

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

(A)

Line No.	Description	South Dakota
1	Rate Base	\$154,285,324
2	Total Available for Return	\$8,058,401
3	Rate of Return Earned	5.22%
4	Rate of Return Requested	6.82%
5	Operating Income Required	\$10,522,374
6	Operating Income Deficiency	\$2,463,973
7	Gross Revenue Conversion	1.265823
8	Revenue Increase Required	\$3,118,953

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

(A)

Line No.	Description	Total Company
1	Rate Base	\$1,818,668,162
2	Total Available for Return	\$120,693,634
3	Rate of Return Earned	6.64%
4	Rate of Return Requested	6.82%
5	Operating Income Required	\$124,034,526
6	Operating Income Deficiency	\$3,340,892
7	Gross Revenue Conversion	1.265823
8	Revenue Increase Required	\$4,228,978

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

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Description	Total	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting
1	Rate Base	\$154,285,324	\$42,726,796	\$2,951,312	\$30,886,885	\$66,012,766	\$152,688	\$2,667,545
2	Total Available for Return	\$8,058,401	\$2,084,767	(\$17,721)	\$2,201,309	\$2,024,628	(\$5,216)	\$321,230
3	Rate of Return Earned	5.22%	4.88%	(0.60%)	7.13%	3.07%	(3.42%)	12.04%
4	Rate of Return Requested	6.82%	6.82%	6.82%	6.82%	6.82%	6.82%	6.82%
5	Operating Income Required	\$10,522,374	\$2,913,999	\$201,282	\$2,106,509	\$4,502,120	\$10,413	\$181,929
6	Operating Income Deficiency	\$2,463,973	\$829,233	\$219,003	(\$94,800)	\$2,477,492	\$15,630	(\$139,301)
7	Gross Revenue Conversion	1.265823	1.265823	1.265823	1.265823	1.265823	1.265823	1.265823
8	Revenue Increase Required	\$3,118,953	\$1,049,662	\$277,219	(\$120,000)	\$3,136,066	\$19,784	(\$176,331)

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

		(H)	(I)	(J)	(K)
Line No.	Description	OPA	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
1	Rate Base	\$1,376,834	\$1,956,604	\$4,066,839	\$1,487,053
2	Total Available for Return	\$3,189	(\$227,113)	\$1,467,583	\$205,746
3	Rate of Return Earned	0.23%	(11.61%)	36.09%	13.84%
4	Rate of Return Requested	6.82%	6.82%	6.82%	6.82%
5	Operating Income Required	\$93,901	\$133,442	\$277,361	\$101,418
6	Operating Income Deficiency	\$90,712	\$360,555	(\$1,190,222)	(\$104,328)
7	Gross Revenue Conversion	1.265823	1.265823	1.265823	1.265823
8	Revenue Increase Required	\$114,825	\$456,399	(\$1,506,610)	(\$132,061)

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

(A)

Line No.	Description	South Dakota
1	Electric Plant in Service	\$265,300,288
2	Accumulated Depreciation	<u>(\$98,438,566)</u>
3	Net Electric Plant in Service	\$166,861,722
4	Plant Held for Future Use	\$184
5	Materials and Supplies	\$4,468,668
6	Fuel Stocks	\$986,957
7	Prepayments	\$6,325,726
8	Customer Advances	<u>(\$237,582)</u>
9	Cash Working Capital	\$1,001,763
10	Accumulated Deferred Income Taxes	<u>(\$25,122,115)</u>
11		
12	Total Average Rate Base	<u><u>\$154,285,324</u></u>

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

(A)

Line No.	Description	Total Company
1	Electric Plant in Service	\$3,042,157,494
2	Accumulated Depreciation	(\$1,052,750,722)
3	Net Electric Plant in Service	\$1,989,406,772
4	Plant Held for Future Use	\$1,852
5	Materials and Supplies	\$45,048,328
6	Fuel Stocks	\$10,506,528
7	Prepayments	\$75,418,394
8	Customer Advances	(\$2,832,569)
9	Cash Working Capital	\$15,975,094
10	Accumulated Deferred Income Taxes	(\$314,746,907)
11		
12	Total Average Rate Base	\$1,818,777,492

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

		(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	Electric Plant in Service	\$265,300,288	\$73,520,715	\$5,086,339	\$52,736,233	\$113,570,502	\$269,204	\$4,731,113	\$2,359,418	\$3,438,869	\$6,999,421	\$2,588,476
2	Accumulated Depreciation	(\$98,438,566)	(\$27,357,895)	(\$1,898,186)	(\$19,353,601)	(\$42,071,024)	(\$104,935)	(\$1,853,753)	(\$870,173)	(\$1,332,344)	(\$2,614,553)	(\$982,102)
3	Net Electric Plant in Service	\$166,861,722	\$46,162,819	\$3,188,153	\$33,382,632	\$71,499,478	\$164,269	\$2,877,360	\$1,489,244	\$2,106,525	\$4,384,868	\$1,606,374
4	Plant Held for Future Use	\$184	\$56	\$4	\$42	\$71	\$0	\$3	\$2	\$2	\$4	\$1
5	Materials and Supplies	\$4,468,668	\$1,341,584	\$91,351	\$929,973	\$1,692,991	\$6,145	\$105,172	\$39,232	\$72,523	\$143,472	\$46,226
6	Fuel Stocks	\$986,957	\$230,010	\$16,541	\$195,276	\$519,557	\$5,143	\$9,335	\$9,335	\$2,455	\$3,981	\$4,659
7	Prepayments	\$6,325,726	\$1,753,040	\$120,578	\$1,266,981	\$2,711,772	\$6,127	\$108,884	\$56,542	\$78,062	\$163,668	\$60,072
8	Customer Advances	(\$237,582)	(\$65,841)	(\$4,529)	(\$47,585)	(\$101,849)	(\$230)	(\$4,089)	(\$2,124)	(\$2,932)	(\$6,147)	(\$2,256)
9	Cash Working Capital	\$1,001,763	\$278,363	\$18,165	\$191,830	\$446,593	\$699	\$9,432	\$9,221	\$11,134	\$26,068	\$10,259
10	Accumulated Deferred Income Taxes	(\$25,122,115)	(\$6,973,235)	(\$478,950)	(\$5,032,264)	(\$10,755,846)	(\$24,321)	(\$434,359)	(\$224,618)	(\$311,164)	(\$649,075)	(\$238,282)
11												
12	Total	\$154,285,324	\$42,726,796	\$2,951,312	\$30,886,885	\$66,012,766	\$152,688	\$2,667,545	\$1,376,834	\$1,956,604	\$4,066,839	\$1,487,053

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

(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	\$4,628,089
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor	\$1,268,326
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	\$5,125,983
5	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$11,369,785
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$27,939,467
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$8,187,617
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$16,392,273
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor	\$1,797,730
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$1,586,596
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	\$484,293
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$3,858,760
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	\$3,760,537
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$2,069,736
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$51,762,087
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$37,967,842
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$36,697,721
19	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$109,964
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$133,713)
21	Electric Plant in Service	RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor	\$37,366
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$49,506,508
23	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor	\$5,716
24			Subtotal Electric Plant in Service	\$265,300,288
25				
26	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$22,205,123)
27	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$12,665,978)
28	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$28,595,856)
29	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$5,036,213)
30	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$1,767,552)
31	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$13,919,999)
32	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$14,247,843)
33			Subtotal Accumulated Depreciation	(\$98,438,566)
34				
35	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$48
36	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	\$136
37			Subtotal Plant Held for Future Use	\$184
38				
39	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$1,915,294
40	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$928,966
41	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$1,624,408
42			Subtotal Materials and Supplies	\$4,468,668
43				
44	Fuel Stocks	RB - Fuel - Coal Stocks (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$583,003
45	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor	\$403,954
46			Subtotal Fuel Stocks	\$986,957
47				
48	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$6,325,726
49			Subtotal Prepayments	\$6,325,726
50				
51	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$237,582)
52			Subtotal Customer Advances	(\$237,582)
53				
54	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$1,001,763
55			Subtotal Cash Working Capital	\$1,001,763
56				
57	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(\$25,122,115)
58			Subtotal Accumulated Deferred Income Taxes	(\$25,122,115)
59				
60			Total	\$154,285,324

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

(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	\$47,507,621
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor	\$16,115,868
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	\$53,247,362
5	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$127,326,913
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$230,890,403
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$91,703,620
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$149,367,539
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor	\$24,638,972
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$16,358,767
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	\$5,438,441
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$37,148,792
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	\$40,662,028
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$21,106,002
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$569,389,560
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$425,807,833
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$371,872,403
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	\$504,839,450
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	\$3,042,157,494
26				
27	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$244,259,191)
28	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$142,048,443)
29	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$275,296,095)
30	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$51,697,035)
31	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$18,144,034)
32	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$141,056,816)
33	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$145,291,470)
34	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (Direct FERC)	Direct FERC	(\$34,957,638)
35			Subtotal Accumulated Depreciation	(\$1,052,750,722)
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	\$18,438,788
42	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$10,044,741
43	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$16,564,799
44			Subtotal Materials and Supplies	\$45,048,328
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	\$15,975,094
57			Subtotal Cash Working Capital	\$15,975,094
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	(\$260,270,975)
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	(\$314,746,907)
65				
66			Total	\$1,818,777,492

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

				(A)	(B)
Line No.	Reg - Line Item Rollup (For Reporting of REG - Line Item)	REG - Line Item	REG - Allocator - Jur Class	Total	Residential
1	Electric Plant in Service	RB - Plant - Intangible Plant (P90)	P90 - General Plant Factor	\$4,628,089	\$1,656,053
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor	\$1,268,326	
3	Electric Plant in Service	RB - Plant Distribution - Load Management (C9)	C9 - Load Management Factor	\$857,477	\$146,079
4	Electric Plant in Service	RB - Plant Distribution - Meters (C6)	C6 - Meter Factor	\$5,125,983	\$1,865,703
5	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$11,369,785	\$8,652,253
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$27,939,467	\$5,019,020
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$8,187,617	\$6,233,246
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$16,392,273	\$3,593,598
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor	\$1,797,730	
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$1,586,596	\$1,064,109
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	\$484,293	\$367,983
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$3,858,760	\$1,357,576
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor	\$20,131	\$3,430
14	Electric Plant in Service	RB - Plant General - Production (P10)	P10 - Production Plant Factor	\$3,760,537	\$833,631
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$2,069,736	\$588,427
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$51,762,087	\$10,224,998
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$37,967,842	\$7,399,135
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$36,697,721	\$10,433,185
19	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$109,964	\$21,722
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$133,713)	(\$26,413)
21	Electric Plant in Service	RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor	\$37,366	\$10,623
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$49,506,508	\$14,074,731
23	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor	\$5,716	\$1,625
24			Subtotal Electric Plant in Service	\$265,300,288	\$73,520,715
25					
26	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$22,205,123)	(\$4,386,364)
27	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$12,665,978)	(\$2,468,333)
28	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$28,595,856)	(\$10,060,495)
29	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$5,036,213)	(\$1,802,091)
30	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$1,767,552)	(\$632,477)
31	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$13,919,999)	(\$3,957,465)
32	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$14,247,843)	(\$4,050,671)
33			Subtotal Accumulated Depreciation	(\$98,438,566)	(\$27,357,895)
34					
35	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$48	\$17
36	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	\$136	\$39
37			Subtotal Plant Held for Future Use	\$184	\$56
38					
39	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$1,915,294	\$673,832
40	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$928,966	\$205,932
41	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$1,624,408	\$461,820
42			Subtotal Materials and Supplies	\$4,468,668	\$1,341,584
43					
44	Fuel Stocks	RB - Fuel - Coal Stocks (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$583,003	\$115,165
45	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor	\$403,954	\$114,844
46			Subtotal Fuel Stocks	\$986,957	\$230,010
47					
48	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$6,325,726	\$1,753,040
49			Subtotal Prepayments	\$6,325,726	\$1,753,040
50					
51	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$237,582)	(\$65,841)
52			Subtotal Customer Advances	(\$237,582)	(\$65,841)
53					
54	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$1,001,763	\$278,363
55			Subtotal Cash Working Capital	\$1,001,763	\$278,363
56					
57	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(\$25,122,115)	(\$6,973,235)
58			Subtotal Accumulated Deferred Income Taxes	(\$25,122,115)	(\$6,973,235)
59					
60			Total	\$154,285,324	\$42,726,796

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

				(C)	(D)
Line No.	Reg - Line Item Rollup (For Reporting of REG - Line Item)	REG - Line Item	REG - Allocator - Jur Class	Farms	General Service
1	Electric Plant in Service	RB - Plant - Intangible Plant (P90)	P90 - General Plant Factor	\$96,781	\$944,125
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor		
3	Electric Plant in Service	RB - Plant Distribution - Load Management (C9)	C9 - Load Management Factor	\$3,800	\$2,111
4	Electric Plant in Service	RB - Plant Distribution - Meters (C6)	C6 - Meter Factor	\$186,533	\$1,319,968
5	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$325,577	\$2,199,055
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$642,302	\$4,924,588
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$234,552	\$1,582,207
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$410,644	\$3,835,053
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor		
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$39,128	\$376,506
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	\$13,767	\$93,096
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$95,351	\$733,243
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor	\$89	\$50
14	Electric Plant in Service	RB - Plant General - Production (P10)	P10 - Production Plant Factor	\$61,203	\$699,094
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$36,828	\$501,163
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$830,409	\$8,653,277
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$575,105	\$5,992,883
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$652,984	\$8,885,928
19	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$1,764	\$18,383
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$2,145)	(\$22,353)
21	Electric Plant in Service	RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor	\$665	\$9,048
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$880,899	\$11,987,427
23	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor	\$102	\$1,384
24			Subtotal Electric Plant in Service	\$5,086,339	\$52,736,233
25					
26	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$356,233)	(\$3,712,120)
27	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$191,854)	(\$1,999,211)
28	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$706,614)	(\$5,433,794)
29	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$105,316)	(\$1,027,382)
30	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$36,962)	(\$360,579)
31	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$247,687)	(\$3,370,566)
32	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$253,520)	(\$3,449,950)
33			Subtotal Accumulated Depreciation	(\$1,898,186)	(\$19,353,601)
34					
35	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$1	\$9
36	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	\$2	\$33
37			Subtotal Plant Held for Future Use	\$4	\$42
38					
39	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$47,328	\$363,945
40	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$15,119	\$172,697
41	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$28,904	\$393,332
42			Subtotal Materials and Supplies	\$91,351	\$929,973
43					
44	Fuel Stocks	RB - Fuel - Coal Stocks (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$9,353	\$97,463
45	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor	\$7,188	\$97,813
46			Subtotal Fuel Stocks	\$16,541	\$195,276
47					
48	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$120,578	\$1,266,981
49			Subtotal Prepayments	\$120,578	\$1,266,981
50					
51	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$4,529)	(\$47,585)
52			Subtotal Customer Advances	(\$4,529)	(\$47,585)
53					
54	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$18,165	\$191,830
55			Subtotal Cash Working Capital	\$18,165	\$191,830
56					
57	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(\$478,950)	(\$5,032,264)
58			Subtotal Accumulated Deferred Income Taxes	(\$478,950)	(\$5,032,264)
59					
60			Total	\$2,951,312	\$30,886,885

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

				(E)	(F)
Line No.	Reg - Line Item Rollup (For Reporting of REG - Line Item)	REG - Line Item	REG - Allocator - Jur Class	Large General Service	Irrigation
1	Electric Plant in Service	RB - Plant - Intangible Plant (P90)	P90 - General Plant Factor	\$1,541,503	\$6,029
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor		
3	Electric Plant in Service	RB - Plant Distribution - Load Management (C9)	C9 - Load Management Factor	\$211	\$1,689
4	Electric Plant in Service	RB - Plant Distribution - Meters (C6)	C6 - Meter Factor	\$126,901	\$11,261
5	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$54,576	\$15,997
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$13,557,542	\$90,091
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$37,962	\$11,524
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$5,305,671	\$97,848
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor		
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$13,357	\$1,955
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	\$2,301	\$686
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$1,002,552	\$12,090
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor	\$5	\$40
14	Electric Plant in Service	RB - Plant General - Production (P10)	P10 - Production Plant Factor	\$2,017,352	\$582
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$888,117	
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$30,739,364	
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$21,288,745	\$19,413
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$15,746,875	
19	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$65,303	
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$79,407)	
21	Electric Plant in Service	RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor	\$16,033	
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$21,243,085	
23	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor	\$2,453	
24			Subtotal Electric Plant in Service	\$113,570,502	\$269,204
25					
26	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$13,186,705)	
27	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$7,101,873)	(\$6,476)
28	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$7,429,547)	(\$89,596)
29	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$1,677,439)	(\$6,560)
30	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$588,728)	(\$2,302)
31	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$5,973,028)	
32	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$6,113,704)	
33			Subtotal Accumulated Depreciation	(\$42,071,024)	(\$104,935)
34					
35	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$12	\$0
36	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	\$59	
37			Subtotal Plant Held for Future Use	\$71	\$0
38					
39	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$497,616	\$6,001
40	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$498,346	\$144
41	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$697,028	
42			Subtotal Materials and Supplies	\$1,692,991	\$6,145
43					
44	Fuel Stocks	RB - Fuel - Coal Stocks (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$346,221	
45	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor	\$173,335	
46			Subtotal Fuel Stocks	\$519,557	
47					
48	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$2,711,772	\$6,127
49			Subtotal Prepayments	\$2,711,772	\$6,127
50					
51	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$101,849)	(\$230)
52			Subtotal Customer Advances	(\$101,849)	(\$230)
53					
54	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$446,593	\$699
55			Subtotal Cash Working Capital	\$446,593	\$699
56					
57	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(\$10,755,846)	(\$24,321)
58			Subtotal Accumulated Deferred Income Taxes	(\$10,755,846)	(\$24,321)
59					
60			Total	\$66,012,766	\$152,688

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

				(G)	(H)
Line No.	Reg - Line Item Rollup (For Reporting of REG - Line Item)	REG - Line Item	REG - Allocator - Jur Class	Outdoor Lighting	OPA
1	Electric Plant in Service	RB - Plant - Intangible Plant (P90)	P90 - General Plant Factor	\$88,565	\$43,130
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor	\$1,268,326	
3	Electric Plant in Service	RB - Plant Distribution - Load Management (C9)	C9 - Load Management Factor		
4	Electric Plant in Service	RB - Plant Distribution - Meters (C6)	C6 - Meter Factor	\$9,658	\$53,702
5	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$16,938	\$105,389
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$306,633	\$185,608
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$12,202	\$75,924
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$138,464	\$126,464
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor	\$1,797,730	
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$5,962	\$20,964
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	\$1,938	\$4,522
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$189,669	\$28,949
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor		
14	Electric Plant in Service	RB - Plant General - Production (P10)	P10 - Production Plant Factor	\$20,377	\$34,532
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$7,639	\$20,810
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$324,255	\$468,213
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$224,565	\$324,264
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$135,452	\$368,973
19	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$689	\$995
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$838)	(\$1,209)
21	Electric Plant in Service	RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor	\$138	\$376
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$182,729	\$497,757
23	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor	\$21	\$57
24			Subtotal Electric Plant in Service	\$4,731,113	\$2,359,418
25					
26	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$139,100)	(\$200,856)
27	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$74,914)	(\$108,174)
28	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$1,405,570)	(\$214,528)
29	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$96,375)	(\$46,933)
30	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$33,825)	(\$16,472)
31	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$51,379)	(\$139,957)
32	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$52,589)	(\$143,253)
33			Subtotal Accumulated Depreciation	(\$1,853,753)	(\$870,173)
34					
35	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$2	\$0
36	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	\$1	\$1
37			Subtotal Plant Held for Future Use	\$3	\$2
38					
39	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$94,142	\$14,369
40	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$5,034	\$8,530
41	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$5,996	\$16,332
42			Subtotal Materials and Supplies	\$105,172	\$39,232
43					
44	Fuel Stocks	RB - Fuel - Coal Stocks (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$3,652	\$5,274
45	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor	\$1,491	\$4,062
46			Subtotal Fuel Stocks	\$5,143	\$9,335
47					
48	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$108,884	\$56,542
49			Subtotal Prepayments	\$108,884	\$56,542
50					
51	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$4,089)	(\$2,124)
52			Subtotal Customer Advances	(\$4,089)	(\$2,124)
53					
54	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$9,432	\$9,221
55			Subtotal Cash Working Capital	\$9,432	\$9,221
56					
57	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(\$434,359)	(\$224,618)
58			Subtotal Accumulated Deferred Income Taxes	(\$434,359)	(\$224,618)
59					
60			Total	\$2,667,545	\$1,376,834

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

				(I)	(J)
Line No.	Reg - Line Item Rollup (For Reporting of REG - Line Item)	REG - Line Item	REG - Allocator - Jur Class	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible
1	Electric Plant in Service	RB - Plant - Intangible Plant (P90)	P90 - General Plant Factor	\$79,743	\$128,161
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor		
3	Electric Plant in Service	RB - Plant Distribution - Load Management (C9)	C9 - Load Management Factor	\$437,182	\$219,119
4	Electric Plant in Service	RB - Plant Distribution - Meters (C6)	C6 - Meter Factor	\$864,727	\$518,053
5	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor		
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$422,232	\$2,129,610
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor		
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$858,740	\$1,551,323
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor		
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$39,175	\$19,307
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor		
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$135,737	\$232,444
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor	\$10,264	\$5,144
14	Electric Plant in Service	RB - Plant General - Production (P10)	P10 - Production Plant Factor	\$16,061	\$48,933
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$1,506	\$20,399
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$191,910	
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$318,925	\$1,276,880
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$26,702	\$361,690
19	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$408	
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$496)	
21	Electric Plant in Service	RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor	\$27	\$368
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$36,022	\$487,933
23	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor	\$4	\$56
24			Subtotal Electric Plant in Service	\$3,438,869	\$6,999,421
25					
26	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$82,326)	
27	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$106,393)	(\$425,964)
28	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$1,005,899)	(\$1,722,559)
29	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$86,775)	(\$139,463)
30	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$30,455)	(\$48,947)
31	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$10,128)	(\$137,195)
32	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$10,367)	(\$140,426)
33			Subtotal Accumulated Depreciation	(\$1,332,344)	(\$2,614,553)
34					
35	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$2	\$3
36	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	\$0	\$1
37			Subtotal Plant Held for Future Use	\$2	\$4
38					
39	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$67,373	\$115,374
40	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$3,968	\$12,088
41	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$1,182	\$16,010
42			Subtotal Materials and Supplies	\$72,523	\$143,472
43					
44	Fuel Stocks	RB - Fuel - Coal Stocks (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$2,162	
45	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor	\$294	\$3,981
46			Subtotal Fuel Stocks	\$2,455	\$3,981
47					
48	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$78,062	\$163,668
49			Subtotal Prepayments	\$78,062	\$163,668
50					
51	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$2,932)	(\$6,147)
52			Subtotal Customer Advances	(\$2,932)	(\$6,147)
53					
54	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$11,134	\$26,068
55			Subtotal Cash Working Capital	\$11,134	\$26,068
56					
57	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(\$311,164)	(\$649,075)
58			Subtotal Accumulated Deferred Income Taxes	(\$311,164)	(\$649,075)
59					
60			Total	\$1,956,604	\$4,066,839

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

(K)				
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jur Class	Controlled Service - Off-Peak
1	Electric Plant in Service	RB - Plant - Intangible Plant (P90)	P90 - General Plant Factor	\$44,000
2	Electric Plant in Service	RB - Plant Distribution - Area Lighting (C5)	C5 - Area Lighting Factor	
3	Electric Plant in Service	RB - Plant Distribution - Load Management (C9)	C9 - Load Management Factor	\$47,286
4	Electric Plant in Service	RB - Plant Distribution - Meters (C6)	C6 - Meter Factor	\$169,476
5	Electric Plant in Service	RB - Plant Distribution - Primary Customer (C2)	C2 - Retail Service Locations Factor	
6	Electric Plant in Service	RB - Plant Distribution - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$661,840
7	Electric Plant in Service	RB - Plant Distribution - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	
8	Electric Plant in Service	RB - Plant Distribution - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$474,469
9	Electric Plant in Service	RB - Plant Distribution - Streetlighting (C4)	C4 - Street Lighting Factor	
10	Electric Plant in Service	RB - Plant General - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$6,133
11	Electric Plant in Service	RB - Plant General - Customer Service & Info (OXI)	OXI - Customer Service & Information Expense Factor	
12	Electric Plant in Service	RB - Plant General - Distribution (P60)	P60 - Distribution Plant Factor	\$71,148
13	Electric Plant in Service	RB - Plant General - Load Management (C9)	C9 - Load Management Factor	\$1,110
14	Electric Plant in Service	RB - Plant General - Production (P10)	P10 - Production Plant Factor	\$28,772
15	Electric Plant in Service	RB - Plant General - Transmission (D2)	D2 - Transmission Demand Factor	\$4,847
16	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$329,661
17	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$547,927
18	Electric Plant in Service	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	D1 - Generation Demand Factor	\$85,932
19	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$700
20	Electric Plant in Service	RB - Plant Production - A/C 114 - Base Energy (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$852)
21	Electric Plant in Service	RB - Plant Production - A/C 114 - Peak Demand (D1)	D1 - Generation Demand Factor	\$87
22	Electric Plant in Service	RB - Plant Transmission - A/C 101 & 106 (D2)	D2 - Transmission Demand Factor	\$115,925
23	Electric Plant in Service	RB - Plant Transmission - A/C 114 (D2)	D2 - Transmission Demand Factor	\$13
24			Subtotal Electric Plant in Service	\$2,588,476
25				
26	Accumulated Depreciation	RB - Accum Depr - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	(\$141,419)
27	Accumulated Depreciation	RB - Accum Depr - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$182,787)
28	Accumulated Depreciation	RB - Accum Depr - Distribution Plant (P60)	P60 - Distribution Plant Factor	(\$527,253)
29	Accumulated Depreciation	RB - Accum Depr - General Plant (P90)	P90 - General Plant Factor	(\$47,880)
30	Accumulated Depreciation	RB - Accum Depr - Intangible Plant (P90)	P90 - General Plant Factor	(\$16,804)
31	Accumulated Depreciation	RB - Accum Depr - Peak Demand (D1)	D1 - Generation Demand Factor	(\$32,595)
32	Accumulated Depreciation	RB - Accum Depr - Transmission Plant (D2)	D2 - Transmission Demand Factor	(\$33,363)
33			Subtotal Accumulated Depreciation	(\$982,102)
34				
35	Plant Held for Future Use	RB - Plant Future - Distribution Plant (P60)	P60 - Distribution Plant Factor	\$1
36	Plant Held for Future Use	RB - Plant Future - Transmission Plant (D2)	D2 - Transmission Demand Factor	\$0
37			Subtotal Plant Held for Future Use	\$1
38				
39	Materials and Supplies	RB - M&S - Distribution (P60)	P60 - Distribution Plant Factor	\$35,314
40	Materials and Supplies	RB - M&S - Production (P10)	P10 - Production Plant Factor	\$7,108
41	Materials and Supplies	RB - M&S - Transmission (D2)	D2 - Transmission Demand Factor	\$3,804
42			Subtotal Materials and Supplies	\$46,226
43				
44	Fuel Stocks	RB - Fuel - Coal Stocks (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$3,713
45	Fuel Stocks	RB - Fuel - Fuel Oil Stocks (D1)	D1 - Generation Demand Factor	\$946
46			Subtotal Fuel Stocks	\$4,659
47				
48	Prepayments	RB - Prepayments - Total Prepayments	NEPIS - Net Electric Plant in Service Factor	\$60,072
49			Subtotal Prepayments	\$60,072
50				
51	Customer Advances	RB - Cust Adv - Customer Advances & Deposits (NEPIS)	NEPIS - Net Electric Plant in Service Factor	(\$2,256)
52			Subtotal Customer Advances	(\$2,256)
53				
54	Cash Working Capital	TOTAL - CWC	OX - Total O & M Expense Factor	\$10,259
55			Subtotal Cash Working Capital	\$10,259
56				
57	Accumulated Deferred Income Taxes	RB - ADIT - Federal (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	(\$238,282)
58			Subtotal Accumulated Deferred Income Taxes	(\$238,282)
59				
60			Total	\$1,487,053

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

(A)		
Line No.	Description	South Dakota
1	Sales of Electricity	\$40,397,453
2	Other Operating Revenue	\$2,882,383
3	Total Operating Revenue	\$43,279,836
4		
5	Production Expenses	\$15,015,057
6	Transmission Expenses	\$3,574,676
7	Distribution Expenses	\$2,004,953
8	Customer Accounting Expenses	\$1,203,997
9	Customer Service and Information Expenses	\$879,652
10	Sales Expenses	\$105,333
11	Administrative and General Expenses	\$5,289,469
12	Depreciation Expense	\$7,276,844
13	General Taxes	\$1,255,438
14	Total Operating Expenses	\$36,605,418
15		
16	Net Operating Income Before Taxes	\$6,674,418
17		
18	Investment Tax Credit	(\$1,644,450)
19	Deferred Income Taxes	\$1,041,050
20	Income Taxes	(\$780,584)
21	Total Income Tax Expense	(\$1,383,984)
22		
23	Net Operating Income	\$8,058,401
24		
25	Total Available for Return	\$8,058,401

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

(A)		
Line No.	Description	Total Company
1	Sales of Electricity	\$451,072,282
2	Other Operating Revenue	\$67,641,836
3	Total Operating Revenue	\$518,714,117
4		
5	Production Expenses	\$165,594,595
6	Transmission Expenses	\$36,452,533
7	Distribution Expenses	\$19,319,587
8	Customer Accounting Expenses	\$12,413,942
9	Customer Service and Information Expenses	\$11,083,422
10	Sales Expenses	\$353,963
11	Administrative and General Expenses	\$57,090,880
12	Depreciation Expense	\$82,005,104
13	General Taxes	\$15,611,861
14	Total Operating Expenses	\$399,925,887
15		
16	Net Operating Income Before Taxes	\$118,788,230
17		
18	Investment Tax Credit	(\$20,858,964)
19	Deferred Income Taxes	\$18,165,145
20	Income Taxes	(\$3,118)
21	Total Income Tax Expense	(\$2,696,937)
22		
23	Net Operating Income	\$121,485,167
24		
25	Total Available for Return	\$121,485,167

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

		(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	Sales of Electricity	\$40,397,453	\$11,261,967	\$583,458	\$8,511,057	\$16,040,436	\$20,319	\$696,994	\$300,316	\$159,285	\$2,297,458	\$526,164
2	Other Operating Revenue	\$2,882,383	\$779,071	\$52,291	\$534,939	\$1,311,055	\$2,401	\$37,064	\$25,429	\$30,260	\$78,882	\$30,992
3	Total Operating Revenue	\$43,279,836	\$12,041,038	\$635,749	\$9,045,996	\$17,351,490	\$22,719	\$734,058	\$325,745	\$189,545	\$2,376,340	\$557,156
4												
5	Production Expenses	\$15,015,057	\$3,134,467	\$234,848	\$2,576,814	\$8,168,920	\$5,729	\$84,262	\$132,465	\$101,438	\$399,345	\$176,768
6	Transmission Expenses	\$3,574,676	\$1,016,283	\$63,606	\$865,566	\$1,533,882		\$13,194	\$35,941	\$2,601	\$35,232	\$8,370
7	Distribution Expenses	\$2,004,953	\$712,544	\$52,633	\$395,340	\$499,822	\$5,806	\$75,105	\$15,829	\$84,971	\$123,953	\$38,950
8	Customer Accounting Expenses	\$1,203,997	\$807,505	\$29,692	\$285,713	\$10,136	\$1,484	\$4,525	\$15,909	\$29,728	\$14,651	\$4,654
9	Customer Service and Information Expenses	\$879,652	\$256,298	\$15,319	\$144,011	\$409,705	\$586	\$4,915	\$7,632	\$6,127	\$24,531	\$10,527
10	Sales Expenses	\$105,333	\$80,036	\$2,994	\$20,248	\$500	\$149	\$421	\$983			
11	Administrative and General Expenses	\$5,289,469	\$1,826,410	\$111,337	\$1,094,518	\$1,846,374	\$6,049	\$84,271	\$49,758	\$90,133	\$132,776	\$47,843
12	Depreciation Expense	\$7,276,844	\$2,028,507	\$139,315	\$1,421,120	\$3,121,037	\$7,537	\$130,545	\$64,557	\$97,050	\$193,855	\$73,320
13	General Taxes	\$1,255,438	\$347,918	\$23,931	\$251,452	\$538,193	\$1,216	\$21,610	\$11,222	\$15,493	\$32,482	\$11,922
14	Total Operating Expenses	\$36,605,418	\$10,209,969	\$673,676	\$7,054,784	\$16,128,570	\$28,556	\$418,848	\$334,296	\$427,541	\$956,825	\$372,354
15												
16	Net Operating Income Before Income Taxes	\$6,674,418	\$1,831,069	(\$37,927)	\$1,991,212	\$1,222,920	(\$5,837)	\$315,210	(\$8,551)	(\$237,996)	\$1,419,515	\$184,802
17												
18	Investment Tax Credit	(\$1,644,450)	(\$325,880)	(\$25,170)	(\$262,266)	(\$913,367)	(\$873)	(\$10,503)	(\$14,068)	(\$14,098)	(\$54,807)	(\$23,418)
19	Deferred Income Taxes	\$1,041,050	\$288,505	\$19,844	\$208,512	\$446,287	\$1,008	\$17,920	\$9,305	\$12,847	\$26,935	\$9,886
20	Income Taxes	(\$780,584)	(\$216,322)	(\$14,879)	(\$156,343)	(\$334,628)	(\$756)	(\$13,436)	(\$6,977)	(\$9,633)	(\$20,196)	(\$7,413)
21	Total Income Tax Expense	(\$1,383,984)	(\$253,697)	(\$20,206)	(\$210,097)	(\$801,707)	(\$621)	(\$6,020)	(\$11,740)	(\$10,883)	(\$48,068)	(\$20,944)
22												
23	Net Operating Income	\$8,058,401	\$2,084,767	(\$17,721)	\$2,201,309	\$2,024,628	(\$5,216)	\$321,230	\$3,189	(\$227,113)	\$1,467,583	\$205,746
24												
25	Total Available for Return	\$8,058,401	\$2,084,767	(\$17,721)	\$2,201,309	\$2,024,628	(\$5,216)	\$321,230	\$3,189	(\$227,113)	\$1,467,583	\$205,746

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

				(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	\$40,397,453
2			Subtotal Sales of Electricity	\$40,397,453
3				
4	Other Operating Revenue	NOI - Oth Rev - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$975,403
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	\$68,368
8	Other Operating Revenue	NOI - Oth Rev - Other Miscellaneous Electric Revenue (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$229,663
9	Other Operating Revenue	NOI - Oth Rev - Integrated Transmission Deficiency Payments (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$70,531
10	Other Operating Revenue	NOI - Oth Rev - Miscellaneous Services (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$1,971
11	Other Operating Revenue	NOI - Oth Rev - Load Control & Dispatching, MAPP & MISO (D2)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$1,412,400
12			Subtotal Other Operating Revenue	\$2,882,383
13				
14	Total Operating Revenues			\$43,279,836
15				
16	Production Expenses	O&M - Prod Excl PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$1,310,033
17	Production Expenses	O&M - Prod Excl PP - Peak Demand (D1)	D1 - Generation Demand Factor	\$806,180
18	Production Expenses	O&M - Prod Excl PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$5,721,294
19	Production Expenses	O&M - Prod Excl PP - Peak Energy (D1)	D1 - Generation Demand Factor	\$1,478,404
20	Production Expenses	NOI - O&M - Prod PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$215,497
21	Production Expenses	NOI - O&M - Prod PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$5,483,648
22			Subtotal Production Expenses	\$15,015,057
23				
24	Transmission Expenses	NOI - O&M - Tran - Transmission Expenses (D2)	D2 - Transmission Demand Factor	\$3,574,676
25			Subtotal Transmission Expenses	\$3,574,676
26				
27	Distribution Expenses	NOI - O&M - Dist - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$814,145
28	Distribution Expenses	NOI - O&M - Dist - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$290,299
29	Distribution Expenses	NOI - O&M - Dist - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$368,277
30	Distribution Expenses	NOI - O&M - Dist - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$129,285
31	Distribution Expenses	NOI - O&M - Dist - Streetlighting (C4)	C4 - Street Lighting Factor	\$43,851
32	Distribution Expenses	NOI - O&M - Dist - Area Lighting (C5)	C5 - Area Lighting Factor	18,484
33	Distribution Expenses	NOI - O&M - Dist - Meters (C6)	C6 - Meter Factor	\$340,611
34			Subtotal Distribution Expenses	\$2,004,953
35				
36	Customer Accounting Expenses	NOI - O&M - Cust Acct - Meter Reading (C7)	C7 - Meter Reading Factor	\$499,023
37	Customer Accounting Expenses	NOI - O&M - Cust Acct - Other (C8)	C8 - System Service Locations Factor	\$704,974
38			Subtotal Customer Accounting Expenses	\$1,203,997
39				
40	Customer Service and Information Expenses	NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD/E2)	Direct South Dakota	\$729,423
41	Customer Service and Information Expenses	NOI - O&M - Cust Service - Other (C1)	C1 - Total Retail Customers Factor	\$150,228
42			Subtotal Customer Service and Information Expenses	\$879,652
43				
44	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	Direct South Dakota	\$97,149
45	Sales Expenses	NOI - O&M - Sales - Other (C1)	C1 - Total Retail Customers Factor	\$8,184
46			Subtotal Sales Expenses	\$105,333
47				
48	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	OXPD - Production Expense (Excl Energy) Factor	\$1,267,573
49	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	D2 - Transmission Demand Factor	\$690,401
50	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	OXD - Distribution Expense Factor	\$1,285,989
51	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$529,240

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

				(A)
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jurisdiction	South Dakota
52	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	C1 - Total Retail Customers Factor	\$161,545
53	Administrative and General Expenses	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$321,245
54	Administrative and General Expenses	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$233,623
55	Administrative and General Expenses	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$260,625
56	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	Direct South Dakota	\$142,620
57	Administrative and General Expenses	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	C1 - Total Retail Customers Factor	\$20
58	Administrative and General Expenses	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	P90 - General Plant Factor	\$396,589
59			Subtotal Administrative and General Expenses	\$5,289,469
60				
61	Depreciation Expense	NOI - Depr Exp - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$1,468,763
62	Depreciation Expense	NOI - Depr Exp - Peak Demand (D1)	D1 - Generation Demand Factor	\$1,094,343
63	Depreciation Expense	NOI - Depr Exp - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$1,182,723
64	Depreciation Expense	NOI - Depr Exp - Transmission (D2)	D2 - Transmission Demand Factor	\$759,269
65	Depreciation Expense	NOI - Depr Exp - Distribution (P60)	P60 - Distribution Plant Factor	\$1,814,520
66	Depreciation Expense	NOI - Depr Exp - General (P90)	P90 - General Plant Factor	\$331,804
67	Depreciation Expense	NOI - Depr Exp - Intangible (P90)	P90 - General Plant Factor	\$625,422
68			Subtotal Depreciation Expense	\$7,276,844
69				
70	General Taxes	NOI - General Taxes - General Taxes (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$1,255,438
71			Subtotal General Taxes	\$1,255,438
72				
73	Total Operating Expenses			\$36,605,418
74				
75	Net Operating Income Before Income Taxes			\$6,674,418
76				
77	Investment Tax Credit	NOI - Wind ITC & PTC - Amortization of Prior Year' Credit (EPIS)	EPIS - Electric Plant in Service Factor	(\$976)
78	Investment Tax Credit	NOI - Wind ITC & PTC - Production Tax Credits (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$1,578,777)
79	Investment Tax Credit	NOI - Wind ITC & PTC - Investment Tax Credits (EPIS)	EPIS - Electric Plant in Service Factor	(\$64,696)
80			Subtotal Investment Tax Credit	(\$1,644,450)
81				
82	Deferred Income Taxes	NOI - DIT - Federal - All Other (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$1,041,050
83			Subtotal Deferred Income Taxes	\$1,041,050
84				
85	Income Taxes	NOI - Current Income Tax - Federal Current Income Tax	NEPIS - Net Electric Plant in Service Factor	(\$780,584)
86			Subtotal Income Taxes	(\$780,584)
87				
88	Total Income Tax Expense			(\$1,383,984)
89				
90	Net Operating Income			\$8,058,401
91				
92	Total Available for Return			\$8,058,401
93				

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

(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	\$217,179,600
2	Sales of Electricity	NOI - Op Rev - Sales of Electricity - North Dakota (Direct ND/R10)	Direct North Dakota	\$193,495,229
3	Sales of Electricity	NOI - Op Rev - Sales of Electricity - South Dakota (Direct SD/R10)	Direct South Dakota	\$40,397,453
4			Subtotal Sales of Electricity	\$451,072,282
5				
6	Other Operating Revenue	NOI - Oth Rev - Municipalities (Direct FERC)	Direct FERC	\$138,045
7	Other Operating Revenue	NOI - Oth Rev - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$10,939,105
8	Other Operating Revenue	NOI - Oth Rev - Late Fees - Minnesota (Direct MN/C1)	Direct Minnesota	\$367,049
9	Other Operating Revenue	NOI - Oth Rev - Late Fees - North Dakota (Direct ND/C1)	Direct North Dakota	\$310,413
10	Other Operating Revenue	NOI - Oth Rev - Late Fees - South Dakota (Direct SD/C1)	Direct South Dakota	\$96,929
11	Other Operating Revenue	NOI - Oth Rev - Connection Fees - Minnesota (Direct MN/C1)	Direct Minnesota	\$162,647
12	Other Operating Revenue	NOI - Oth Rev - Connection Fees - North Dakota (Direct ND/C1)	Direct North Dakota	\$119,370
13	Other Operating Revenue	NOI - Oth Rev - Connection Fees - South Dakota (Direct SD/C1)	Direct South Dakota	\$27,117
14	Other Operating Revenue	NOI - Oth Rev - Rent from Electric Property (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$815,117
15	Other Operating Revenue	NOI - Oth Rev - Other Miscellaneous Electric Revenue (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$2,738,160
16	Other Operating Revenue	NOI - Oth Rev - Integrated Transmission Deficiency Payments (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$840,908
17	Other Operating Revenue	NOI - Oth Rev - Miscellaneous Services (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$23,498
18	Other Operating Revenue	NOI - Oth Rev - Wheeling - All Jurisdictions (Direct FERC)	Direct FERC	\$422,686
19	Other Operating Revenue	NOI - Oth Rev - Load Control & Dispatching, MAPP & MISO (Direct FERC)	Direct FERC	\$36,007,995
20	Other Operating Revenue	NOI - Oth Rev - Load Control & Dispatching, MAPP & MISO (D2)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$14,632,796
21			Subtotal Other Operating Revenue	\$67,641,836
22				
23	Total Operating Revenues			\$518,714,117
24				
25	Production Expenses	O&M - Prod Excl PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$14,410,529
26	Production Expenses	O&M - Prod Excl PP - Peak Demand (D1)	D1 - Generation Demand Factor	\$8,169,341
27	Production Expenses	O&M - Prod Excl PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$64,164,086
28	Production Expenses	O&M - Prod Excl PP - Peak Energy (D1)	D1 - Generation Demand Factor	\$14,981,246
29	Production Expenses	NOI - O&M - Prod PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$2,370,497
30	Production Expenses	NOI - O&M - Prod PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$61,498,896
31			Subtotal Production Expenses	\$165,594,595
32				
33	Transmission Expenses	NOI - O&M - Tran - Transmission Expenses (D2)	D2 - Transmission Demand Factor	\$36,452,533
34			Subtotal Transmission Expenses	\$36,452,533
35				
36	Distribution Expenses	NOI - O&M - Dist - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$6,728,059
37	Distribution Expenses	NOI - O&M - Dist - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$2,645,228
38	Distribution Expenses	NOI - O&M - Dist - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$4,124,226
39	Distribution Expenses	NOI - O&M - Dist - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$1,448,032
40	Distribution Expenses	NOI - O&M - Dist - Streetlighting (C4)	C4 - Street Lighting Factor	\$601,004
41	Distribution Expenses	NOI - O&M - Dist - Area Lighting (C5)	C5 - Area Lighting Factor	\$234,861
42	Distribution Expenses	NOI - O&M - Dist - Meters (C6)	C6 - Meter Factor	\$3,538,177
43			Subtotal Distribution Expenses	\$19,319,587
44				
45	Customer Accounting Expenses	NOI - O&M - Cust Acct - Meter Reading (C7)	C7 - Meter Reading Factor	\$4,518,677
46	Customer Accounting Expenses	NOI - O&M - Cust Acct - Other (C8)	C8 - System Service Locations Factor	\$7,895,265
47			Subtotal Customer Accounting Expenses	\$12,413,942
48				
49	Customer Service and Information Expenses	NOI - O&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2)	Direct Minnesota	\$8,294,088
50	Customer Service and Information Expenses	NOI - O&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2)	Direct North Dakota	\$372,896
51	Customer Service and Information Expenses	NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD/E2)	Direct South Dakota	\$729,423

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

(A)				
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jurisdiction	Total Company
52	Customer Service and Information Expenses	NOI - O&M - Cust Service - Other (C1)	C1 - Total Retail Customers Factor	\$1,687,015
53			Subtotal Customer Service and Information Expenses	\$11,083,422
54				
55	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - MN (Direct MN/C1)	Direct Minnesota	\$101,973
56	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - ND (Direct ND/C1)	Direct North Dakota	\$62,935
57	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	Direct South Dakota	\$97,149
58	Sales Expenses	NOI - O&M - Sales - Other (C1)	C1 - Total Retail Customers Factor	\$91,906
59			Subtotal Sales Expenses	\$353,963
60				
61	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	OXPD - Production Expense (Excl Energy) Factor	\$13,563,607
62	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	D2 - Transmission Demand Factor	\$7,040,316
63	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	OXD - Distribution Expense Factor	\$12,391,699
64	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$5,456,783
65	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	C1 - Total Retail Customers Factor	\$1,814,097
66	Administrative and General Expenses	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$3,830,043
67	Administrative and General Expenses	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$2,785,362
68	Administrative and General Expenses	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$3,107,304
69	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10)	Direct Minnesota	\$1,470,057
70	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10)	Direct North Dakota	\$329,080
71	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	Direct South Dakota	\$142,620
72	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - FERC (Direct FERC/R10)	Direct FERC	\$1,088,675
73	Administrative and General Expenses	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	C1 - Total Retail Customers Factor	\$228
74	Administrative and General Expenses	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	P90 - General Plant Factor	\$4,071,010
75			Subtotal Administrative and General Expenses	\$57,090,880
76				
77	Depreciation Expense	NOI - Depr Exp - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$16,156,576
78	Depreciation Expense	NOI - Depr Exp - Peak Demand (D1)	D1 - Generation Demand Factor	\$11,089,402
79	Depreciation Expense	NOI - Depr Exp - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$13,264,196
80	Depreciation Expense	NOI - Depr Exp - Production Direct MN Peak Demand	Direct Minnesota	\$459,103
81	Depreciation Expense	NOI - Depr Exp - Transmission (D2)	D2 - Transmission Demand Factor	\$7,742,599
82	Depreciation Expense	NOI - Depr Exp - Transmission (Direct FERC)	Direct FERC	\$4,529,335
83	Depreciation Expense	NOI - Depr Exp - Distribution (P60)	P60 - Distribution Plant Factor	\$17,468,620
84	Depreciation Expense	NOI - Depr Exp - General (P90)	P90 - General Plant Factor	\$3,405,990
85	Depreciation Expense	NOI - Depr Exp - Intangible (P90)	P90 - General Plant Factor	\$6,419,997
86	Depreciation Expense	NOI - Depr Exp - Distribution (Direct MN)	Direct Minnesota	2,620
87	Depreciation Expense	NOI - Depr Exp - Production Direct MN Base Energy	Direct Minnesota	\$1,466,665
88			Subtotal Depreciation Expense	\$82,005,104
89				
90	General Taxes	NOI - General Taxes - General Taxes (NEPIS EXDA)	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$13,006,630
91	General Taxes	NOI - General Taxes - General Taxes (Direct FERC)	Direct FERC	\$2,605,231
92			Subtotal General Taxes	\$15,611,861
93				
94	Total Operating Expenses			\$399,925,887
95				
96	Net Operating Income Before Income Taxes			\$118,788,230
97				
98	Investment Tax Credit	NOI - Wind ITC & PTC - Amortization of Prior Year' Credit (EPIS)	EPIS - Electric Plant in Service Factor	(\$11,195)
99	Investment Tax Credit	NOI - Wind ITC & PTC - Production Tax Credits (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$17,705,924)
100	Investment Tax Credit	NOI - Wind ITC & PTC - Investment Tax Credits (EPIS)	EPIS - Electric Plant in Service Factor	(\$741,864)
101	Investment Tax Credit	NOI - Wind ITC & PTC - Production Tax Credits (Direct MN)	Direct Minnesota	(\$2,399,981)
102			Subtotal Investment Tax Credit	(\$20,858,964)

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

(A)				
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jurisdiction	Total Company
103				
104	Deferred Income Taxes	NOI - DIT - Federal (NPMNR)	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	(\$6,764)
105	Deferred Income Taxes	NOI - DIT - Federal - All Other (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$12,411,906
106	Deferred Income Taxes	NOI - DIT - MN - All Other (NPISM)	NPISM - Other Deferred Income Tax Minnesota Factor	\$4,240,825
107	Deferred Income Taxes	NOI - DIT - ND - All Other (NPISN)	NPISN - Other Deferred Income Tax North Dakota Factor	\$1,519,178
108			Subtotal Deferred Income Taxes	\$18,165,145
109				
110	Income Taxes	NOI - Current Income Tax - Federal Current Income Tax	NEPIS - Net Electric Plant in Service Factor	(\$232,663)
111	Income Taxes	NOI - Current Income Tax - Minnesota Income Tax	NPISM - Other Deferred Income Tax Minnesota Factor	(\$19,091)
112	Income Taxes	NOI - Current Income Tax - North Dakota Income Tax	NPISN - Other Deferred Income Tax North Dakota Factor	\$248,636
113			Subtotal Income Taxes	(\$3,118)
114				
115	Total Income Tax Expense			(\$2,696,937)
116				
117	Net Operating Income			\$121,485,167
118				
119	Total Available for Return			\$121,485,167
120				

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

				(A)	(B)	(C)	(D)	(E)	(F)	(G)
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	Irrigation	Outdoor Lighting
1	Sales of Electricity	NOI - Op Rev - Sales of Electricity - South Dakota (Direct SD/R10)	R10 - Revenue Factor	\$40,397,453	\$11,261,967	\$383,458	\$8,811,057	\$16,040,436	\$20,319	\$696,994
2			Subtotal Sales of Electricity	\$40,397,453	\$11,261,967	\$383,458	\$8,811,057	\$16,040,436	\$20,319	\$696,994
3										
4	Other Operating Revenue	NOI - Oth Rev - Base Energy (E2)	E2 - MWIth Consumption at Generators - Total Factor	\$975,403	\$190,086	\$14,775	\$153,959	\$546,913	\$499	\$5,769
5	Other Operating Revenue	NOI - Oth Rev - Late Fees - South Dakota (Direct SD/C1)	C1 - Total Retail Customers Factor	\$96,929	\$73,650	\$2,755	\$18,633	\$461	\$137	\$388
6	Other Operating Revenue	NOI - Oth Rev - Connection Fees - South Dakota (Direct SD/C1)	C1 - Total Retail Customers Factor	\$2,717	\$2,694	\$23	\$1,213	\$129	\$58	\$170
7	Other Operating Revenue	NOI - Oth Rev - Rent from Electric Plant (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$66,368	\$18,947	\$1,303	\$13,693	\$29,309	\$66	\$177
8	Other Operating Revenue	NOI - Oth Rev - Other Miscellaneous Electric Revenue (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$229,663	\$63,646	\$4,378	\$45,999	\$98,454	\$222	\$3,953
9	Other Operating Revenue	NOI - Oth Rev - Integrated Transmission Deficiency Payments (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$70,531	\$19,546	\$1,344	\$14,127	\$30,236	\$68	\$1,214
10	Other Operating Revenue	NOI - Oth Rev - Miscellaneous Services (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$1,971	\$546	\$38	\$395	\$845	\$82	\$20
11	Other Operating Revenue	NOI - Oth Rev - Load Control & Dispatching, MAPP & MIS0 (D2)	NEPIS EXDA - Net Electric Plant in Service With FERC remove	\$1,412,400	\$392,400	\$23,400	\$604,045	\$1,301,005	\$140	\$37,660
12			Subtotal Other Operating Revenue	\$2,882,383	\$779,071	\$52,291	\$354,939	\$671,055	\$821	\$37,064
13										
14	Total Operating Revenues			\$43,279,836	\$12,041,038	\$635,749	\$9,045,996	\$17,351,494	\$22,719	\$734,058
15										
16	Production Expenses	O&M - Prod Excl PP - Base Demand (E1)	E1 - MWIth Consumption at Generators - Partial Factor	\$1,310,033	\$258,782	\$21,017	\$219,003	\$777,974	\$8,206	\$8,206
17	Production Expenses	O&M - Prod Excl PP - Peak Demand (D1)	D1 - Generation Demand Factor	\$806,180	\$229,198	\$14,345	\$195,207	\$345,929	\$2,976	\$2,976
18	Production Expenses	O&M - Prod Excl PP - Base Energy (E2)	E2 - MWIth Consumption at Generators - Total Factor	\$5,721,294	\$1,114,960	\$86,661	\$903,055	\$3,207,956	\$2,925	\$33,839
19	Production Expenses	O&M - Prod Excl PP - Peak Energy (E2)	D1 - Generation Demand Factor	\$1,478,404	\$420,311	\$26,306	\$357,978	\$634,378	\$5,457	\$5,457
20	Production Expenses	NOI - O&M - Prod PP - Base Demand (E1)	E1 - MWIth Consumption at Generators - Partial Factor	\$231,977	\$42,569	\$3,457	\$38,026	\$127,975	\$1,350	\$1,350
21	Production Expenses	NOI - O&M - Prod PP - Base Energy (E2)	E2 - MWIth Consumption at Generators - Total Factor	\$5,483,648	\$1,068,648	\$83,062	\$865,545	\$3,074,707	\$2,804	\$32,434
22			Subtotal Production Expenses	\$15,015,057	\$3,134,467	\$234,848	\$2,576,814	\$8,168,920	\$5,729	\$84,262
23										
24	Transmission Expenses	NOI - O&M - Tran - Transmission Expenses (D2)	D2 - Transmission Demand Factor	\$3,574,676	\$1,016,283	\$63,606	\$865,566	\$1,533,882		\$13,104
25			Subtotal Transmission Expenses	\$3,574,676	\$1,016,283	\$63,606	\$865,566	\$1,533,882		\$13,104
26										
27	Distribution Expenses	NOI - O&M - Dist - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$814,145	\$146,252	\$18,716	\$143,501	\$395,062	\$2,625	\$8,935
28	Distribution Expenses	NOI - O&M - Dist - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$290,299	\$86,471	\$10,707	\$67,917	\$93,641	\$213	\$2,491
29	Distribution Expenses	NOI - O&M - Dist - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$368,277	\$280,254	\$10,546	\$71,229	\$158,718	\$549	\$159
30	Distribution Expenses	NOI - O&M - Dist - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$129,285	\$98,425	\$3,704	\$24,984	\$599	\$182	\$182
31	Distribution Expenses	NOI - O&M - Dist - Streetlighting (C4)	C4 - Street Lighting Factor	\$43,851						\$43,851
32	Distribution Expenses	NOI - O&M - Dist - Area Lighting (C5)	C5 - Area Lighting Factor	\$18,484						\$18,484
33	Distribution Expenses	NOI - O&M - Dist - Meters (C6)	C6 - Meter Factor	\$340,611	\$123,972	\$12,395	\$87,709	\$8,432	\$748	\$642
34			Subtotal Distribution Expenses	\$2,004,953	\$712,544	\$52,633	\$395,340	\$499,822	\$5,806	\$75,105
35										
36	Customer Accounting Expenses	NOI - O&M - Cust Act - Meter Reading (C7)	C7 - Meter Reading Factor	\$409,023	\$271,090	\$9,505	\$149,363	\$6,752	\$492	\$3,474
37	Customer Accounting Expenses	NOI - O&M - Cust Act - Other (C8)	C8 - System Service Locations Factor	\$70,974	\$38,476	\$3,828	\$23,476	\$992	\$1,034	\$1,350
38			Subtotal Customer Accounting Expenses	\$1,203,997	\$807,505	\$29,692	\$285,713	\$10,136	\$1,484	\$4,525
39										
40	Customer Service and Information	NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD)	E2 - MWIth Consumption at Generators - Total Factor	\$729,423	\$142,149	\$11,049	\$115,133	\$408,991	\$373	\$4,314
41	Customer Service and Information	NOI - O&M - Cust Service - Other (C1)	C1 - Total Retail Customers Factor	\$114,228	\$114,149	\$28,207	\$28,207	\$6,714	\$663	\$663
42			Subtotal Customer Service and Information Expenses	\$879,652	\$256,298	\$15,319	\$144,011	\$409,705	\$536	\$4,915
43										
44	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	C1 - Total Retail Customers Factor	\$97,149	\$73,817	\$2,762	\$18,675	\$462	\$138	\$339
45	Sales Expenses	NOI - O&M - Sales - Other (C1)	C1 - Total Retail Customers Factor	\$8,184	\$6,219	\$233	\$1,573	\$39	\$12	\$89
46			Subtotal Sales Expenses	\$105,333	\$80,036	\$2,994	\$20,248	\$500	\$149	\$421
47										
48	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	OXPD - Production Expenses (Excl Energy) Factor	\$1,267,573	\$287,919	\$21,093	\$244,327	\$681,500	\$6,828	\$6,828
49	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	D2 - Transmission Demand Factor	\$690,401	\$196,281	\$12,285	\$167,172	\$296,249	\$2,548	\$2,548
50	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	OXD - Distribution Expenses Factor	\$1,285,989	\$353,962	\$23,759	\$263,566	\$333,575	\$3,724	\$48,779
51	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$290,240	\$354,954	\$13,052	\$125,991	\$44,455	\$672	\$1,989
52	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & I&I (C1)	C1 - Total Retail Customers Factor	\$161,545	\$122,748	\$4,592	\$31,054	\$768	\$229	\$646
53	Administrative and General Expenses	NOI - O&M - A&G - Outside Services (A/C 929) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$321,245	\$89,026	\$6,123	\$64,342	\$137,714	\$311	\$5,530
54	Administrative and General Expenses	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$233,623	\$64,743	\$4,453	\$46,792	\$122,152	\$226	\$4,021
55	Administrative and General Expenses	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$290,625	\$72,227	\$4,968	\$52,201	\$111,727	\$226	\$4,582
56	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct S)	NEPIS - Net Electric Plant in Service Factor	\$142,620	\$39,524	\$2,719	\$28,565	\$61,140	\$138	\$2,455
57	Administrative and General Expenses	NOI - O&M - A&G - General Adversity (A/C 930.1) (C1)	C1 - Total Retail Customers Factor	\$20	\$15	\$1	\$4	\$0	\$0	\$0
58	Administrative and General Expenses	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	P90 - General Plant Factor	\$396,589	\$141,910	\$8,293	\$80,904	\$132,094	\$517	\$7,589
59			Subtotal Administrative and General Expenses	\$5,289,469	\$1,826,410	\$11,337	\$1,094,518	\$1,846,374	\$6,049	\$84,271
60										
61	Depreciation Expense	NOI - Depr Exp - Base Demand (E1)	E1 - MWIth Consumption at Generators - Partial Factor	\$1,468,763	\$290,137	\$23,563	\$245,539	\$687,237	\$9,201	\$9,201
62	Depreciation Expense	NOI - Depr Exp - Peak Demand (D1)	D1 - Generation Demand Factor	\$1,094,343	\$311,122	\$19,472	\$264,982	\$469,579	\$4,039	\$4,039
63	Depreciation Expense	NOI - Depr Exp - Base Energy (E2)	E2 - MWIth Consumption at Generators - Total Factor	\$1,182,723	\$230,488	\$17,915	\$186,682	\$663,558	\$605	\$6,995
64	Depreciation Expense	NOI - Depr Exp - Transmission (D2)	D2 - Transmission Demand Factor	\$759,269	\$215,861	\$13,510	\$183,948	\$525,800	\$2,802	\$2,802
65	Depreciation Expense	NOI - Depr Exp - Distribution (P60)	P60 - Distribution Plant Factor	\$1,814,520	\$638,378	\$44,837	\$344,796	\$471,434	\$5,685	\$89,189
66	Depreciation Expense	NOI - Depr Exp - General (P90)	P90 - General Plant Factor	\$331,804	\$118,728	\$6,939	\$67,688	\$110,516	\$432	\$6,350
67	Depreciation Expense	NOI - Depr Exp - Intangible (P90)	P90 - General Plant Factor	\$628,422	\$223,793	\$13,079	\$127,585	\$208,113	\$815	\$11,968
68			Subtotal Depreciation Expense	\$7,276,844	\$2,028,507	\$139,315	\$1,421,120	\$3,121,037	\$7,537	\$130,545
69										
70	General Taxes	NOI - General Taxes - General Taxes (NEPIS EXDA)	NEPIS - Net Electric Plant in Service Factor	\$1,255,438	\$347,918	\$23,931	\$251,452	\$538,193	\$1,216	\$21,610
71			Subtotal General Taxes	\$1,255,438	\$347,918	\$23,931	\$251,452	\$538,193	\$1,216	\$21,610
72										
73	Total Operating Expenses			\$36,605,418	\$10,209,969	\$673,676	\$7,054,784	\$16,128,570	\$28,556	\$418,848
74										
75	Net Operating Income Before Income Taxes			\$6,674,418	\$1,831,069	(\$37,927)	\$1,991,212	\$1,222,920	(\$5,837)	\$315,210
76										
77	Investment Tax Credit	NOI - Wind ITC & PTC - Amortization of Prior Year' Credit (EPIS)	EPIS - Electric Plant in Service Factor	(\$976)	(\$271)	(\$19)	(\$194)	(\$13)	(\$1)	(\$17)
78	Investment Tax Credit	NOI - Wind ITC & PTC - Production Tax Credits (E2)	E2 - MWIth Consumption at Generators - Total Factor	(\$1,578,777)	(\$307,671)	(\$23,914)	(\$249,196)	(\$885,228)	(\$807)	(\$9,338)
79	Investment Tax Credit	NOI - Wind ITC & PTC - Investment Tax Credits (EPIS)	EPIS - Net Electric Plant in Service Factor	(\$64,696)	(\$17,939)	(\$1,238)	(\$12,876)	(\$27,721)	(\$65)	(\$1,148)
80			Subtotal Investment Tax Credit	(\$1,644,450)	(\$325,880)	(\$25,107)	(\$262,266)	(\$913,367)	(\$873)	(\$10,503)
81										
82	Deferred Income Taxes	NOI - DIT - Federal - All Other (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$1,041,050	\$288,505	\$19,844	\$208,512	\$446,287	\$1,008	\$17,920
83			Subtotal Deferred Income Taxes	\$1,041,050	\$288,505	\$19,844	\$208,512	\$446,287	\$1,008	\$17,920
84										
85	Income Taxes	NOI - Current Income Tax - Federal Current Income Tax	NEPIS - Net Electric Plant in Service Factor	(\$780,584)	(\$216,322)	(\$14,870)	(\$156,343)	(\$334,629)	(\$756)	(\$13,436)
86			Subtotal Income Taxes	(\$780,584)	(\$216,322)	(\$14,879)	(\$156,343)	(\$334,628)	(\$756)	(\$13,436)
87										
88	Total Income Tax Expense			(\$1,383,984)	(\$253,697)	(\$20,206)	(\$210,097)	(\$801,707)	(\$621)	(\$6,020)
89										
90	Net Operating Income			\$8,058,401	\$2,084,767	(\$17,721)	\$2,201,309	\$2,024,628	(\$5,216)	\$321,230
91										
92	Total Available for Return			\$8,058,401	\$2,084,767	(\$17,721)	\$2,201,309	\$2,024,628	(\$5,216)	\$321,230

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

				(H)	(I)	(J)	(K)
Line No.	Reg - Line Item Rollup (For Reporting) of REG - Line Item	REG - Line Item	REG - Allocator - Jur Class	OPA	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak
1	Sales of Electricity	NOI - Op Rev - Sales of Electricity - South Dakota (Direct SD/R10)	R10 - Revenue Factor	\$300,316	\$159,285	\$2,297,458	\$526,164
2			Subtotal Sales of Electricity	\$300,316	\$159,285	\$2,297,458	\$526,164
3							
4	Other Operating Revenue	NOI - Oth Rev - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$8,330	\$8,193	\$32,803	\$14,076
5	Other Operating Revenue	NOI - Oth Rev - Late Fees - South Dakota (Direct SD/C1)	C1 - Total Retail Customers Factor	\$905			
6	Other Operating Revenue	NOI - Oth Rev - Connection Fees - South Dakota (Direct SD/C1)	C1 - Total Retail Customers Factor	\$253			
7	Other Operating Revenue	NOI - Oth Rev - Rent from Electric Property (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$611	\$844	\$1,769	\$649
8	Other Operating Revenue	NOI - Oth Rev - Other Miscellaneous Electric Revenue (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$2,053	\$2,834	\$5,942	\$2,181
9	Other Operating Revenue	NOI - Oth Rev - Integrated Transmission Deficiency Payments (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$630	\$870	\$1,825	\$670
10	Other Operating Revenue	NOI - Oth Rev - Miscellaneous Services (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$18	\$24	\$51	\$19
11	Other Operating Revenue	NOI - Oth Rev - Load Control & Dispatching, MAPP & MISO (D2)	NEPIS EXDA - Net Electric Plant in Service With FERC remove	\$12,628	\$17,494	\$36,492	\$13,397
12			Subtotal Other Operating Revenue	\$25,429	\$30,260	\$78,882	\$30,992
13							
14	Total Operating Revenues			\$325,745	\$189,545	\$2,376,340	\$557,156
15							
16	Production Expenses	O&M - Prod Excl PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$11,850	\$4,857		\$8,343
17	Production Expenses	O&M - Prod Excl PP - Peak Demand (D1)	D1 - Generation Demand Factor	\$8,106	\$587	\$7,946	\$1,888
18	Production Expenses	O&M - Prod Excl PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$48,863	\$48,058	\$192,410	\$82,566
19	Production Expenses	O&M - Prod Excl PP - Peak Energy (D1)	D1 - Generation Demand Factor	\$14,864	\$1,076	\$14,571	\$3,462
20	Production Expenses	NOI - O&M - Prod PP - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$1,949	\$799		\$1,372
21	Production Expenses	NOI - O&M - Prod PP - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$46,833	\$46,062	\$184,418	\$79,136
22			Subtotal Production Expenses	\$132,465	\$101,438	\$399,345	\$176,768
23							
24	Transmission Expenses	NOI - O&M - Tran - Transmission Expenses (D2)	D2 - Transmission Demand Factor	\$35,941	\$2,601	\$35,232	\$8,370
25			Subtotal Transmission Expenses	\$35,941	\$2,601	\$35,232	\$8,370
26							
27	Distribution Expenses	NOI - O&M - Dist - Primary Demand (D3)	D3 - Distribution - Primary Demand Factor	\$5,409	\$12,304	\$62,056	\$19,286
28	Distribution Expenses	NOI - O&M - Dist - Secondary Demand (D4)	D4 - Distribution - Secondary Demand Factor	\$2,240	\$15,208	\$27,473	\$8,403
29	Distribution Expenses	NOI - O&M - Dist - Primary Customer (C2)	C2 - Retail Service Locations Factor	\$3,414			
30	Distribution Expenses	NOI - O&M - Dist - Secondary Customer (C3)	C3 - Secondary Service Locations Factor	\$1,199			
31	Distribution Expenses	NOI - O&M - Dist - Streetlighting (C4)	C4 - Street Lighting Factor				
32	Distribution Expenses	NOI - O&M - Dist - Area Lighting (C5)	C5 - Area Lighting Factor				
33	Distribution Expenses	NOI - O&M - Dist - Meters (C6)	C6 - Meter Factor	\$3,568	\$57,459	\$34,424	\$11,261
34			Subtotal Distribution Expenses	\$15,829	\$84,971	\$123,953	\$38,950
35							
36	Customer Accounting Expenses	NOI - O&M - Cust Act - Meter Reading (C7)	C7 - Meter Reading Factor	\$9,374	\$29,728	\$14,651	\$4,654
37	Customer Accounting Expenses	NOI - O&M - Cust Act - Other (C8)	C8 - System Service Locations Factor	\$6,535			
38			Subtotal Customer Accounting Expenses	\$15,909	\$29,728	\$14,651	\$4,654
39							
40	Customer Service and Information	NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD)	E2 - MWH Consumption at Generators - Total Factor	\$6,230	\$6,127	\$24,531	\$10,527
41	Customer Service and Information	NOI - O&M - Cust Service - Other (C1)	C1 - Total Retail Customers Factor	\$1,403			
42			Subtotal Customer Service and Information Expenses	\$7,632	\$6,127	\$24,531	\$10,527
43							
44	Sales Expenses	NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	C1 - Total Retail Customers Factor	\$907			
45	Sales Expenses	NOI - O&M - Sales - Other (C1)	C1 - Total Retail Customers Factor	\$76			
46			Subtotal Sales Expenses	\$983			
47							
48	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	OXPD - Production Expense (Excl Energy) Factor	\$11,902	\$3,411	\$4,263	\$6,331
49	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	D2 - Transmission Demand Factor	\$6,942	\$502	\$6,805	\$1,617
50	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	OXD - Distribution Expense Factor	\$10,153	\$54,495	\$79,496	\$24,980
51	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	OXC - Customer Accounts Expense Factor	\$6,993	\$13,068	\$6,440	\$2,046
52	Administrative and General Expenses	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Int	C1 - Total Retail Customers Factor	\$1,508			
53	Administrative and General Expenses	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$2,871	\$3,964	\$8,312	\$3,051
54	Administrative and General Expenses	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$2,088	\$2,883	\$6,045	\$2,219
55	Administrative and General Expenses	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$2,330	\$3,216	\$6,743	\$2,475
56	Administrative and General Expenses	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct S	NEPIS - Net Electric Plant in Service Factor	\$1,275	\$1,760	\$3,690	\$1,354
57	Administrative and General Expenses	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	C1 - Total Retail Customers Factor	\$0			
58	Administrative and General Expenses	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	P90 - General Plant Factor	\$3,696	\$6,833	\$10,982	\$3,770
59			Subtotal Administrative and General Expenses	\$49,758	\$90,133	\$132,776	\$47,843
60							
61	Depreciation Expense	NOI - Depr Exp - Base Demand (E1)	E1 - MWH Consumption at Generators - Partial Factor	\$13,286	\$5,446		\$9,354
62	Depreciation Expense	NOI - Depr Exp - Peak Demand (D1)	D1 - Generation Demand Factor	\$11,003	\$796	\$10,786	\$2,563
63	Depreciation Expense	NOI - Depr Exp - Base Energy (E2)	E2 - MWH Consumption at Generators - Total Factor	\$10,101	\$9,935	\$39,776	\$17,068
64	Depreciation Expense	NOI - Depr Exp - Transmission (D2)	D2 - Transmission Demand Factor	\$7,634	\$552	\$7,483	\$1,778
65	Depreciation Expense	NOI - Depr Exp - Distribution (P60)	P60 - Distribution Plant Factor	\$13,613	\$63,828	\$109,303	\$33,456
66	Depreciation Expense	NOI - Depr Exp - General (P90)	P90 - General Plant Factor	\$3,092	\$5,717	\$9,188	\$3,154
67	Depreciation Expense	NOI - Depr Exp - Intangible (P90)	P90 - General Plant Factor	\$5,828	\$10,776	\$17,319	\$5,946
68			Subtotal Depreciation Expense	\$64,557	\$97,050	\$193,855	\$73,320
69							
70	General Taxes	NOI - General Taxes - General Taxes (NEPIS EXDA)	NEPIS - Net Electric Plant in Service Factor	\$11,222	\$15,493	\$32,482	\$11,922
71			Subtotal General Taxes	\$11,222	\$15,493	\$32,482	\$11,922
72							
73	Total Operating Expenses			\$334,296	\$427,541	\$956,825	\$372,354
74							
75	Net Operating Income Before Income Taxes			(\$8,551)	(\$237,996)	\$1,419,515	\$184,802
76							
77	Investment Tax Credit	NOI - Wind ITC & PTC - Amortization of Prior Year' Credit (EPIS)	EPIS - Electric Plant in Service Factor	(\$9)	(\$12)	(\$25)	(\$9)
78	Investment Tax Credit	NOI - Wind ITC & PTC - Production Tax Credits (E2)	E2 - MWH Consumption at Generators - Total Factor	(\$13,484)	(\$13,262)	(\$53,095)	(\$22,784)
79	Investment Tax Credit	NOI - Wind ITC & PTC - Investment Tax Credits (EPIS)	EPIS - Electric Plant in Service Factor	(\$576)	(\$824)	(\$1,686)	(\$624)
80			Subtotal Investment Tax Credit	(\$14,068)	(\$14,098)	(\$54,807)	(\$23,418)
81							
82	Deferred Income Taxes	NOI - DIT - Federal - All Other (NEPIS)	NEPIS - Net Electric Plant in Service Factor	\$9,305	\$12,847	\$26,935	\$9,886
83			Subtotal Deferred Income Taxes	\$9,305	\$12,847	\$26,935	\$9,886
84							
85	Income Taxes	NOI - Current Income Tax - Federal Current Income Tax	NEPIS - Net Electric Plant in Service Factor	(\$6,977)	(\$9,633)	(\$20,196)	(\$7,413)
86			Subtotal Income Taxes	(\$6,977)	(\$9,633)	(\$20,196)	(\$7,413)
87							
88	Total Income Tax Expense			(\$11,740)	(\$10,883)	(\$48,068)	(\$20,944)
89							
90	Net Operating Income			\$3,189	(\$227,113)	\$1,467,583	\$205,746
91							
92	Total Available for Return			\$3,189	(\$227,113)	\$1,467,583	\$205,746
93							

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

(A)		
Line No.	Description	South Dakota Jur
1	Development of Federal Income Tax Expense	
2	Net Operating Income Before Tax (NOIBT)	\$6,674,418
3	Less: Interest Cost	\$3,691,539
4	Net Income Before Tax	\$2,982,879
5		
6	Federal Schedule M Adjustments:	
7	Sch M Activity - Temporary Plant - Above the Line	\$6,658,523
8	Sch M Activity - Temporary Non-Plant - Above the Line	(\$292,372)
9	Sch M Activity - Permanent - Above the Line	\$333,793
10	Sch M Activity - Deferred - Above the Line	
11	Federal Schedule M Adjustment	\$6,699,944
12		
13	Federal Adjusted Income Before Income Taxes	(\$3,717,065)
14		
15	Less:	
16	Tax Depreciation - Federal	(\$12,937,034)
17	Tax Depreciation - State	
18	Change in Excess Tax Depreciation	\$12,937,034
19		
20	State Taxable Income	\$9,219,969
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	(\$3,717,065)
27	Federal Tax Rate	21.00%
28	Federal Income Tax Before Credits	(\$780,584)
29	Investment Tax Credit - Debits Utilized	
30		
31	Federal Income Taxes	(\$780,584)
32		
33	Total State and Federal Income Tax	(\$780,584)

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

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)	\$569,389,560	\$51,762,087	\$237,671,183	\$279,689,298	\$266,992
2	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$425,807,833	\$37,967,842	\$183,560,333	\$204,094,751	\$184,907
3	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$371,872,403	\$36,697,721	\$148,329,401	\$186,571,951	\$273,331
4	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,209,615	\$109,964	\$504,910	\$594,174	\$567
5	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,470,859)	(\$133,713)	(\$613,957)	(\$722,499)	(\$690)
6	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$378,640	\$37,366	\$151,029	\$189,967	\$278
7		Subtotal P10 - Production Plant Factor	\$1,367,187,192	\$126,441,265	\$569,602,898	\$670,417,642	\$725,387
8							
9	P60 - Distribution Plant Factor	RB - Plant Distribution - Area Lighting (C5)	\$16,115,868	\$1,268,326	\$8,920,592	\$5,926,951	
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)	\$53,247,362	\$5,125,983	\$23,519,849	\$24,601,530	
12	P60 - Distribution Plant Factor	RB - Plant Distribution - Primary Customer (C2)	\$127,326,913	\$11,369,785	\$55,790,330	\$60,163,034	\$3,764
13	P60 - Distribution Plant Factor	RB - Plant Distribution - Primary Demand (D3)	\$230,890,403	\$27,939,467	\$109,088,798	\$92,475,775	\$1,386,363
14	P60 - Distribution Plant Factor	RB - Plant Distribution - Secondary Customer (C3)	\$91,703,620	\$8,187,617	\$40,185,623	\$43,330,379	
15	P60 - Distribution Plant Factor	RB - Plant Distribution - Secondary Demand (D4)	\$149,367,539	\$16,392,273	\$72,940,378	\$60,034,889	
16	P60 - Distribution Plant Factor	RB - Plant Distribution - Streetlighting (C4)	\$24,638,972	\$1,797,730	\$11,518,396	\$11,322,846	
17		Subtotal P60 - Distribution Plant Factor	\$702,190,117	\$72,938,657	\$325,858,712	\$302,002,621	\$1,390,127
18							
19	P90 - General Plant Factor	RB - Plant General - Customer Accounts (OXC)	\$16,358,767	\$1,586,596	\$7,075,756	\$7,696,108	\$308
20	P90 - General Plant Factor	RB - Plant General - Customer Service & Info (OXI)	\$5,438,441	\$484,293	\$2,397,563	\$2,556,585	
21	P90 - General Plant Factor	RB - Plant General - Distribution (P60)	\$37,148,792	\$3,858,760	\$17,239,288	\$15,977,201	\$73,544
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)	\$40,662,028	\$3,760,537	\$16,940,774	\$19,939,143	\$21,574
24	P90 - General Plant Factor	RB - Plant General - Transmission (D2)	\$21,106,002	\$2,069,736	\$8,365,716	\$10,522,580	\$147,969
25		Subtotal P90 - General Plant Factor	\$120,922,962	\$11,780,053	\$52,110,534	\$56,788,981	\$243,394
26							
27	EPIS - Electric Plant in Service Factor	RB - Plant - Intangible Plant (P90)	\$47,507,621	\$4,628,089	\$20,472,931	\$22,310,977	\$95,624
28	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Area Lighting (C5)	\$16,115,868	\$1,268,326	\$8,920,592	\$5,926,951	
29	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Load Management (C9)	\$8,899,439	\$857,477	\$3,894,745	\$4,147,217	
30	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Meters (C6)	\$53,247,362	\$5,125,983	\$23,519,849	\$24,601,530	
31	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Primary Customer (C2)	\$127,326,913	\$11,369,785	\$55,790,330	\$60,163,034	\$3,764
32	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Primary Demand (D3)	\$230,890,403	\$27,939,467	\$109,088,798	\$92,475,775	\$1,386,363
33	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Secondary Customer (C3)	\$91,703,620	\$8,187,617	\$40,185,623	\$43,330,379	
34	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Secondary Demand (D4)	\$149,367,539	\$16,392,273	\$72,940,378	\$60,034,889	
35	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Streetlighting (C4)	\$24,638,972	\$1,797,730	\$11,518,396	\$11,322,846	
36	EPIS - Electric Plant in Service Factor	RB - Plant General - Customer Accounts (OXC)	\$16,358,767	\$1,586,596	\$7,075,756	\$7,696,108	\$308
37	EPIS - Electric Plant in Service Factor	RB - Plant General - Customer Service & Info (OXI)	\$5,438,441	\$484,293	\$2,397,563	\$2,556,585	
38	EPIS - Electric Plant in Service Factor	RB - Plant General - Distribution (P60)	\$37,148,792	\$3,858,760	\$17,239,288	\$15,977,201	\$73,544
39	EPIS - Electric Plant in Service Factor	RB - Plant General - Load Management (C9)	\$208,932	\$20,131	\$91,437	\$97,364	
40	EPIS - Electric Plant in Service Factor	RB - Plant General - Production (P10)	\$40,662,028	\$3,760,537	\$16,940,774	\$19,939,143	\$21,574
41	EPIS - Electric Plant in Service Factor	RB - Plant General - Transmission (D2)	\$21,106,002	\$2,069,736	\$8,365,716	\$10,522,580	\$147,969
42	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$569,389,560	\$51,762,087	\$237,671,183	\$279,689,298	\$266,992
43	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$425,807,833	\$37,967,842	\$183,560,333	\$204,094,751	\$184,907
44	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$371,872,403	\$36,697,721	\$148,329,401	\$186,571,951	\$273,331
45	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,209,615	\$109,964	\$504,910	\$594,174	\$567
46	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,470,859)	(\$133,713)	(\$613,957)	(\$722,499)	(\$690)
47	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$378,640	\$37,366	\$151,029	\$189,967	\$278
48	EPIS - Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$504,839,450	\$49,506,508	\$200,101,546	\$251,692,083	\$3,539,313
49	EPIS - Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (Direct FERC)	\$299,451,866				\$299,451,866
50	EPIS - Electric Plant in Service Factor	RB - Plant Transmission - A/C 114 (D2)	\$58,287	\$5,716	\$23,103	\$29,060	\$409
51		Subtotal EPIS - Electric Plant in Service Factor	\$3,042,157,494	\$265,300,288	\$1,168,169,724	\$1,303,241,363	\$305,446,120
52							
53	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Base Demand (E1)	(\$244,259,191)	(\$22,205,123)	(\$101,957,210)	(\$119,982,322)	(\$114,536)
54	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Base Energy (E2)	(\$142,048,443)	(\$12,665,978)	(\$61,235,275)	(\$68,085,506)	(\$61,685)
55	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Distribution Plant (P60)	(\$275,296,095)	(\$28,595,856)	(\$127,754,049)	(\$118,401,186)	(\$545,004)
56	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - General Plant (P90)	(\$51,697,035)	(\$5,036,213)	(\$22,728,317)	(\$24,278,449)	(\$104,056)
57	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Intangible Plant (P90)	(\$18,144,034)	(\$1,767,552)	(\$7,818,989)	(\$8,520,972)	(\$36,520)
58	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Peak Demand (D1)	(\$141,056,816)	(\$13,919,999)	(\$56,263,581)	(\$70,769,558)	(\$103,679)
59	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Transmission Plant (D2)	(\$145,291,470)	(\$14,247,843)	(\$57,588,700)	(\$72,436,322)	(\$1,018,605)
60	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Transmission Plant (Direct FERC)	(\$34,957,638)				(\$34,957,638)
61	NEPIS - Net Electric Plant in Service Factor	RB - Plant - Intangible Plant (P90)	\$47,507,621	\$4,628,089	\$20,472,931	\$22,310,977	\$95,624
62	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Area Lighting (C5)	\$16,115,868	\$1,268,326	\$8,920,592	\$5,926,951	
63	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Load Management (C9)	\$8,899,439	\$857,477	\$3,894,745	\$4,147,217	
64	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Meters (C6)	\$53,247,362	\$5,125,983	\$23,519,849	\$24,601,530	
65	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Primary Customer (C2)	\$127,326,913	\$11,369,785	\$55,790,330	\$60,163,034	\$3,764
66	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Primary Demand (D3)	\$230,890,403	\$27,939,467	\$109,088,798	\$92,475,775	\$1,386,363
67	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Secondary Customer (C3)	\$91,703,620	\$8,187,617	\$40,185,623	\$43,330,379	
68	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Secondary Demand (D4)	\$149,367,539	\$16,392,273	\$72,940,378	\$60,034,889	
69	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Streetlighting (C4)	\$24,638,972	\$1,797,730	\$11,518,396	\$11,322,846	
70	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Customer Accounts (OXC)	\$16,358,767	\$1,586,596	\$7,075,756	\$7,696,108	\$308
71	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Customer Service & Info (OXI)	\$5,438,441	\$484,293	\$2,397,563	\$2,556,585	
72	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Distribution (P60)	\$37,148,792	\$3,858,760	\$17,239,288	\$15,977,201	\$73,544
73	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Load Management (C9)	\$208,932	\$20,131	\$91,437	\$97,364	
74	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Production (P10)	\$40,662,028	\$3,760,537	\$16,940,774	\$19,939,143	\$21,574
75	NEPIS - Net Electric Plant in Service Factor	RB - Plant General - Transmission (D2)	\$21,106,002	\$2,069,736	\$8,365,716	\$10,522,580	\$147,969
76	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$569,389,560	\$51,762,087	\$237,671,183	\$279,689,298	\$266,992
77	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$425,807,833	\$37,967,842	\$183,560,333	\$204,094,751	\$184,907
78	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$371,872,403	\$36,697,721	\$148,329,401	\$186,571,951	\$273,331
79	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,209,615	\$109,964	\$504,910	\$594,174	\$567
80	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,470,859)	(\$133,713)	(\$613,957)	(\$722,499)	(\$690)
81	NEPIS - Net Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$378,640	\$37,366	\$151,029	\$189,967	\$278
82	NEPIS - Net Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$504,839,450	\$49,506,508	\$200,101,546	\$251,692,083	\$3,539,313
83	NEPIS - Net Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (Direct FERC)	\$299,451,866				\$299,451,866
84	NEPIS - Net Electric Plant in Service Factor	RB - Plant Transmission - A/C 114 (D2)	\$58,287	\$5,716	\$23,103	\$29,060	\$409
85		Subtotal NEPIS - Net Electric Plant in Service Factor	\$1,989,406,772	\$166,861,722	\$733,273,603	\$820,767,049	\$268,504,398

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

		(A)	(B)	(C)	(D)	(E)	
Line No.	REG - Allocator - Jurisdiction	REG - Line Item	Total	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur
86							
87	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Base Demand (E1)	(\$238,326,565)	(\$21,665,800)	(\$99,480,848)	(\$117,068,163)	(\$111,754)
88	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Base Energy (E2)	(\$142,048,443)	(\$12,665,978)	(\$61,235,275)	(\$68,085,506)	(\$61,685)
89	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Distribution Plant (P60)	(\$269,143,418)	(\$27,956,758)	(\$124,898,835)	(\$115,755,001)	(\$532,824)
90	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - General Plant (P90)	(\$47,589,521)	(\$4,636,068)	(\$20,508,225)	(\$22,349,440)	(\$95,788)
91	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Intangible Plant (P90)	(\$17,856,599)	(\$1,739,551)	(\$7,695,122)	(\$8,385,984)	(\$35,942)
92	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Peak Demand (D1)	(\$139,199,755)	(\$13,736,738)	(\$55,522,851)	(\$69,837,852)	(\$102,314)
93	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Accum Depr - Transmission Plant (D2)	(\$142,347,790)	(\$13,935,141)	(\$56,324,782)	(\$70,846,538)	(\$1,241,329)
94	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant - Intangible Plant (P90)	\$48,862,637	\$4,760,092	\$21,056,862	\$22,947,332	\$98,351
95	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	
96	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	
97	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Meters (C6)	\$53,247,362	\$5,125,983	\$23,519,849	\$24,601,530	
98	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Primary Customer (C2)	\$127,326,913	\$11,369,785	\$55,790,330	\$60,163,034	\$3,764
99	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Primary Demand (D3)	\$221,441,456	\$26,796,073	\$104,624,454	\$88,691,302	\$1,329,628
100	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	
101	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Distribution - Secondary Demand (D4)	\$149,367,539	\$16,392,273	\$72,940,378	\$60,034,889	
102	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	
103	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Customer Accounts (OXC)	\$15,858,523	\$1,538,079	\$6,859,382	\$7,460,764	\$298
104	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Customer Service & Info (OXI)	\$5,272,136	\$469,483	\$2,324,247	\$2,478,406	
105	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Distribution (P60)	\$36,012,799	\$3,740,761	\$16,712,118	\$15,488,625	\$71,295
106	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	
107	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Production (P10)	\$39,418,602	\$3,645,542	\$16,422,733	\$19,329,413	\$20,914
108	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Transmission (D2)	\$20,460,590	\$2,006,445	\$8,109,896	\$10,200,804	\$143,444
109	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$563,097,322	\$51,190,072	\$235,044,714	\$276,598,494	\$264,042
110	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$425,807,833	\$37,967,842	\$183,560,333	\$204,094,751	\$184,907
111	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$369,902,774	\$36,503,350	\$147,543,771	\$185,583,769	\$271,883
112	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,209,615	\$109,964	\$504,910	\$594,174	\$567
113	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,470,859)	(\$133,713)	(\$613,957)	(\$722,499)	(\$690)
114	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$378,640	\$37,366	\$151,029	\$189,967	\$278
115	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$499,451,394	\$48,772,260	\$197,133,772	\$247,959,153	\$5,586,209
116	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Transmission - A/C 114 (D2)	\$58,287	\$5,716	\$23,103	\$29,060	\$409
117		Subtotal NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$1,720,758,304	\$166,092,617	\$730,652,780	\$818,219,242	\$5,793,665
118							
119	OXPD - Production Expense (Excl Energy) Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$2,370,497	\$215,497	\$989,479	\$1,164,410	\$1,112
120	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Base Demand (E1)	\$14,410,529	\$1,310,033	\$6,015,157	\$7,078,582	\$6,757
121	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Peak Demand (D1)	\$8,169,341	\$806,180	\$3,258,519	\$4,098,637	\$6,005
122		Subtotal OXPD - Production Expense (Excl Energy) Factor	\$24,950,367	\$2,331,710	\$10,263,155	\$12,341,628	\$13,873
123							
124	OXD - Distribution Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$234,861	\$18,484	\$130,002	\$86,375	
125	OXD - Distribution Expense Factor	NOI - O&M - Dist - Meters (C6)	\$3,538,177	\$340,611	\$1,562,845	\$1,634,721	
126	OXD - Distribution Expense Factor	NOI - O&M - Dist - Primary Customer (C2)	\$4,124,226	\$368,277	\$1,807,096	\$1,948,731	\$122
127	OXD - Distribution Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$6,728,059	\$814,145	\$3,178,806	\$2,694,709	\$40,398
128	OXD - Distribution Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$1,448,032	\$129,285	\$634,545	\$684,202	
129	OXD - Distribution Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$2,645,228	\$290,299	\$1,291,740	\$1,063,189	
130	OXD - Distribution Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$601,004	\$43,851	\$280,961	\$276,192	
131		Subtotal OXD - Distribution Expense Factor	\$19,319,587	\$2,004,953	\$8,885,995	\$8,388,119	\$40,520
132							
133	OXC - Customer Accounts Expense Factor	NOI - O&M - Cust Act - Meter Reading (C7)	\$4,518,677	\$499,023	\$1,910,186	\$2,109,468	
134	OXC - Customer Accounts Expense Factor	NOI - O&M - Cust Act - Other (C8)	\$7,895,265	\$704,974	\$3,459,291	\$3,730,767	\$233
135		Subtotal OXC - Customer Accounts Expense Factor	\$12,413,942	\$1,203,997	\$5,369,477	\$5,840,234	\$233
136							
137	OXI - Customer Service & Information Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$1,687,015	\$150,228	\$743,729	\$793,058	
138		Subtotal OXI - Customer Service & Information Expense Factor	\$1,687,015	\$150,228	\$743,729	\$793,058	
139							
140	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Base Demand (E1)	(\$120,094,076)			(\$119,982,322)	(\$111,754)
141	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Base Energy (E2)	(\$68,147,190)			(\$68,085,506)	(\$61,685)
142	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Distribution Plant (P60)	(\$118,934,009)			(\$118,401,186)	(\$532,824)
143	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - General Plant (P90)	(\$24,374,237)			(\$24,278,449)	(\$95,788)
144	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Intangible Plant (P90)	(\$8,556,914)			(\$8,520,972)	(\$35,942)
145	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Peak Demand (D1)	(\$70,871,871)			(\$70,769,558)	(\$102,314)
146	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Accum Depr - Transmission Plant (D2)	(\$73,677,651)			(\$72,436,322)	(\$1,241,329)
147	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant - Intangible Plant (P90)	\$22,409,328			\$22,310,977	\$98,351
148	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Area Lighting (C5)	\$5,926,951			\$5,926,951	
149	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Load Management (C9)	\$4,147,217			\$4,147,217	
150	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Meters (C6)	\$24,601,530			\$24,601,530	
151	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Primary Customer (C2)	\$60,166,798			\$60,163,034	\$3,764
152	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Primary Demand (D3)	\$93,805,403			\$92,475,775	\$1,329,628
153	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Secondary Customer (C3)	\$43,330,379			\$43,330,379	
154	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Secondary Demand (D4)	\$60,034,889			\$60,034,889	
155	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Distribution - Streetlighting (C4)	\$11,322,846			\$11,322,846	
156	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Customer Accounts (OXC)	\$7,696,406			\$7,696,108	\$298
157	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Customer Service & Info (OXI)	\$2,356,585			\$2,356,585	
158	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Distribution (P60)	\$16,048,495			\$15,977,201	\$71,295
159	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Load Management (C9)	\$97,364			\$97,364	
160	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Production (P10)	\$19,960,057			\$19,939,143	\$20,914
161	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant General - Transmission (D2)	\$10,666,025			\$10,522,580	\$143,444
162	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$279,953,340			\$279,689,298	\$264,042
163	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$204,279,658			\$204,094,751	\$184,907
164	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$186,843,834			\$186,571,951	\$271,883
165	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$594,741			\$594,174	\$567
166	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$723,189)			(\$722,499)	(\$690)
167	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$190,246			\$189,967	\$278
168	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$257,278,292			\$251,692,083	\$5,586,209
169	NPISM - Other Deferred Income Tax Minnesota Factor	RB - Plant Transmission - A/C 114 (D2)	\$29,468			\$29,060	\$409
170		Subtotal NPISM - Other Deferred Income Tax Minnesota Factor	\$826,560,714			\$820,767,049	\$5,793,665

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

Line No.	REG - Allocator - Jurisdiction	REG - Line Item	(A)	(B)	(C)	(D)	(E)
			Total	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur
171							
172	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Base Demand (E1)	(\$99,592,602)		(\$99,480,848)		(\$111,754)
173	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Base Energy (E2)	(\$61,296,959)		(\$61,235,275)		(\$61,685)
174	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Distribution Plant (P60)	(\$125,431,659)		(\$124,898,835)		(\$532,824)
175	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - General Plant (P90)	(\$20,604,014)		(\$20,508,225)		(\$95,788)
176	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Intangible Plant (P90)	(\$7,731,063)		(\$7,695,122)		(\$35,942)
177	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Peak Demand (D1)	(\$55,625,165)		(\$55,522,851)		(\$102,314)
178	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Accum Depr - Transmission Plant (D2)	(\$57,566,112)		(\$56,324,782)		(\$1,241,329)
179	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant - Intangible Plant (P90)	\$21,155,213		\$21,056,862		\$98,351
180	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Area Lighting (C5)	\$8,920,592		\$8,920,592		
181	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Load Management (C9)	\$3,894,745		\$3,894,745		
182	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Meters (C6)	\$23,519,849		\$23,519,849		
183	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Primary Customer (C2)	\$55,794,093		\$55,790,330		\$3,764
184	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Primary Demand (D3)	\$105,954,081		\$104,624,454		\$1,329,628
185	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Secondary Customer (C3)	\$40,185,623		\$40,185,623		
186	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Secondary Demand (D4)	\$72,940,378		\$72,940,378		
187	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Distribution - Streetlighting (C4)	\$11,518,396		\$11,518,396		
188	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Customer Accounts (OXC)	\$6,859,680		\$6,859,382		\$298
189	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Customer Service & Info (OXI)	\$2,324,247		\$2,324,247		
190	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Distribution (P60)	\$16,783,413		\$16,712,118		\$71,295
191	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Load Management (C9)	\$91,437		\$91,437		
192	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Production (P10)	\$16,443,647		\$16,422,733		\$20,914
193	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant General - Transmission (D2)	\$8,253,341		\$8,109,896		\$143,444
194	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$235,308,756		\$235,044,714		\$264,042
195	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$183,745,241		\$183,560,333		\$184,907
196	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$147,815,655		\$147,543,771		\$271,883
197	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$505,477		\$504,910		\$567
198	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$614,647)		(\$613,957)		(\$690)
199	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$151,307		\$151,029		\$278
200	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$202,719,981		\$197,133,772		\$5,586,209
201	NPISN - Other Deferred Income Tax North Dakota Factor	RB - Plant Transmission - A/C 114 (D2)	\$23,103		\$23,103		\$409
202		Subtotal NPISN - Other Deferred Income Tax North Dakota Factor	\$736,446,445		\$730,652,780		\$5,793,665
203							
204	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Base Demand (E1)	(\$222,054,067)		(\$101,957,210)	(\$119,982,322)	(\$114,536)
205	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Base Energy (E2)	(\$129,382,465)		(\$61,235,275)	(\$68,085,506)	(\$61,685)
206	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Distribution Plant (P60)	(\$246,700,239)		(\$127,754,049)	(\$118,401,186)	(\$545,004)
207	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - General Plant (P90)	(\$46,660,822)		(\$22,278,317)	(\$24,278,449)	(\$104,056)
208	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Intangible Plant (P90)	(\$16,376,481)		(\$7,818,989)	(\$8,520,972)	(\$36,520)
209	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Peak Demand (D1)	(\$27,136,817)		(\$56,263,581)	(\$70,769,558)	(\$103,679)
210	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Transmission Plant (D2)	(\$131,043,627)		(\$57,588,700)	(\$72,436,322)	(\$1,018,605)
211	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Accum Depr - Transmission Plant (Direct FERC)	(\$34,957,638)				(\$34,957,638)
212	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant - Intangible Plant (P90)	\$42,879,532		\$20,472,931	\$22,310,977	\$95,624
213	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Area Lighting (C5)	\$14,847,543		\$8,920,592	\$5,926,951	
214	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Load Management (C9)	\$8,041,962		\$3,894,745	\$4,147,217	
215	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Meters (C6)	\$48,121,379		\$23,519,849	\$24,601,530	
216	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Primary Customer (C2)	\$115,957,128		\$55,790,330	\$60,163,034	\$3,764
217	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Primary Demand (D3)	\$202,950,937		\$109,088,798	\$92,475,775	\$1,386,363
218	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Secondary Customer (C3)	\$83,516,002		\$40,185,623	\$43,330,379	
219	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Secondary Demand (D4)	\$132,975,267		\$72,940,378	\$60,034,889	
220	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Distribution - Streetlighting (C4)	\$22,841,242		\$11,518,396	\$11,322,846	
221	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Customer Accounts (OXC)	\$14,772,171		\$7,075,756	\$7,696,108	\$308
222	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Customer Service & Info (OXI)	\$4,954,149		\$2,397,563	\$2,556,585	
223	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Distribution (P60)	\$33,290,032		\$17,239,288	\$15,977,201	\$73,544
224	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Load Management (C9)	\$188,801		\$91,437	\$97,364	
225	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Production (P10)	\$36,901,491		\$16,940,774	\$19,939,143	\$21,574
226	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant General - Transmission (D2)	\$19,936,266		\$8,365,716	\$10,522,580	\$147,969
227	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$517,627,473		\$237,671,183	\$279,689,298	\$266,992
228	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$387,839,992		\$183,560,333	\$204,094,751	\$184,907
229	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$335,174,683		\$148,329,401	\$186,571,951	\$273,331
230	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$1,099,651		\$504,910	\$594,174	\$567
231	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$1,337,146)		(\$613,957)	(\$722,499)	(\$690)
232	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$341,274		\$151,029	\$189,967	\$278
233	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$455,332,942		\$200,101,546	\$251,692,083	\$3,539,313
234	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Transmission - A/C 101 & 106 (Direct FERC)	\$299,451,866				\$299,451,866
235	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	RB - Plant Transmission - A/C 114 (D2)	\$52,571		\$23,103	\$29,060	\$409
236		Subtotal NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	\$1,822,545,050		\$733,273,603	\$820,767,049	\$268,504,398
237							
238	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	\$228	\$20	\$101	\$107	
239	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	\$3,107,304	\$260,625	\$1,145,318	\$1,281,976	\$419,384
240	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Misc, Rents, Maintenance (P90)	\$4,071,010	\$396,589	\$1,754,361	\$1,911,866	\$8,194
241	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	\$3,830,043	\$321,245	\$1,411,712	\$1,580,156	\$516,930
242	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	\$2,785,362	\$233,623	\$1,026,654	\$1,149,153	\$375,932
243	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
244	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	
245	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		
246	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	\$142,620	\$142,620			
247	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	\$5,456,783	\$529,240	\$2,360,255	\$2,567,186	\$103
248	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	\$1,814,097	\$161,545	\$799,754	\$852,799	
249	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	\$12,391,699	\$1,285,989	\$5,699,531	\$5,380,190	\$25,990
250	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	\$13,563,607	\$1,267,573	\$5,579,293	\$6,709,200	\$7,542
251	LRE - Labor and Related Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	\$7,940,316	\$690,401	\$2,790,547	\$3,510,010	\$49,358
252	LRE - Labor and Related Expense Factor	NOI - O&M - Cust Act - Meter Reading (C7)	\$45,18,677	\$499,023	\$1,910,186	\$2,109,468	
253	LRE - Labor and Related Expense Factor	NOI - O&M - Cust Act - Other (C8)	\$7,895,265	\$704,974	\$3,459,291	\$3,730,767	\$233
254	LRE - Labor and Related Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$1,687,015	\$150,228	\$743,729	\$793,058	
255	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$234,861	\$18,484	\$130,002	\$86,375	

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

Line No.	REG - Allocator - Jurisdiction	REG - Line Item	(A)	(B)	(C)	(D)	(E)
			Total	South Dakota Jur	North Dakota Jur	Minnesota Jur	FERC Jur
256	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Meters (C6)	\$3,538,177	\$340,611	\$1,562,845	\$1,634,721	
257	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Primary Customer (C2)	\$4,124,226	\$368,277	\$1,807,096	\$1,948,731	\$122
258	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$6,728,059	\$814,145	\$3,178,806	\$2,694,709	\$40,398
259	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$1,448,032	\$129,285	\$634,545	\$684,202	
260	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$2,645,228	\$290,299	\$1,291,740	\$1,063,189	
261	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$601,004	\$43,851	\$280,961	\$276,192	
262	LRE - Labor and Related Expense Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$2,370,497	\$215,497	\$989,479	\$1,164,410	\$1,112
263	LRE - Labor and Related Expense Factor	NOI - O&M - Tran - Transmission Expenses (D2)	\$36,452,533	\$3,574,676	\$14,448,570	\$18,173,726	\$255,560
264	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Base Demand (E1)	\$14,410,529	\$1,310,033	\$6,015,157	\$7,078,582	\$6,757
265	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Peak Demand (D1)	\$8,169,341	\$806,180	\$3,258,519	\$4,098,637	\$6,005
266		Subtotal LRE - Labor and Related Expense Factor	\$151,914,323	\$14,555,034	\$62,607,530	\$71,949,465	\$2,802,294
267							
268	OX - Total O & M Expense Factor	NOI - O&M - A&G - General Advertising (A/C 930.1) (C1)	\$228	\$20	\$101	\$107	
269	OX - Total O & M Expense Factor	NOI - O&M - A&G - Injuries & Damages (A/C 925) (NEPIS)	\$3,107,304	\$260,625	\$1,145,318	\$1,281,976	\$419,384
270	OX - Total O & M Expense Factor	NOI - O&M - A&G - Misc. Rents, Maintenance (P90)	\$4,071,010	\$396,589	\$1,754,361	\$1,911,866	\$8,194
271	OX - Total O & M Expense Factor	NOI - O&M - A&G - Outside Services (A/C 923) (NEPIS)	\$3,830,043	\$321,245	\$1,411,712	\$1,580,156	\$516,930
272	OX - Total O & M Expense Factor	NOI - O&M - A&G - Property Insurance (A/C 924) (NEPIS)	\$2,785,362	\$233,623	\$1,026,654	\$1,149,153	\$375,932
273	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
274	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	
275	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		
276	OX - Total O & M Expense Factor	NOI - O&M - A&G - Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	\$142,620	\$142,620			
277	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Accounts (OXC)	\$5,456,783	\$529,240	\$2,360,255	\$2,567,186	\$103
278	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Customer Service & Info (C1)	\$1,814,097	\$161,545	\$799,754	\$852,799	
279	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Distribution (OXD)	\$12,391,699	\$1,285,989	\$5,699,531	\$5,380,190	\$25,990
280	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Production (OXPD)	\$13,563,607	\$1,267,573	\$5,579,293	\$6,709,200	\$7,542
281	OX - Total O & M Expense Factor	NOI - O&M - A&G - Salaries, Pensions & Benefits - Transmission (D2)	\$7,040,316	\$690,401	\$2,790,547	\$3,510,010	\$49,358
282	OX - Total O & M Expense Factor	NOI - O&M - Cust Acct - Meter Reading (C7)	\$4,518,677	\$499,023	\$1,910,186	\$2,109,468	
283	OX - Total O & M Expense Factor	NOI - O&M - Cust Acct - Other (C8)	\$7,895,265	\$704,974	\$3,459,291	\$3,730,767	\$233
284	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Conservation & DSM Rebates - MN (Direct MN/E2)	\$8,294,088			\$8,294,088	
285	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Conservation & DSM Rebates - ND (Direct ND/E2)	\$372,896		\$372,896		
286	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Conservation & DSM Rebates - SD (Direct SD/E2)	\$729,423	\$729,423			
287	OX - Total O & M Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$1,687,015	\$150,228	\$743,729	\$793,058	
288	OX - Total O & M Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$234,861	\$18,484	\$130,002	\$86,375	
289	OX - Total O & M Expense Factor	NOI - O&M - Dist - Meters (C6)	\$3,538,177	\$340,611	\$1,562,845	\$1,634,721	
290	OX - Total O & M Expense Factor	NOI - O&M - Dist - Primary Customer (C2)	\$4,124,226	\$368,277	\$1,807,096	\$1,948,731	\$122
291	OX - Total O & M Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$6,728,059	\$814,145	\$3,178,806	\$2,694,709	\$40,398
292	OX - Total O & M Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$1,448,032	\$129,285	\$634,545	\$684,202	
293	OX - Total O & M Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$2,645,228	\$290,299	\$1,291,740	\$1,063,189	
294	OX - Total O & M Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$601,004	\$43,851	\$280,961	\$276,192	
295	OX - Total O & M Expense Factor	NOI - O&M - Prod Excl PP - Peak Demand (Direct MN)	\$585,420			\$585,420	
296	OX - Total O & M Expense Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$2,370,497	\$215,497	\$989,479	\$1,164,410	\$1,112
297	OX - Total O & M Expense Factor	NOI - O&M - Prod PP - Base Energy (E2)	\$61,498,896	\$5,483,648	\$26,511,391	\$29,477,151	\$26,706
298	OX - Total O & M Expense Factor	NOI - O&M - Sales - Off-Peak Development - MN (Direct MN/C1)	\$101,973			\$101,973	
299	OX - Total O & M Expense Factor	NOI - O&M - Sales - Off-Peak Development - ND (Direct ND/C1)	\$62,935		\$62,935		
300	OX - Total O & M Expense Factor	NOI - O&M - Sales - Off-Peak Development - SD (Direct SD/C1)	\$97,149	\$97,149			
301	OX - Total O & M Expense Factor	NOI - O&M - Sales - Other (C1)	\$91,906	\$8,184	\$40,517	\$43,205	
302	OX - Total O & M Expense Factor	NOI - O&M - Tran - Transmission Expenses (D2)	\$36,452,533	\$3,574,676	\$14,448,570	\$18,173,726	\$255,560
303	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Base Demand (E1)	\$14,410,529	\$1,310,033	\$6,015,157	\$7,078,582	\$6,757
304	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Base Energy (E2)	\$64,164,086	\$5,721,294	\$27,660,320	\$30,754,608	\$27,863
305	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Peak Demand (D1)	\$8,169,341	\$806,180	\$3,258,519	\$4,098,637	\$6,005
306	OX - Total O & M Expense Factor	O&M - Prod Excl PP - Peak Energy (D1)	\$14,981,246	\$1,478,404	\$5,975,596	\$7,516,235	\$11,011
307		Subtotal OX - Total O & M Expense Factor	\$302,894,342	\$28,073,137	\$123,231,186	\$148,722,144	\$2,867,875
308							

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

		(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%	9.09%	41.74%	49.12%	0.05%
2	E2 - MWH Consumption at Generators - Total Factor	100.00%	8.92%	43.11%	47.93%	0.04%
3	D1 - Generation Demand Factor	100.00%	9.87%	39.89%	50.17%	0.07%
4	D2 - Transmission Demand Factor	100.00%	9.81%	39.64%	49.86%	0.70%
5	D3 - Distribution - Primary Demand Factor	100.00%	12.10%	47.25%	40.05%	0.60%
6	D4 - Distribution - Secondary Demand Factor	100.00%	10.97%	48.83%	40.19%	
7	C1 - Total Retail Customers Factor	100.00%	8.90%	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%	9.63%	44.17%	46.20%	
13	C7 - Meter Reading Factor	100.00%	11.04%	42.27%	46.68%	
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%	9.25%	41.66%	49.04%	0.05%
21	P60 - Distribution Plant Factor	100.00%	10.39%	46.41%	43.01%	0.20%
22	P90 - General Plant Factor	100.00%	9.74%	43.09%	46.96%	0.20%
23	EPIS - Electric Plant in Service Factor	100.00%	8.72%	38.40%	42.84%	10.04%
24	NEPIS - Net Electric Plant in Service Factor	100.00%	8.39%	36.86%	41.26%	13.50%
25	NEPIS EXDA - Net Electric Plant in Service With FERC remon	100.00%	9.65%	42.46%	47.55%	0.34%
26	OXPD - Production Expense (Excl Energy) Factor	100.00%	9.35%	41.13%	49.46%	0.06%
27	OXD - Distribution Expense Factor	100.00%	10.38%	45.99%	43.42%	0.21%
28	OXC - Customer Accounts Expense Factor	100.00%	9.70%	43.25%	47.05%	0.00%
29	OXI - Customer Service & Information Expense Factor	100.00%	8.90%	44.09%	47.01%	
30	NPISM - Other Deferred Income Tax Minnesota Factor	100.00%			99.30%	0.70%
31	NPISN - Other Deferred Income Tax North Dakota Factor	100.00%		99.21%		0.79%
32	NPMNR - Other Deferred Income Tax Excluding South Dakot	100.00%		40.23%	45.03%	14.73%
33	LRE - Labor and Related Expense Factor	100.00%	9.58%	41.21%	47.36%	1.84%
34	OX - Total O & M Expense Factor	100.00%	9.27%	40.68%	49.10%	0.95%

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

		(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	5,687,660	517,054	2,374,109	2,793,830	2,667
2	E2 - MWH Consumption at Generators - Total Factor	6,141,615	547,627	2,647,572	2,943,749	2,667
3	D1 - Generation Demand Factor	765,973	75,589	305,525	384,296	563
4	D2 - Transmission Demand Factor	770,814	75,589	305,525	384,296	5,404
5	D3 - Distribution - Primary Demand Factor	850,873	102,962	402,012	340,790	5,109
6	D4 - Distribution - Secondary Demand Factor	1,132,685	124,306	553,122	455,257	
7	C1 - Total Retail Customers Factor	134,711	11,996	59,388	63,327	
8	C2 - Retail Service Locations Factor	135,314	12,083	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	\$57,492,926	\$5,534,692	\$25,395,154	\$26,563,080	
13	C7 - Meter Reading Factor	137,863	15,225	58,279	64,359	
14	C8 - System Service Locations Factor	135,322	12,083	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	\$1,367,187,192	\$126,441,265	\$569,602,898	\$670,417,642	\$725,387
21	P60 - Distribution Plant Factor	\$702,190,117	\$72,938,657	\$325,858,712	\$302,002,621	\$1,390,127
22	P90 - General Plant Factor	\$120,922,962	\$11,780,053	\$52,110,534	\$56,788,981	\$243,394
23	EPIS - Electric Plant in Service Factor	\$3,042,157,494	\$265,300,288	\$1,168,169,724	\$1,303,241,363	\$305,446,120
24	NEPIS - Net Electric Plant in Service Factor	\$1,989,406,772	\$166,861,722	\$733,273,603	\$820,767,049	\$268,504,398
25	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$1,720,758,304	\$166,092,617	\$730,652,780	\$818,219,242	\$5,793,665
26	OXPD - Production Expense (Excl Energy) Factor	\$24,950,367	\$2,331,710	\$10,263,155	\$12,341,628	\$13,873
27	OXD - Distribution Expense Factor	\$19,319,587	\$2,004,953	\$8,885,995	\$8,388,119	\$40,520
28	OXC - Customer Accounts Expense Factor	\$12,413,942	\$1,203,997	\$5,369,477	\$5,840,234	\$233
29	OXI - Customer Service & Information Expense Factor	\$1,687,015	\$150,228	\$743,729	\$793,058	
30	NPISM - Other Deferred Income Tax Minnesota Factor	\$826,560,714			\$820,767,049	\$5,793,665
31	NPISN - Other Deferred Income Tax North Dakota Factor	\$736,446,445		\$730,652,780		\$5,793,665
32	NPMNR - Other Deferred Income Tax Excluding South Dakota Factor	\$1,822,545,050		\$733,273,603	\$820,767,049	\$268,504,398
33	LRE - Labor and Related Expense Factor	\$151,914,323	\$14,555,034	\$62,607,530	\$71,949,465	\$2,802,294
34	OX - Total O & M Expense Factor	\$302,894,342	\$28,073,137	\$123,231,186	\$148,722,144	\$2,867,875

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

			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
Line No.	REG - Allocator - Jur Class	REG - Line Item	Total	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	Water	OPA	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)	\$155,692,287	\$30,755,199	\$2,497,742	\$26,027,707	\$92,459,214	\$975,309		\$1,408,311		\$877,236		\$991,569
2	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$14,921,805	\$22,395,846	\$1,740,740	\$18,139,374	\$64,437,189	\$58,759		\$679,718		\$981,488	\$965,329	\$3,864,884
3	P10 - Production Plant Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$109,062,557	\$31,006,553	\$1,940,615	\$26,408,234	\$46,798,397			\$402,551	\$1,096,556	\$79,356		\$1,074,913
4	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$532,418	\$65,665	\$5,333	\$55,572	\$197,409			\$2,082	\$3,007	\$1,232		\$2,117
5	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$408,244)	(\$60,644)	(\$6,249)	(\$68,248)	(\$242,439)			(\$2,557)	(\$3,693)	(\$1,514)		(\$2,600)
6	P10 - Production Plant Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$109,354	\$31,089	\$1,946	\$26,479	\$46,923			\$404	\$1,099	\$80		\$1,078
7		Subtotal P10 - Production Plant Factor	\$379,716,176	\$84,173,709	\$6,179,827	\$70,589,117	\$203,696,693	\$58,759	\$2,037,506	\$3,486,768	\$1,621,719	\$4,940,875	\$2,905,282	
8														
9	P60 - Distribution Plant Factor	RB - Plant Distribution - Area Lighting (C5)	\$3,805,397				\$633		\$3,805,397					
10	P60 - Distribution Plant Factor	RB - Plant Distribution - Load Management (C9)	\$2,572,431	\$438,238	\$11,399	\$6,333	\$633		\$5,066		\$1,311,547	\$657,357		\$141,857
11	P60 - Distribution Plant Factor	RB - Plant Distribution - Meters (C6)	\$14,703,099	\$5,351,485	\$535,042	\$3,786,127	\$363,996	\$32,301	\$27,702	\$154,036	\$2,480,337	\$1,485,956		\$486,117
12	P60 - Distribution Plant Factor	RB - Plant Distribution - Primary Customer (C2)	\$34,266,340	\$26,076,223	\$981,226	\$6,627,529	\$164,483	\$48,211	\$51,046		\$317,622			
13	P60 - Distribution Plant Factor	RB - Plant Distribution - Primary Demand (D3)	\$81,284,375	\$14,655,743	\$1,875,548	\$14,379,997	\$39,588,572	\$263,068	\$895,382	\$541,984	\$1,232,933	\$6,218,548	\$1,932,599	\$2,117
14	P60 - Distribution Plant Factor	RB - Plant Distribution - Secondary Customer (C3)	\$24,638,249	\$18,757,137	\$705,815	\$4,761,192	\$14,236	\$36,479	\$228,472					
15	P60 - Distribution Plant Factor	RB - Plant Distribution - Secondary Demand (D4)	\$49,301,210	\$10,808,065	\$1,235,049	\$11,534,260	\$15,957,274	\$294,286	\$416,442	\$380,351	\$2,582,735	\$4,665,740	\$1,427,009	
16	P60 - Distribution Plant Factor	RB - Plant Distribution - Streetlighting (C4)	\$5,397,550						\$5,397,550					
17		Subtotal P60 - Distribution Plant Factor	\$216,268,653	\$76,086,899	\$5,344,079	\$41,095,439	\$56,189,194	\$677,610	\$10,630,239	\$1,622,465	\$7,607,533	\$13,027,601	\$3,987,582	
18														
19	P90 - General Plant Factor	RB - Plant General - Customer Accounts (OX2)	\$4,710,211	\$3,159,076	\$116,161	\$1,117,752	\$39,653	\$5,804	\$17,701	\$62,237	\$116,302	\$57,317		\$18,208
20	P90 - General Plant Factor	RB - Plant General - Customer Service & Info (OX1)	\$1,437,745	\$1,092,451	\$40,870	\$276,379	\$6,832	\$2,037	\$5,753	\$13,423				
21	P90 - General Plant Factor	RB - Plant General - Distribution (P60)	\$11,439,914	\$4,024,751	\$282,685	\$2,173,616	\$2,972,227	\$35,843	\$562,305	\$85,823	\$402,415	\$689,118	\$210,930	\$2,117
22	P90 - General Plant Factor	RB - Plant General - Load Management (C9)	\$61,604	\$10,500	\$273	\$152	\$152	\$152			\$31,424	\$15,750	\$3,399	
23	P90 - General Plant Factor	RB - Plant General - Production (P10)	\$11,160,921	\$2,474,140	\$181,645	\$2,074,844	\$5,987,310	\$1,727	\$60,477	\$102,487	\$47,668	\$145,228	\$85,393	
24	P90 - General Plant Factor	RB - Plant General - Transmission (D2)	\$61,443,524	\$1,746,895	\$109,333	\$1,487,828	\$2,636,600	\$22,680	\$61,779	\$4,471	\$14,388	\$14,388	\$4,388	
25		Subtotal P90 - General Plant Factor	\$34,954,959	\$12,507,813	\$730,966	\$7,130,771	\$11,642,637	\$45,533	\$668,913	\$325,750	\$602,479	\$967,974	\$332,319	
26														
27	EPIS - Electric Plant in Service Factor	RB - Plant - Intangible Plant (P90)	\$13,506,581	\$4,833,014	\$282,445	\$2,755,327	\$4,498,710	\$17,594	\$258,469	\$125,870	\$232,720	\$374,025		\$128,408
28	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Area Lighting (C5)	\$3,805,397				\$633		\$3,805,397					
29	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Load Management (C9)	\$2,572,431	\$438,238	\$11,399	\$6,333	\$633		\$5,066		\$1,311,547	\$657,357		\$141,857
30	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Meters (C6)	\$14,703,099	\$5,351,485	\$535,042	\$3,786,127	\$363,996	\$32,301	\$27,702	\$154,036	\$2,480,337	\$1,485,956		\$486,117
31	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Primary Customer (C2)	\$34,266,340	\$26,076,223	\$981,226	\$6,627,529	\$164,483	\$48,211	\$51,046		\$317,622			
32	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Primary Demand (D3)	\$81,284,375	\$14,655,743	\$1,875,548	\$14,379,997	\$39,588,572	\$263,068	\$895,382	\$541,984	\$1,232,933	\$6,218,548	\$1,932,599	\$2,117
33	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Secondary Customer (C3)	\$24,638,249	\$18,757,137	\$705,815	\$4,761,192	\$14,236	\$36,479	\$228,472					
34	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Secondary Demand (D4)	\$49,301,210	\$10,808,065	\$1,235,049	\$11,534,260	\$15,957,274	\$294,286	\$416,442	\$380,351	\$2,582,735	\$4,665,740	\$1,427,009	
35	EPIS - Electric Plant in Service Factor	RB - Plant Distribution - Streetlighting (C4)	\$5,397,550						\$5,397,550					
36	EPIS - Electric Plant in Service Factor	RB - Plant General - Customer Accounts (OX2)	\$4,710,211	\$3,159,076	\$116,161	\$1,117,752	\$39,653	\$5,804	\$17,701	\$62,237	\$116,302	\$57,317		\$18,208
37	EPIS - Electric Plant in Service Factor	RB - Plant General - Customer Service & Info (OX1)	\$1,437,745	\$1,092,451	\$40,870	\$276,379	\$6,832	\$2,037	\$5,753	\$13,423				
38	EPIS - Electric Plant in Service Factor	RB - Plant General - Distribution (P60)	\$11,439,914	\$4,024,751	\$282,685	\$2,173,616	\$2,972,227	\$35,843	\$562,305	\$85,823	\$402,415	\$689,118	\$210,930	\$2,117
39	EPIS - Electric Plant in Service Factor	RB - Plant General - Load Management (C9)	\$61,604	\$10,500	\$273	\$152	\$152	\$152			\$31,424	\$15,750	\$3,399	
40	EPIS - Electric Plant in Service Factor	RB - Plant General - Production (P10)	\$11,160,921	\$2,474,140	\$181,645	\$2,074,844	\$5,987,310	\$1,727	\$60,477	\$102,487	\$47,668	\$145,228	\$85,393	
41	EPIS - Electric Plant in Service Factor	RB - Plant General - Transmission (D2)	\$61,443,524	\$1,746,895	\$109,333	\$1,487,828	\$2,636,600	\$22,680	\$61,779	\$4,471	\$14,388	\$14,388	\$4,388	
42	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$155,692,287	\$30,755,199	\$2,497,742	\$26,027,707	\$92,459,214	\$975,309		\$1,408,311		\$877,236		\$991,569
43	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Base Energy (E2)	\$14,921,805	\$22,395,846	\$1,740,740	\$18,139,374	\$64,437,189	\$58,759		\$679,718		\$981,488	\$965,329	\$3,864,884
44	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$109,062,557	\$31,006,553	\$1,940,615	\$26,408,234	\$46,798,397			\$402,551	\$1,096,556	\$79,356		\$1,074,913
45	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$532,418	\$65,665	\$5,333	\$55,572	\$197,409			\$2,082	\$3,007	\$1,232		\$2,117
46	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	(\$408,244)	(\$60,644)	(\$6,249)	(\$68,248)	(\$242,439)			(\$2,557)	(\$3,693)	(\$1,514)		(\$2,600)
47	EPIS - Electric Plant in Service Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$109,354	\$31,089	\$1,946	\$26,479	\$46,923			\$404	\$1,099	\$80		\$1,078
48	EPIS - Electric Plant in Service Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$154,977,952	\$44,060,329	\$2,757,615	\$37,526,114	\$66,500,548	\$577,026	\$1,558,206	\$112,765	\$1,527,452	\$362,898		\$62,898
49	EPIS - Electric Plant in Service Factor	RB - Plant Transmission - A/C 114 (D2)	\$4,613,468	\$4,875	\$35	\$4,152	\$7,538	\$63	\$172	\$12	\$169	\$169		\$40
50		Subtotal EPIS - Electric Plant in Service Factor	\$799,435,468	\$221,666,630	\$15,295,237	\$19,109,100	\$32,535,140	\$799,497	\$14,187,218	\$7,119,232	\$10,177,050	\$20,838,096	\$7,716,448	
51														
52	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Base Demand (E1)	(\$66,077,222)	(\$13,052,846)	(\$1,000,009)	(\$1,046,446)	(\$39,240,709)			(\$41,932)	(\$97,703)	(\$244,985)		(\$420,833)
53	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Base Energy (E2)	(\$28,007,127)	(\$7,406,769)	(\$599,066)	(\$5,999,066)	(\$21,310,711)	(\$19,433)	(\$21,310,711)	(\$310,254)	(\$1,278,197)	(\$548,493)	(\$1,278,197)	(\$548,493)
54	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Distribution Plant (P60)	(\$84,466,121)	(\$29,716,579)	(\$2,087,189)	(\$1,050,279)	(\$21,945,313)	(\$204,648)	(\$4,151,758)	(\$63,672)	(\$2,971,214)	(\$5,088,074)	(\$1,537,294)	(\$1,537,294)
55	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - General Plant (P90)	(\$14,358,722)	(\$5,137,932)	(\$300,265)	(\$2,999,163)	(\$4,782,537)	(\$18,704)	(\$4,782,537)	(\$13,811)	(\$247,403)	(\$397,622)	(\$136,509)	(\$136,509)
56	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Intangible Plant (P90)	(\$5,254,517)	(\$1,883,784)	(\$110,090)	(\$1,073,055)	(\$1,753,841)	(\$6,858)	(\$18,074)	(\$49,661)	(\$96,780)	(\$145,783)	(\$30,000)	(\$30,000)
57	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Peak Demand (D1)	(\$4,047,819,944)	(\$1,116,932)	(\$7,277,209)	(\$9,896,472)	(\$17,584,000)	(\$410,944)	(\$13,584,000)	(\$410,944)	(\$29,739)	(\$402,811)	(\$89,760)	(\$89,760)
58	NEPIS - Net Electric Plant in Service Factor	RB - Accum Depr - Transmission Plant (D2)	(\$44,629,344)	(\$12,688,151)	(\$794,116)	(\$10,806,478)	(\$19,150,310)	(\$14,728)	(\$32,473)	(\$439,864)	(\$32,473)	(\$439,864)	(\$104,505)	(\$104,505)
59	NEPIS - Net Electric Plant in Service Factor	RB - Plant - Intangible Plant (P90)	\$13,506,581	\$4,833,014	\$282,445	\$2,755,327	\$4,498,710	\$17,594	\$258,469	\$125,870	\$232,720	\$374,025		\$128,408
60	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Area Lighting (C5)	\$3,805,397						\$3,805,397					
61	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Load Management (C9)	\$2,572,431	\$438,238	\$11,399	\$6,333	\$633		\$5,066		\$1,311,547	\$657,357		\$141,857
62	NEPIS - Net Electric Plant in Service Factor	RB - Plant Distribution - Meters (C6)	\$14,703,099	\$5,351,485	\$535,0									

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

Line No.	REG - Allocator - Jur Class	REG - Line Item	(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K)										
			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
104	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Production (P10)	\$11,045,926	\$2,448,648	\$1,79,774	\$2,053,467	\$5,925,621	\$1,709	\$59,854	\$101,432	\$47,176	\$143,732	\$84,514
105	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant General - Transmission (D2)	\$6,081,242	\$1,728,901	\$1,008,207	\$1,472,502	\$2,669,442	\$61,143	\$22,446	\$44,425	\$9,336	\$14,240	\$14,240
106	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Base Demand (E1)	\$15,490,345	\$30,586,912	\$2,484,075	\$25,883,288	\$91,953,293	\$96,972	\$1,400,405	\$77,077	\$986,143	\$986,143	\$986,143
107	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Peak Energy (D2)	\$114,921,803	\$22,395,846	\$1,740,740	\$18,139,374	\$64,437,189	\$58,759	\$679,718	\$981,488	\$965,329	\$3,864,884	\$1,658,477
108	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 101 & 106 - Peak Demand (D1)	\$108,545,541	\$19,035,545	\$26,339,236	\$44,676,126	\$401,500	\$1,093,691	\$79,149	\$1,072,105	\$254,715	\$254,715	\$254,715
109	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 114 - Base Demand (E1)	\$332,418	\$65,665	\$5,333	\$55,572	\$197,499	\$1,232	\$2,082	\$3,007	\$1,232	\$2,117	\$2,117
110	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 114 - Base Energy (E1)	\$408,144	\$80,644	\$6,549	\$68,246	\$242,439	\$2,557	\$4,003	\$5,914	\$1,232	\$2,117	\$2,117
111	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Production - A/C 114 - Peak Demand (D1)	\$109,354	\$19,045	\$26,479	\$44,623	\$1,099	\$80	\$1,078	\$256	\$256	\$256	\$256
112	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Transmission - A/C 101 & 106 (D2)	\$154,243,705	\$43,851,582	\$2,744,550	\$37,348,325	\$66,185,484	\$569,316	\$1,550,824	\$112,231	\$1,520,215	\$361,179	\$361,179
113	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	RB - Plant Transmission - A/C 114 (D2)	\$17,148	\$3,427	\$285	\$4,152	\$17,338	\$173	\$172	\$12	\$169	\$49	\$49
114		Subtotal NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$505,008,633	\$140,177,048	\$9,627,931	\$101,159,344	\$216,215,683	\$488,908	\$8,731,254	\$4,515,314	\$6,235,076	\$13,047,802	\$4,789,974
115													
116	OXPD - Production Expense (Excl Energy) Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$6,466,492	\$1,277,707	\$10,372	\$108,077	\$383,925	\$4,050	\$5,848	\$2,397	\$4,117	\$4,117	\$4,117
117	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Base Demand (E1)	\$3,900,701	\$782,292	\$63,533	\$662,043	\$2,351,799	\$24,808	\$35,922	\$14,683	\$25,222	\$25,222	\$25,222
118	OXPD - Production Expense (Excl Energy) Factor	O&M - Prod Excl PP - Peak Demand (D1)	\$2,385,864	\$678,303	\$24,453	\$577,709	\$1,023,767	\$8,806	\$23,088	\$1,736	\$23,515	\$5,587	\$5,587
119		Subtotal OXPD - Production Expense (Excl Energy) Factor	\$6,992,556	\$1,588,301	\$116,357	\$1,347,829	\$3,759,491	\$37,664	\$65,658	\$18,816	\$23,515	\$34,926	\$34,926
120													
121	OXD - Distribution Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$55,462						\$55,462				
122	OXD - Distribution Expense Factor	NOI - O&M - Dist - Meters (C6)	\$1,021,833	\$371,916	\$37,184	\$263,127	\$25,297	\$2,245	\$1,925	\$10,705	\$172,378	\$103,271	\$33,784
123	OXD - Distribution Expense Factor	NOI - O&M - Dist - Primary Customer (C3)	\$1,105,438	\$841,223	\$31,655	\$213,805	\$5,306	\$1,535	\$1,647	\$10,247			
124	OXD - Distribution Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$2,442,699	\$438,804	\$56,155	\$430,548	\$1,185,312	\$7,876	\$26,808	\$16,227	\$36,915	\$186,188	\$37,864
125	OXD - Distribution Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$387,541	\$295,035	\$11,102	\$74,890	\$1,797	\$545	\$578	\$3,594			
126	OXD - Distribution Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$870,260	\$190,783	\$21,801	\$203,602	\$281,676	\$5,195	\$7,351	\$6,714	\$45,590	\$82,359	\$25,189
127	OXD - Distribution Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$131,570						\$131,570				
128		Subtotal OXD - Distribution Expense Factor	\$6,014,802	\$2,137,762	\$157,897	\$1,185,972	\$1,499,389	\$17,417	\$225,341	\$47,487	\$254,883	\$371,818	\$116,837
129													
130	OXO - Customer Accounts Expense Factor	NOI - O&M - Cust Act - Meter Reading (C7)	\$1,497,070	\$813,089	\$28,516	\$448,089	\$20,256	\$1,475	\$10,423	\$28,122	\$89,185	\$43,953	\$13,963
131	OXO - Customer Accounts Expense Factor	NOI - O&M - Cust Act - Other (C8)	\$21,145,922	\$1,609,427	\$60,561	\$409,052	\$10,152	\$1,119	\$12,943	\$18,689	\$18,381	\$73,593	\$31,580
132		Subtotal OXC - Customer Accounts Expense Factor	\$3,611,992	\$2,422,516	\$89,077	\$897,140	\$30,480	\$4,451	\$13,574	\$47,726	\$89,185	\$43,953	\$13,963
133													
134	OXI - Customer Service & Information Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$450,685	\$342,447	\$12,811	\$86,636	\$2,141	\$639	\$1,803	\$4,208			
135		Subtotal OXI - Customer Service & Information Expense Factor	\$450,685	\$342,447	\$12,811	\$86,636	\$2,141	\$639	\$1,803	\$4,208			
136													
137	CWIP/LT - Long-Term CWIP Ratio (W/AFDC) Factor	RB - CWIP Long Term - Distribution Plant (P60)	\$3,893,562	\$1,369,819	\$96,211	\$739,856	\$1,011,594	\$12,199	\$191,380	\$29,210	\$136,961	\$234,541	\$71,790
138	CWIP/LT - Long-Term CWIP Ratio (W/AFDC) Factor	RB - CWIP Long Term - Intangible Plant (P90)	\$1,713,215	\$613,034	\$35,826	\$549,494	\$570,630	\$2,232	\$32,785	\$15,966	\$29,519	\$47,442	\$14,288
139	CWIP/LT - Long-Term CWIP Ratio (W/AFDC) Factor	RB - CWIP Long Term - Intangible Plant (P90)	\$232,059	\$83,037	\$4,853	\$77,293	\$302	\$4,441	\$2,163	\$3,998	\$6,426	\$2,206	\$2,206
140	CWIP/LT - Long-Term CWIP Ratio (W/AFDC) Factor	RB - CWIP Long Term - Production Plant (P10)	\$7,451,039	\$1,651,738	\$121,267	\$1,385,168	\$3,997,133	\$1,153	\$40,374	\$68,421	\$31,823	\$96,955	\$37,009
141	CWIP/LT - Long-Term CWIP Ratio (W/AFDC) Factor	RB - CWIP Long Term - Transmission Plant (D2)	\$4,148,780	\$1,129,487	\$73,821	\$1,004,567	\$1,780,307	\$15,313	\$41,713	\$1,010	\$40,800	\$9,714	\$9,714
142		Subtotal CWIP/LT - Long-Term CWIP Ratio (W/AFDC) Factor	\$17,438,605	\$4,897,114	\$331,978	\$3,526,424	\$7,436,857	\$15,886	\$284,293	\$157,472	\$205,320	\$426,235	\$157,007
143													
144	LRE - Labor and Related Expense Factor	NOI - O&M - AGG - General Advertising (A/C 930.1) (C1)	\$61	\$46	\$2	\$12	\$0	\$0	\$0	\$1			
145	LRE - Labor and Related Expense Factor	NOI - O&M - AGG - Injuries & Damages (A/C 925) (NEPIS)	\$781,566	\$216,594	\$14,898	\$156,540	\$335,049	\$757	\$13,453	\$6,986	\$9,645	\$20,222	\$7,422
146	LRE - Labor and Related Expense Factor	NOI - O&M - AGG - Misc. Rents, Maintenance (P90)	\$1,197,141	\$428,369	\$25,034	\$244,215	\$398,738	\$1,559	\$22,909	\$11,156	\$20,627	\$33,151	\$11,381
147	LRE - Labor and Related Expense Factor	NOI - O&M - AGG - Outside Services (A/C 929) (NEPIS)	\$963,553	\$266,973	\$18,363	\$192,950	\$412,979	\$933	\$16,582	\$8,611	\$11,888	\$24,925	\$9,148
148	LRE - Labor and Related Expense Factor	NOI - O&M - AGG - Property Insurance (A/C 924) (NEPIS)	\$700,590	\$194,153	\$13,354	\$140,321	\$300,335	\$679	\$12,059	\$6,262	\$8,646	\$18,127	\$6,653
149	LRE - Labor and Related Expense Factor	NOI - O&M - AGG - Regulatory Commission Exp (A/C 929) - SD (Direct SD/R10)	\$427,860	\$118,572	\$8,156	\$85,696	\$183,419	\$414	\$7,365	\$3,824	\$5,280	\$11,070	\$4,063
150	LRE - Labor and Related Expense Factor	NOI - O&M - AGG - Salaries, Pensions & Benefits - Customer Accounts (OXC)	\$140,519	\$94,122	\$3,354	\$33,061	\$1,816	\$1,816	\$5,274	\$18,545	\$34,655	\$17,079	\$5,426
151	LRE - Labor and Related Expense Factor	NOI - O&M - AGG - Salaries, Pensions & Benefits - Customer Service & Info (C1)	\$428,410	\$255,522	\$18,156	\$82,354	\$2,036	\$607	\$1,714	\$4,000	\$14,517	\$22,018	\$66,246
152	LRE - Labor and Related Expense Factor	NOI - O&M - AGG - Salaries, Pensions & Benefits - Distribution (OXD)	\$3,410,531	\$1,212,096	\$89,526	\$672,438	\$880,143	\$9,875	\$12,767	\$26,925	\$36,915	\$186,188	\$37,864
153	LRE - Labor and Related Expense Factor	NOI - O&M - AGG - Salaries, Pensions & Benefits - Production (OXPD)	\$3,360,434	\$763,295	\$55,918	\$647,730	\$1,806,710	\$18,100	\$31,554	\$9,042	\$11,301	\$16,784	\$16,784
154	LRE - Labor and Related Expense Factor	NOI - O&M - AGG - Salaries, Pensions & Benefits - Transmission (D2)	\$1,830,910	\$520,529	\$32,578	\$443,334	\$785,638	\$6,758	\$18,409	\$1,332	\$18,045	\$4,967	\$4,967
155	LRE - Labor and Related Expense Factor	NOI - O&M - Cust Act - Meter Reading (C7)	\$1,497,070	\$813,089	\$28,516	\$448,089	\$20,256	\$1,475	\$10,423	\$28,122	\$89,185	\$43,953	\$13,963
156	LRE - Labor and Related Expense Factor	NOI - O&M - Cust Act - Other (C8)	\$21,145,922	\$1,609,427	\$60,561	\$409,052	\$10,152	\$1,119	\$12,943	\$18,689	\$18,381	\$73,593	\$31,580
157	LRE - Labor and Related Expense Factor	NOI - O&M - Cust Service - Other (C1)	\$450,685	\$342,447	\$12,811	\$86,636	\$2,141	\$639	\$1,803	\$4,208			
158	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Area Lighting (C5)	\$55,462						\$55,462				
159	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Meters (C6)	\$1,021,833	\$371,916	\$37,184	\$263,127	\$25,297	\$2,245	\$1,925	\$10,705	\$172,378	\$103,271	\$33,784
160	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Primary Customer (C3)	\$1,105,438	\$841,223	\$31,655	\$213,805	\$5,306	\$1,535	\$1,647	\$10,247			
161	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Primary Demand (D3)	\$2,442,699	\$438,804	\$56,155	\$430,548	\$1,185,312	\$7,876	\$26,808	\$16,227	\$36,915	\$186,188	\$37,864
162	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Secondary Customer (C3)	\$387,541	\$295,035	\$11,102	\$74,890	\$1,797	\$545	\$578	\$3,594			
163	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Secondary Demand (D4)	\$870,260	\$190,783	\$21,801	\$203,602	\$281,676	\$5,195	\$7,351	\$6,714	\$45,590	\$82,359	\$25,189
164	LRE - Labor and Related Expense Factor	NOI - O&M - Dist - Streetlighting (C4)	\$131,570						\$131,570				
165	LRE - Labor and Related Expense Factor	NOI - O&M - Prod PP - Base Demand (E1)	\$6,466,492	\$1,277,707	\$10,372	\$108,077	\$383,925	\$4,050	\$5,848	\$2,397	\$4,117	\$4,117	\$4,117
166	LRE - Labor and Related Expense Factor	NOI - O&M - Tran - Transmission Expenses (D2)	\$10,724,029	\$2,048,848	\$190,819	\$2,596,699	\$4,601,647	\$39,583	\$107,823	\$7,803	\$105,695	\$25,111	\$25,111
167	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Base Demand (E1)	\$3,900,701	\$782,292	\$63,533	\$662,043	\$2,351,799	\$24,808	\$35,922	\$14,683	\$25,222	\$25,222	\$25,222
168	LRE - Labor and Related Expense Factor	O&M - Prod Excl PP - Peak Demand (D1)	\$2,385,864	\$678,303	\$24,453	\$577,709	\$1,023,767	\$8,806	\$23,088	\$1,736	\$23,515	\$5,587	\$5,587
169		Subtotal LRE - Labor and Related Expense Factor	\$42,298,259	\$14,527,345	\$887,1582	\$9,072,927	\$14,979,938	\$39,060	\$549,947	\$409,174	\$616,318	\$909,720	\$322,248
170													
171	OX - Total O & M Expense Factor	NOI - O&M - AGG - General Advertising (A/C 930.1) (C1)	\$61	\$46	\$2	\$12	\$0	\$0	\$0	\$1			
172	OX - Total O & M Expense Factor	NOI - O&M - AGG - Injuries & Damages (A/C 925) (NEPIS)	\$781,566	\$216,594	\$14,898	\$156,540	\$335,049	\$757	\$13,453	\$6,986	\$9,645	\$20,222	\$7,422
173	OX - Total O & M Expense Factor	NOI - O&M - AGG - Misc. Rents, Maintenance (P90)	\$1,197,141	\$428,369	\$25,034	\$244,215	\$398,738	\$1,559	\$22,909	\$11,156	\$20,627	\$33,151	\$11,381
174	OX - Total O & M Expense Factor	NOI - O&M - AGG - Outside Services (A/C 929) (NEPIS)	\$963,553	\$266,973	\$18,363	\$192,950	\$412,979	\$933	\$16,582	\$8,611	\$11,888	\$24,925	\$9,148
175	OX - Total O & M Expense Factor	NOI - O&M - AGG - Property Insurance (A/C 924) (NEPIS)	\$700,590	\$194,153	\$13,354	\$140,321	\$300,335	\$679	\$12,059	\$6,262	\$8,646	\$18,127	\$6,653
176	OX - Total O & M Expense Factor	NOI - O&M - AGG - Regulatory Commission Exp (A/C 929) - SD (Direct SD/R10)	\$427,860	\$118,572	\$8,156	\$85,696	\$183,419	\$414	\$7,365	\$3,824	\$5,280	\$11,070	\$4,063
177	OX - Total O & M Expense Factor	NOI - O&M - AGG - Salaries, Pensions & Benefits - Customer Accounts (OXC)	\$140,519	\$94,122	\$3,354	\$33,061	\$1,816	\$1,816	\$5,274	\$18,545	\$34,655	\$17,079	\$5,426
178	OX - Total O & M Expense Factor	NOI - O&M - AGG - Salaries, Pensions & Benefits - Customer Service & Info (C1)	\$428,410	\$255,522	\$18,156	\$82,354	\$2,036	\$607	\$1,714	\$4,000	\$14,517	\$22,018	\$66,246
179	OX - Total O & M Expense Factor	NOI - O&M - AGG - Salaries, Pensions & Benefits - Distribution (OXD)	\$3,410,531	\$1,212,096	\$89,526	\$672,438	\$880,143	\$9,875	\$12,767	\$26,			

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

		(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%	19.75%	1.60%	16.72%	59.39%		0.63%	0.90%	0.37%		0.64%
2	E2 - MWH Consumption at Generators - Total Factor	100.00%	19.49%	1.51%	15.78%	56.07%	0.05%	0.59%	0.85%	0.84%	3.36%	1.44%
3	D1 - Generation Demand Factor	100.00%	28.43%	1.78%	24.21%	42.91%		0.37%	1.01%	0.07%	0.99%	0.23%
4	D2 - Transmission Demand Factor	100.00%	28.43%	1.78%	24.21%	42.91%		0.37%	1.01%	0.07%	0.99%	0.23%
5	D3 - Distribution - Primary Demand Factor	100.00%	17.96%	2.30%	17.63%	48.52%	0.32%	1.10%	0.66%	1.51%	7.62%	2.37%
6	D4 - Distribution - Secondary Demand Factor	100.00%	21.92%	2.51%	23.40%	32.37%	0.60%	0.84%	0.77%	5.24%	9.46%	2.89%
7	C1 - Total Retail Customers Factor	100.00%	75.98%	2.84%	19.22%	0.48%	0.14%	0.40%	0.93%			
8	C2 - Retail Service Locations Factor	100.00%	76.10%	2.86%	19.34%	0.48%	0.14%	0.15%	0.93%			
9	C3 - Secondary Service Locations Factor	100.00%	76.13%	2.86%	19.32%	0.46%	0.14%	0.15%	0.93%			
10	C4 - Street Lighting Factor	100.00%						100.00%				
11	C5 - Area Lighting Factor	100.00%						100.00%				
12	C6 - Meter Factor	100.00%	36.40%	3.64%	25.75%	2.48%	0.22%	0.19%	1.05%	16.87%	10.11%	3.31%
13	C7 - Meter Reading Factor	100.00%	54.31%	1.90%	29.93%	1.35%	0.10%	0.70%	1.88%	5.96%	2.94%	0.93%
14	C8 - System Service Locations Factor	100.00%	76.10%	2.86%	19.34%	0.48%	0.14%	0.15%	0.93%			
15	C9 - Load Management Factor	100.00%	17.04%	0.44%	0.25%	0.02%	0.20%			50.98%	25.55%	5.51%
16	R10 - Revenue Factor	100.00%	27.88%	1.44%	21.07%	39.71%	0.05%	1.73%	0.74%	0.39%	5.69%	1.30%
17	P10 - Production Plant Factor	100.00%	22.17%	1.63%	18.59%	53.65%	0.02%	0.54%	0.92%	0.43%	1.30%	0.77%
18	P60 - Distribution Plant Factor	100.00%	35.18%	2.47%	19.00%	25.98%	0.31%	4.92%	0.75%	3.52%	6.02%	1.84%
19	P90 - General Plant Factor	100.00%	35.78%	2.09%	20.40%	33.31%	0.13%	1.91%	0.93%	1.72%	2.77%	0.95%
20	EPIS - Electric Plant in Service Factor	100.00%	27.73%	1.91%	19.90%	42.85%	0.10%	1.77%	0.89%	1.27%	2.61%	0.97%
21	NEPIS - Net Electric Plant in Service Factor	100.00%	27.71%	1.91%	20.03%	42.87%	0.10%	1.72%	0.89%	1.23%	2.59%	0.95%
22	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	100.00%	27.76%	1.91%	20.03%	42.81%	0.10%	1.73%	0.89%	1.24%	2.58%	0.95%
23	OXPD - Production Expense (Excl Energy) Factor	100.00%	22.71%	1.66%	19.28%	53.76%		0.54%	0.94%	0.27%	0.34%	0.50%
24	OXD - Distribution Expense Factor	100.00%	35.54%	2.63%	19.72%	24.93%	0.29%	3.75%	0.79%	4.24%	6.18%	1.94%
25	OXC - Customer Accounts Expense Factor	100.00%	67.07%	2.47%	23.73%	0.84%	0.12%	0.38%	1.32%	2.47%	1.22%	0.39%
26	OXI - Customer Service & Information Expense Factor	100.00%	75.98%	2.84%	19.22%	0.48%	0.14%	0.40%	0.93%			
27	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor	100.00%	28.08%	1.90%	20.22%	42.65%	0.09%	1.63%	0.90%	1.18%	2.44%	0.90%
28	LRE - Labor and Related Expense Factor	100.00%	34.35%	2.06%	21.45%	35.42%	0.09%	1.30%	0.97%	1.46%	2.15%	0.76%
29	OX - Total O & M Expense Factor	100.00%	27.79%	1.81%	19.15%	44.58%	0.07%	0.94%	0.92%	1.11%	2.60%	1.02%

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

		(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	517,054	102,138	8,295	86,438	307,057		3,239	4,677	1,917		3,293
2	E2 - MWH Consumption at Generators - Total Factor	547,627	106,721	8,295	86,438	307,057	280	3,239	4,677	4,600	18,417	7,903
3	D1 - Generation Demand Factor	75,589	21,490	1,345	18,303	32,435		279	760	55	745	177
4	D2 - Transmission Demand Factor	75,589	21,490	1,345	18,303	32,435		279	760	55	745	177
5	D3 - Distribution - Primary Demand Factor	102,962	18,496	2,367	18,148	49,962	332	1,130	684	1,556	7,848	2,439
6	D4 - Distribution - Secondary Demand Factor	124,306	27,251	3,114	29,082	40,234	742	1,050	959	6,512	11,764	3,598
7	C1 - Total Retail Customers Factor	11,996	9,115	341	2,306	57	17	48	112			
8	C2 - Retail Service Locations Factor	12,083	9,195	346	2,337	58	17	18	112			
9	C3 - Secondary Service Locations Factor	12,078	9,195	346	2,334	56	17	18	112			
10	C4 - Street Lighting Factor	\$1,068,174						\$1,068,174				
11	C5 - Area Lighting Factor	\$812,156						\$812,156				
12	C6 - Meter Factor	\$5,534,692	\$2,014,461	\$201,406	\$1,425,213	\$137,019	\$12,159	\$10,428	\$57,984	\$933,674	\$559,359	\$182,989
13	C7 - Meter Reading Factor	15,225	8,269	290	4,557	206	15	106	286	907	447	142
14	C8 - System Service Locations Factor	12,083	9,195	346	2,337	58	17	18	112			
15	C9 - Load Management Factor	4,062	692	18	10	1	8			2,071	1,038	224
16	R10 - Revenue Factor	\$182,686,888	\$50,929,292	\$2,638,536	\$38,489,021	\$72,538,663	\$91,886	\$3,151,974	\$1,358,100	\$720,325	\$10,389,651	\$2,379,440
17	P10 - Production Plant Factor	\$379,710,176	\$84,173,709	\$6,179,827	\$70,589,117	\$203,696,693	\$58,759	\$2,057,506	\$3,486,768	\$1,621,719	\$4,940,875	\$2,905,202
18	P60 - Distribution Plant Factor	\$216,268,653	\$76,086,890	\$5,344,079	\$41,095,439	\$56,189,194	\$677,610	\$10,630,239	\$1,622,465	\$7,607,553	\$13,027,601	\$3,987,582
19	P90 - General Plant Factor	\$34,954,959	\$12,507,813	\$730,966	\$7,130,771	\$11,642,637	\$45,533	\$668,915	\$325,750	\$602,279	\$967,974	\$332,319
20	EPIS - Electric Plant in Service Factor	\$799,435,468	\$221,666,630	\$15,295,237	\$159,100,920	\$342,535,140	\$799,497	\$14,187,218	\$7,119,232	\$10,177,050	\$20,838,096	\$7,716,448
21	NEPIS - Net Electric Plant in Service Factor	\$505,760,260	\$140,160,644	\$9,640,550	\$101,298,860	\$216,814,049	\$489,854	\$8,705,625	\$4,520,725	\$6,241,272	\$13,085,722	\$4,802,958
22	NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor	\$505,008,633	\$140,177,048	\$9,627,931	\$101,159,344	\$216,215,683	\$488,908	\$8,731,554	\$4,515,314	\$6,255,076	\$13,047,802	\$4,789,974
23	OXPD - Production Expense (Excl Energy) Factor	\$6,992,556	\$1,588,301	\$116,357	\$1,347,829	\$3,759,491		\$37,664	\$65,658	\$18,816	\$23,515	\$34,926
24	OXD - Distribution Expense Factor	\$6,014,802	\$2,137,762	\$157,897	\$1,185,972	\$1,499,389	\$17,417	\$225,341	\$47,487	\$254,883	\$371,818	\$116,837
25	OXC - Customer Accounts Expense Factor	\$3,611,992	\$2,422,516	\$89,077	\$857,140	\$30,408	\$4,451	\$13,574	\$47,726	\$89,185	\$43,953	\$13,963
26	OXI - Customer Service & Information Expense Factor	\$450,685	\$342,447	\$12,811	\$86,636	\$2,141	\$639	\$1,803	\$4,208			
27	CWIPLT - Long-Term CWIP Ratio (W/AFDC) Factor	\$17,438,605	\$4,897,114	\$331,978	\$3,526,424	\$7,436,857	\$15,886	\$284,293	\$157,472	\$205,320	\$426,253	\$157,007
28	LRE - Labor and Related Expense Factor	\$42,298,259	\$14,527,345	\$871,582	\$9,072,927	\$14,979,938	\$39,060	\$549,947	\$409,174	\$616,318	\$909,720	\$322,248
29	OX - Total O & M Expense Factor	\$82,649,616	\$22,966,107	\$1,498,725	\$15,826,770	\$36,845,741	\$57,710	\$778,143	\$760,760	\$918,582	\$2,150,686	\$846,392

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

		(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%	4.60%	2.13%
4	Common Equity	\$1,006,148,718	53.54%	8.75%	4.69%
5	Total Capitalization	\$1,879,080,452	100.00%		6.82%

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

(A)		
Line No.	Description	South Dakota Jur
1	<u>Revenues</u>	
2	Computer Maintained Billings	\$34,346,833
3	Manually Maintained Billings	\$6,174,666
4	Cost of Energy Adjustment Revenues	
5	Sales for Resale	\$975,403
6	Rent from Electric Property	\$68,368
7	Total Other Miscellaneous Electric Revenue	\$229,663
8	Integrated Transmission Deficiency Payments	\$70,531
9	Miscellaneous Services	\$1,971
10	Wheeling - All Jurisdictions	
11	Load Control & Dispatching, MAPP & MISO Total	\$1,412,400
12	Rent from Electric Property	\$68,368
13	Loan Pool Interest	
14	Total Revenues	\$43,348,204
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	\$1,367,003,966
29	Rev Dollar Days - Manually Maintained Billings	\$164,863,584
30	Rev Dollar Days - Cost of Energy Adjustment Revenues	
31	Rev Dollar Days - Sales for Resale	\$19,361,748
32	Rev Dollar Days - Rent from Electric Property	(\$4,325,645)
33	Rev Dollar Days - Other Miscellaneous Electric Revenue	\$9,269,218
34	Rev Dollar Days - Integrated Transmission Deficiency Payments	\$1,939,610
35	Rev Dollar Days - Wheeling - All Jurisdictions	
36	Rev Dollar Days - Load Control & Dispatching, MAPP & MISO	\$40,677,127
37	Rev Dollar Days - Miscellaneous Services	
38	Rev Dollar Days - Loan Pool Interest	
39	Total Dollar Days	\$1,598,789,608
40		
41	Avg Revenue Lead Days (Total Rev Dollar Days / Total Rev)	36.9

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

(A)

Line No.	Description	Total Company
1	<u>Revenues</u>	
2	Computer Maintained Billings	\$387,853,421
3	Manually Maintained Billings	\$69,725,944
4	Cost of Energy Adjustment Revenues	(\$5,423,558)
5	Sales for Resale	\$11,072,400
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	\$519,524,484
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	\$15,436,566,163
29	Rev Dollar Days - Manually Maintained Billings	\$1,861,682,694
30	Rev Dollar Days - Cost of Energy Adjustment Revenues	(\$501,231,275)
31	Rev Dollar Days - Sales for Resale	\$219,787,140
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	\$18,573,923,034
40		
41	Avg Revenue Lead Days (Total Rev Dollar Days / Total Rev)	35.8

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

		(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	\$4,098,447	\$11,198	19.1	17.8	\$199,033
2	Fuel - Oil	\$1,361,916	\$3,721	8.9	28.0	\$104,168
3	Purchased Power	\$5,699,145	\$15,571	32.8	4.1	\$64,063
4	Labor and Associated Payroll Expense	\$6,847,518	\$18,709	10.5	26.4	\$493,996
5	All Other O&M Expense	\$10,066,111	\$27,503	12.5	24.4	\$670,912
6	Property Taxes (Excl Coal Conversion Taxes)	\$1,247,978	\$3,410	296.9	(260.0)	(\$886,499)
7	Coal Conversion Taxes	\$7,460	\$20	35.6	1.3	\$26
8	Federal Income Taxes			195.6	(158.7)	
9	State Income Taxes				36.9	
10	Incremental Federal Income Taxes				36.9	
11	Incremental State Income Taxes				36.9	
12	Bank Balances					\$17,657
13	Special Deposits					\$211,726
14	Working Funds					\$945
15	Depreciation Expense	\$7,276,844	\$19,882			\$733,333
16	Investment Tax Credit	(\$64,696)	(\$177)			(\$6,520)
17	Deferred Income Tax	\$260,466	\$712			\$26,249
18	Interest on LT Debt	\$3,691,539	\$10,086	91.3	(54.4)	(\$548,344)
19	FICA Withholding	(\$628,405)	(\$1,717)			
20	Federal Withholding	(\$1,004,957)	(\$2,746)			
21	State Sales Tax	(\$2,087,193)	(\$5,703)	13.9		(\$78,983)
22	Total	\$36,772,172	\$100,470			\$1,001,763

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

		(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	\$22,031,053	\$60,194	19.1	16.2	\$974,248
2	Fuel - Oil	\$7,358,924	\$20,106	8.9	26.4	\$530,910
3	Purchased Power	\$30,641,561	\$83,720	32.8	2.5	\$211,402
4	Labor and Associated Payroll Expense	\$33,849,128	\$92,484	10.5	24.8	\$2,294,999
5	All Other O&M Expense	\$55,005,725	\$150,289	12.5	22.8	\$3,427,353
6	Property Taxes (Excl Coal Conversion Taxes)	\$6,189,513	\$16,911	296.9	(261.6)	(\$4,423,582)
7	Coal Conversion Taxes	\$36,998	\$101	35.6	(0.3)	(\$30)
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					\$86,852
13	Special Deposits					\$1,041,446
14	Working Funds					\$4,648
15	Depreciation Expense	\$37,773,724	\$103,207			\$3,642,698
16	Investment Tax Credit	(\$317,810)	(\$868)			(\$30,648)
17	Deferred Income Tax	\$7,153,690	\$19,546			\$689,864
18	Interest on LT Debt			91.3	(56.0)	
19	FICA Withholding	(\$3,106,374)	(\$8,487)			
20	Federal Withholding	(\$4,967,773)	(\$13,573)			
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	\$179,128,617	\$489,422			\$8,002,770

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

		(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	\$19,814,461	\$54,138	19.1	18.2	\$985,558
2	Fuel - Oil	\$6,253,382	\$17,086	8.9	28.4	\$485,655
3	Purchased Power	\$27,500,869	\$75,139	32.8	4.5	\$341,476
4	Labor and Associated Payroll Expense	\$29,454,150	\$80,476	10.5	26.8	\$2,159,536
5	All Other O&M Expense	\$40,208,324	\$109,859	12.5	24.8	\$2,727,201
6	Property Taxes (Excl Coal Conversion Taxes)	\$5,489,941	\$15,000	296.9	(259.6)	(\$3,893,313)
7	Coal Conversion Taxes	\$32,816	\$90	35.6	1.7	\$155
8	Federal Income Taxes			195.6	(158.3)	
9	State Income Taxes	\$248,636	\$679		37.3	\$25,349
10	Incremental Federal Income Taxes				37.3	
11	Incremental State Income Taxes				37.3	
12	Bank Balances					\$77,594
13	Special Deposits					\$930,428
14	Working Funds					\$4,153
15	Depreciation Expense	\$32,295,072	\$88,238			\$3,292,562
16	Investment Tax Credit	(\$284,871)	(\$778)			(\$29,043)
17	Deferred Income Tax	\$6,382,764	\$17,439			\$650,738
18	Interest on LT Debt			91.3	(53.9)	
19	FICA Withholding	(\$2,703,041)	(\$7,385)			
20	Federal Withholding	(\$4,322,757)	(\$11,811)			
21	State Withholding- ND	(\$244,004)	(\$667)	61.2		(\$40,821)
22	State Sales Tax	(\$39)	(\$0)	13.8		(\$1)
23	Total	\$160,125,704	\$437,502			\$7,717,226

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

		(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	\$19,960	\$55	19.1	9.5	\$520
2	Fuel - Oil	\$7,025	\$19	8.9	19.8	\$379
3	Purchased Power	\$27,817	\$76	32.8	(4.1)	(\$314)
4	Labor and Associated Payroll Expense	\$1,318,359	\$3,602	10.5	18.2	\$65,415
5	All Other O&M Expense	\$1,494,714	\$4,084	12.5	16.2	\$65,956
6	Property Taxes (Excl Coal Conversion Taxes)	\$2,633,283	\$7,195	296.9	(268.2)	(\$1,929,861)
7	Coal Conversion Taxes	\$15,740	\$43	35.6	(6.9)	(\$299)
8	Federal Income Taxes			195.6	(167.0)	
9	State Income Taxes				28.6	
10	Incremental Federal Income Taxes				28.6	
11	Incremental State Income Taxes				28.6	
12	Bank Balances					\$28,413
13	Special Deposits					\$340,697
14	Working Funds					\$1,521
15	Depreciation Expense	\$4,659,464	\$12,731			\$364,613
16	Investment Tax Credit	(\$74,486)	(\$204)			(\$5,829)
17	Deferred Income Tax	\$4,116,470	\$11,247			\$322,123
18	Interest on LT Debt			91.3	(62.6)	
19	FICA Withholding	(\$120,987)	(\$331)			
20	Federal Withholding	(\$193,485)	(\$529)			
21	Total	\$13,903,873	\$37,989			(\$746,666)

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

		(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	61.7	\$2,159,360
2	Fuel - Oil	\$14,981,246	\$40,932	35.6	102.6	\$1,121,113
3	Purchased Power	\$63,869,393	\$174,507	131.1	7.1	\$616,627
4	Labor and Associated Payroll Expense	\$71,469,154	\$195,271	41.9	96.2	\$5,013,946
5	All Other O&M Expense	\$106,774,874	\$291,735	50.0	88.2	\$6,891,422
6	Property Taxes (Excl Coal Conversion Taxes)	\$15,560,715	\$42,516	1,187.5	(1,049.4)	(\$11,133,255)
7	Coal Conversion Taxes	\$93,014	\$254	142.4	(4.2)	(\$148)
8	Federal Income Taxes			782.4	(644.3)	
9	State Income Taxes	\$248,636	\$679		138.1	\$25,349
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	\$82,005,104	\$224,058			\$8,033,206
16	Investment Tax Credit	(\$741,864)	(\$2,027)			(\$72,040)
17	Deferred Income Tax	\$17,913,391	\$48,944			\$1,688,974
18	Interest on LT Debt	\$3,691,539	\$10,086	365.0	(226.9)	(\$548,344)
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	\$389,930,367	\$1,065,384			\$15,975,094