotal NPISM - Other Deferred Income Tax Minnesota Factor	\$960,761,872			\$954,949,808	\$5,812,064
176							
177	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Base Demand (E1)	(\$98,970,343)		(\$98,859,308)		(\$111,036)
178	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Base Energy (E2)	(\$60,944,841)		(\$60,883,536)		(\$61,305)
179	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Distribution Plant (P60)	(\$125,500,775)		(\$124,957,192)		(\$543,583)
180	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - General Plant (P90)	(\$20,507,259)		(\$20,410,621)		(\$96,638)
181	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Intangible Plant (P90)	(\$7,694,759)		(\$7,658,498)		(\$36,261)
182	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Peak Demand (D1)	(\$54,339,552)		(\$54,236,272)		(\$103,280)
183	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Transmission Plant (D2)	(\$56,264,213)		(\$55,018,690)		(\$1,245,523)
184	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant - Intangible Plant (P90)	\$21,055,869		\$20,956,646		\$99,223
185	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Area Lighting (C5)	\$8,920,592		\$8,920,592		
186	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Load Management (C9)	\$3,894,745		\$3,894,745		
187	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Meters (C6)	\$23,499,029		\$23,499,029		
188	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Primary Customer (C2)	\$55,793,681		\$55,789,917		\$3,764
189	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Primary Demand (D3)	\$105,459,618		\$104,117,161		\$1,342,457
190	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Secondary Customer (C3)	\$40,185,623		\$40,185,623		
191	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Secondary Demand (D4)	\$73,954,224		\$73,954,224		
192	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Streetlighting (C4)	\$11,518,396		\$11,518,396		
193	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Customer Accounts (OXC)	\$6,948,790		\$6,948,321		\$469
194	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Customer Service & Info (OXI)	\$2,324,230		\$2,324,230		
195	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Distribution (P60)	\$16,792,661		\$16,719,927		\$72,734
196	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Load Management (C9)	\$91,437		\$91,437		
197	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Production (P10)	\$16,294,597		\$16,273,701		\$20,897
198	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Transmission (D2)	\$8,065,769		\$7,921,839		\$143,929
199	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$233,838,537		\$233,576,192		\$262,345
200	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$182,689,724		\$182,505,953		\$183,770
201	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$144,439,327		\$144,124,876		\$274,451
202	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$502,319		\$501,756		\$564
203	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$610,807)		(\$610,121)		(\$685)
204	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$147,810		\$147,529		\$281
205	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$198,167,600		\$192,562,518		\$5,605,082
206	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Transmission - A/C 114 (D2)	\$22,977		\$22,567		\$410
207		Subtotal NPISN - Other Deferred Income Tax North Dakota Factor	\$729,735,008		\$723,922,944		\$5,812,064
208							
209	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Base Demand (E1)	(\$215,123,354)		(\$98,924,272)	(\$116,087,973)	(\$111,109)
210	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Base Energy (E2)	(\$131,138,440)		(\$62,156,009)	(\$68,919,845)	(\$62,587)
211	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Distribution Plant (P60)	(\$242,208,650)		(\$125,664,118)	(\$115,997,874)	(\$546,658)
212	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - General Plant (P90)	(\$42,916,394)		(\$20,469,353)	(\$22,350,125)	(\$96,916)
213	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Intangible Plant (P90)	(\$17,048,765)		(\$8,878,706)	(\$38,500)	(\$38,500)
214	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Peak Demand (D1)	(\$125,467,382)		(\$54,781,410)	(\$70,581,654)	(\$104,318)
215	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Transmission Plant (D2)	(\$127,157,003)		(\$55,127,650)	(\$71,027,758)	(\$1,001,595)
216	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Transmission Plant (Direct FERC)	(\$34,957,638)				(\$34,957,638)
217	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant - Intangible Plant (P90)	\$50,920,595		\$24,287,027	\$26,518,576	\$114,992
218	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Area Lighting (C5)	\$14,868,699		\$8,933,303	\$5,935,396	
219	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Load Management (C9)	\$8,041,962		\$3,894,745	\$4,147,217	
220	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Meters (C6)	\$63,870,293		\$31,082,987	\$32,787,306	
221	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Primary Customer (C2)	\$115,981,512		\$55,802,062	\$60,175,686	\$3,765
222	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Primary Demand (D3)	\$212,644,019		\$114,401,160	\$96,767,804	\$1,475,056
223	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Secondary Customer (C3)	\$83,539,555		\$40,196,956	\$43,342,599	
224	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Secondary Demand (D4)	\$133,400,304		\$74,099,186	\$59,301,118	
225	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Streetlighting (C4)	\$22,876,584		\$11,536,218	\$11,340,365	
226	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Customer Accounts (OXC)	\$15,482,074		\$7,448,516	\$8,033,055	\$503
227	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Customer Service & Info (OXI)	\$5,148,347		\$2,491,546	\$2,656,801	
228	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Distribution (P60)	\$34,546,382		\$17,923,557	\$16,544,855	\$77,970
229	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Load Management (C9)	\$188,801		\$91,437	\$97,364	
230	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Production (P10)	\$38,038,231		\$17,445,209	\$20,570,622	\$22,401
231	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Transmission (D2)	\$19,587,846		\$8,492,115	\$10,941,441	\$154,290
232	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$509,313,936		\$234,207,534	\$274,843,348	\$263,054
233	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$521,266,408		\$247,065,921	\$273,951,709	\$248,778
234	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$391,644,691		\$170,999,410	\$220,319,655	\$325,627
235	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,091,131		\$501,756	\$588,812	\$564
236	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,326,786)		(\$610,121)	(\$715,979)	(\$685)
237	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$337,890		\$147,529	\$190,080	\$281
238	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$466,227,529		\$202,128,293	\$260,426,838	\$3,672,398
239	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Transmission - A/C 101 & 106 (Direct FERC)	\$299,451,866				\$299,451,866
240	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Transmission - A/C 114 (D2)	\$52,054		\$22,567	\$29,076	\$410
241		Subtotal NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	\$2,071,176,298		\$847,334,543	\$954,949,808	\$268,891,948
242							
243	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Charitable Contributions - Minnesota Only (Direct MN/C1)	(\$3,826)			(\$3,826)	
244	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	\$228	\$20	\$101	\$107	
245	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	\$3,107,304	\$281,265	\$1,156,154	\$1,302,991	\$366,892
246	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	\$4,071,010	\$410,293	\$1,746,011	\$1,906,439	\$8,267
247	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	\$3,830,043	\$346,686	\$1,425,069	\$1,606,059	\$452,229
248	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	\$4,762,315	\$431,073	\$1,771,945	\$1,996,990	\$562,307
249	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - FERC (Direct FERC/R10)	\$1,088,675				\$1,088,675
250	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10)	\$1,470,057			\$1,470,057	
251	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10)	\$329,080		\$329,080		
252	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	\$356,620	\$356,620			
253	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	\$6,026,316	\$538,135	\$2,640,396	\$2,847,607	\$178
254	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	\$2,003,438	\$178,419	\$883,219	\$941,799	
255	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	\$13,685,040	\$1,439,067	\$6,298,240	\$5,917,986	\$29,746

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			(A)	(B)	(C)	(D)	(E)
Line No.	REG - Allocator - Jurisdiction	REG - Line Item	Total	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur
256	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	\$14,979,261	\$1,462,784	\$6,313,350	\$7,195,945	\$7,182
257	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	\$7,775,124	\$831,503	\$3,010,338	\$3,878,590	\$54,694
258	LRE - Labor and Related Expense Factor	NOI - O&M - Cust Acct - Other (C8)	\$8,618,887	\$769,645	\$3,776,316	\$4,072,671	\$255
259	LRE - Labor and Related Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$1,790,806	\$159,483	\$789,480	\$841,843	
260	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$314,496	\$24,751	\$174,083	\$115,663	
261	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Meters (C6)	\$5,446,031	\$507,383	\$2,403,432	\$2,535,216	
262	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Primary Customer (C2)	\$4,676,703	\$417,642	\$2,049,157	\$2,209,765	\$138
263	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$8,974,691	\$1,131,268	\$4,219,713	\$3,569,303	\$54,408
264	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$1,541,268	\$137,610	\$675,402	\$728,256	
265	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$3,308,003	\$359,402	\$1,637,844	\$1,310,757	
266	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$833,700	\$60,829	\$389,744	\$383,127	
267	LRE - Labor and Related Expense Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$2,370,497	\$232,194	\$983,297	\$1,153,902	\$1,104
268	LRE - Labor and Related Expense Factor	NOI - O&M - Prod PP - Base Energy (E2)	\$63,101,250	\$6,039,085	\$27,045,895	\$29,989,037	\$27,233
269	LRE - Labor and Related Expense Factor	NOI - O&M - Tran - ISO Transmission Exp per kWh	\$12,958,119	\$1,436,629	\$4,700,863	\$6,738,867	\$81,760
270	LRE - Labor and Related Expense Factor	NOI - O&M - Tran - ISO Transmission Exp per kWh	\$11,364,078	\$1,087,596	\$4,870,770	\$5,400,808	\$4,905
271	LRE - Labor and Related Expense Factor	NOI - O&M - Tran - Transmission Expenses (D2)	\$13,722,182	\$1,467,505	\$5,312,893	\$6,845,256	\$96,528
272	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Base Demand (E1)	\$17,936,794	\$1,756,939	\$7,440,291	\$8,731,208	\$8,357
273	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Base Energy (E2)	\$64,269,565	\$6,150,898	\$27,546,647	\$30,544,282	\$27,737
274	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Peak Demand (D1)	\$9,319,884	\$1,003,022	\$3,631,298	\$4,678,649	\$6,915
275	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Peak Energy (D1)	\$14,981,246	\$1,612,308	\$5,837,129	\$7,520,694	\$11,115
276		Subtotal LRE - Labor and Related Expense Factor	\$309,008,884	\$30,630,053	\$129,058,156	\$146,430,048	\$2,890,627
277							
278	OX - Total O & M Expense Factor	NOI - O&M - A&G - Charitable Contributions - Minnesota Only (Direct MN/C1)	(\$3,826)			(\$3,826)	
279	OX - Total O & M Expense Factor	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	\$228	\$20	\$101	\$107	
280	OX - Total O & M Expense Factor	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	\$3,107,304	\$281,265	\$1,156,154	\$1,302,991	\$366,892
281	OX - Total O & M Expense Factor	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	\$4,071,010	\$410,293	\$1,746,011	\$1,906,439	\$8,267
282	OX - Total O & M Expense Factor	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	\$3,830,043	\$346,686	\$1,425,069	\$1,606,059	\$452,229
283	OX - Total O & M Expense Factor	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	\$4,762,315	\$431,073	\$1,771,945	\$1,996,990	\$562,307
284	OX - Total O & M Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - FERC (Direct FERC/R10)	\$1,088,675				\$1,088,675
285	OX - Total O & M Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10)	\$1,470,057			\$1,470,057	
286	OX - Total O & M Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10)	\$329,080		\$329,080		
287	OX - Total O & M Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	\$356,620	\$356,620			
288	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	\$6,026,316	\$538,135	\$2,640,396	\$2,847,607	\$178
289	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	\$2,003,438	\$178,419	\$883,219	\$941,799	
290	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	\$13,685,040	\$1,439,067	\$6,298,240	\$5,917,986	\$29,746
291	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	\$14,979,261	\$1,462,784	\$6,313,350	\$7,195,945	\$7,182
292	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	\$7,775,124	\$831,503	\$3,010,338	\$3,878,590	\$54,694
293	OX - Total O & M Expense Factor	NOI - O&M - Cust Acct - Other (C8)	\$8,618,887	\$769,645	\$3,776,316	\$4,072,671	\$255
294	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2)	\$8,294,088			\$8,294,088	
295	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2)	\$372,896		\$372,896		
296	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD/E2)	\$741,334	\$741,334			
297	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$1,790,806	\$159,483	\$789,480	\$841,843	
298	OX - Total O & M Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$314,496	\$24,751	\$174,083	\$115,663	
299	OX - Total O & M Expense Factor	NOI - O&M - Dist - Meters (C6)	\$5,446,031	\$507,383	\$2,403,432	\$2,535,216	
300	OX - Total O & M Expense Factor	NOI - O&M - Dist - Primary Customer (C2)	\$4,676,703	\$417,642	\$2,049,157	\$2,209,765	\$138
301	OX - Total O & M Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$8,974,691	\$1,131,268	\$4,219,713	\$3,569,303	\$54,408
302	OX - Total O & M Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$1,541,268	\$137,610	\$675,402	\$728,256	
303	OX - Total O & M Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$3,308,003	\$359,402	\$1,637,844	\$1,310,757	
304	OX - Total O & M Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$833,700	\$60,829	\$389,744	\$383,127	
305	OX - Total O & M Expense Factor	NOI - O&M - Prod Excl PP - Peak Demand (Direct MN)	\$585,420			\$585,420	
306	OX - Total O & M Expense Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$2,370,497	\$232,194	\$983,297	\$1,153,902	\$1,104
307	OX - Total O & M Expense Factor	NOI - O&M - Prod PP - Base Energy (E2)	\$63,101,250	\$6,039,085	\$27,045,895	\$29,989,037	\$27,233
308	OX - Total O & M Expense Factor	NOI - O&M - Sales - Off-Peak Development - MN (Direct MN/C1)	\$101,973			\$101,973	
309	OX - Total O & M Expense Factor	NOI - O&M - Sales - Off-Peak Development - ND (Direct ND/C1)	\$62,935		\$62,935		
310	OX - Total O & M Expense Factor	NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	\$97,149	\$97,149			
311	OX - Total O & M Expense Factor	NOI - O&M - Sales - Other (C1)	\$91,906	\$8,185	\$40,517	\$43,204	
312	OX - Total O & M Expense Factor	NOI - O&M - Tran - Transmission Expenses (D2)	\$13,722,182	\$1,467,505	\$5,312,893	\$6,845,256	\$96,528
313	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Base Demand (E1)	\$17,936,794	\$1,756,939	\$7,440,291	\$8,731,208	\$8,357
314	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Base Energy (E2)	\$64,269,565	\$6,150,898	\$27,546,647	\$30,544,282	\$27,737
315	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Peak Demand (D1)	\$9,319,884	\$1,003,022	\$3,631,298	\$4,678,649	\$6,915
316	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Peak Energy (D1)	\$14,981,246	\$1,612,308	\$5,837,129	\$7,520,694	\$11,115
317		Subtotal OX - Total O & M Expense Factor	\$295,034,389	\$28,952,497	\$119,962,872	\$143,315,058	\$2,803,962
318							

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

		(A)	(B)	(C)	(D)	(E)
Line No.	Description	Total	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur
1	E1 - MWH Consumption at Generators - Partial Factor	100.00%	9.80%	41.48%	48.68%	0.05%
2	E2 - MWH Consumption at Generators - Total Factor	100.00%	9.57%	42.86%	47.53%	0.04%
3	D1 - Generation Demand Factor	100.00%	10.76%	38.96%	50.20%	0.07%
4	D2 - Transmission Demand Factor	100.00%	10.69%	38.72%	49.88%	0.70%
5	D3 - Distribution - Primary Demand Factor	100.00%	12.61%	47.02%	39.77%	0.61%
6	D4 - Distribution - Secondary Demand Factor	100.00%	10.86%	49.51%	39.62%	
7	C1 - Total Retail Customers Factor	100.00%	8.91%	44.09%	47.01%	
8	C2 - Retail Service Locations Factor	100.00%	8.93%	43.82%	47.25%	0.00%
9	C3 - Secondary Service Locations Factor	100.00%	8.93%	43.82%	47.25%	
10	C4 - Street Lighting Factor	100.00%	7.30%	46.75%	45.96%	
11	C5 - Area Lighting Factor	100.00%	7.87%	55.35%	36.78%	
12	C6 - Meter Factor	100.00%	9.32%	44.13%	46.55%	
13	C7 - Meter Reading Factor					
14	C8 - System Service Locations Factor	100.00%	8.93%	43.81%	47.25%	0.00%
15	C9 - Load Management Factor	100.00%	9.64%	43.76%	46.60%	
16	Direct Minnesota	100.00%			100.00%	
17	Direct North Dakota	100.00%		100.00%		
18	Direct South Dakota	100.00%	100.00%			
19	Direct FERC	100.00%				100.00%
20	P10 - Production Plant Factor	100.00%	9.98%	41.28%	48.68%	0.05%
21	P60 - Distribution Plant Factor	100.00%	10.51%	46.43%	42.86%	0.20%
22	P90 - General Plant Factor	100.00%	10.08%	42.89%	46.83%	0.20%
23	EPIS - Electric Plant in Service Factor	100.00%	9.31%	38.37%	43.08%	9.23%
24	NEPIS - Net Electric Plant in Service Factor	100.00%	9.05%	37.21%	41.93%	11.81%
25	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	100.00%	10.24%	42.07%	47.35%	0.34%
26	OXPD - Production Expense (Excl Energy) Factor	100.00%	9.77%	42.15%	48.04%	0.05%
27	OXD - Distribution Expense Factor	100.00%	10.52%	46.02%	43.24%	0.22%
28	OXC - Customer Accounts Expense Factor	100.00%	8.93%	43.81%	47.25%	0.00%
29	OXI - Customer Service & Information Expense Factor	100.00%	8.91%	44.09%	47.01%	
30	NPISM - Other Deferred Income Tax Minnesota Factor	100.00%			99.40%	0.60%
31	NPISN - Other Deferred Income Tax North Dakota Factor	100.00%		99.20%		0.80%
32	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	100.00%		40.91%	46.11%	12.98%
33	LRE - Labor and Related Expense Factor	100.00%	9.91%	41.77%	47.39%	0.94%
34	OX - Total O & M Expense Factor	100.00%	9.81%	40.66%	48.58%	0.95%
35	D5- Transmission Demand Factor - 12 CP	100.00%	11.09%	36.28%	52.00%	0.63%
36	E3 - MWH Consumption at Generators - less SMEP/RTP	100.00%	9.87%	45.10%	44.98%	0.05%

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

		(A)	(B)	(C)	(D)	(E)
Line No.	Description	Total	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur
1	E1 - MWH Consumption at Generators - Partial Factor	5,724,446	560,719	2,374,535	2,786,525	2,667
2	E2 - MWH Consumption at Generators - Total Factor	6,179,614	591,418	2,648,651	2,936,878	2,667
3	D1 - Generation Demand Factor	754,764	81,229	294,078	378,897	560
4	D2 - Transmission Demand Factor	759,547	81,229	294,078	378,897	5,343
5	D3 - Distribution - Primary Demand Factor	842,247	106,166	396,007	334,968	5,106
6	D4 - Distribution - Secondary Demand Factor	1,086,251	118,017	537,820	430,414	
7	C1 - Total Retail Customers Factor	134,712	11,997	59,388	63,327	
8	C2 - Retail Service Locations Factor	135,315	12,084	59,290	63,937	4
9	C3 - Secondary Service Locations Factor	135,277	12,078	59,280	63,919	
10	C4 - Street Lighting Factor	\$14,639,968	\$1,068,174	\$6,843,993	\$6,727,801	
11	C5 - Area Lighting Factor	\$10,319,590	\$812,156	\$5,712,187	\$3,795,247	
12	C6 - Meter Factor	\$62,333,932	\$5,807,378	\$27,509,098	\$29,017,456	
13	C7 - Meter Reading Factor					
14	C8 - System Service Locations Factor	135,323	12,084	59,291	63,944	4
15	C9 - Load Management Factor	42,158	4,062	18,450	19,646	
16	Direct Minnesota	1			1	
17	Direct North Dakota	1		1		
18	Direct South Dakota	1	1			
19	Direct FERC	1				1
20	P10 - Production Plant Factor	\$1,580,047,994	\$157,720,724	\$652,312,028	\$769,177,624	\$837,618
21	P60 - Distribution Plant Factor	\$732,205,912	\$76,982,984	\$339,946,617	\$313,797,490	\$1,478,820
22	P90 - General Plant Factor	\$125,655,785	\$12,664,103	\$53,892,380	\$58,844,138	\$255,164
23	EPIS - Electric Plant in Service Factor	\$3,312,121,209	\$308,514,500	\$1,270,935,435	\$1,426,863,439	\$305,807,834
24	NEPIS - Net Electric Plant in Service Factor	\$2,277,312,980	\$206,136,682	\$847,334,543	\$954,949,808	\$268,891,948
25	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$1,720,764,568	\$176,240,838	\$723,922,944	\$814,788,722	\$5,812,064
26	OXPD - Production Expense (Excl Energy) Factor	\$171,979,237	\$16,794,446	\$72,484,557	\$82,617,772	\$82,462
27	OXD - Distribution Expense Factor	\$25,094,893	\$2,638,885	\$11,549,376	\$10,852,086	\$54,546
28	OXC - Customer Accounts Expense Factor	\$8,618,887	\$769,645	\$3,776,316	\$4,072,671	\$255
29	OXI - Customer Service & Information Expense Factor	\$1,790,806	\$159,483	\$789,480	\$841,843	
30	NPISM - Other Deferred Income Tax Minnesota Factor	\$960,761,872			\$954,949,808	\$5,812,064
31	NPISN - Other Deferred Income Tax North Dakota Factor	\$729,735,008		\$723,922,944		\$5,812,064
32	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	\$2,071,176,298		\$847,334,543	\$954,949,808	\$268,891,948
33	LRE - Labor and Related Expense Factor	\$309,008,884	\$30,630,053	\$129,058,156	\$146,430,048	\$2,890,627
34	OX - Total O & M Expense Factor	\$295,034,389	\$28,952,497	\$119,962,872	\$143,315,058	\$2,803,962
35	D5- Transmission Demand Factor - 12 CP	\$655,668	\$72,692	\$237,859	\$340,980	\$4,137
36	E3 - MWH Consumption at Generators - less SMEP/RTP	\$5,777,289	\$570,254	\$2,605,499	\$2,598,869	\$2,667

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	REG - Allocator - Jur Class	REG - Line Item	Total	Residential	Farms	General Service	Large General Service	Outdoor Lighting	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
1	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$167,288,196	\$31,904,510	\$2,501,928	\$28,076,136	\$102,747,333	\$837,457	\$482,425		\$738,406
2	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$166,595,194	\$31,930,149	\$2,438,852	\$26,559,209	\$97,196,633	\$792,388	\$903,936	\$4,458,553	\$2,315,473
3	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$140,895,685	\$37,743,787	\$2,331,234	\$25,135,350	\$75,067,814	\$617,499			
4	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$358,174	\$68,309	\$5,357	\$60,113	\$219,988	\$1,793	\$1,033		\$1,581
5	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$439,875)	(\$83,891)	(\$6,579)	(\$73,825)	(\$270,168)	(\$2,202)	(\$1,269)		(\$1,942)
6	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$119,258	\$31,947	\$1,973	\$21,275	\$63,540	\$523			
7		Subtotal P10 - Production Plant Factor	\$474,816,632	\$101,594,813	\$7,272,766	\$79,778,259	\$275,025,139	\$2,247,458	\$1,386,126	\$4,458,553	\$3,053,519
8											
9	P60 - Distribution Plant Factor	RB - Plant Distribution - Area Lighting (C5)	\$3,810,818					\$3,810,818			
10	P60 - Distribution Plant Factor	RB - Plant Distribution - Load Management (C9)	\$2,572,431	\$438,238	\$16,466	\$6,333	\$633		\$17,099	\$657,357	\$1,436,306
11	P60 - Distribution Plant Factor	RB - Plant Distribution - Meters (C6)	\$19,032,454	\$6,978,848	\$850,214	\$4,600,815	\$848,736	\$33,422	\$243,231	\$1,924,181	\$3,553,007
12	P60 - Distribution Plant Factor	RB - Plant Distribution - Primary Customer (C2)	\$34,276,348	\$26,881,680	\$1,029,652	\$6,881,366	\$232,594	\$51,057			
13	P60 - Distribution Plant Factor	RB - Plant Distribution - Primary Demand (D3)	\$92,064,801	\$15,825,128	\$2,340,513	\$12,508,173	\$51,490,418	\$979,911		\$6,805,612	\$2,115,047
14	P60 - Distribution Plant Factor	RB - Plant Distribution - Secondary Customer (C3)	\$24,645,176	\$18,762,411	\$740,702	\$4,946,176	\$159,159	\$36,729			
15	P60 - Distribution Plant Factor	RB - Plant Distribution - Secondary Demand (D4)	\$48,903,205	\$11,292,113	\$1,597,827	\$9,227,286	\$19,841,896	\$435,093		\$5,018,072	\$1,490,919
16	P60 - Distribution Plant Factor	RB - Plant Distribution - Streetlighting (C4)	\$5,405,895				\$5,405,895				
17		Subtotal P60 - Distribution Plant Factor	\$230,711,130	\$79,378,418	\$6,575,374	\$38,170,148	\$72,573,436	\$10,752,925	\$260,329	\$14,405,222	\$8,595,278
18											
19	P90 - General Plant Factor	RB - Plant General - Customer Accounts (OXC)	\$4,597,903	\$3,498,653	\$138,120	\$923,081	\$31,201	\$6,849			
20	P90 - General Plant Factor	RB - Plant General - Customer Service & Info (OXX)	\$1,524,442	\$1,158,231	\$45,491	\$304,329	\$10,293	\$6,099			
21	P90 - General Plant Factor	RB - Plant General - Distribution (P60)	\$12,296,304	\$4,230,663	\$350,450	\$2,034,370	\$3,867,976	\$573,103	\$13,875	\$767,761	\$458,106
22	P90 - General Plant Factor	RB - Plant General - Load Management (C9)	\$61,634	\$10,500	\$395	\$152	\$15		\$410	\$15,750	\$34,413
23	P90 - General Plant Factor	RB - Plant General - Production (P10)	\$12,717,975	\$2,732,774	\$195,628	\$2,145,936	\$7,397,833	\$60,454	\$37,285	\$119,930	\$82,136
24	P90 - General Plant Factor	RB - Plant General - Transmission (D2)	\$7,104,485	\$1,903,182	\$117,549	\$3,785,199	\$31,137				
25		Subtotal P90 - General Plant Factor	\$38,356,744	\$13,534,003	\$847,633	\$6,675,286	\$15,092,516	\$677,642	\$51,570	\$903,440	\$574,655
26											
27	EPIS - Electric Plant in Service Factor	RB - Accum Depr - Base Energy (E2)	(\$746,224)	(\$143,024)	(\$10,924)	(\$118,966)	(\$435,370)	(\$3,549)	(\$4,049)	(\$19,971)	(\$10,372)
28	EPIS - Electric Plant in Service Factor	RB - Accum Depr - Peak Demand (D1)	(\$381,606)	(\$102,226)	(\$6,314)	(\$68,077)	(\$203,316)	(\$1,672)			
29	EPIS - Electric Plant in Service Factor	RB - Accum Depr - Transmission Plant (D2)	(\$65,444)	(\$17,531)	(\$1,083)	(\$1,137)	(\$1,468)	(\$287)			
30	EPIS - Electric Plant in Service Factor	RB - Plant - Intangible Plant (P90)	\$16,867,659	\$5,951,677	\$372,753	\$2,935,506	\$6,637,044	\$297,998	\$22,678	\$397,295	\$252,709
31	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Area Lighting (C5)	\$3,810,818				\$3,810,818				
32	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Load Management (C9)	\$2,572,431	\$438,238	\$16,466	\$6,333	\$633		\$17,099	\$657,357	\$1,436,306
33	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Meters (C6)	\$19,032,454	\$6,978,848	\$850,214	\$4,600,815	\$848,736	\$33,422	\$243,231	\$1,924,181	\$3,553,007
34	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Primary Customer (C2)	\$34,276,348	\$26,881,680	\$1,029,652	\$6,881,366	\$232,594	\$51,057			
35	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Primary Demand (D3)	\$92,064,801	\$15,825,128	\$2,340,513	\$12,508,173	\$51,490,418	\$979,911		\$6,805,612	\$2,115,047
36	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Secondary Customer (C3)	\$24,645,176	\$18,762,411	\$740,702	\$4,946,176	\$159,159	\$36,729			
37	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Secondary Demand (D4)	\$48,903,205	\$11,292,113	\$1,597,827	\$9,227,286	\$19,841,896	\$435,093		\$5,018,072	\$1,490,919
38	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Streetlighting (C4)	\$5,405,895				\$5,405,895				
39	EPIS - Electric Plant in Service Factor	RB - Plant General - Customer Accounts (OXC)	\$4,597,903	\$3,498,653	\$138,120	\$923,081	\$31,201	\$6,849			
40	EPIS - Electric Plant in Service Factor	RB - Plant General - Customer Service & Info (OXX)	\$1,524,442	\$1,158,231	\$45,491	\$304,329	\$10,293	\$6,099			
41	EPIS - Electric Plant in Service Factor	RB - Plant General - Distribution (P60)	\$12,296,304	\$4,230,663	\$350,450	\$2,034,370	\$3,867,976	\$573,103	\$13,875	\$767,761	\$458,106
42	EPIS - Electric Plant in Service Factor	RB - Plant General - Load Management (C9)	\$61,634	\$10,500	\$395	\$152	\$15		\$410	\$15,750	\$34,413
43	EPIS - Electric Plant in Service Factor	RB - Plant General - Production (P10)	\$12,717,975	\$2,732,774	\$195,628	\$2,145,936	\$7,397,833	\$60,454	\$37,285	\$119,930	\$82,136
44	EPIS - Electric Plant in Service Factor	RB - Plant General - Transmission (D2)	\$7,104,485	\$1,903,182	\$117,549	\$3,785,199	\$31,137				
45	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$167,288,196	\$31,904,510	\$2,501,928	\$28,076,136	\$102,747,333	\$837,457	\$482,425	\$738,406	
46	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$166,595,194	\$31,930,149	\$2,438,852	\$26,559,209	\$97,196,633	\$792,388	\$903,936	\$4,458,553	\$2,315,473
47	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$140,895,685	\$37,743,787	\$2,331,234	\$25,135,350	\$75,067,814	\$617,499			
48	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$358,174	\$68,309	\$5,357	\$60,113	\$219,988	\$1,793	\$1,033		\$1,581
49	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$439,875)	(\$83,891)	(\$6,579)	(\$73,825)	(\$270,168)	(\$2,202)	(\$1,269)		(\$1,942)
50	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$119,258	\$31,947	\$1,973	\$21,275	\$63,540	\$523			
51	EPIS - Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$188,967,887	\$50,621,591	\$3,126,628	\$33,711,281	\$100,680,203	\$828,184			
52	EPIS - Electric Plant in Service Factor	RB - Plant Transmission - A/C 114 (D2)	\$18,700	\$5,010	\$309	\$3,336	\$9,963	\$82			
53		Subtotal EPIS - Electric Plant in Service Factor	\$948,545,477	\$250,822,729	\$18,177,141	\$161,075,097	\$469,344,748	\$14,798,780	\$1,716,654	\$20,144,539	\$12,465,789
54											
55	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Base Demand (E1)	(\$70,644,931)	(\$13,473,108)	(\$1,056,551)	(\$1,856,406)	(\$433,869,62)	(\$333,654)	(\$203,726)		(\$311,825)
56	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Base Energy (E2)	(\$41,646,244)	(\$7,982,048)	(\$609,676)	(\$2,997,668)	(\$249,668)	(\$198,085)	(\$225,970)	(\$114,570)	(\$578,833)
57	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Distribution Plant (P60)	(\$85,465,346)	(\$29,405,187)	(\$2,435,802)	(\$14,139,868)	(\$26,884,328)	(\$3,983,347)	(\$96,437)	(\$5,336,315)	(\$3,184,061)
58	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - General Plant (P90)	(\$14,489,929)	(\$5,112,706)	(\$201,208)	(\$521,706)	(\$5,701,461)	(\$255,991)	(\$19,481)	(\$341,290)	(\$217,086)
59	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Intangible Plant (P90)	(\$5,777,301)	(\$2,038,494)	(\$127,671)	(\$1,005,433)	(\$2,273,238)	(\$102,067)	(\$7,767)	(\$316,076)	(\$86,555)
60	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Peak Demand (D1)	(\$44,819,582)	(\$12,006,477)	(\$741,577)	(\$7,995,674)	(\$23,879,426)	(\$196,429)			
61	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Transmission Plant (D2)	(\$49,171,532)	(\$13,172,297)	(\$813,583)	(\$8,772,048)	(\$26,198,101)	(\$215,503)			
62	NEPIS - Net Electric Plant in Service Factor	RB - Plant - Intangible Plant (P90)	\$16,867,659	\$5,951,677	\$372,753	\$2,935,506	\$6,637,044	\$297,998	\$22,678	\$397,295	\$252,709
63	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Area Lighting (C5)	\$3,810,818				\$3,810,818				
64	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Load Management (C9)	\$2,572,431	\$438,238	\$16,466	\$6,333	\$633		\$17,099	\$657,357	\$1,436,306
65	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Meters (C6)	\$19,032,454	\$6,978,848	\$850,214	\$4,600,815	\$848,736	\$33,422	\$243,231	\$1,924,181	\$3,553,007
66	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Primary Customer (C2)	\$34,276,348	\$26,881,680	\$1,029,652	\$6,881,366	\$232,594	\$51,057			
67	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Primary Demand (D3)	\$92,064,801	\$15,825,128	\$2,340,513	\$12,508,173	\$51,490,418	\$979,911		\$6,805,612	\$2,115,047
68	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Secondary Customer (C3)	\$24,645,176	\$18,762,411	\$740,702	\$4,946,176	\$159,159	\$36,729			
69	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Secondary Demand (D4)	\$48,903,205	\$11,292,113	\$1,597,827	\$9,227,286	\$19,841,896	\$435,093		\$5,018,072	\$1,490,919
70	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Streetlighting (C4)	\$5,405,895				\$5,405,895				
71	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Customer Accounts (OXC)	\$4,597,903	\$3,498,653	\$138,120	\$923,081	\$31,201	\$6,849			
72	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Customer Service & Info (OXX)	\$1,524,442	\$1,158,231	\$45,491	\$304,329	\$10,293	\$6,099			
73	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Distribution (P60)	\$12,296,304	\$4,230,663	\$350,450	\$2,034,370	\$3,867,976	\$573,103	\$13,875	\$767,761	\$458,106
74	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Load Management (C9)	\$61,634	\$10,500	\$395	\$152	\$15		\$410	\$15,750	\$34,413
75	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Production (P10)	\$12,717,975	\$2,732,774	\$195,628	\$2,145,936	\$7,397,833	\$60,			

**OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024**

			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	REG - Allocator - Jur Class	REG - Line Item	Total	Residential	Farms	General Service	Large General Service	Outdoor Lighting	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service Off-Peak
93	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Dep - Transmission Plant (D2)	(\$49,081,243)	(\$131,481,110)	(\$812,089)	(\$8,755,940)	(\$26,149,996)	(\$231,107)			
94	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant - Intangible Plant (P90)	\$14,541,905	\$5,123,282	\$320,871	\$2,526,922	\$5,713,256	\$3,805,397	\$19,522	\$341,996	\$217,535
95	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Area Lighting (C5)	\$3,805,397								
96	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Load Management (C9)	\$2,572,431	\$4,388,238	\$16,466	\$6,333					
97	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Meters (C6)	\$14,229,362	\$5,217,644	\$63,651	\$3,439,738	\$634,546	\$24,987	\$181,848	\$1,438,589	\$2,656,359
98	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Primary Customer (C2)	\$34,268,923	\$2,076,030	\$1,029,429	\$6,879,875	\$322,543				
99	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Primary Customer Demand (D3)	\$82,790,652	\$14,384,492	\$2,130,440	\$1,384,492	\$46,884,991	\$89,422		\$6,194,192	\$1,925,030
100	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Secondary Customer (C3)	\$24,638,249	\$18,757,137	\$740,494	\$4,944,785	\$159,114	\$36,719			
101	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Secondary Demand (D4)	\$48,807,776	\$11,270,077	\$1,594,709	\$9,209,280	\$19,803,177	\$3,244		\$5,008,280	\$1,488,009
102	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Streetlighting (C4)	\$5,397,550								
103	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Customer Accounts (OX0)	\$4,292,072	\$3,265,959	\$128,933	\$861,682	\$29,125	\$6,393			
104	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Customer Service & Info (OXI)	\$1,423,049	\$1,084,190	\$42,465	\$284,087	\$94,608				
105	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Distribution (P60)	\$11,478,414	\$3,949,261	\$327,140	\$1,899,053	\$3,610,697	\$534,983	\$12,952	\$716,693	\$427,635
106	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Load Management (C9)	\$61,634	\$10,500	\$395	\$152	\$15		\$410	\$15,760	\$34,413
107	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Production (P10)	\$11,922,444	\$2,551,003	\$182,616	\$2,003,198	\$6,905,764	\$56,433	\$34,805	\$111,952	\$76,673
108	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Transmission (D2)	\$6,631,927	\$1,776,591	\$109,731	\$1,183,115	\$53,534,425	\$29,066			
109	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$16,480,755	\$3,181,859	\$21,818,559	\$28,006,919	\$102,750,320	\$48,1126			\$736,417
110	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$123,348,355	\$23,641,327	\$1,805,745	\$19,964,642	\$71,965,130	\$586,690	\$669,281	\$3,301,147	\$1,714,394
111	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$118,629,934	\$31,779,135	\$1,962,829	\$21,163,210	\$63,204,844	\$519,916			
112	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$358,174	\$68,309	\$5,357	\$60,113	\$219,988	\$1,793	\$1,033		\$1,581
113	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$439,875)	(\$83,891)	(\$6,579)	(\$73,825)	(\$270,168)	(\$2,002)	(\$1,269)		(\$1,942)
114	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$319,258	\$30,195	\$1,973	\$22,175	\$43,719	\$9,587			
115	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$181,041,232	\$48,498,162	\$2,995,475	\$32,297,191	\$96,456,960	\$793,444			
116	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Transmission - A/C 114 (D2)	\$18,700	\$5,010	\$309	\$3,336	\$9,963	\$82			
117		Subtotal NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$548,036,864	\$147,103,387	\$10,458,477	\$93,213,581	\$270,106,284	\$8,996,951	\$869,229	\$10,919,341	\$6,369,615
118											
119	OXPD - Production Expense (Excl Energy) Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$696,582	\$132,849	\$10,418	\$116,908	\$427,836	\$3,487	\$2,009		\$3,075
120	OXPD - Production Expense (Excl Energy) Factor	NOI - O&M - Prod PP - Base Energy (E2)	\$17,896,344	\$3,430,068	\$261,992	\$2,853,100	\$10,441,264	\$85,122	\$97,105	\$478,956	\$248,738
121	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Base Demand (E1)	\$5,311,187	\$1,012,928	\$79,433	\$891,382	\$3,262,097	\$26,588	\$15,316		\$234,43
122	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Base Energy (E2)	\$18,452,695	\$3,536,701	\$270,136	\$2,941,795	\$10,765,856	\$87,768	\$100,123	\$493,846	\$256,470
123	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Peak Demand (D1)	\$2,964,710	\$794,200	\$49,054	\$528,895	\$1,579,568	\$12,993			
124	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Peak Energy (D1)	\$1,295,923	\$286,923	\$27,803	\$265,922	\$27,803	\$21,101			
125		Subtotal OXPD - Production Expense (Excl Energy) Factor	\$50,158,440	\$10,202,483	\$751,063	\$8,194,972	\$29,053,685	\$237,157	\$214,553	\$972,802	\$531,726
126											
127	OXD - Distribution Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$74,265					\$74,265			
128	OXD - Distribution Expense Factor	NOI - O&M - Dist - Meters (C8)	\$152,814	\$558,144	\$67,997	\$367,957	\$67,879	\$2,673	\$19,453	\$153,889	\$284,157
129	OXD - Distribution Expense Factor	NOI - O&M - Dist - Primary Customer (C2)	\$1,253,530	\$953,840	\$37,656	\$251,660	\$8,506	\$1,867			
130	OXD - Distribution Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$3,394,123	\$583,420	\$86,287	\$461,135	\$1,898,280	\$36,126		\$250,900	\$77,795
131	OXD - Distribution Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$412,510	\$314,045	\$12,398	\$82,789	\$2,664	\$615			
132	OXD - Distribution Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$1,077,540	\$248,812	\$35,207	\$203,315	\$437,199	\$9,587		\$110,569	\$32,851
133	OXD - Distribution Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$182,506					\$182,506			
134		Subtotal OXD - Distribution Expense Factor	\$7,916,623	\$2,658,260	\$239,544	\$1,366,856	\$2,414,529	\$307,640	\$19,453	\$515,358	\$394,983
135											
136	OX0 - Customer Accounts Expense Factor	NOI - O&M - Cust Act - Other (C8)	\$2,308,934	\$1,756,922	\$69,360	\$463,545	\$15,668	\$3,439			
137		Subtotal OXC - Customer Accounts Expense Factor	\$2,308,934	\$1,756,922	\$69,360	\$463,545	\$15,668	\$3,439			
138											
139	OXI - Customer Service & Information Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$478,449	\$363,513	\$14,277	\$95,514	\$3,230	\$1,914			
140		Subtotal OXI - Customer Service & Information Expense Factor	\$478,449	\$363,513	\$14,277	\$95,514	\$3,230	\$1,914			
141											
142	CWPLT - Long-Term CWIP Ratio (W/AFDC) Factor	RB - CWIP Long Term - Distribution Plant (P60)	\$3,949,887	\$1,358,997	\$112,574	\$653,492	\$1,242,493	\$184,095	\$4,457	\$246,624	\$147,155
143	CWPLT - Long-Term CWIP Ratio (W/AFDC) Factor	RB - CWIP Long Term - General Plant (P90)	\$625,848	\$825,848	\$69,917	\$308,681	\$31,536	\$27,874			\$25,455
144	CWPLT - Long-Term CWIP Ratio (W/AFDC) Factor	RB - CWIP Long Term - Intangible Plant (P90)	\$240,254	\$84,773	\$5,309	\$41,812	\$94,535	\$4,245	\$323	\$5,659	\$3,599
145	CWPLT - Long-Term CWIP Ratio (W/AFDC) Factor	RB - CWIP Long Term - Production Plant (P10)	\$8,042,354	\$1,720,794	\$123,185	\$1,351,269	\$4,658,323	\$38,067	\$23,478	\$75,518	\$51,720
146	CWPLT - Long-Term CWIP Ratio (W/AFDC) Factor	RB - CWIP Long Term - Transmission Plant (D2)	\$4,524,417	\$1,212,022	\$74,860	\$807,142	\$2,410,564	\$19,829			
147		Subtotal CWPLT - Long-Term CWIP Ratio (W/AFDC) Factor	\$18,530,628	\$5,002,433	\$355,125	\$3,162,397	\$9,103,832	\$277,572	\$30,643	\$369,579	\$229,048
148											
149	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	\$61	\$46	\$2	\$12	\$0	\$0			
150	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	\$860,466	\$226,537	\$16,313	\$146,185	\$428,253	\$12,817	\$1,575	\$17,859	\$10,926
151	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	\$1,239,161	\$437,232	\$27,384	\$215,653	\$487,582	\$21,892	\$16,867	\$29,187	\$18,565
152	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	\$1,060,605	\$279,228	\$20,108	\$180,187	\$527,862	\$15,798	\$1,941	\$22,013	\$13,468
153	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	\$1,318,176	\$347,195	\$25,006	\$224,046	\$656,340	\$24,414	\$2,772	\$16,746	\$11,676
154	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	\$1,069,860	\$281,665	\$20,283	\$181,759	\$352,468	\$15,936	\$1,958	\$22,205	\$13,585
155	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OX0)	\$1,444,948	\$1,099,495	\$43,406	\$290,900	\$9,805	\$2,152			
156	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	\$479,075	\$363,988	\$14,296	\$95,639	\$3,235	\$1,917			
157	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	\$3,864,031	\$1,297,473	\$116,919	\$667,150	\$1,189,549	\$150,156	\$9,495	\$251,542	\$192,787
158	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	\$5,927,763	\$2,777,927	\$258,814	\$67,725	\$1,101,110	\$27,874	\$16,801	\$76,177	\$41,638
159	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	\$2,232,672	\$598,098	\$36,941	\$398,302	\$1,189,545	\$9,785			
160	LRE - Labor and Related Expense Factor	NOI - O&M - Cust Act - Other (C8)	\$2,308,934	\$1,756,922	\$69,360	\$463,545	\$15,668	\$3,439			
161	LRE - Labor and Related Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$478,449	\$363,513	\$14,277	\$95,514	\$3,230	\$1,914			
162	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$74,265					\$74,265			
163	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Meters (C8)	\$152,814	\$558,144	\$67,997	\$367,957	\$67,879	\$2,673	\$19,453	\$153,889	\$284,157
164	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Primary Customer (C2)	\$1,253,530	\$953,840	\$37,656	\$251,660	\$8,506	\$1,867			
165	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$3,394,123	\$583,420	\$86,287	\$461,135	\$1,898,280	\$36,126		\$250,900	\$77,795
166	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$412,510	\$314,045	\$12,398	\$82,789	\$2,664	\$615			
167	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$1,077,540	\$248,812	\$35,207	\$203,315	\$437,199	\$9,587		\$110,569	\$32,851
168	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$182,506					\$182,506			
169	LRE - Labor and Related Expense Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$696,582	\$132,849	\$10,418	\$116,908	\$427,836	\$3,487	\$2,009		\$3,075
170	LRE - Labor and Related Expense Factor	NOI - O&M - Prod PP - Base Energy (E2)	\$17,896,344	\$3,430,068	\$261,992	\$2,853,100	\$10,441,264	\$85,122	\$97,105	\$478,956	\$248,738
171	LRE - Labor and Related Expense Factor	NOI - O&M - Tran - ISO Transmission Exp per kW	\$4,309,887	\$1,023,755	\$64,329	\$673,175	\$2,508,903	\$11,977		\$19,388	\$8,360
172	LRE - Labor and Related Expense Factor	NOI - O&M - Tran - ISO Transmission Exp per kWh	\$3,269,636	\$626,669	\$47,865	\$821,257	\$1,907,640	\$15,552	\$17,741	\$87,505	\$45,444
173	LRE - Labor and Related Expense Factor	NOI - O&M - Tran - Transmission Expenses (D2)	\$1,799,366	\$1,799,366	\$1,799,366	\$1,799,366	\$1,799,366	\$1,799,366			
174	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Base Demand (E1)	\$5,311,187	\$1,012,928	\$79,433	\$891,382	\$3,262,097	\$26,588	\$15,316		\$234,43
175	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Base Energy (E2)	\$18,452,695	\$3,536,701	\$270,136	\$2,941,795	\$10,765,856	\$87,768	\$100,123	\$493,846	\$256,470
176	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Peak Demand (D1)	\$2,964,710	\$794,200	\$49,054	\$528,895	\$1,579,568	\$12,993			
177	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Peak Energy (D1)	\$1,295,923	\$286,923	\$27,803	\$265,922	\$27,803	\$21,101			
178		Subtotal LRE - Labor and Related Expense Factor	\$90,341,894	\$23,540,834	\$1,638,750	\$15,141,462	\$45,537,953	\$865,641	\$287,597	\$2,041,408	\$1,288,227
179											
180	OX - Total O & M Expense Factor	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	\$61	\$46	\$2	\$12	\$0	\$0			
181	OX - Total O & M Expense Factor	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	\$860,466	\$226,537	\$16,313	\$146,185	\$428,253	\$12,817	\$1,575	\$17,859	\$10,926
182	OX - Total O & M Expense Factor	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	\$1,239,161	\$437,232	\$27,384	\$215,653	\$487,582	\$21,892	\$16,867	\$29,187	\$18,565
183	OX - Total O & M Expense Factor	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	\$1,060,605	\$279,							

[illegible]

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Descritpition	Total	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
1	E1 - MWH Consumption at Generators - Partial Factor	100.00%	19.07%	1.50%	16.78%	61.42%		0.50%		0.29%		0.44%
2	E2 - MWH Consumption at Generators - Total Factor	100.00%	19.17%	1.46%	15.94%	58.34%		0.48%		0.54%	2.68%	1.39%
3	E3 - MWH Consumption at Generators - less SMEP/RTP	100.00%	19.90%	1.52%	16.55%	56.75%		0.49%		0.56%	2.78%	1.44%
4	D1 - Generation Demand Factor	100.00%	26.79%	1.65%	17.84%	53.28%		0.44%				
5	D2 - Transmission Demand Factor	100.00%	26.79%	1.65%	17.84%	53.28%		0.44%				
6	D3 - Distribution - Primary Demand Factor	100.00%	17.19%	2.54%	13.59%	55.93%		1.06%			7.39%	2.30%
7	D4 - Distribution - Secondary Demand Factor	100.00%	23.09%	3.27%	18.87%	40.57%		0.89%			10.26%	3.05%
8	D5 - Transmission Demand Factor - 12CP	100.00%	23.75%	1.49%	15.62%	58.21%		0.28%			0.45%	0.19%
9	C1 - Total Retail Customers Factor	100.00%	75.98%	2.98%	19.96%	0.68%		0.40%				
10	C2 - Retail Service Locations Factor	100.00%	76.09%	3.00%	20.08%	0.68%		0.15%				
11	C3 - Secondary Service Locations Factor	100.00%	76.13%	3.01%	20.07%	0.65%		0.15%				
12	C4 - Street Lighting Factor	100.00%						100.00%				
13	C5 - Area Lighting Factor	100.00%						100.00%				
14	C6 - Meter Factor	100.00%	36.67%	4.47%	24.17%	4.46%		0.18%		1.28%	10.11%	18.67%
15	C7 - Meter Reading Factor	100.00%						0.15%				
16	C8 - System Service Locations Factor	100.00%	76.09%	3.00%	20.08%	0.68%				0.66%	25.55%	55.83%
17	C9 - Load Management Factor	100.00%	17.04%	0.64%	0.25%	0.02%				1.21%	1.85%	0.24%
18	R10 - Revenue Factor	100.00%	24.50%	1.78%	17.18%	51.82%		1.41%		0.29%	0.94%	0.64%
19	P10 - Production Plant Factor	100.00%	21.40%	1.53%	16.80%	57.92%		0.47%		0.11%	6.24%	3.73%
20	P60 - Distribution Plant Factor	100.00%	34.41%	2.85%	16.54%	31.46%		4.66%		0.13%	2.36%	1.50%
21	P90 - General Plant Factor	100.00%	35.28%	2.21%	17.40%	39.35%		1.77%		0.18%	2.12%	1.31%
22	EPIS - Electric Plant in Service Factor	100.00%	26.44%	1.92%	16.98%	49.48%		1.56%		0.18%	2.08%	1.27%
23	NEPIS - Net Electric Plant in Service Factor	100.00%	26.33%	1.90%	16.99%	49.77%		1.49%		0.16%	1.99%	1.16%
24	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	100.00%	26.84%	1.91%	17.01%	49.29%		1.64%		0.43%	1.94%	1.06%
25	OXPD - Production Expense (Excl Energy) Factor	100.00%	20.34%	1.50%	16.34%	57.92%		0.47%		0.25%	6.51%	4.99%
26	OXD - Distribution Expense Factor	100.00%	33.58%	3.03%	17.27%	30.50%		3.89%				
27	OXC - Customer Accounts Expense Factor	100.00%	76.09%	3.00%	20.08%	0.68%		0.15%				
28	OXI - Customer Service & Information Expense Factor	100.00%	75.98%	2.98%	19.96%	0.68%		0.40%				
29	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor	100.00%	27.00%	1.92%	17.07%	49.13%		1.50%		0.17%	1.99%	1.24%
30	LRE - Labor and Related Expense Factor	100.00%	26.06%	1.81%	16.76%	50.41%		0.96%		0.32%	2.26%	1.43%
31	OX - Total O & M Expense Factor	100.00%	26.44%	1.84%	16.84%	49.73%		1.00%		0.33%	2.34%	1.48%

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Description	Total	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
1	E1 - MWH Consumption at Generators - Partial Factor	560,719	106,938	8,386	94,106	344,390		2,807		1,617		2,475
2	E2 - MWH Consumption at Generators - Total Factor	591,418	113,353	8,658	94,286	345,051		2,813		3,209	15,828	8,220
3	E3 - MWH Consumption at Generators - less SMEP/RTP	\$570,254	\$113,467	\$8,667	\$94,381	\$323,639		\$2,816		\$3,212	\$15,844	\$8,228
4	D1 - Generation Demand Factor	81,229	21,760	1,344	14,491	43,278		356				
5	D2 - Transmission Demand Factor	81,229	21,760	1,344	14,491	43,278		356				
6	D3 - Distribution - Primary Demand Factor	106,166	18,249	2,699	14,424	59,377		1,130			7,848	2,439
7	D4 - Distribution - Secondary Demand Factor	118,017	27,251	3,856	22,268	47,884		1,050			12,110	3,598
8	D5 - Transmission Demand Factor - 12CP	\$72,692	\$17,267	\$1,085	\$11,354	\$42,316		\$202			\$327	\$141
9	C1 - Total Retail Customers Factor	11,997	9,115	358	2,395	81		48				
10	C2 - Retail Service Locations Factor	12,084	9,195	363	2,426	82		18				
11	C3 - Secondary Service Locations Factor	12,078	9,195	363	2,424	78		18				
12	C4 - Street Lighting Factor	\$1,068,174						\$1,068,174				
13	C5 - Area Lighting Factor	\$812,156						\$812,156				
14	C6 - Meter Factor	\$5,807,378	\$2,129,458	\$259,426	\$1,403,848	\$258,975		\$10,198		\$74,217	\$587,126	\$1,084,130
15	C7 - Meter Reading Factor											
16	C8 - System Service Locations Factor	12,084	9,195	363	2,426	82		18				
17	C9 - Load Management Factor	4,062	692	26	10	1				27	1,038	2,268
18	R10 - Revenue Factor	\$39,310,252	\$9,632,834	\$700,036	\$6,755,112	\$20,368,993		\$554,787		\$476,730	\$725,816	\$95,943
19	P10 - Production Plant Factor	\$474,816,632	\$101,594,813	\$7,272,766	\$79,778,259	\$275,025,139		\$2,247,458		\$1,386,126	\$4,458,553	\$3,053,519
20	P60 - Distribution Plant Factor	\$230,711,130	\$79,378,418	\$6,575,374	\$38,170,148	\$72,573,436		\$10,752,925		\$260,329	\$14,405,222	\$8,595,278
21	P90 - General Plant Factor	\$38,356,744	\$13,534,003	\$847,633	\$6,675,286	\$15,092,516		\$677,642		\$51,570	\$903,440	\$574,655
22	EPIS - Electric Plant in Service Factor	\$948,545,477	\$250,822,729	\$18,177,141	\$161,075,097	\$469,344,748		\$14,798,780		\$1,716,654	\$20,144,539	\$12,465,789
23	NEPIS - Net Electric Plant in Service Factor	\$637,723,887	\$167,895,194	\$12,090,395	\$108,343,287	\$317,394,417		\$9,499,213		\$1,167,321	\$13,236,259	\$8,097,801
24	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$548,036,864	\$147,103,387	\$10,458,477	\$93,213,581	\$270,106,284		\$8,996,951		\$869,229	\$10,919,341	\$6,369,615
25	OXPD - Production Expense (Excl Energy) Factor	\$50,158,440	\$10,202,483	\$751,063	\$8,194,972	\$29,053,685		\$237,157		\$214,553	\$972,802	\$531,726
26	OXD - Distribution Expense Factor	\$7,916,623	\$2,658,260	\$239,544	\$1,366,856	\$2,414,529		\$307,640		\$19,453	\$515,358	\$394,983
27	OXC - Customer Accounts Expense Factor	\$2,308,934	\$1,756,922	\$69,360	\$463,545	\$15,668		\$3,439				
28	OXI - Customer Service & Information Expense Factor	\$478,449	\$363,513	\$14,277	\$95,514	\$3,230		\$1,914				
29	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor	\$18,530,628	\$5,002,433	\$355,125	\$3,162,397	\$9,103,832		\$277,572		\$30,643	\$369,579	\$229,048
30	LRE - Labor and Related Expense Factor	\$90,341,894	\$23,540,854	\$1,638,750	\$15,141,462	\$45,537,953		\$865,641		\$287,597	\$2,041,408	\$1,288,227
31	OX - Total O & M Expense Factor	\$85,302,375	\$22,556,779	\$1,568,543	\$14,364,673	\$42,421,130		\$849,956		\$281,923	\$1,994,036	\$1,265,335

		(A)	(B)	(C)	(D)
Line No.	Description	Amount	Percent of Total	Cost of Debt/Return on Equity	Weighted Cost/Return
3	Long-Term Debt	\$872,931,733	46.46%	5.39%	2.50%
4	Common Equity	\$1,006,148,718	53.54%	10.80%	5.78%
5	Total Capitalization	\$1,879,080,452	100.00%		8.29%

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
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(A)

Line No.	Description	South Dakota Jur
1	<u>Revenues</u>	
2	Computer Maintained Billings	\$33,425,300
3	Manually Maintained Billings	\$6,008,998
4	Cost of Energy Adjustment Revenues	
5	Sales for Resale	\$1,046,924
6	Rent from Electric Property	\$73,782
7	Total Other Miscellaneous Electric Revenue	\$247,851
8	Integrated Transmission Deficiency Payments	\$76,117
9	Miscellaneous Services	\$2,127
10	Wheeling - All Jurisdictions	
11	Load Control & Dispatching, MAPP & MISO Total	\$1,564,890
12	Rent from Electric Property	\$73,782
13	Loan Pool Interest	
14	Total Revenues	\$42,519,772
15		
16	<u>Revenue Lead Days from Service to Collection</u>	
17	Computer Maintained Billings - Lead Days	39.8
18	Manually Maintained Billings - Lead Days	26.7
19	Cost of Energy Revenue - Lead Days	
20	Sales for Resale - Lead Days	19.9
21	Rent from Electric Property - Lead Days	(63.3)
22	Other Miscellaneous Electric Revenue - Lead Days	40.4
23	Integrated Transmission Deficiency Payments	27.5
24	Wheeling - Lead Days	39.3
25	Load Control & Dispatch - Lead Days	28.8
26		
27	<u>Revenue Dollar Days</u>	
28	Rev Dollar Days - Computer Maintained Billings	\$1,330,326,956
29	Rev Dollar Days - Manually Maintained Billings	\$160,440,259
30	Rev Dollar Days - Cost of Energy Adjustment Revenues	
31	Rev Dollar Days - Sales for Resale	\$20,781,433
32	Rev Dollar Days - Rent from Electric Property	(\$4,668,209)
33	Rev Dollar Days - Other Miscellaneous Electric Revenue	\$10,003,282
34	Rev Dollar Days - Integrated Transmission Deficiency Payments	\$2,093,215
35	Rev Dollar Days - Wheeling - All Jurisdictions	
36	Rev Dollar Days - Load Control & Dispatching, MAPP & MISO	\$45,068,829
37	Rev Dollar Days - Miscellaneous Services	
38	Rev Dollar Days - Loan Pool Interest	
39	Total Dollar Days	\$1,564,045,765
40		
41	Avg Revenue Lead Days (Total Rev Dollar Days / Total Rev)	36.8

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

(A)

Line No.	Description	Total Company
1	<u>Revenues</u>	
2	Computer Maintained Billings	\$386,931,888
3	Manually Maintained Billings	\$69,560,276
4	Cost of Energy Adjustment Revenues	(\$5,423,558)
5	Sales for Resale	\$11,072,429
6	Rent from Electric Property	\$815,117
7	Total Other Miscellaneous Electric Revenue	\$2,738,160
8	Integrated Transmission Deficiency Payments	\$840,908
9	Miscellaneous Services	\$23,498
10	Wheeling - All Jurisdictions	\$422,686
11	Load Control & Dispatching, MAPP & MISO Total	\$50,640,791
12	Rent from Electric Property	\$815,117
13	Loan Pool Interest	
14	Total Revenues	\$518,437,313
15		
16	<u>Revenue Lead Days from Service to Collection</u>	
17	Computer Maintained Billings - Lead Days	159.2
18	Manually Maintained Billings - Lead Days	106.8
19	Cost of Energy Revenue - Lead Days	304.3
20	Sales for Resale - Lead Days	79.4
21	Rent from Electric Property - Lead Days	(253.1)
22	Other Miscellaneous Electric Revenue - Lead Days	161.4
23	Integrated Transmission Deficiency Payments	110.0
24	Wheeling - Lead Days	157.1
25	Load Control & Dispatch - Lead Days	115.2
26		
27	<u>Revenue Dollar Days</u>	
28	Rev Dollar Days - Computer Maintained Billings	\$15,399,889,154
29	Rev Dollar Days - Manually Maintained Billings	\$1,857,259,369
30	Rev Dollar Days - Cost of Energy Adjustment Revenues	(\$501,231,275)
31	Rev Dollar Days - Sales for Resale	\$219,787,720
32	Rev Dollar Days - Rent from Electric Property	(\$51,572,449)
33	Rev Dollar Days - Other Miscellaneous Electric Revenue	\$110,512,130
34	Rev Dollar Days - Integrated Transmission Deficiency Payments	\$23,124,970
35	Rev Dollar Days - Wheeling - All Jurisdictions	\$16,598,869
36	Rev Dollar Days - Load Control & Dispatching, MAPP & MISO	\$1,458,454,791
37	Rev Dollar Days - Miscellaneous Services	
38	Rev Dollar Days - Loan Pool Interest	
39	Total Dollar Days	\$18,532,823,279
40		
41	Avg Revenue Lead Days (Total Rev Dollar Days / Total Rev)	35.7

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

		(A)	(B)	(C)	(D)	(E)
Line No.	Description	Operating Expense	Expense/day at 365 day/year	Expense Lag Days	Lead Days of 53.0 Over Expense Lag Days	Net Revenue Lag Dollars
1	Fuel - Coal	\$4,398,962	\$12,019	19.1	17.7	\$212,445
2	Fuel - Oil	\$1,467,438	\$4,009	8.9	27.9	\$111,845
3	Purchased Power	\$6,271,279	\$17,135	32.8	4.0	\$68,808
4	Labor and Associated Payroll Expense	\$8,634,171	\$23,591	10.5	26.3	\$620,569
5	All Other O&M Expense	\$10,704,871	\$29,248	12.5	24.3	\$710,609
6	Property Taxes (Excl Coal Conversion Taxes)	\$1,441,596	\$3,939	297.2	(260.5)	(\$1,025,893)
7	Coal Conversion Taxes	\$8,617	\$24	35.6	1.2	\$28
8	Federal Income Taxes			195.6	(158.8)	
9	State Income Taxes				36.8	
10	Incremental Federal Income Taxes				36.8	
11	Incremental State Income Taxes				36.8	
12	Bank Balances					\$19,055
13	Special Deposits					\$228,493
14	Working Funds					\$1,020
15	Depreciation Expense	\$9,011,965	\$24,623			\$905,770
16	Investment Tax Credit	(\$69,102)	(\$189)			(\$6,945)
17	Deferred Income Tax	(\$1,413,510)	(\$3,862)			(\$142,068)
18	Interest on LT Debt	\$5,357,529	\$14,638	91.3	(54.5)	(\$797,251)
19	FICA Withholding	(\$650,132)	(\$1,776)			
20	Federal Withholding	(\$1,039,704)	(\$2,841)			
21	State Sales Tax	(\$2,087,193)	(\$5,703)	13.9		(\$78,983)
22	Total	\$42,036,786	\$114,855			\$827,504

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

		(A)	(B)	(C)	(D)	(E)
Line No.	Description	Operating Expense	Expense/day at 365 day/year	Expense Lag Days	Lead Days of 53.0 Over Expense Lag Days	Net Revenue Lag Dollars
1	Fuel - Coal	\$21,844,475	\$59,684	19.1	16.2	\$965,427
2	Fuel - Oil	\$7,292,517	\$19,925	8.9	26.4	\$525,929
3	Purchased Power	\$31,142,939	\$85,090	32.8	2.5	\$214,048
4	Labor and Associated Payroll Expense	\$41,276,521	\$112,777	10.5	24.8	\$2,797,504
5	All Other O&M Expense	\$54,062,527	\$147,712	12.5	22.8	\$3,367,171
6	Property Taxes (Excl Coal Conversion Taxes)	\$6,706,341	\$18,323	297.2	(262.0)	(\$4,799,967)
7	Coal Conversion Taxes	\$40,087	\$110	35.6	(0.3)	(\$33)
8	Federal Income Taxes			195.6	(160.3)	
9	State Income Taxes				35.3	
10	Incremental Federal Income Taxes				35.3	
11	Incremental State Income Taxes				35.3	
12	Bank Balances					\$88,276
13	Special Deposits					\$1,058,518
14	Working Funds					\$4,724
15	Depreciation Expense	\$43,750,620	\$119,537			\$4,217,936
16	Investment Tax Credit	(\$319,595)	(\$873)			(\$30,812)
17	Deferred Income Tax	\$1,119,129	\$3,058			\$107,894
18	Interest on LT Debt			91.3	(56.0)	
19	FICA Withholding	(\$3,108,022)	(\$8,492)			
20	Federal Withholding	(\$4,970,409)	(\$13,580)			
21	State Sales Tax	(\$12,237,263)	(\$33,435)	12.5		(\$418,942)
22	Franchise Taxes	(\$282,478)	(\$772)	36.9		(\$28,448)
23	Total	\$186,317,389	\$509,064			\$8,069,224

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

		(A)	(B)	(C)	(D)	(E)
Line No.	Description	Operating Expense	Expense/day at 365 day/year	Expense Lag Days	Lead Days of 53.0 Over Expense Lag Days	Net Revenue Lag Dollars
1	Fuel - Coal	\$19,700,645	\$53,827	19.1	18.2	\$981,136
2	Fuel - Oil	\$6,214,312	\$16,979	8.9	28.4	\$483,012
3	Purchased Power	\$28,029,191	\$76,582	32.8	4.6	\$349,799
4	Labor and Associated Payroll Expense	\$36,379,635	\$99,398	10.5	26.9	\$2,669,590
5	All Other O&M Expense	\$39,210,721	\$107,133	12.5	24.8	\$2,662,002
6	Property Taxes (Excl Coal Conversion Taxes)	\$5,921,468	\$16,179	297.2	(259.9)	(\$4,205,005)
7	Coal Conversion Taxes	\$35,396	\$97	35.6	1.7	\$169
8	Federal Income Taxes			195.6	(158.3)	
9	State Income Taxes				37.3	
10	Incremental Federal Income Taxes				37.3	
11	Incremental State Income Taxes				37.3	
12	Bank Balances					\$78,328
13	Special Deposits					\$939,231
14	Working Funds					\$4,192
15	Depreciation Expense	\$37,565,353	\$102,638			\$3,832,242
16	Investment Tax Credit	(\$284,670)	(\$778)			(\$29,041)
17	Deferred Income Tax	\$2,198,521	\$6,007			\$224,283
18	Interest on LT Debt			91.3	(53.9)	
19	FICA Withholding	(\$2,739,298)	(\$7,484)			
20	Federal Withholding	(\$4,380,739)	(\$11,969)			
21	State Withholding- ND	(\$244,004)	(\$667)	61.2		(\$40,821)
22	State Sales Tax	(\$39)	(\$0)	13.8		(\$1)
23	Total	\$167,606,492	\$457,941			\$7,949,114

**OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024**

		(A)	(B)	(C)	(D)	(E)
Line No.	Description	Operating Expense	Expense/day at 365 day/year	Expense Lag Days	Lead Days of 53.0 Over Expense Lag Days	Net Revenue Lag Dollars
1	Fuel - Coal	\$19,837	\$54	19.1	9.6	\$518
2	Fuel - Oil	\$6,980	\$19	8.9	19.8	\$377
3	Purchased Power	\$28,338	\$77	32.8	(4.1)	(\$317)
4	Labor and Associated Payroll Expense	\$814,826	\$2,226	10.5	18.2	\$40,498
5	All Other O&M Expense	\$2,020,646	\$5,521	12.5	16.2	\$89,333
6	Property Taxes (Excl Coal Conversion Taxes)	\$2,637,292	\$7,206	297.2	(268.6)	(\$1,935,267)
7	Coal Conversion Taxes	\$15,764	\$43	35.6	(6.9)	(\$298)
8	Federal Income Taxes			195.6	(166.9)	
9	State Income Taxes				28.7	
10	Incremental Federal Income Taxes				28.7	
11	Incremental State Income Taxes				28.7	
12	Bank Balances					\$24,857
13	Special Deposits					\$298,054
14	Working Funds					\$1,330
15	Depreciation Expense	\$4,676,457	\$12,777			\$366,333
16	Investment Tax Credit	(\$68,496)	(\$187)			(\$5,366)
17	Deferred Income Tax	\$4,002,716	\$10,936			\$313,555
18	Interest on LT Debt			91.3	(62.6)	
19	FICA Withholding	(\$61,354)	(\$168)			
20	Federal Withholding	(\$98,119)	(\$268)			
21	Total	\$13,994,886	\$38,237			(\$806,392)

OTTER TAIL POWER COMPANY
JURISDICTIONAL COST OF SERVICE STUDY
TEST YEAR 2024

		(A)	(B)	(C)	(D)	(E)
Line No.	Description	Operating Expense	Expense/day at 365 day/year	Expense Lag Days	Lead Days of 53.0 Over Expense Lag Days	Net Revenue Lag Dollars
1	Fuel - Coal	\$45,963,920	\$125,584	76.4	61.6	\$2,159,526
2	Fuel - Oil	\$14,981,246	\$40,932	35.6	102.5	\$1,121,163
3	Purchased Power	\$65,471,747	\$178,885	131.1	7.0	\$632,338
4	Labor and Associated Payroll Expense	\$87,105,153	\$237,992	41.9	96.2	\$6,128,162
5	All Other O&M Expense	\$105,998,765	\$289,614	50.0	88.1	\$6,829,115
6	Property Taxes (Excl Coal Conversion Taxes)	\$16,706,697	\$45,647	1,189.0	(1,050.9)	(\$11,966,132)
7	Coal Conversion Taxes	\$99,865	\$273	142.4	(4.3)	(\$134)
8	Federal Income Taxes			782.4	(644.4)	
9	State Income Taxes				138.1	
10	Incremental Federal Income Taxes				138.1	
11	Incremental State Income Taxes				138.1	
12	Bank Balances					\$210,516
13	Special Deposits					\$2,524,296
14	Working Funds					\$11,266
15	Depreciation Expense	\$95,004,396	\$259,575			\$9,322,281
16	Investment Tax Credit	(\$741,864)	(\$2,027)			(\$72,163)
17	Deferred Income Tax	\$5,906,856	\$16,139			\$503,664
18	Interest on LT Debt	\$5,357,529	\$14,638	365.0	(226.9)	(\$797,251)
19	FICA Withholding	(\$6,558,807)	(\$17,920)			
20	Federal Withholding	(\$10,488,972)	(\$28,658)			
21	State Withholding- ND	(\$244,004)	(\$667)	61.2		(\$40,821)
22	State Sales Tax	(\$14,324,495)	(\$39,138)	40.2		(\$497,926)
23	Franchise Taxes	(\$282,478)	(\$772)	36.9		(\$28,448)
24	Total	\$409,955,554	\$1,120,097			\$16,039,449