

OTTER TAIL POWER COMPANY
Net Operating Income Input Summary
2024 Unadjusted Year to 2024 Regulatory Year

Total Company									
		Per Books	Advertising	Hoot Lake Solar EAR	Short Term CWIP AFUDC	Charitable Administration	Employee Recognition and Gift	Incentive Compensation	Organizational Dues
1			B-14	B-11a	SD-3	SD-9	SD-7	SD-2	SD-5
2									
3	Operating Revenues								
4	Sales of Electricity - Minnesota (Direct MN/R10)	\$217,179,600							
5	Sales of Electricity - North Dakota (Direct ND/R10)	\$193,495,229							
6	Sales of Electricity - South Dakota (Direct SD/R10)	\$40,410,153							
7	Sales of Electricity - FERC (Direct FERC/R10)								
8	Retail Sales	\$451,084,982							
9									
10	Other Operating Revenues								
11	Other Sales for Resale								
12	Municipalities (Direct FERC)	\$138,045							
13	Non-Asset Wholesale Transactions (D2)								
14	All Other Transactions								
15	Base Demand (E1)								
16	Peak Demand (D1)								
17	Base Energy (E2)	\$10,939,105							
18	Peak Energy (D1)								
19									
20	Other Sales for Resale	\$11,077,150							
21									
22	Other Electric Revenues								
23	Late Fees - Minnesota (Direct MN/C1)	\$367,049							
24	Late Fees - North Dakota (Direct ND/C1)	\$310,413							
25	Late Fees - South Dakota (Direct SD/C1)	\$96,929							
26	Subtotal Late Fees	\$774,391							
27	Connection Fees - Minnesota (Direct MN/C1)	\$162,647							
28	Connection Fees - North Dakota (Direct ND/C1)	\$119,370							
29	Connection Fees - South Dakota (Direct SD/C1)	\$27,117							
30	Subtotal Connection Fees	\$309,134							
31	Rent from Electric Property (NEPIS)	\$815,117							
32	Other Miscellaneous Electric Revenue (NEPIS)	\$3,424,160							
33	Other Miscellaneous Electric Revenue (Direct MN/C1)								
34	Other Miscellaneous Electric Revenue (Direct ND/C1)								
35	Other Miscellaneous Electric Revenue (Direct SD/C1)								
36	Subtotal Other Miscellaneous Electric Revenue	\$4,239,277							
37	Integrated Transmission Deficiency Payments (NEPIS)	\$840,908							
38	Miscellaneous Services (NEPIS)	\$23,498							

OTTER TAIL POWER COMPANY
Net Operating Income Input Summary
2024 Unadjusted Year to 2024 Regulatory Year

Total Company									
		Per Books	Advertising	Hoot Lake Solar EAR	Short Term CWIP AFUDC	Charitable Administration	Employee Recognition and Gift	Incentive Compensation	Organizational Dues
1			B-14	B-11a	SD-3	SD-9	SD-7	SD-2	SD-5
39	Wheeling - All Jurisdictions (NEPIS)	\$422,686							
40	Load Control & Dispatching, MAPP & MISO (NEPIS EXDA)	\$53,231,554							
41	Load Control & Dispatching, MAPP & MISO (Direct FERC)								
42	Subtotal Load Control & Dispatching, MAPP & MISO	\$54,518,647							
43	Loan Pool Interest - Minnesota (Direct MN/C1)								
44	Loan Pool Interest - North Dakota (Direct ND/C1)								
45	Loan Pool Interest - South Dakota (Direct SD/C1)								
46	Subtotal Loan Pool Interest								
47	Total Other Electric Revenues	\$59,841,449							
48									
49	Other Operating Revenues	\$70,918,599							
50									
51	Total Operating Revenues	\$522,003,580							
52									
53	Operating Expenses								
54	Production Expenses								
55	Production Expenses Excl Purchased Power								
56	Base Demand (E1)	\$14,410,529							
57	Peak Demand (D1)	\$8,169,341							
58	Base Energy (E2)	\$61,658,200							
59	Peak Energy (D1)	\$14,981,246							
60	Base Demand (Direct MN)								
61	Peak Demand (Direct MN)	\$585,420							
62	Total Excluding Purchased Power	\$99,804,736							
63									
64	Purchased Power								
65	Base Demand (E1)	\$2,370,497							
66	Peak Demand (D1)								
67	Base Energy (E2)	\$59,190,631		\$2,308,265					
68	Peak Energy (D1)								
69	Total Purchased Power	\$61,561,128		\$2,308,265					
70	Production Expenses	\$161,365,864		\$2,308,265					
71									
72	Transmission Expenses (D2)	\$36,452,533							
73	Transmission Expenses (Direct MN)								
74	Transmission Expenses (Direct FERC)								
75	Transmission Expenses	\$36,452,533							
76									
77	Distribution Expenses								
78	Primary Demand (D3)	\$6,728,059							
79	Secondary Demand (D4)	\$2,645,228							
80	Primary Customer (C2)	\$4,124,226							
81	Secondary Customer (C3)	\$1,448,032							
82	Streetlighting (C4)	\$601,004							
83	Area Lighting (C5)	\$234,861							
84	Meters (C6)	\$3,538,177							

OTTER TAIL POWER COMPANY
Net Operating Income Input Summary
2024 Unadjusted Year to 2024 Regulatory Year

Total Company									
		Per Books	Advertising	Hoot Lake Solar EAR	Short Term CWIP AFUDC	Charitable Administration	Employee Recognition and Gift	Incentive Compensation	Organizational Dues
1			B-14	B-11a	SD-3	SD-9	SD-7	SD-2	SD-5
130	Charitable Contributions (& Cust Dep Int)								
131	Minnesota Only (Direct MN/C1)								
132	North Dakota Only (Direct ND/C1)								
133	South Dakota Only (Direct SD/C1)								
134	Charitable Contributions (& Cust Dep Int)								
135									
136	Total O & M Expenses	\$301,154,091	(\$882,514)	\$2,308,265		(\$3,826)	(\$273,948)	(\$1,578,262)	(\$171,103)
137									
138	Depreciation Expense								
139	Production								
140	Base Demand (E1)	\$16,118,525							
141	Peak Demand (D1)	\$11,019,675			\$57,816				
142	Base Energy (E2)	\$13,137,060			\$127,136				
143	Direct Assign (MN) Base Energy	\$1,466,665							
144	Direct Assign (MN) Peak Demand	\$459,103							
145	Total Production	\$42,201,028			\$184,952				
146	Transmission (D2)	\$12,151,271			\$120,663				
147	Transmission (Direct FERC)								
148	Total Transmission	\$12,151,271			\$120,663				
149	Distribution (P60)	\$17,219,436			\$249,184				
150	Distribution (Direct MN)	\$2,620							
151	General (P90)	\$3,248,913			\$157,077				
152	Intangible (P90)	\$6,341,272			\$128,686				
153	Depreciation Expense	\$81,164,542			\$840,562				
154									
155	Big Stone Expense Offsets								
156	Minnesota (Direct MN)								
157	North Dakota (Direct ND)								
158	South Dakota (Direct SD)								
159	FERC (Direct FERC)								
160	Total Big Stone Expense Offsets								
161									
162	General Taxes (NEPIS EXDA)	\$15,611,861							
163	General Taxes (Direct MN)	\$41,868							
164	General Taxes (Direct FERC)								
165	General Taxes	\$15,653,729							
166									
167	Total Operating Expense Before Tax	\$397,972,362	(\$882,514)	\$2,308,265	\$840,562	(\$3,826)	(\$273,948)	(\$1,578,262)	(\$171,103)
168									
169	Net Operating Income Before Tax	\$124,031,218	\$882,514	(\$2,308,265)	(\$840,562)	\$3,826	\$273,948	\$1,578,262	\$171,103
170									
171	Income Tax Expense								
172	Wind Investment Tax Credit & Production Tax Credit								
173	Amortization of Prior Year' Credit (EPIS)	(\$11,195)							
174	Production Tax Credits (E2)	(\$17,705,924)							
175	Production Tax Credits (Direct MN)	(\$2,399,981)							
176	Investment Tax Credits (EPIS)	(\$741,864)							
177	Debits Utilized (EPIS)								
178	Wind Investment Tax Credit & Production Tax Credit	(\$20,858,964)							

OTTER TAIL POWER COMPANY
Net Operating Income Input Summary
2024 Unadjusted Year to 2024 Regulatory Year

Total Company									
		Per Books	Advertising	Hoot Lake Solar EAR	Short Term CWIP AFUDC	Charitable Administration	Employee Recognition and Gift	Incentive Compensation	Organizational Dues
1			B-14	B-11a	SD-3	SD-9	SD-7	SD-2	SD-5
179									
180	Deferred Income Taxes								
181	Items SD Flows Through								
182	Federal (NPMNR)	(\$6,764)							
183	Minnesota (NPISM)								
184	North Dakota (NPISN)								
185	Subtotal	(\$6,764)							
186	All Other								
187	Transfer of federal current income taxes due to NOL								
188	Federal (NEPIS)	\$12,411,906							
189	Federal (NEPIS)	\$12,411,906							
190	Transfer of Minnesota current income taxes due to NOL								
191	Minnesota (NPISM)	\$4,240,825							
192	Minnesota (NPISM)	\$4,240,825							
193	Transfer of North Dakota current income taxes due to NOL								
194	North Dakota (NPISN)	\$1,519,178							
195	North Dakota (NPISN)	\$1,519,178							
196	Subtotal	\$18,171,909							
197	Deferred Income Taxes	\$18,165,145							
198									
199	Current Income Taxes								
200	Federal Current Income Tax Transfer due to NOL								
201	Federal Current Income Tax	(\$232,663)							
202	Federal Income Taxes	(\$232,663)							
203	Minnesota Income Tax Transfer due to NOL								
204	Minnesota Income Tax	(\$19,129)							
205	Minnesota Income Taxes (Direct MN)	(\$19,129)							
206	North Dakota Income Tax Transfer due to NOL								
207	North Dakota Income Tax	\$248,649							
208	North Dakota Income Taxes (Direct ND)	\$248,649							
209	Subtotal State Income Taxes	\$229,520							
210	Current Income Taxes	(\$3,143)							
211									
212	Total Income Taxes	(\$2,696,962)							
213									
214	Net Operating Income	\$126,728,181	\$882,514	(\$2,308,265)	(\$840,562)	\$3,826	\$273,948	\$1,578,262	\$171,103
215									
216	Allowance for Funds Used During Construction								
217	Allowance for Funds Used During Construction - MN Only								
218	Allowance for Funds Used During Construction - SD Only								
219	Allowance for Funds Used During Construction								
220									
221	Total Available for Return	\$126,728,181	\$882,514	(\$2,308,265)	(\$840,562)	\$3,826	\$273,948	\$1,578,262	\$171,103

OTTER TAIL POWER COMPANY
Net Operating Income Input Summary
2024 Unadjusted Year to 2024 Regulatory Year

		FERC Docket Nos. EL14-12 and EL15-14	Renewable Energy Credits	Rider CWIP	FERC Transmission	Hydroelectric License	Weather Normalization	Total Adjusted	SD Share
1		B-8	B-20	SD-10	SD-12	B-15	B-1a		
39	Wheeling - All Jurisdictions (NEPIS)							\$422,686	
40	Load Control & Dispatching, MAPP & MISO (NEPIS EXDA)	(\$2,590,763)			(\$36,007,995)			\$14,632,796	\$1,412,400
41	Load Control & Dispatching, MAPP & MISO (Direct FERC)				\$36,007,995			\$36,007,995	
42	Subtotal Load Control & Dispatching, MAPP & MISO	(\$2,590,763)			\$0			\$51,927,884	\$1,484,902
43	Loan Pool Interest - Minnesota (Direct MN/C1)								
44	Loan Pool Interest - North Dakota (Direct ND/C1)								
45	Loan Pool Interest - South Dakota (Direct SD/C1)								
46	Subtotal Loan Pool Interest								
47	Total Other Electric Revenues	(\$2,590,763)	(\$686,000)		\$0			\$56,564,686	\$1,906,980
48									
49	Other Operating Revenues	(\$2,590,763)	(\$686,000)		\$0			\$67,641,836	\$2,882,383
50									
51	Total Operating Revenues	(\$2,590,763)	(\$686,000)	(\$680,317)	\$0		\$667,617	\$518,714,117	\$43,279,836
52									
53	Operating Expenses								
54	Production Expenses								
55	Production Expenses Excl Purchased Power								
56	Base Demand (E1)							\$14,410,529	\$1,310,033
57	Peak Demand (D1)							\$8,169,341	\$806,180
58	Base Energy (E2)						\$2,505,886	\$64,164,086	\$5,721,294
59	Peak Energy (D1)							\$14,981,246	\$1,478,404
60	Base Demand (Direct MN)								
61	Peak Demand (Direct MN)							\$585,420	
62	Total Excluding Purchased Power						\$2,505,886	\$102,310,622	\$9,315,911
63									
64	Purchased Power								
65	Base Demand (E1)							\$2,370,497	\$215,497
66	Peak Demand (D1)								
67	Base Energy (E2)							\$61,498,896	\$5,483,648
68	Peak Energy (D1)								
69	Total Purchased Power							\$63,869,393	\$5,699,145
70	Production Expenses						\$2,505,886	\$166,180,015	\$15,015,057
71									
72	Transmission Expenses (D2)							\$36,452,533	\$3,574,676
73	Transmission Expenses (Direct MN)								
74	Transmission Expenses (Direct FERC)								
75	Transmission Expenses							\$36,452,533	\$3,574,676
76									
77	Distribution Expenses								
78	Primary Demand (D3)							\$6,728,059	\$814,145
79	Secondary Demand (D4)							\$2,645,228	\$290,299
80	Primary Customer (C2)							\$4,124,226	\$368,277
81	Secondary Customer (C3)							\$1,448,032	\$129,285
82	Streetlighting (C4)							\$601,004	\$43,851
83	Area Lighting (C5)							\$234,861	\$18,484
84	Meters (C6)							\$3,538,177	\$340,611

OTTER TAIL POWER COMPANY
Net Operating Income Input Summary
2024 Unadjusted Year to 2024 Regulatory Year

		FERC Docket Nos. EL14-12 and EL15-14	Renewable Energy Credits	Rider CWIP	FERC Transmission	Hydroelectric License	Weather Normalization	Total Adjusted	SD Share
1		B-8	B-20	SD-10	SD-12	B-15	B-1a		
130	Charitable Contributions (& Cust Dep Int)								
131	Minnesota Only (Direct MN/C1)								
132	North Dakota Only (Direct ND/C1)								
133	South Dakota Only (Direct SD/C1)								
134	Charitable Contributions (& Cust Dep Int)								
135									
136	Total O & M Expenses							\$2,505,886	\$303,058,588
137									
138	Depreciation Expense								
139	Production								
140	Base Demand (E1)					\$38,050		\$16,156,576	\$1,468,763
141	Peak Demand (D1)					\$11,911		\$11,089,402	\$1,094,343
142	Base Energy (E2)							\$13,264,196	\$1,182,723
143	Direct Assign (MN) Base Energy							\$1,466,665	
144	Direct Assign (MN) Peak Demand							\$459,103	
145	Total Production					\$49,961		\$42,435,942	\$3,745,828
146	Transmission (D2)				(\$4,529,335)			\$7,742,599	\$759,269
147	Transmission (Direct FERC)				\$4,529,335			\$4,529,335	
148	Total Transmission							\$12,271,934	\$759,269
149	Distribution (P60)							\$17,468,620	\$1,814,520
150	Distribution (Direct MN)							\$2,620	
151	General (P90)							\$3,405,990	\$331,804
152	Intangible (P90)					(\$49,961)		\$6,419,997	\$625,422
153	Depreciation Expense							\$82,005,104	\$7,276,844
154									
155	Big Stone Expense Offsets								
156	Minnesota (Direct MN)								
157	North Dakota (Direct ND)								
158	South Dakota (Direct SD)								
159	FERC (Direct FERC)								
160	Total Big Stone Expense Offsets								
161									
162	General Taxes (NEPIS EXDA)				(\$2,605,231)			\$13,006,630	\$1,255,438
163	General Taxes (Direct MN)							\$41,868	
164	General Taxes (Direct FERC)				\$2,605,231			\$2,605,231	
165	General Taxes							\$15,653,729	\$1,255,438
166									
167	Total Operating Expense Before Tax							\$2,505,886	\$400,717,421
168									
169	Net Operating Income Before Tax	(\$2,590,763)	(\$686,000)	(\$680,317)	\$0	(\$1,838,269)		\$117,996,696	\$6,674,418
170									
171	Income Tax Expense								
172	Wind Investment Tax Credit & Production Tax Credit								
173	Amortization of Prior Year' Credit (EPIS)							(\$11,195)	(\$976)
174	Production Tax Credits (E2)							(\$17,705,924)	(\$1,578,777)
175	Production Tax Credits (Direct MN)							(\$2,399,981)	
176	Investment Tax Credits (EPIS)							(\$741,864)	(\$64,696)
177	Debits Utilized (EPIS)								
178	Wind Investment Tax Credit & Production Tax Credit							(\$20,858,964)	(\$1,644,450)

OTTER TAIL POWER COMPANY
Net Operating Income Input Summary
2024 Unadjusted Year to 2024 Regulatory Year

		FERC Docket Nos. EL14-12 and EL15-14	Renewable Energy Credits	Rider CWIP	FERC Transmission	Hydroelectric License	Weather Normalization	Total Adjusted	SD Share
		B-8	B-20	SD-10	SD-12	B-15	B-1a		
1									
179									
180	Deferred Income Taxes								
181	Items SD Flows Through								
182	Federal (NPMNR)							(\$6,764)	
183	Minnesota (NPISM)								
184	North Dakota (NPISN)								
185	Subtotal							(\$6,764)	
186	All Other								
187	Transfer of federal current income taxes due to NOL							(\$232,663)	(\$780,584)
188	Federal (NEPIS)							\$12,411,906	\$1,041,050
189	Federal (NEPIS)							\$12,179,243	\$260,466
190	Transfer of Minnesota current income taxes due to NOL							(\$19,091)	
191	Minnesota (NPISM)							\$4,240,825	
192	Minnesota (NPISM)							\$4,221,734	
193	Transfer of North Dakota current income taxes due to NOL								
194	North Dakota (NPISN)							\$1,519,178	
195	North Dakota (NPISN)							\$1,519,178	
196	Subtotal							\$17,920,155	\$260,466
197	Deferred Income Taxes							\$17,913,391	\$260,466
198									
199	Current Income Taxes								
200	Federal Current Income Tax Transfer due to NOL							\$232,663	\$780,584
201	Federal Current Income Tax							(\$232,663)	(\$780,584)
202	Federal Income Taxes								
203	Minnesota Income Tax Transfer due to NOL							\$19,091	
204	Minnesota Income Tax							(\$19,091)	
205	Minnesota Income Taxes (Direct MN)								
206	North Dakota Income Tax Transfer due to NOL								
207	North Dakota Income Tax							\$248,636	
208	North Dakota Income Taxes (Direct ND)							\$248,636	
209	Subtotal State Income Taxes							\$248,636	
210	Current Income Taxes							\$248,636	
211									
212	Total Income Taxes							(\$2,696,937)	(\$1,383,984)
213									
214	Net Operating Income	(\$2,590,763)	(\$686,000)	(\$680,317)	\$0	(\$1,838,269)		\$120,693,634	\$8,058,401
215									
216	Allowance for Funds Used During Construction								
217	Allowance for Funds Used During Construction - MN Only								
218	Allowance for Funds Used During Construction - SD Only								
219	Allowance for Funds Used During Construction								
220									
221	Total Available for Return	(\$2,590,763)	(\$686,000)	(\$680,317)	\$0	(\$1,838,269)		\$120,693,634	\$8,058,401

OTTER TAIL POWER COMPANY
Summary of Average Rate Case
2024 Unadjusted year to 2024 Regulatory Year

		Total Company					
		Per Books	Short Term CWIP AFUDC	Hoot Lake Solar - ADIT	North Dakota Investment Tax Credit	FERC Transmission	Hydroelectric License
			SD-03	B-11	SD-06	SD-12	B-15
							Total Adjusted
							SD Share
1							
2	Otter Tail Power Company						
3	Plant in Service						
4	Production Plant						
5	A/C 101 & 106 - Direct MN Base Energy	\$47,989,393					\$47,989,393
6	A/C 101 & 106 - Direct MN Peak Demand	\$13,606,542					\$13,606,542
7	A/C 101 & 106 - Base Demand (E1)	\$563,097,322	\$4,770,221				\$569,389,560
8	A/C 101 & 106 - Peak Demand (D1)	\$369,902,774	\$1,493,200				\$371,872,403
9	A/C 101 & 106 - Base Energy (E2)	\$425,807,833					\$425,807,833
10	Subtotal A/C 101 & 106	\$1,420,403,865	\$6,263,421				\$1,428,665,731
11							\$126,427,649
12	A/C 114 - Base Demand (E1)	\$1,209,615					\$1,209,615
13	A/C 114 - Peak Demand (D1)	\$378,640					\$378,640
14	A/C 114 - Base Energy (E1)	(\$1,470,859)					(\$1,470,859)
15	Subtotal A/C 114	\$117,395					\$117,395
16							\$13,616
17	Total Production Plant	\$1,420,521,260	\$6,263,421				\$1,428,783,127
18							\$126,441,265
19	Transmission Plant						
20	A/C 101 & 106 (D2)	\$796,803,872	\$7,487,444			(\$299,451,866)	\$504,839,450
21	A/C 101 & 106 (Direct FERC)					\$299,451,866	\$299,451,866
22	A/C 114 (D2)	\$58,287					\$58,287
23	Total Transmission Plant	\$796,862,159	\$7,487,444				\$804,349,603
24							\$49,512,223
25	Distribution Plant						
26	Primary Demand (D3)	\$221,441,456	\$9,448,947				\$230,890,403
27	Secondary Demand (D4)	\$149,367,539					\$149,367,539
28	Primary Customer (C2)	\$127,326,913					\$127,326,913
29	Secondary Customer (C3)	\$91,703,620					\$91,703,620
30	Streetlighting (C4)	\$24,638,972					\$24,638,972
31	Area Lighting (C5)	\$16,115,868					\$16,115,868
32	Meters (C6)	\$53,247,362					\$53,247,362
33	Load Management (C9)	\$8,899,439					\$8,899,439
34	Secondary Demand (Direct MN)	\$21,414					\$21,414
35	Secondary Customer (Direct MN)	\$4,786					\$4,786
36	Total Distribution Plant	\$692,767,370	\$9,448,947				\$702,190,117
37							\$72,938,657
38	General Plant						
39	Production (P10)	\$39,418,602	\$1,243,426				\$40,662,028
40	Transmission (D2)	\$20,460,590	\$645,412				\$21,106,002
41	Distribution (P60)	\$36,012,799	\$1,135,993				\$37,148,792
42	Customer Accounts (OXC)	\$15,858,523	\$500,243				\$16,358,767
43	Customer Service & Info (OXI)	\$5,272,136	\$166,305				\$5,438,441
44	Load Management (C9)	\$208,932					\$208,932
45	Total General Plant	\$117,231,583	\$3,691,379				\$120,922,962
46							\$11,780,053
47	Intangible Plant (P90)	\$48,862,637	\$643,430				(\$1,998,445)
48							\$47,507,621
49	Total Plant in Service	\$3,076,245,009	\$27,534,621				\$3,103,753,429
50							\$265,300,288

OTTER TAIL POWER COMPANY
Summary of Average Rate Case
2024 Unadjusted year to 2024 Regulatory Year

		Total Company					
		Per Books	Short Term CWIP AFUDC	Hoot Lake Solar - ADIT	North Dakota Investment Tax Credit	FERC Transmission	Hydroelectric License
			SD-03	B-11	SD-06	SD-12	B-15
							Total Adjusted
							SD Share
1							
51	Accumulated Depreciation						
52	Production Plant						
53	Base Demand (E1)	(\$238,326,565)	(\$5,843,841)				(\$107,809)
54	Peak Demand (D1)	(\$139,199,755)	(\$1,829,270)				(\$33,747)
55	Base Energy (E2)	(\$142,048,443)					(\$142,048,443)
56	Direct Assign (MN) Peak Energy	(\$322,477)					(\$322,477)
57	Direct Assign (MN) Base Demand	(\$1,137,356)					(\$1,137,356)
58	Total Production Plant	(\$521,034,596)	(\$7,673,111)				(\$141,557)
59							(\$528,849,264)
60	Transmission Plant						
61	Transmission Plant (D2)	(\$177,060,348)	(\$3,188,760)			\$34,957,638	(\$145,291,470)
62	Transmission Plant - Direct FERC					(\$34,957,638)	(\$34,957,638)
63	Total Transmission Plant	(\$177,060,348)	(\$3,188,760)				(\$180,249,108)
64							(\$14,247,843)
65	Distribution Plant						
66	Distribution Plant (P60)	(\$269,143,418)	(\$6,152,677)				(\$275,296,095)
67	Distribution Plant (Direct MN)	(\$11,790)					(\$28,595,856)
68	Total Distribution Plant	(\$269,155,208)	(\$6,152,677)				(\$275,296,095)
69							(\$28,595,856)
70	General Plant (P90)	(\$47,589,521)	(\$4,107,514)				(\$51,697,035)
71							(\$5,036,213)
72	Intangible Plant (P90)	(\$17,856,599)	(\$404,011)				\$141,557
73							(\$18,119,053)
74	Total Accumulated Depreciation	(\$1,032,696,272)	(\$21,526,073)				(\$1,054,210,555)
75							(\$98,438,565)
76	Total Net Plant in Service	\$2,043,548,736	\$6,008,548				\$2,049,542,874
77							\$166,861,723
78	Plant Held for Future Use						
79	Production Plant (P10)						
80	Transmission Plant (D2)	\$1,390					\$1,390
81	Distribution Plant (P60)	\$462					\$462
82	General Plant (P90)						
83	Intangible Plant (P90)						
84	Total Plant Held for Future Use	\$1,852					\$1,852
85							\$184

OTTER TAIL POWER COMPANY
Summary of Average Rate Case
2024 Unadjusted year to 2024 Regulatory Year

		Total Company					
		Per Books	Short Term CWIP AFUDC	Hoot Lake Solar - ADIT	North Dakota Investment Tax Credit	FERC Transmission	Hydroelectric License
			SD-03	B-11	SD-06	SD-12	B-15
						Total Adjusted	SD Share
1							
86	Total CWIP						
87							
88	Materials & Supplies						
89	Production (P10)	\$10,044,741				\$10,044,741	\$928,966
90	Transmission (D2)	\$16,564,799				\$16,564,799	\$1,624,408
91	Distribution (P60)	\$18,438,788				\$18,438,788	\$1,915,294
92	Total Materials and Supplies	\$45,048,328				\$45,048,328	\$4,468,668
93							
94	Fuel Stocks						
95	Coal Stocks (E1)	\$6,413,104				\$6,413,104	\$583,003
96	Fuel Oil Stocks (D1)	\$4,093,425				\$4,093,425	\$403,954
97	Total Fuel Stocks	\$10,506,528				\$10,506,528	\$986,957
98							
99	Prepayments (NEPIS)	\$75,418,394				\$75,418,394	\$6,325,726
100							
101	Customer Advances & Deposits						
102	Customer Advances & Deposits (NEPIS)	(\$2,832,569)				(\$2,832,569)	(\$237,582)
103	Customer Deposits (Direct MN)						
104							
105	Cash Working Capital	\$15,975,095				\$15,975,095	\$1,001,763
106							
107	Accumulated Deferred Income Taxes						
108	Items SD Flows Through						
109	Federal (NPMNR)						
110	Minnesota (NPISM)						
111	North Dakota (NPISN)						
112	Subtotal						
113	All Other						
114	Federal (NEPIS EXDA)	(\$300,140,628)		\$4,013,119	(\$14,715,610)	\$50,572,144	(\$25,122,115)
115	Federal (Direct FERC)					(\$50,572,144)	
116	Minnesota (NPISM)			(\$4,497,078)			(\$4,497,078)
117	North Dakota (NPISN)			\$483,960			\$483,960
118	Subtotal	(\$300,140,628)			(\$14,715,610)	(\$0)	(\$25,122,115)
119							
120	Total Accumulated Deferred Income Taxes	(\$300,140,628)			(\$14,715,610)	(\$0)	(\$25,122,115)
121							
122	Unamortized Rate Case Expenses						
123							
124	Total Average Rate Base	\$1,827,375,224	\$6,008,548		(\$14,715,610)		\$154,285,323