

OTTER TAIL POWER COMPANY
FUNCTIONALIZATION - PLANT
ACTUAL YEAR 2024

(A)		
Line No.	Description	Otter Tail Power Company
1	~	\$22,456,873
2	Hydro	\$14,910,721
3	Internal Combustion	\$191,020,155
4	Wind	\$617,976,091
5	Transmission	\$774,690,772
6	Distribution	\$692,741,862
7	General Plant	\$117,231,583
8	Intangibles	\$46,864,191
9	Solar	\$576,449
10	Steam	\$536,156,955

OTTER TAIL POWER COMPANY
FUNCTIONALIZATION - PRODUCTION PLANT
2024 ACTUAL YEAR

(A)			
Line No.	REG - Line Item WP	PB - Depr Group: REG - Line Item Rollup WP (For Reporting) of PB - Depr Group	Otter Tail Power Company
1	RB - Plant - Production (Excluding Wind)	Hydro	\$12,912,276
2	RB - Plant - Production (Excluding Wind)	Internal Combustion	\$190,985,521
3	RB - Plant - Production (Excluding Wind)	Solar	\$576,449
4	RB - Plant - Production (Excluding Wind)	Steam	\$534,568,700
5	RB - Plant - Production (Excluding Wind)	~	\$318,034
6	RB - Plant - Production - Wind (341 - 347)	Wind	\$619,446,950
7	RB - Plant - Production - A/C 114 - Base Energy	Wind	(\$1,470,859)
8	RB - Plant - Production - Steam (310 - 317) - FERC 114	Steam	\$1,588,255
9		Total	<u><u>\$1,358,925,325</u></u>

			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Description	Allocator	Primary Demand	Secondary Demand	Primary Customer	Secondary Customer	Street Lighting	Area Lighting	Meters	Load Management	Total
1	RB - Plant - Distribution - Land (360) - FERC 101, 106, & 105	RB - Land	\$1,551,579								\$1,551,579
2	RB - Plant - Distribution - Station Equipment (362)	RB - Station Equipment	\$102,725,719								\$102,725,719
3	RB - Plant - Distribution - Poles, Towers & Fixtures (364)	RB - Poles, Towers & Fixtures (364)	\$54,919,721		\$29,700,704		\$4,567,801	\$2,546,036			\$91,734,261
4	RB - Plant - Distribution - Overhead Conductors & Devices (365)	RB - Overhead Conductors & Devices (365)	\$37,552,920	\$19,204,749	\$1,818,016	\$1,696,353	\$2,500,638	\$1,506,230			\$64,278,906
5	RB - Plant - Distribution - Underground Conductors & Devices (367)	RB - Underground Conductors & Devices (367)	\$24,692,210	\$2,910,912	\$95,808,193	\$12,406,801	\$2,934,850	\$1,767,772			\$140,520,738
6	RB - Plant - Distribution - Line Transformers (368)	RB - Line Transformers (368)		\$86,355,077		\$51,479,417					\$137,834,494
7	RB - Plant - Distribution - Services (369)	RB - Services (369)		\$11,695,255		\$2,613,745					\$14,309,000
8	RB - Plant - Distribution - Underground Services (369.1)	RB - Underground Services (369.1)		\$29,201,547		\$23,507,305					\$52,708,852
9	RB - Plant - Distribution - Meters (370)	RB - Meters							\$28,203,087		\$28,203,087
10	RB - Plant - Distribution - Smart Meters (370.05)	RB - Meters							\$25,044,275		\$25,044,275
11	RB - Plant - Distribution - Load Management Switches (370.1)	RB - Load Management Switches								\$8,899,439	\$8,899,439
12	RB - Plant - Distribution - All Other Private Lighting (371.2)	RB - All Other Private Lighting						\$10,295,830			\$10,295,830
13	RB - Plant - Distribution - Streetlighting & Signal Systems (373)	RB - Streetlighting & Signal Systems					\$14,635,682				\$14,635,682

OTTER TAIL POWER COMPANY
FUNCTIONALIZATION - GENERAL PLANT
2024 ACTUAL YEAR

(A)			
Line No.	REG - Line Item WP	PB - Depr Group	Otter Tail Power Company
1	RB - Plant - Total General (excluding Load Control Equip)	389 - General Land	\$1,874,356
2	RB - Plant - Total General (excluding Load Control Equip)	390 - General Structures & Improvements	\$27,313,388
3	RB - Plant - Total General (excluding Load Control Equip)	390.1 - General-General Office Buildings	\$6,591,573
4	RB - Plant - Total General (excluding Load Control Equip)	390.2 - General Fleet Service Center Building - Fergus Falls	\$896,880
5	RB - Plant - Total General (excluding Load Control Equip)	390.25 - General Fleet Service Center Building - Jamestown	\$2,154,593
6	RB - Plant - Total General (excluding Load Control Equip)	390.3 - General Central Stores Buildings	\$4,494,284
7	RB - Plant - Total General (excluding Load Control Equip)	391 - 391 - General Office Furniture	\$467,654
8	RB - Plant - Total General (excluding Load Control Equip)	391.1 - 391.1 - General Office Equipment	\$186,048
9	RB - Plant - Total General (excluding Load Control Equip)	391.2 - 391.2 - General Duplicating Equipment	\$856,922
10	RB - Plant - Total General (excluding Load Control Equip)	391.5 - 391.5 - General Computer Systems	\$3,405,378
11	RB - Plant - Total General (excluding Load Control Equip)	391.6 - 391.6 - General Computer Related Equipment	\$1,964,611
12	RB - Plant - Total General (excluding Load Control Equip)	392 - General Transportation Equipment	\$43,117,797
13	RB - Plant - Total General (excluding Load Control Equip)	39210 Airplane	\$2,890,508
14	RB - Plant - Total General (excluding Load Control Equip)	394 - 394 - General Tools, Shop & Garage Equipment	\$5,666,929
15	RB - Plant - Total General (excluding Load Control Equip)	394.2 - 394.2 - General AMR Equipment	\$371,062
16	RB - Plant - Total General (excluding Load Control Equip)	396 - General Power Operated Equipment	\$1,762,471
17	RB - Plant - Total General (excluding Load Control Equip)	397 - 397 - General Communication Equipment & Communications Towers	\$7,211,132
18	RB - Plant - Total General (excluding Load Control Equip)	397.1 - 397.1 - General Radio Tele-Communication Equip.	\$243,331
19	RB - Plant - Total General (excluding Load Control Equip)	397.2 - 397.2 - General Microwave Equipment	\$3,631,688
20	RB - Plant - Total General (excluding Load Control Equip)	397.4 - General Communication Towers	\$1,922,046
21	RB - Plant - General - Radio Load Control Equipment (397.3)	397.3 - General Radio Load Control Equipment	\$208,932
22			
23		Total	\$117,231,583

OTTER TAIL POWER COMPANY
FUNCTIONALIZATION - OPERATING EXPENSE
2024 ACTUAL YEAR

(A)

Line No.	REG - Line Item WP	Cost Center: Filing Schedule Line Item of Cost Center	FM - REG - Accounts in Level 6 of REG - Account Rollup	Otter Tail Power Company
1	NOI - O&M - Prod - Base Demand	Production	50000 - Steam Power Generation - Operation supervision and engineering	\$1,309,296
2	NOI - O&M - Prod - Base Demand	Production	50200 - Steam Power Generation - Steam expenses	\$5,203,212
3	NOI - O&M - Prod - Base Demand	Production	50500 - Steam Power Generation - Electric expenses	\$1,689,387
4	NOI - O&M - Prod - Base Demand	Production	50600 - Steam Power Generation - Miscellaneous steam power expenses	\$4,852,237
5	NOI - O&M - Prod - Base Demand	Production	50700 - Steam Power Generation - Rents	\$22,288
6	NOI - O&M - Prod - Base Demand	Production	51000 - Steam Power Generation - Maint supervision and engineering	\$519,606
7	NOI - O&M - Prod - Base Demand	Production	51100 - Steam Power Generation - Maint of structures	\$928,954
8	NOI - O&M - Prod - Base Demand	Production	53500 - Hydro Power Generation - Operation supervision and engineering	\$16,015
9	NOI - O&M - Prod - Base Demand	Production	53700 - Hydro Power Generation - Hydraulic Expenses	\$5,592
10	NOI - O&M - Prod - Base Demand	Production	53800 - Hydro Power Generation - Electric Expenses	\$121
11	NOI - O&M - Prod - Base Demand	Production	53900 - Hydro Power Generation - Misc hydraulic power generation expenses	\$35,951
12	NOI - O&M - Prod - Base Demand	Production	54100 - Hydro Power Generation - Maint supervision and engineering	\$3
13	NOI - O&M - Prod - Base Demand	Production	54200 - Hydro Power Generation - Maint of structures	\$12,394
14	NOI - O&M - Prod - Base Demand	Production	54300 - Hydro Power Generation - Maint of reservoirs, dams & waterways	\$266,369
15	NOI - O&M - Prod - Base Demand	Production	54400 - Hydro Power Generation - Maint of electric plant	\$36,490
16	NOI - O&M - Prod - Base Demand	Production	54500 - Hydro Power Generation - Maint of misc hydraulic plant	\$9,966
17	NOI - O&M - Prod - Base Demand	Production	54600 - Other Power Generation - Operation supervision and engineering	\$97,501
18	NOI - O&M - Prod - Base Demand	Production	54800 - Other Power Generation - Generation Expenses	\$255,084
19	NOI - O&M - Prod - Base Demand	Production	54900 - Other Power Generation - Miscellaneous other power generation expenses	\$1,795,076
20	NOI - O&M - Prod - Base Demand	Production	55000 - Other Power Generation - Rents	\$1,024
21	NOI - O&M - Prod - Base Demand	Production	55100 - Other Power Generation - Maint supervision and engineering	\$38,449
22	NOI - O&M - Prod - Base Demand	Production	55200 - Other Power Generation - Maint of structures	\$67,804
23	NOI - O&M - Prod - Base Demand	Production	55300 - Other Power Generation - Maint of generating and electric plant	\$1,587,612
24	NOI - O&M - Prod - Base Demand	Production	55400 - Other Power Generation - Maint of misc other power generation plant	(\$324,792)
25	NOI - O&M - Prod - Base Demand	Production	55600 - Other Power Supply - System control and load dispatching	\$449,844
26	NOI - O&M - Prod - Base Demand	Production	55700 - Other Power Supply - Other Expenses	\$41,983
27	NOI - O&M - Prod - Base Demand	Production - Solar	54900 - Other Power Generation - Miscellaneous other power generation expenses	\$3,262
28	NOI - O&M - Prod - Base Demand	Production - Solar	55400 - Other Power Generation - Maint of misc other power generation plant	\$662
29		Production	Subtotal Prod - Base Demand	\$18,921,388
30				
31	NOI - O&M - Prod - Base Energy	Production	50100 - Steam Power Generation - Fuel	\$276,902
32	NOI - O&M - Prod - Base Energy	Production	51200 - Steam Power Generation - Maint of boiler plant	\$5,707,751
33	NOI - O&M - Prod - Base Energy	Production	51300 - Steam Power Generation - Maint of electric plant	\$506,162
34	NOI - O&M - Prod - Base Energy	Production	51400 - Steam Power Generation - Maint of miscellaneous steam plant	\$1,158,550
35	NOI - O&M - Prod - Base Energy Allocated	Production - Wind	54600 - Other Power Generation - Operation supervision and engineering	\$381,484
36	NOI - O&M - Prod - Base Energy Allocated	Production - Wind	54800 - Other Power Generation - Generation Expenses	\$3,865,911
37	NOI - O&M - Prod - Base Energy Allocated	Production - Wind	54900 - Other Power Generation - Miscellaneous other power generation expenses	\$1,467,976
38	NOI - O&M - Prod - Base Energy Allocated	Production - Wind	55000 - Other Power Generation - Rents	\$1,792,863
39	NOI - O&M - Prod - Base Energy Allocated	Production - Wind	55100 - Other Power Generation - Maint supervision and engineering	\$3,037
40	NOI - O&M - Prod - Base Energy Allocated	Production - Wind	55300 - Other Power Generation - Maint of generating and electric plant	\$4,063,089
41	NOI - O&M - Prod - Base Energy Allocated	Production - Wind	55400 - Other Power Generation - Maint of misc other power generation plant	\$129,037
42		Production	Subtotal Prod - Base Energy	\$19,352,761
43				
44	NOI - O&M - Prod Excl PP - Peak Demand (Direct MN)	Production - Solar	54900 - Other Power Generation - Miscellaneous other power generation expenses	\$116,486
45	NOI - O&M - Prod Excl PP - Peak Demand (Direct MN)	Production - Solar	55400 - Other Power Generation - Maint of misc other power generation plant	\$468,934
46	NOI - O&M - Prod Excl PP - Base Energy (E2)	Production	50101 - Steam Power Generation - Fuel Burned	\$45,963,920
47	NOI - O&M - Prod Excl PP - Peak Energy (D1)	Production	54700 - Other Power Generation - Fuel	\$14,981,246
48		Production	Subtotal Prod Excl PP	\$61,530,587
49				
50	NOI - O&M - Total Transmission	Transmission	56000 - Transmission - Operation supervision and engineering	\$158,932
51	NOI - O&M - Total Transmission	Transmission	56101 - Transmission - Load dispatch - reliability	\$71,084
52	NOI - O&M - Total Transmission	Transmission	56102 - Transmission - Load dispatch - monitor & operate trans system	\$2,175,345
53	NOI - O&M - Total Transmission	Transmission	56104 - Transmission Expenses - Scheduling, system control & dispatching service	\$79,893
54	NOI - O&M - Total Transmission	Transmission	56105 - Transmission - Reliability, planning, and standards development	\$485,430
55	NOI - O&M - Total Transmission	Transmission	56106 - Transmission - Transmission Service Studies	\$1,069
56	NOI - O&M - Total Transmission	Transmission	56107 - Transmission - Generation interconnection studies	\$3,354
57	NOI - O&M - Total Transmission	Transmission	56200 - Transmission - Station expenses	\$403,959
58	NOI - O&M - Total Transmission	Transmission	56300 - Transmission - Overhead line expenses	\$254,215
59	NOI - O&M - Total Transmission	Transmission	56500 - Transmission - Transmission of electricity by others	\$187,648
60	NOI - O&M - Total Transmission	Transmission - Wind	56500 - Transmission - Transmission of electricity by others	\$777,612
61	NOI - O&M - Total Transmission	Transmission	56600 - Transmission - Miscellaneous transmission expenses	\$1,164,656
62	NOI - O&M - Total Transmission	Transmission	56700 - Transmission - Rents	\$80,360
63	NOI - O&M - Total Transmission	Transmission	56800 - Transmission - Maint supervision and engineering	\$424,711
64	NOI - O&M - Total Transmission	Transmission	56901 - Transmission - Maint of computer hardware	\$227,954
65	NOI - O&M - Total Transmission	Transmission	56902 - Transmission - Maint of computer software	\$739,779
66	NOI - O&M - Total Transmission	Transmission	56903 - Transmission - Maint of communication equipment	\$60,302
67	NOI - O&M - Total Transmission	Transmission	57000 - Transmission - Maint of station equipment	\$1,405,182
68	NOI - O&M - Total Transmission	Transmission	57100 - Transmission - Maint of overhead lines	\$2,898,946
69	NOI - O&M - Total Transmission	Transmission	57200 - Transmission - Maint of underground lines	\$18
70	NOI - O&M - Total Transmission	Transmission	57300 - Transmission - Maint of misc transmission plant	\$143
71	NOI - O&M - Total Transmission	Transmission	57502 - Regional Market - Day-ahead and real-time market administration	\$864,824
72	NOI - O&M - Total Transmission	Transmission	57503 - Regional Market - Transmission rights market administration	\$6,787
73	NOI - O&M - Total Transmission	Transmission	57505 - Regional Market Expenses - Ancillary services market administration	\$25,399
74	NOI - O&M - Total Transmission	Transmission	57506 - Regional Market Expenses - Market monitoring and compliance	\$2,497
75	NOI - O&M - Total Transmission	Transmission	57603 - Regional Market - Maint of computer software	\$247,475
76	NOI - O&M - Tran - ISO Transmission Exp per kWh	Transmission	56104 - Transmission Expenses - Scheduling, system control & dispatching service	\$1,193,091
77	NOI - O&M - Tran - ISO Transmission Exp per kWh	Transmission	56500 - Transmission - Transmission of electricity by others	\$10,052,551
78	NOI - O&M - Tran - ISO Transmission Exp per kW	Transmission	56500 - Transmission - Transmission of electricity by others	\$12,459,319
79			Subtotal Transmission	\$36,452,533
80				

OTTER TAIL POWER COMPANY
FUNCTIONALIZATION - OPERATING EXPENSE
2024 ACTUAL YEAR

(A)				
Line No.	REG - Line Item WP	Cost Center: Filing Schedule Line Item of Cost Center	FM - REG - Accounts in Level 6 of REG - Account Rollup	Otter Tail Power Company
81	NOI - O&M - Dist - Customer installation expenses (587)	Distribution	58700- Distribution - Customer installation expenses	\$14,818
82	NOI - O&M - Dist - Load Dispatching (581)	Distribution	58100- Distribution - Load Dispatching	\$145,313
83	NOI - O&M - Dist - Maint of Line Transformers (595)	Distribution	59500- Distribution - Maint of line transformers	\$236,510
84	NOI - O&M - Dist - Maint of Meters (597)	Distribution	59700- Distribution - Maint of meters	\$594,848
85	NOI - O&M - Dist - Maint of miscellaneous distribution plant (598)	Distribution	59800- Distribution - Maint of miscellaneous distribution plant	\$91,860
86	NOI - O&M - Dist - Maint of Overhead Lines (593)	Distribution	59300- Distribution - Maint of overhead lines	\$5,914,769
87	NOI - O&M - Dist - Maint of Station Equipment (592)	Distribution	59200- Distribution - Maint of station equipment	\$872,036
88	NOI - O&M - Dist - Maint of Streetlighting & Signal Systems (596)	Distribution	59600- Distribution - Maint of street lighting and signal systems	\$160,887
89	NOI - O&M - Dist - Maint of Underground Lines (594)	Distribution	59400- Distribution - Maint of underground lines	\$721,402
90	NOI - O&M - Dist - Maint supervision and engineering (590)	Distribution	59000- Distribution - Maint supervision and engineering	\$1,598,384
91	NOI - O&M - Dist - Meter Expenses (586)	Distribution	58600- Distribution - Meter expenses	\$1,303,380
92	NOI - O&M - Dist - Miscellaneous Distribution Expenses (588)	Distribution	58800- Distribution - Miscellaneous distribution expenses	\$4,466,371
93	NOI - O&M - Dist - Operation supervision and engineering (580)	Distribution	58000- Distribution - Operation supervision and engineering	\$352,591
94	NOI - O&M - Dist - Overhead Line Expenses (583)	Distribution	58300- Distribution - Overhead line expenses	\$318,947
95	NOI - O&M - Dist - Rents (589)	Distribution	58900- Distribution - Rents	\$201,760
96	NOI - O&M - Dist - Station Expenses (582)	Distribution	58200- Distribution - Station expenses	\$336,252
97	NOI - O&M - Dist - Street lighting & Signal System Expenses (585)	Distribution	58500- Distribution - Street lighting and signal system expenses	\$8
98	NOI - O&M - Dist - Underground Line Expenses (584)	Distribution	58400- Distribution - Underground line expenses	\$1,989,452
99			Subtotal Distribution	\$19,319,587
100				
101	NOI - O&M - Cust Acct - Customer Records & Collection Expense (903)	Customer Accounts	90300- Customer Accounts - Customer records and collection expenses	\$5,598,899
102	NOI - O&M - Cust Acct - Meter Reading Expenses (902)	Customer Accounts	90200- Customer Accounts - Meter reading expenses	\$4,484,347
103	NOI - O&M - Cust Acct - Miscellaneous customer accounts expenses (905)	Customer Accounts	90500- Customer Accounts - Miscellaneous customer accounts expenses	\$1,024,823
104	NOI - O&M - Cust Acct - Supervision (901)	Customer Accounts	90100- Customer Accounts - Supervision	\$94,314
105	NOI - O&M - Cust Acct - Uncollectible Accounts (904)	Customer Accounts	90400- Customer Accounts - Uncollectible accounts	\$1,211,559
106			Subtotal Customer Accounts	\$12,413,942
107				
108	NOI - O&M - Cust Service - Conservation & DSM Rebates - MN	Customer Service	90800- Customer Service - Customer assistance expenses	\$8,294,088
109	NOI - O&M - Cust Service - Conservation & DSM Rebates - ND	Customer Service	90800- Customer Service - Customer assistance expenses	\$372,896
110	NOI - O&M - Cust Service - Conservation & DSM Rebates - SD	Customer Service	90800- Customer Service - Customer assistance expenses	\$729,423
111	NOI - O&M - Cust Service - Other	Customer Service	90700- Customer Service - Supervision	\$1,126,545
112	NOI - O&M - Cust Service - Other	Customer Service	90800- Customer Service - Customer assistance expenses	\$344,774
113	NOI - O&M - Cust Service - Other	Customer Service	90900- Customer Service - Informational and instructional advertising	\$112,800
114	NOI - O&M - Cust Service - Other	Customer Service	91000- Customer Service - Misc customer service and informational	\$102,896
115			Subtotal Customer Service	\$11,083,422
116				
117	NOI - O&M - Sales - Off-Peak Development - MN	Sales	9120 - Sales - Demonstrating and selling expenses	\$101,973
118	NOI - O&M - Sales - Off-Peak Development - ND	Sales	9120 - Sales - Demonstrating and selling expenses	\$62,935
119	NOI - O&M - Sales - Off-Peak Development - SD	Sales	9120 - Sales - Demonstrating and selling expenses	\$97,149
120	NOI - O&M - Sales - Other	Sales	91100- Sales - Supervision	\$8,613
121	NOI - O&M - Sales - Other	Sales	9120 - Sales - Demonstrating and selling expenses	\$76,965
122	NOI - O&M - Sales - Other	Sales	91300- Sales - Advertising expenses	\$4
123	NOI - O&M - Sales - Other	Sales	91600- Sales - Miscellaneous sales expenses	\$6,328
124			Subtotal Sales	\$353,967
125				
126	NOI - O&M - A&G - Salaries, Supplies, Pensions & Benefits	A&G	92000- A&G - Salaries	\$31,750,244
127	NOI - O&M - A&G - Salaries, Supplies, Pensions & Benefits	A&G - Wind	92000- A&G - Salaries	(\$1,581)
128	NOI - O&M - A&G - Salaries, Supplies, Pensions & Benefits	A&G - Solar	92100- A&G - Office supplies and expenses	\$11,847,132
129	NOI - O&M - A&G - Salaries, Supplies, Pensions & Benefits	Solar	92100- A&G - Office supplies and expenses	\$8,564
130	NOI - O&M - A&G - Salaries, Supplies, Pensions & Benefits	A&G	92200- A&G - Administrative expenses transferred -- Credit	(\$2,647,494)
131	NOI - O&M - A&G - Salaries, Supplies, Pensions & Benefits	A&G	92600- A&G - Employee pensions and benefits	\$1,165,675
132		A&G	Subtotal - A&G	\$42,122,539
133				
134	NOI - O&M - A&G - Outside Services (923)	A&G	92300- A&G - Outside services employed	\$3,830,043
135	NOI - O&M - A&G - Property Insurance (924)	A&G	92400- A&G - Property insurance	\$1,762,530
136	NOI - O&M - A&G - Property Insurance (924)	A&G - Wind	92400- A&G - Property insurance	\$1,022,832
137	NOI - O&M - A&G - Property Insurance (A/C 924) (Direct MN)	A&G - Solar	92400- A&G - Property insurance	\$164,246
138	NOI - O&M - A&G - Injuries & Damages (925)	A&G	92500- A&G - Injuries and damages	\$3,107,304
139	NOI - O&M - A&G - Total General advertising expenses (9301)	A&G	93001- A&G - General advertising expenses	\$582,738
140	NOI - O&M - A&G - Misc Rents & Maint	A&G	93002- A&G - Miscellaneous general expenses	\$1,083,871
141	NOI - O&M - A&G - Misc Rents & Maint	A&G	93100- A&G - Rents	\$300,451
142	NOI - O&M - A&G - Misc Rents & Maint	A&G	93500- A&G - Maint of general plant	\$2,857,792
143		A&G	Subtotal - A&G	\$15,011,805
144				
145	Total NOI - O&M - A&G			\$57,134,344
146				
147	NOI - O&M - Regulatory Commission Exp (A/C 928) - MN	~	92800- A&G - Regulatory commission expenses	\$1,470,057
148	NOI - O&M - Regulatory Commission Exp (A/C 928) - ND	~	92800- A&G - Regulatory commission expenses	\$329,080
149	NOI - O&M - Regulatory Commission Exp (A/C 928) - SD	~	92800- A&G - Regulatory commission expenses	\$142,620
150	NOI - O&M - Regulatory Commission Exp (A/C 928) - FERC	~	92800- A&G - Regulatory commission expenses	\$1,088,675
151		~	Subtotal ~	\$3,030,432
152				
153	NOI - General Taxes - General Taxes (NEPIS EXDA)	General Taxes	40801 - Taxes other than income taxes, utility operating income	\$14,433,389
154	NOI - General Taxes - General Taxes (NEPIS EXDA)	General Taxes - Wind	40801 - Taxes other than income taxes, utility operating income	\$1,178,472
155	NOI - General Taxes - General Taxes (Direct MN)	General Taxes - Solar	40801 - Taxes other than income taxes, utility operating income	\$41,868
156			Subtotal General Taxes	\$15,653,729
157				
158				
159				
160	NOI - Oth Rev - Gain on Sale of Emission Allowances	~	41108 - Gains from disposition of allowances	\$8
161		~	Subtotal ~	\$8
162				
163				
164			Total	\$255,246,701

OTTER TAIL POWER COMPANY
FUNCTIONALIZATION - DISTRIBUTION EXPENSES
2024 ACTUAL YEAR

			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Description	Allocator	Primary Demand	Secondary Demand	Primary Customer	Secondary Customer	Street Lighting	Area Lighting	Meters	Total
1	NOI - O&M - Dist - Customer installation expenses (587)	RB - Installation on Customers' Premises				\$14,818				\$14,818
2	NOI - O&M - Dist - Load Dispatching (581)	O&M - Load Dispatching (581)	\$16,475	\$13,024	\$30,371	\$12,744	\$1,237	\$732	\$70,730	\$145,313
3	NOI - O&M - Dist - Maint of Line Transformers (595)	RB - Line Transformers (368)		\$148,176		\$88,333				\$236,510
4	NOI - O&M - Dist - Maint of Meters (597)	RB - Meters							\$594,848	\$594,848
5	NOI - O&M - Dist - Maint of miscellaneous distribution plant (598)	O&M - Maint of miscellaneous distribution plant (598)	\$45,138	\$14,536	\$15,636	\$4,021	\$4,509	\$1,592	\$6,428	\$91,860
6	NOI - O&M - Dist - Maint of Overhead Lines (593)	O&M - Maint of Overhead Lines (593)	\$3,212,690	\$1,077,034	\$1,089,244	\$149,713	\$245,377	\$140,711		\$5,914,769
7	NOI - O&M - Dist - Maint of Station Equipment (592)	RB - Station Equipment	\$872,036							\$872,036
8	NOI - O&M - Dist - Maint of Streetlighting & Signal Systems (596)	RB - Streetlighting & Signal Systems					\$160,887			\$160,887
9	NOI - O&M - Dist - Maint of Underground Lines (594)	O&M - Underground Line Expenses (584)	\$92,186	\$119,889	\$357,690	\$134,082	\$10,957	\$6,600		\$721,402
10	NOI - O&M - Dist - Maint supervision and engineering (590)	O&M - Maint supervision and engineering (590)	\$844,503	\$271,957	\$292,546	\$75,238	\$84,355	\$29,784		\$1,598,384
11	NOI - O&M - Dist - Meter Expenses (586)	RB - Meters							\$1,303,380	\$1,303,380
12	NOI - O&M - Dist - Miscellaneous Distribution Expenses (588)	O&M - Miscellaneous Distribution Expenses (588)	\$599,590	\$394,705	\$890,000	\$386,204	\$32,803	\$19,569	\$2,143,499	\$4,466,371
13	NOI - O&M - Dist - Operation supervision and engineering (580)	O&M - Operation supervision and engineering (580)	\$47,334	\$31,159	\$70,260	\$30,488	\$2,590	\$1,545	\$169,215	\$352,591
14	NOI - O&M - Dist - Overhead Line Expenses (583)	O&M - Overhead Line Expenses (583)	\$95,998	\$121,278	\$32,548	\$57,587	\$7,332	\$4,205		\$318,947
15	NOI - O&M - Dist - Rents (589)	RB - Poles, Towers & Fixtures (364)	\$120,790		\$65,324		\$10,046	\$5,600		\$201,760
16	NOI - O&M - Dist - Station Expenses (582)	RB - Station Equipment	\$336,252							\$336,252
17	NOI - O&M - Dist - Street lighting & Signal System Expenses (585)	RB - Streetlighting & Signal Systems					\$8			\$8
18	NOI - O&M - Dist - Underground Line Expenses (584)	O&M - Underground Line Expenses (584)	\$254,226	\$330,623	\$986,421	\$369,764	\$30,217	\$18,201		\$1,989,452
19	Total		\$6,537,217	\$2,522,381	\$3,830,040	\$1,322,992	\$590,318	\$228,537	\$4,288,101	\$19,319,587

OTTER TAIL POWER COMPANY
FUNCTIONALIZATION - LABOR & WIND BREAKDOWN
2024 ACTUAL YEAR

			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line No.	Description	Allocator	Production	Transmission	Distribution	Customer Accounts	Customer Service, Information and Sales	Base (excluding Wind)	Peak (excluding Wind)	Base (Wind)	Peak (Wind)	Total
1	RB - Plant - Total General (excluding Load Control Equip)	Labor	\$39,418,602	\$20,460,590	\$36,012,799	\$15,858,523	\$5,272,136					\$117,022,651
2	NOI - O&M - A&G - Salaries, Supplies, Pensions & Benefits	Labor	\$14,188,805	\$7,364,831	\$12,962,880	\$5,708,307	\$1,897,716					\$42,122,539
3	NOI - O&M - Prod - Base Demand	Base/Peak Split (excluding Wind)						\$14,410,529	\$4,510,859			\$18,921,388
4	NOI - O&M - Prod - Base Energy Allocated	Base/Peak Split (Wind)								\$8,044,915	\$3,658,482	\$11,703,396

**OTTER TAIL POWER COMPANY
FUNCTIONALIZATION - OTHER
ACTUAL YEAR 2024**

(A)		
Line No.	Description	Otter Tail Power Company
1	RB - Plant - Transmission (350 - 358)	\$796,803,872
2	RB - Plant - Transmission (350 - 358) - FERC 114	\$58,287
3	NOI - O&M - A&G - Injuries & Damages (925)	\$3,107,304
4	NOI - O&M - A&G - Misc Rents & Maint	\$4,242,113
5	NOI - O&M - A&G - Outside Services (923)	\$3,830,043
6	NOI - O&M - A&G - Property Insurance (924)	\$2,785,362
7	NOI - O&M - A&G - Total General advertising expenses (9301)	\$882,738
8	NOI - O&M - Cust Acct - Total Meter Reading	\$4,518,677
9	NOI - O&M - Cust Acct - Total Other	\$7,895,265
10	NOI - O&M - Cust Service - Conservation & DSM Rebates - MN	\$8,294,088
11	NOI - O&M - Cust Service - Conservation & DSM Rebates - SD	\$729,423
12	NOI - O&M - Cust Service - Other	\$1,687,015
13	NOI - O&M - Prod Excl PP - Base Energy (E2)	\$45,963,920
14	NOI - O&M - Prod Excl PP - Peak Energy (D1)	\$14,981,246
15	NOI - O&M - Prod - Base Energy	\$7,649,365
16	NOI - O&M - Sales - Off-Peak Development - MN	\$101,973
17	NOI - O&M - Sales - Off-Peak Development - ND	\$62,935
18	NOI - O&M - Sales - Off-Peak Development - SD	\$97,149
19	NOI - O&M - Sales - Other	\$91,910
20	NOI - O&M - Total Transmission	\$12,747,573

OTTER TAIL POWER COMPANY
FUNCTIONALIZATION - DISTRIBUTION RATE BASE FACTORS
2024 ACTUAL YEAR

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Description	Primary Demand	Secondary Demand	Primary Customer	Secondary Customer	Street Lighting	Area Lighting	Meters	Load Management	Total
1	RB - Land	100.00%								100.00%
2	RB - Station Equipment	100.00%								100.00%
3	RB - Poles, Towers & Fixtures (364)	59.87%		32.38%		4.98%	2.78%			100.00%
4	RB - Overhead Conductors & Devices (365)	58.42%	29.88%	2.83%	2.64%	3.89%	2.34%			100.00%
5	RB - Underground Conductors & Devices (367)	17.57%	2.07%	68.18%	8.83%	2.09%	1.26%			100.00%
6	RB - Line Transformers (368)		62.65%		37.35%					100.00%
7	RB - Services (369)		81.73%		18.27%					100.00%
8	RB - Underground Services (369.1)		55.40%		44.60%					100.00%
9	RB - Meters							100.00%		100.00%
10	RB - Load Management Switches								100.00%	100.00%
11	RB - Installation on Customers' Premises				100.00%					100.00%
12	RB - Rental Equipment			100.00%						100.00%
13	RB - All Other Private Lighting						100.00%			100.00%
14	RB - Streetlighting & Signal Systems					100.00%				100.00%
15	O&M - Load Dispatching (581)	11.34%	8.96%	20.90%	8.77%	0.85%	0.50%	48.67%		100.00%
16	O&M - Maint of miscellaneous distribution plant (598)	49.14%	15.82%	17.02%	4.38%	4.91%	1.73%	7.00%		100.00%
17	O&M - Maint of Overhead Lines (593)	54.32%	18.21%	18.42%	2.53%	4.15%	2.38%			100.00%
18	O&M - Maint supervision and engineering (590)	52.83%	17.01%	18.30%	4.71%	5.28%	1.86%			100.00%
19	O&M - Miscellaneous Distribution Expenses (588)	13.42%	8.84%	19.93%	8.65%	0.73%	0.44%	47.99%		100.00%
20	O&M - Operation supervision and engineering (580)	13.42%	8.84%	19.93%	8.65%	0.73%	0.44%	47.99%		100.00%
21	O&M - Overhead Line Expenses (583)	30.10%	38.02%	10.20%	18.06%	2.30%	1.32%			100.00%
22	O&M - Underground Line Expenses (584)	12.78%	16.62%	49.58%	18.59%	1.52%	0.91%			100.00%

OTTER TAIL POWER COMPANY
FUNCTIONALIZATION - LABOR & BASE/PEAK RATIOS
2024 ACTUAL YEAR

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Description	Production	Transmission	Distribution	Customer Accounts	Customer Service, Information and Sales	Base (excluding Wind)	Peak (excluding Wind)	Base (Wind)	Peak (Wind)	Direct Assigned	Total
1	Base/Peak Split (excluding Wind)						76.16%	23.84%				100.00%
2	Base/Peak Split (Wind)								68.74%	31.26%		100.00%
3	Direct Assigned										100.00%	100.00%
4	Labor	33.68%	17.48%	30.77%	13.55%	4.51%						100.00%