		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 7	Sales of Electricity - South Dakota (Direct SD/R10) Sales of Electricity - FERC (Direct FERC/R10)	\$40,410,153							
,	Retail Sales	\$451,084,982							
8 9	Retail Sales	\$451,084,982							
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	Other Electric Revenues								
22 23	Late Fees - Minnesota (Direct MN/C1)	\$367,049							
23	Late Fees - Milliesota (Direct MN/C1)  Late Fees - North Dakota (Direct ND/C1)	\$310,413							
25	Late Fees - South Dakota (Direct ND/C1)  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							

		Per Books	Advertising	Hoot Lake Solar - EAR	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							

		Per Books	Advertising	Hoot Lake Solar - EAR		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
85	Load Management (C9)								
86	Distribution	\$19,319,587							
87									
88	Customer Accounting Expenses								
89	Meter Reading (C7)	\$4,518,677							
90	Other (C8)	7,895,265							
91	Customer Accounts	\$12,413,942							
92									
93	Customer Service & Info Expenses								
94	Conservation & DSM Rebates - MN (Direct MN/E2)	\$8,294,088							
95	Conservation & DSM Rebates - ND (Direct ND/E2)	\$372,896							
96	Conservation & DSM Rebates - SD (Direct SD/E2)	\$729,423							
97	Other (C1)	\$1,687,015							
98 99	Customer Serv & Information Exp	\$11,083,422							
100	Sales Expenses								
101	Off-Peak Development - MN (Direct MN/C1)	\$101,973							
102	Off-Peak Development - ND (Direct ND/C1)	\$62,935							
103	Off-Peak Development - SD (Direct SD/C1)	\$97,149							
104	Other (C1)	\$91,910	(\$4)						
105	Sales Expenses	\$353,967	(\$4)						
106									
107	Administrative & General Expenses								
108	Salaries, Supplies, Pensions & Benefits								
109	Production (OXPD)	\$14,188,805				(\$1,289)	(\$92,278)	(\$531,631)	
110	Transmission (D2)	\$7,364,831				(\$669)	(\$47,898)	(\$275,948)	
111	Distribution (OXD)	\$12,962,880				(\$1,178)	(\$84,305)	(\$485,698)	
112	Customer Accounts (OXC)	\$5,708,307				(\$519)	(\$37,125)	(\$213,881)	
113	Customer Service & Info (C1)	\$1,897,716				(\$172)	(\$12,342)	(\$71,104)	
114	Total A&G Salaries, Supp, Pensions & Benefits	\$42,122,539				(\$3,826)	(\$273,948)	(\$1,578,262)	
115									
116	Load Management (C9)								
117	Outside Services (A/C 923) (NEPIS)	\$3,830,043							
118	Property Insurance (A/C 924) (NEPIS)	\$2,785,362							
119	Property Insurance (A/C 924) (Direct MN)	\$164,246							
120	Injuries & Damages (A/C 925) (NEPIS)	\$3,107,304							
121	Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10)	\$1,470,057							
122	Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10)	\$329,080							
123	Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)	\$142,620							
124	Regulatory Commission Exp (A/C 928) - FERC (Direct FERC/R10)	\$1,088,675							
125	Total Regulatory Commission Expense	3,030,432							
126	General Advertising (A/C 930.1) (C1)	\$882,738	(\$882,510)						
127	Misc, Rents, Maintenance (P90)	\$4,242,113							(\$171,103)
128	Administrative & General Expense	\$60,164,776	(\$882,510)			(\$3,826)	(\$273,948)	(\$1,578,262)	(\$171,103)
129	•					** * *			

		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	Plan Poor								
155	Big Stone Expense Offsets								
156	Minnesota (Direct MN)								
157	North Dakota (Direct ND)								
158 159	South Dakota (Direct SD) FERC (Direct FERC)								
		-							
160 161	Total Big Stone Expense Offsets								
	Company Tanaga (NEDIC EVDA)	¢15 (11 0(1							
162 163	General Taxes (NEPIS EXDA) General Taxes (Direct MN)	\$15,611,861							
164	General Taxes (Direct MN) General Taxes (Direct FERC)	\$41,868							
165	General Taxes (Direct FERC)	#1E 6E2 720							
166	General Taxes	\$15,653,729							
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	Total Operating Expense Before Tax	\$397,972,362	(\$882,314)	\$2,308,203	\$840,362	(\$3,820)	(\$2/3,948)	(\$1,5/8,202)	(\$1/1,103)
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	Net operating income before rax	φ124,031,218	φ002,31 <del>4</del>	(#2,300,203)	(\$640,302)	φ3,620	φ <u>2</u> /3,9 <del>1</del> 0	\$1,576,202	φ1/1,103
170	Income Tax Expense								
	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 (E2) Production Tax Credits (Direct MN)	(\$2,399,981)							
176	Investment Tax Credits (EPIS)	(\$741,864)							
177	Debits Utilized (EPIS)	(ψ/ 11,004)							
178	Wind Investment Tax Credit & Production Tax Credit	(\$20,858,964)							
1/0	11 ma myosiment ray creuit & rioduction ray credit	(\$\pi_0,000,904)							

		Per Books	Advertising	Hoot Lake Solar - EAR	Short Term CWIP AFUDC		Employee Recognition and Gift	Incentive Compensation	Organizational Dues
1			B-14	B-11a	SD-3	SD-9	SD-7	SD-2	SD-5
179									
	Deferred Income Taxes								
181	Items SD Flows Through	(66.764)							
182 183	Federal (NPMNR)	(\$6,764)							
	Minnesota (NPISM)								
184	North Dakota (NPISN)	(AC EC A)							
185	Subtotal All Other	(\$6,764)							
186 F	Transfer of federal current income taxes due to NOL								
188	Federal (NEPIS)	\$12,411,906							
	Federal (NEPIS)	\$12,411,906							
190	Transfer of Minnesota current income taxes due to NOL	\$12,411,900							
190	Minnesota (NPISM)	\$4,240,825							
	Minnesota (NPISM)	\$4,240,825							
192 1	Transfer of North Dakota current income taxes due to NOL	\$4,240,823							
193	North Dakota (NPISN)	\$1,519,178							
	North Dakota (NPISN)	\$1,519,178							
	Subtotal	\$1,519,178							
190 3	Deferred Income Taxes	\$18,165,145							
198	Deferred income raxes	\$10,100,140							
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	(ψ202,000)							
204	Minnesota Income Tax	(\$19,129)							
205	Minnesota Income Taxes (Direct MN)	(\$19,129)							
206	North Dakota Income Tax Transfer due to NOL	(413,123)							
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		(11)							
	Fotal 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		+,/,	4002,021	(+=,===,===)	(+0.10,000)	40,020	12.0,2.0	+-,0,0,0,=0=	7272,200
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	anomalice for runds oscil buring construction								
221	Total Available for Return	\$126,728,181	\$882,514	(\$2,308,265)	(\$840,562)	\$3,826	\$273,948	\$1,578,262	\$171,103
	- Out - A- United Not the Little	φ120,720,101	φυυ=,υ1∓	(42,000,200)	(ψυτυ,υυΔ)	φυ,υ±υ	φ=/0,/40	Ψ1,0/0,202	φ1/1,100

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		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		
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)			(\$680,317)			\$667,617	\$40,397,453	\$40,397,453
7	Sales of Electricity - FERC (Direct FERC/R10)								
8	Retail Sales			(\$680,317)			\$667,617	\$451,072,282	\$40,397,453
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 Base Demand (E1)								
15 16	Peak Demand (D1)								
17	Base Energy (E2)							\$10,939,105	\$975,403
18	Peak Energy (D1)							\$10,939,103	\$973,403
19	reak Energy (D1)								
20	Other Sales for Resale							\$11,077,150	\$975,403
21	Other Sales for Resale							\$11,077,130	\$973,403
22	Other Electric Revenues								
23	Late Fees - Minnesota (Direct MN/C1)							\$367,049	
24	Late Fees - North Dakota (Direct ND/C1)							\$310,413	
25	Late Fees - South Dakota (Direct SD/C1)							\$96,929	\$96,929
26	Subtotal Late Fees							\$774,391	\$96,929
27	Connection Fees - Minnesota (Direct MN/C1)							\$162,647	,
28	Connection Fees - North Dakota (Direct ND/C1)							\$119,370	
29	Connection Fees - South Dakota (Direct SD/C1)							\$27,117	\$27,117
30	Subtotal Connection Fees							\$309,134	\$27,117
31	Rent from Electric Property (NEPIS)							\$815,117	\$68,368
32	Other Miscellaneous Electric Revenue (NEPIS)		(\$686,000)					\$2,738,160	\$229,663
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		(\$686,000)					\$3,553,277	\$298,031
37	Integrated Transmission Deficiency Payments (NEPIS)							\$840,908	\$70,531
38	Miscellaneous Services (NEPIS)							\$23,498	\$1,971

No.   Mil-14-12   Renovable   Ridge City   Renovable   Ridge City			FERC Docket			1	1			
	1				Rider CWID				Total Adjusted	SD Share
1	1			Energy Credits	Iduci CvvII	Transmission	License	Normalization	1 otai Aujusteu	3D Share
Wheeling - All Jurisdictions (NEPIS)	1			B-20	SD-10	SD-12	B-15	B-1a		
Land Control & Pisquatching, MAPP & MISO (Direct PERCO)   \$36,007,995   \$36,007,995   \$36,007,986		Wheeling - All Jurisdictions (NEPIS)							\$422,686	
			(\$2,590,763)			(\$36,007,995)			, ,	\$1,412,400
Subtoal Load Coatrie & Dispatching, MAPP & MINS   \$1,290,768  \$1,000,000   \$1,000			(1 )							. , ,
Laar Pool Interest - North Polator (Direct ND/Cl)			(\$2,590,763)							\$1,484,902
Lan Poll Interest South Dalox (Pirest South Dalox (Pirest South Lan Poll Interest Revenues   \$1,900,705   \$1,800,000   \$0   \$1,500,705   \$1,900,70	43									
Subtoal LamPool Interest	44	Loan Pool Interest - North Dakota (Direct ND/C1)								
Total Other Electric Revenues	45	Loan Pool Interest - South Dakota (Direct SD/C1)								
1	46	Subtotal Loan Pool Interest								
	47	Total Other Electric Revenues	(\$2,590,763)	(\$686,000)		\$0			\$56,564,686	\$1,906,980
Total Operating Revenues	48									
Total Operating Revenues	49	Other Operating Revenues	(\$2,590,763)	(\$686,000)		\$0			\$67,641,836	\$2,882,383
Peral Internation Expenses   Peral Internat	50									
Peral Internation Expenses   Peral Internat	51	Total Operating Revenues	(\$2,590,763)	(\$686,000)	(\$680,317)	\$0		\$667,617	\$518,714,117	\$43,279,836
Production Expenses   Production Expenses Excl Purchased Power   Stand (El)   Sta	52	. 0								
Production Expenses Excl Purchased Power   S14,410,529   \$1,310,33   \$1,574,676   Sase Demand (D1)   \$1,410,529   \$1,310,33   \$1,574,676   Sase Demand (D1)   \$1,410,529   \$1,310,33   \$1,574,676   \$1,572,124   \$1,572,505,86   \$1,572,124   \$1,572,505,86   \$1,572,124   \$1,572,505,86   \$1,572,124   \$1,572,505,86   \$1,572,124   \$1,572,505,86   \$1,572,124   \$1,572,505,86   \$1,572,124   \$1,572,505,86   \$1,572,124   \$1,572,505,86   \$1,572,124   \$1,572,505,86   \$1,572,124   \$1,572,505,86   \$1,572,572   \$1,572,572   \$1,572,573	53	Operating Expenses								
56         Base Demand (EI)         \$14,10,23         \$80,10,31         \$80,10,31         \$80,10,31         \$80,11,20         \$80,10,31         \$80,10,31         \$80,10,31         \$80,11,20         \$80,10,31         \$80,11,20         \$80,10,21         \$80,12,10         \$80,14,10         \$80,14,10         \$80,14,10         \$80,14,10         \$80,14,10         \$80,14,10         \$80,14,10         \$80,14,10         \$80,14,10         \$80,14,10         \$80,14,10         \$80,14,10         \$80,14,10 <t< td=""><td>54</td><td>Production Expenses</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	54	Production Expenses								
57         Peak Demand (D1)         \$8,16,341         \$806,180           58         Base Energy (E2)         \$2,505,886         \$64,164,086         \$5,721,294           60         Base Demand (Direct MN)         \$14,981,246         \$1,78,404           61         Peak Demand (Direct MN)         \$585,420         \$10,231,0622         \$9,315,911           62         Total Excluding Purchased Power         \$2,505,886         \$102,310,622         \$9,315,911           63         Purchased Power         \$2,505,886         \$102,310,622         \$9,315,911           64         Purchased Power         \$2,370,497         \$215,497           65         Base Demand (E1)         \$1,498,896         \$5,483,648           66         Peak Demand (E1)         \$1,498,896         \$5,483,648           67         Base Energy (E2)         \$1,498,896         \$5,483,648           68         Peak Energy (E1)         \$1,498,896         \$1,501,505           70         Production Expenses (D2)         \$3,691,415         \$1,501,505           71         Transmission Expenses (D2)         \$3,674,676         \$3,574,676           72         Transmission Expenses (Direct MN)         \$3,574,676         \$3,574,676           75         Transmission Expenses (	55	Production Expenses Excl Purchased Power								
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 (Diret MN)         \$15,508.86         \$14,981,246         \$1,478,404           61         Peak Demand (Diret MN)         \$2,505,886         \$10,310,622         \$9,315,911           63         Purchased Power         \$2,370,497         \$2,370,497         \$2,370,497         \$2,479,497         \$2,479,497         \$2,479,497         \$2,479,497         \$2,479,497         \$2,497,497         \$2,497,497         \$2,497,497         \$2,497,497         \$2,497,497         \$2,497,497         \$2,497,497         \$2,497,497         \$2,497,497         \$2,498,896         \$3,498,498         \$2,498,896         \$3,498,498         \$3,598,698,498         \$3,598,698,498         \$3,509,498         \$3,574,676         \$3,574,676         \$3,574,676         \$3,574,676         \$3,574,676         \$3,574,676         \$3,574,676         \$3,574,676         \$3,574,676	56	Base Demand (E1)							\$14,410,529	\$1,310,033
59         Peak Energy (D1)         \$1,478,404           60         Base Demand (Direct MN)         \$585,420           61         Peak Demand (Direct MN)         \$585,420           62         Total Excluding Purchased Power         \$2,505,886         \$102,310,622         \$9,315,911           64         Purchased Power         \$2,370,497         \$215,497           65         Base Demand (E1)         \$2,370,497         \$215,497           66         Peak Demand (D1)         \$2,370,497         \$215,497           67         Base Energy (E2)         \$61,498,896         \$5,483,648           68         Peak Energy (D1)         \$2,505,886         \$16,498,896         \$5,483,648           69         Total Purchased Power         \$3,850,938         \$5,699,145           70         Post Energy (D1)         \$2,505,886         \$16,6180,015         \$15,015,057           71         Transmission Expenses (Direct MN)         \$3,574,676           72         Transmission Expenses (Direct MN)         \$3,574,676           73         Transmission Expenses (Direct FRC)         \$3,574,676           74         Transmission Expenses (Direct FRC)         \$3,574,676           75         Prismay Demand (P3)         \$6,728,059         \$81,414	57	Peak Demand (D1)							\$8,169,341	\$806,180
60         Base Demand (Direct MN)         \$585,420           61         Peak Demand (Direct MN)         \$585,420           62         Total Excluding Purchased Power         \$2,505,886         \$102,310,622         \$9,315,911           63         Purchased Power         \$2,370,497         \$215,497           64         Purchased Power         \$2,370,497         \$215,497           66         Peak Demand (D1)         \$61,498,896         \$5,483,648           67         Base Energy (E2)         \$61,498,896         \$5,483,648           68         Peak Energy (D1)         \$61,498,896         \$5,699,145           69         Total Purchased Power         \$63,869,393         \$5,699,145           70         Production Expenses         \$6,618,0015         \$15,015,057           71         Transmission Expenses (Direct MN)         \$36,452,533         \$3,574,676           73         Transmission Expenses (Direct MN)         \$36,452,533         \$3,574,676           74         Transmission Expenses (Direct MN)         \$6,728,059         \$81,414,502           75         Transmission Expenses         \$6,728,059         \$81,414,502           76         Distribution Expenses         \$6,728,059         \$81,414,502           78	58	Base Energy (E2)						\$2,505,886	\$64,164,086	\$5,721,294
Peak Demand (Direct MN)   S\$585,420   S\$9,315,911	59	Peak Energy (D1)							\$14,981,246	\$1,478,404
Total Excluding Purchased Power  4 Purchased Power  5 Base Demnad (B1)  6 Peak Demnad (D1)  7 Base Energy (E2)  8 Fotal Power  8 Poduction Expenses  9 Production Expenses  1 Transmission Expenses (Direct MN)  7 Transmission Expenses (Direct MN)  7 Transmission Expenses (Direct FERC)  9 Distribution Expenses  8 Primary Demand (D3)  8 Primary Ustomer (C2)  8 Scondary Oustomer (C3)  8 Scondary Customer (C3)  8 Streetlighting (C4)  8 Stagos Power  8 Purchased Power  8 Stagos Power  9 Stagos Po	60	Base Demand (Direct MN)								
64 Purchased Power 65 Base Demand (E1) 66 Peak Demand (D1) 67 Base Energy (E2) 68 Peak Energy (D1) 69 Total Purchased Power 69 Total Purchased Power 69 Total Purchased Power 69 Total Purchased Power 70 Production Expenses 71 \$2,505,886 \$166,180,015 \$15,015,057 72 Transmission Expenses (Direct MN) 73 Transmission Expenses (Direct FERC) 75 Transmission Expenses (Direct FERC) 76 Distribution Expenses 77 Distribution Expenses 78 Primary Demand (D3) 79 Secondary Demand (D4) 79 Secondary Oustomer (C2) 80 Frimary Customer (C2) 81,148,032 \$129,285 82 Streetlighting (C4) 83 Area Lighting (C5) 84,385,185,185,185,185,185,185,185,185,185,1	61	Peak Demand (Direct MN)							\$585,420	
64         Purchased Power         \$2,370,497         \$215,497           65         Base Demand (D1)         \$2,370,497         \$215,497           66         Peak Demand (D1)         \$61,498,996         \$5,483,648           68         Peak Energy (E2)         \$63,869,393         \$5,699,145           69         Total Purchased Power         \$2,505,886         \$166,180,105         \$15,015,057           70         Production Expenses         \$2,505,886         \$166,180,105         \$15,015,057           71         Transmission Expenses (Direct MN)         \$36,452,533         \$3,574,676           72         Transmission Expenses (Direct FERC)         \$36,452,533         \$3,574,676           75         Transmission Expenses         \$36,452,533         \$3,574,676           76         Transmission Expenses         \$36,452,533         \$3,574,676           77         Distribution Expenses         \$36,452,533         \$3,574,676           78         Primary Demand (D3)         \$6,728,059         \$81,414           79         Secondary Demand (D4)         \$6,728,059         \$81,415           79         Secondary Customer (C2)         \$4,124,226         \$368,277           81         Secondary Customer (C3)         \$1,448,032 <t< td=""><td>62</td><td>Total Excluding Purchased Power</td><td></td><td></td><td></td><td></td><td></td><td>\$2,505,886</td><td>\$102,310,622</td><td>\$9,315,911</td></t<>	62	Total Excluding Purchased Power						\$2,505,886	\$102,310,622	\$9,315,911
65         Base Demand (EI)         \$2,370,497         \$215,497           66         Peak Demand (DI)         \$61,498,996         \$5,483,648           67         Base Energy (E2)         \$61,498,996         \$5,483,648           68         Peak Energy (DI)         \$63,869,393         \$5,699,145           69         Total Purchased Power         \$2,505,886         \$166,180,015         \$15,015,057           71         Transmission Expenses (D2)         \$36,452,533         \$3,574,676           72         Transmission Expenses (Direct MN)         \$36,452,533         \$3,574,676           74         Transmission Expenses (Direct FERC)         \$36,452,533         \$3,574,676           76         Transmission Expenses         \$36,452,533         \$3,574,676           76         Distribution Expenses         \$36,452,533         \$3,574,676           76         Primary Demand (D3)         \$6,728,059         \$81,414,766           78         Primary Demand (D3)         \$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)         \$6,01,004         \$43,851										
66       Peak Demand (D1)       \$61,498,996       \$5,483,648         67       Base Energy (E2)       \$61,498,996       \$5,483,648         68       Peak Energy (D1)       \$63,869,393       \$5,699,145         69       Total Purchased Power       \$63,869,393       \$5,699,145         70       Production Expenses       \$166,180,015       \$15,015,057         71       Transmission Expenses (Direct MN)       \$36,452,533       \$3,574,676         73       Transmission Expenses (Direct FERC)       \$36,452,533       \$3,574,676         75       Transmission Expenses       \$36,452,533       \$3,574,676         76       Distribution Expenses         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)       \$6,728,059       \$1,488,351         83       Area Lighting (C5)       \$1,488,351       \$18,484										
67       Base Energy (E2)       \$61,498,896       \$5,483,648         68       Peak Energy (D1)       \$63,869,393       \$5,699,145         69       Total Purchased Power       \$63,869,393       \$5,699,145         70       Production Expenses       \$16,180,015       \$15,015,057         71       Transmission Expenses (D2)       \$36,452,533       \$3,574,676         73       Transmission Expenses (Direct MN)       \$36,452,533       \$3,574,676         74       Transmission Expenses       \$36,452,533       \$3,574,676         76       Transmission Expenses       \$6,728,059       \$814,145         78       Primary Demand (D3)       \$6,728,059       \$814,145         79       Secondary Demand (D4)       \$6,728,059       \$814,145         80       Primary Customer (C2)       \$1,448,032       \$290,299         81       Secondary Customer (C3)       \$1,448,032       \$129,285         82       Streetlighting (C4)       \$601,004       \$43,851         83       Area Lighting (C5)       \$861,004       \$18,481									\$2,370,497	\$215,497
68         Peak Energy (D1)         \$63,869,393         \$5,699,145           70         Production Expenses         \$2,505,886         \$166,180,015         \$15,015,057           71         Transmission Expenses (D2)         \$36,452,533         \$3,574,676           73         Transmission Expenses (Direct MN)         *36,452,533         \$3,574,676           74         Transmission Expenses (Direct FERC)         *36,452,533         \$3,574,676           75         Transmission Expenses         *36,452,533         \$3,574,676           76         *5 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>										
69         Total Purchased Power         \$63,869,393         \$5,699,145           70         Production Expenses         \$2,505,886         \$166,180,015         \$15,015,057           71         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         ***									\$61,498,896	\$5,483,648
70         Production Expenses         \$2,505,886         \$16,18,015         \$15,015,057           71         Transmission Expenses (D2)         \$36,452,533         \$3,574,676           72         Transmission Expenses (Direct MN)         ****         ****           74         Transmission Expenses         ****         \$36,452,533         \$3,574,676           75         Transmission Expenses         ****         ****         ****           76         Distribution Expenses         ****										
71       \$36,452,533       \$3,574,676         72       Transmission Expenses (Direct MN)       \$36,452,533       \$3,574,676         73       Transmission Expenses (Direct MN)       \$5,728,053       \$3,574,676         75       Transmission Expenses       \$36,452,533       \$3,574,676         76       Distribution Expenses       \$6,728,059       \$814,145         79       Secondary 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       \$43,84         83       Area Lighting (C5)       \$234,861       \$18,484										1 - / / -
72       Transmission Expenses (D2)       \$3,452,533       \$3,574,676         73       Transmission Expenses (Direct MN)       ***       ***         74       Transmission Expenses (Direct FERC)       ***		Production Expenses						\$2,505,886	\$166,180,015	\$15,015,057
73       Transmission Expenses (Direct MN)         74       Transmission Expenses (Direct FERC)         75       Transmission Expenses       \$36,452,533       \$3,574,676         76       Stribution Expenses         77       Distribution Expenses       \$8,728,059       \$814,145         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										
74     Transmission Expenses (Direct FERC)       75     Transmission Expenses       76       77     Distribution Expenses       78     Primary Demand (D3)       79     Secondary Demand (D4)       80     Primary Customer (C2)       81     Secondary Oustomer (C3)       82     Streetlighting (C4)       83     Area Lighting (C5)       84     \$234,861       \$18,484       85     \$234,861       \$18,484									\$36,452,533	\$3,574,676
75       Transmission Expenses       \$36,452,533       \$3,574,676         76       Distribution Expenses       \$6,728,059       \$814,145         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       \$43,861         83       Area Lighting (C5)       \$234,861       \$18,484										
76       76         77       Distribution Expenses       8       7,20       81,145         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       \$43,51         83       Area Lighting (C5)       \$234,861       \$18,484										
77         Distribution Expenses         8         14           78         Primary Demand (D3)         \$6,728,059         \$11,416           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		Transmission Expenses							\$36,452,533	\$3,574,676
78       Primary Demand (D3)       \$6,728,059       \$14,145         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       Streelighting (C4)       \$601,004       \$43,851         83       Area Lighting (C5)       \$234,861       \$18,484										
79       Secondary Demand (D4)       \$2,645,228       \$290,299         80       Primary Customer (C2)       \$4,124,226       \$368,277         81       Secondary Customer (G3)       \$1,448,032       \$129,285         82       Streetlighting (C4)       \$601,004       \$43,851         83       Area Lighting (C5)       \$234,861       \$18,484										
80       Primary Čustomer (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										
81       Secondary Customer (C3)       \$1,448,032       \$129,285         82       Streetlighting (C4)       \$601,004       \$43,851         83       Area Lighting (C5)       \$234,861       \$18,484									. , ,	. ,
82 Streetlighting (C4) \$601,004 \$43,851 83 Area Lighting (C5) \$234,861 \$18,484										
83 Area Lighting (C5) \$234,861 \$18,484										
84 Meters (Cb) \$3,538,177 \$340,611										
	84	Meters (C6)							\$3,538,177	\$340,611

		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		
85	Load Management (C9)							+10.010.505	+0.004.050
86 87	Distribution							\$19,319,587	\$2,004,953
88	Customer Accounting Expenses								
89	Meter Reading (C7)							\$4,518,677	\$499,023
90	Other (C8)							7,895,265	704,974
91	Customer Accounts							\$12,413,942	\$1,203,997
92	Customer Accounts							\$12,710,972	φ1,200,997
93	Customer Service & Info Expenses								
94	Conservation & DSM Rebates - MN (Direct MN/E2)							\$8,294,088	
95	Conservation & DSM Rebates - ND (Direct ND/E2)							\$372,896	
96	Conservation & DSM Rebates - SD (Direct SD/E2)							\$729,423	\$729,423
97	Other (C1)							\$1,687,015	\$150,228
98	Customer Serv & Information Exp							\$11,083,422	\$879,652
99	•								
100	Sales Expenses								
101	Off-Peak Development - MN (Direct MN/C1)							\$101,973	
102	Off-Peak Development - ND (Direct ND/C1)							\$62,935	
103	Off-Peak Development - SD (Direct SD/C1)							\$97,149	\$97,149
104	Other (C1)							\$91,906	\$8,184
105	Sales Expenses							\$353,963	\$105,333
106									
107	Administrative & General Expenses								
108	Salaries, Supplies, Pensions & Benefits								
109	Production (OXPD)							\$13,563,607	\$1,267,573
110	Transmission (D2)							\$7,040,316	\$690,401
111	Distribution (OXD)							\$12,391,699	\$1,285,989
112	Customer Accounts (OXC)							\$5,456,783	\$529,240
113	Customer Service & Info (C1)							\$1,814,097	\$161,545
114	Total A&G Salaries, Supp, Pensions & Benefits							\$40,266,502	\$3,934,747
115	111								
116 117	Load Management (C9) Outside Services (A/C 923) (NEPIS)							\$3,830,043	\$321,245
117	Property Insurance (A/C 924) (NEPIS)							\$2,785,362	\$233,623
119	Property Insurance (A/C 924) (NEF13) Property Insurance (A/C 924) (Direct MN)							\$2,763,302 \$164,246	\$233,023
120	Injuries & Damages (A/C 925) (NEPIS)							\$3,107,304	\$260,625
121	Regulatory Commission Exp (A/C 928) - MN (Direct MN/R10)							\$1,470,057	Ψ200,020
122	Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10)							\$329,080	
123	Regulatory Commission Exp (A/C 928) - ND (Direct ND/R10)  Regulatory Commission Exp (A/C 928) - SD (Direct SD/R10)							\$142,620	\$142,620
124	Regulatory Commission Exp (A/C 928) - FERC (Direct FERC/R10)							\$1,088,675	ψ1. <b>2</b> ,020
125	Total Regulatory Commission Expense							3,030,432	142,620
126	General Advertising (A/C 930.1) (C1)							\$228	\$20
127	Misc, Rents, Maintenance (P90)							\$4,071,010	\$396,589
128	Administrative & General Expense							\$57,255,126	\$5,289,469
129	F							,,	, ,

		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	m - 100 mm						+0.=0=.006	+000 0=0 =00	+00.0=0.40=
136	Total O & M Expenses						\$2,505,886	\$303,058,588	\$28,073,137
137	B 14 B								
138	Depreciation Expense								
139 140	Production Base Demand (E1)					#20 OEO		¢16 156 576	\$1,468,763
141	Peak Demand (D1)					\$38,050		\$16,156,576 \$11,089,402	
141	Peak Demand (D1) Base Energy (E2)					\$11,911		\$11,089,402 \$13,264,196	\$1,094,343 \$1,182,723
143	Direct Assign (MN) Base Energy							\$1,466,665	\$1,162,723
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)	\$49,901		\$7,742,599	\$759,269
147	Transmission (D2) Transmission (Direct FERC)				\$4,529,335			\$4,529,335	\$739,209
148	Total Transmission				φτ,329,333			\$12,271,934	\$759,269
149	Distribution (P60)							\$17,468,620	\$1,814,520
150	Distribution (Direct MN)							\$2,620	φ1,011,020
151	General (P90)							\$3,405,990	\$331,804
152	Intangible (P90)					(\$49,961)		\$6,419,997	\$625,422
153	Depreciation Expense					(ψ.),,,,,,		\$82,005,104	\$7,276,844
154	- · · · · · · · · · · · · · · · · · · ·							10=,000,=01	++,=++,-++
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	\$36,605,418
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								
	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)

		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		
179	n 4 17 m								
180	Deferred Income Taxes Items SD Flows Through								
182	Federal (NPMNR)							(\$6,764)	
183	Minnesota (NPISM)							(\$0,704)	
184	North Dakota (NPISN)								
185	Subtotal							(\$6,764)	
186	All Other							(1-)	
187	Transfer of federal current income taxes due to NOL							(\$232,663)	(\$780,584)
188	Federal (NEPIS)							\$12,411,906	\$1,041,050
	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	
	Minnesota (NPISM)							\$4,221,734	
193 194	Transfer of North Dakota current income taxes due to NOL North Dakota (NPISN)							\$1,519,178	
	North Dakota (NPISN) North Dakota (NPISN)							\$1,519,178	
	Subtotal							\$1,519,178	\$260,466
197	Deferred Income Taxes							\$17,920,133	\$260,466
198	Deterred medite raxes							ψ17,710,071	φ200, 100
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							+0.40.606	
207	North Dakota Income Tax							\$248,636 \$248,636	
208 209	North Dakota Income Taxes (Direct ND) Subtotal State Income Taxes							\$248,636 \$248,636	
210	Current Income Taxes							\$248,636	
211	Current Income Taxes							Ψ2 10,000	
	Total Income Taxes							(\$2,696,937)	(\$1,383,984)
213								(+-,010,10.)	(+-,,,
214	Net Operating Income	(\$2,590,763)	(\$686,000)	(\$680,317)	\$0		(\$1,838,269)	\$120,693,634	\$8,058,401
215		(1 /2 /	<u></u>	(1 )	1.		(1 /2 - 2 / 2 - 2 /	, .,,	1-/
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	<u></u>					<u> </u>		
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

3 Plant in 4 Produc 5 A/C 6 A/C 7 A/C 8 A/C 8 A/C 9 A/C 10 Su 11 12 A/C 13 A/C 14 A/C 15 Su 16 17 Total P 18 19 Transm 20 A/C 21 A/C 22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon 35 Secon	il Power Company n Service 101 & 106 - Direct MN Base Energy 2101 & 106 - Direct MN Peak Demand 2101 & 106 - Base Demand (E1)	Per Books \$47,989,393	Short Term CWIP AFUDC SD-03	Hoot Lake Solar - ADIT B-11	North Dakota Investment Tax Credit SD-06	FERC Transmission	Hydroelectric License	Total Adjusted	SD Share
2 Otter Tail 3 Plant in 4 Produc 5 A/C 6 A/C 7 A/C 8 A/C 9 A/C 10 Su 11 12 A/C 13 A/C 14 A/C 15 Su 16 17 Total P 18 19 Transm 20 A/C 21 A/C 22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 27 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	n Service action Plant C 101 & 106 - Direct MN Base Energy C 101 & 106 - Direct MN Peak Demand		CWIP AFUDC	ADIT	Investment Tax Credit	Transmission	License	Total Adjusted	SD Share
2 Otter Tail 3 Plant in 4 Produc 5 A/C 6 A/C 7 A/C 8 A/C 9 A/C 10 Su 11 12 A/C 13 A/C 14 A/C 15 Su 16 17 Total P 18 19 Transm 20 A/C 21 A/C 22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 27 Secon 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	n Service action Plant C 101 & 106 - Direct MN Base Energy C 101 & 106 - Direct MN Peak Demand		CWIP AFUDC	ADIT	Credit	Transmission	License	Total Adjusted	SD Share
2 Otter Tail 3 Plant in 4 Produc 5 A/C 6 A/C 7 A/C 8 A/C 9 A/C 10 Su 11 12 A/C 13 A/C 14 A/C 15 Su 16 17 Total P 18 19 Transm 20 A/C 21 A/C 22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 27 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon 35 Secon	n Service action Plant C 101 & 106 - Direct MN Base Energy C 101 & 106 - Direct MN Peak Demand	\$47,989,393	SD-03	B-11	SD-06	CD 10			
3 Plant in 4 Produc 5 A/C 6 A/C 7 A/C 8 A/C 8 A/C 9 A/C 10 Su 11 12 A/C 13 A/C 15 Su 16 17 Total P 18 19 Transm 20 A/C 21 A/C 22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon 35 Secon	n Service action Plant C 101 & 106 - Direct MN Base Energy C 101 & 106 - Direct MN Peak Demand	\$47,989,393				SD-12	B-15		
4 Produce 5 A/C: 6 A/C: 7 A/C: 8 A/C: 9 A/C: 10 Su 11 11 12 A/C: 13 A/C: 14 A/C: 15 Su 16 17 Total P. 18 19 Transn 20 A/C: 21 A/C: 22 A/C: 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	iction Plant C 101 & 106 - Direct MN Base Energy C 101 & 106 - Direct MN Peak Demand	\$47,989,393							
5 A/C 6 A/C 7 A/C 8 A/C 9 A/C 10 Su 11 12 A/C 13 A/C 14 A/C 15 Su 16 17 Total P 18 19 Transm 20 A/C 21 A/C 22 A/C 23 Total T 24 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	C 101 & 106 - Direct MN Base Energy C 101 & 106 - Direct MN Peak Demand	\$47,989,393							
6 A/C: 7 A/C: 8 A/C: 9 A/C: 10 Su 11 12 A/C: 13 A/C: 14 A/C: 15 Su 16 17 Total P: 18 19 Transm 20 A/C: 21 A/C: 22 A/C: 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	C 101 & 106 - Direct MN Peak Demand	\$47,989,393							
7 A/C 8 A/C 9 A/C 10 Su 11 12 A/C 13 A/C 114 A/C 115 Su 116 17 Total P 118 19 Transm 20 A/C 21 A/C 22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon 35 Secon 35 Secon 35 Secon 35 Secon 35 Secon 36 Su 10 Area 37 Secon 37 Secon 38 Secon 39 Stree 39 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon 35 Secon 35 Secon 35 Secon 35 Secon 36 Su 10 Area 37 Secon 37 Se		. , ,						\$47,989,393	
8 A/C 9 A/C 10 Su 11 11 12 A/C 13 A/C 14 A/C 15 Su 16 17 Total P 18 19 Transn 20 A/C 21 A/C 22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	C 101 & 106 - Base Demand (E1)	\$13,606,542						\$13,606,542	
9 A/C: 10 Su 11 11 12 A/C: 13 A/C: 14 A/C: 15 Su 16 17 Total P 18 19 Transm 20 A/C: 21 A/C: 22 A/C: 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon		\$563,097,322	\$4,770,221				\$1,522,016	\$569,389,560	\$51,762,087
10 Su 11 12 A/C 13 A/C 14 A/C 15 Su 16 17 Total P 18 19 Transn 20 A/C 21 A/C 22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	C 101 & 106 - Peak Demand (D1)	\$369,902,774	\$1,493,200				\$476,429	\$371,872,403	\$36,697,721
11 12     A/C 13     A/C 14     A/C 15     Su 16 17     Total P 18 19     Transm 20     A/C 21     A/C 22     A/C 23     Total T 24 25     Distrib 26     Prim 27     Seco 28     Prim 29     Seco 30     Stree 31     Area 32     Mete 33     Load 34     Seco 35     Seco	C 101 & 106 - Base Energy (E2)	\$425,807,833						\$425,807,833	\$37,967,842
12 A/C 13 A/C 14 A/C 15 Su 16 17 Total P 18 19 Transm 20 A/C 21 A/C 22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	Subtotal A/C 101 & 106	\$1,420,403,865	\$6,263,421				\$1,998,445	\$1,428,665,731	\$126,427,649
13 A/C 14 A/C 15 Su 16 17 Total P 18 19 Transn 20 A/C 21 A/C 22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	C 114 - Base Demand (E1)	\$1,209,615						\$1,209,615	\$109,964
14 A/C 15 Su 16 17 Total P 18 19 Transm 20 A/C 21 A/C 22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon 35 Secon	C 114 - Base Demand (E1)	\$378,640						\$378,640	\$37,366
15 Su 16 17 Total P 18 19 Transm 20 A/C 21 A/C 22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	C 114 - Peak Demand (D1)	(\$1,470,859)						(\$1,470,859)	(\$133,713)
16 17 Total P. 18 19 Transm 20 A/C. 21 A/C. 22 A/C. 23 Total T. 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	Subtotal A/C 114	\$117,395						\$117,395	\$13,616
17 Total P 18 19 Transm 20 A/C 21 A/C 22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	ubtotal A/C 114	\$117,393						\$117,393	\$13,010
18 19 Transm 20 A/C 21 A/C 22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	Production Plant	\$1,420,521,260	\$6,263,421				\$1,998,445	\$1,428,783,127	\$126,441,265
19 Transm 20 A/C 21 A/C 22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon 35 Secon	i roduction i lant	φ1,π20,321,200	\$0,203,421				φ1,220,113	φ1,420,700,127	φ120,441,203
20 A/C 21 A/C 22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	mission Plant								
21 A/C 22 A/C 22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon 35 Secon 35 Secon 35 Secon 35	C 101 & 106 (D2)	\$796,803,872	\$7,487,444			(\$299,451,866)		\$504,839,450	\$49,506,508
22 A/C 23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	C 101 & 106 (Direct FERC)	1,,	1.,,			\$299,451,866		\$299,451,866	, .,,
23 Total T 24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	C 114 (D2)	\$58,287				7,,		\$58,287	\$5,716
24 25 Distrib 26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	Transmission Plant	\$796,862,159	\$7,487,444					\$804,349,603	\$49,512,223
26 Prim 27 Secon 28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon			. , ,						
27         Secon           28         Prim           29         Secon           30         Stree           31         Area           32         Mete           33         Load           34         Secon           35         Secon	bution Plant								
28 Prim 29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	mary Demand (D3)	\$221,441,456	\$9,448,947					\$230,890,403	\$27,939,467
29 Secon 30 Stree 31 Area 32 Mete 33 Load 34 Secon 35 Secon	ondary Demand (D4)	\$149,367,539						\$149,367,539	\$16,392,273
30         Stree           31         Area           32         Mete           33         Load           34         Secon           35         Secon	mary Customer (C2)	\$127,326,913						\$127,326,913	\$11,369,785
31       Area         32       Mete         33       Load         34       Secon         35       Secon	ondary Customer (C3)	\$91,703,620						\$91,703,620	\$8,187,617
32         Mete           33         Load           34         Secon           35         Secon	eetlighting (C4)	\$24,638,972						\$24,638,972	\$1,797,730
33 Load 34 Secon 35 Secon	ea Lighting (C5)	\$16,115,868						\$16,115,868	\$1,268,326
34 Secon 35 Secon	ters (C6)	\$53,247,362						\$53,247,362	\$5,125,983
35 Secon	nd Management (C9)	\$8,899,439						\$8,899,439	\$857,477
	ondary Demand (Direct MN)	\$21,414							
	ondary Customer (Direct MN)	\$4,786							
36 Total D	Distribution Plant	\$692,767,370	\$9,448,947					\$702,190,117	\$72,938,657
37									
	ral Plant								
39 Prod	duction (P10)	\$39,418,602	\$1,243,426					\$40,662,028	\$3,760,537
40 Tran	nsmission (D2)	\$20,460,590	\$645,412					\$21,106,002	\$2,069,736
41 Distr	tribution (P60)	\$36,012,799	\$1,135,993					\$37,148,792	\$3,858,760
	stomer Accounts (OXC)	\$15,858,523	\$500,243					\$16,358,767	\$1,586,596
	stomer Service & Info (OXI)	\$5,272,136	\$166,305					\$5,438,441	\$484,293
	nd Management (C9)	\$208,932						\$208,932	\$20,131
	General Plant	\$117,231,583	\$3,691,379					\$120,922,962	\$11,780,053
46									
	gible Plant (POO)	\$48,862,637	\$643,430				(\$1,998,445)	\$47,507,621	\$4,628,089
48	gible Plant (P90)								
49 Total Pla 50	Plant in Service	\$3,076,245,009	\$27,534,621					\$3,103,753,429	\$265,300,288

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

North Dakota Short Term Hoot Lake Solar - Investment Tax FERC Hydroelectric Per Books CWIP AFUDC ADIT Credit Transmission License Total Adjusted SD Share SD-12 1 SD-03 B-11 SD-06 B-15 51 **Accumulated Depreciation** 52 Production Plant 53 Base Demand (E1) (\$238,326,565) (\$5,843,841) (\$107,809) (\$244,278,216) (\$22,205,123) 54 Peak Demand (D1) (\$139,199,755) (\$1,829,270) (\$33,747)(\$141,062,772) (\$13,919,999) 55 Base Energy (E2) (\$142,048,443) (\$142,048,443) (\$12,665,978) Direct Assign (MN) Peak Energy (\$322,477) (\$322,477) 56 57 Direct Assign (MN) Base Demand (\$1,137,356) (\$1,137,356) 58 Total Production Plant (\$521,034,596) (\$7,673,111) (\$141,557) (\$528,849,264) (\$48,791,101) 59 Transmission Plant 60 (\$145,291,470) 61 Transmission Plant (D2) (\$177,060,348) (\$3,188,760) \$34,957,638 (\$14,247,843) 62 Transmission Plant - Direct FERC (\$34,957,638) (\$34,957,638) 63 Total Transmission Plant (\$177,060,348) (\$3,188,760) (\$180,249,108) (\$14,247,843) 64 65 Distribution Plant 66 Distribution Plant (P60) (\$269,143,418) (\$6,152,677) (\$275,296,095) (\$28,595,856) 67 Distribution Plant (Direct MN) (\$11,790)68 Total Distribution Plant (\$269,155,208) (\$6,152,677) (\$275,296,095) (\$28,595,856) 69 70 General Plant (P90) (\$47,589,521) (\$4,107,514) (\$51,697,035) (\$5,036,213) 71 72 Intangible Plant (P90) \$141,557 (\$17,856,599) (\$404,011) (\$18,119,053) (\$1,767,552) 73 74 **Total Accumulated Depreciation** (\$1,032,696,272) (\$21,526,073) (\$1,054,210,555) (\$98,438,565) 75 **Total Net Plant in Service** 76 \$2,043,548,736 \$6,008,548 \$2,049,542,874 \$166,861,723 77 78 Plant Held for Future Use 79 Production Plant (P10) \$1,390 \$1,390 \$136 80 Transmission Plant (D2) Distribution Plant (P60) \$462 81 \$462 \$48 82 General Plant (P90) Intangible Plant (P90) 83 84 Total Plant Held for Future Use \$1,852 \$1,852 \$184 85

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

2024 Una	adjusted year to 2024 Regulatory Year				Total Company				
			ol .m		North Dakota	PEDG	TT 1 1		
		Per Books	Short Term CWIP AFUDC	Hoot Lake Solar - ADIT	Credit	FERC Transmission	Hydroelectric License	Total Adjusted	SD Share
1		rei books	SD-03	B-11		SD-12	B-15	Total Adjusted	3D Share
1 86	Total CWIP		SD-03	D-11	SD-06	SD-12	D-15		
87	Total CWIF								
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	Total Materials and Supplies	ψ 10,0 10,020						φ 10,0 10,020	ψ1,100,000
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		(\$260,270,975)	(\$25,122,115)
115	Federal (Direct FERC)					(\$50,572,144)		(\$50,572,144)	
116	Minnesota (NPISM)			(\$4,497,078)				(\$4,497,078)	
117	North Dakota (NPISN)			\$483,960				\$483,960	
118	Subtotal	(\$300,140,628)			(\$14,715,610)	(\$0)		(\$314,856,237)	(\$25,122,115)
119									
120	Total Accumulated Deferred Income Taxes	(\$300,140,628)			(\$14,715,610)	(\$0)		(\$314,856,237)	(\$25,122,115)
121	H C ID C D								
122	Unamortized Rate Case Expenses								
123	Total Avanaga Data Paga	¢1 007 075 004	¢6 000 540		(614 715 610)			¢1 979 904 365	¢154 305 333
124	Total Average Rate Base	\$1,827,375,224	\$6,008,548		(\$14,715,610)			\$1,878,804,265	\$154,285,323