

**OTTER TAIL POWER COMPANY
ELECTRIC UTILITY - STATE OF SOUTH DAKOTA
RATE BASE SCHEDULES
SUMMARY OF RATE BASE JURISDICTIONAL ALLOCATION FACTORS**

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The allocation factors on this page were used to determine South Dakota jurisdictional rate base amounts for all of the years presented in these schedules. Accounts not on this page have been directly assigned to jurisdictions.

Descriptions under the Allocation Factor column with a / means the first method was used in historic actual and projected, the method after the / is used in the test year.

The following allocation factors are used to compute Minnesota jurisdictional amounts for Plant-in-Service, Accumulated Depreciation, Accumulated Deferred Income Tax and Construction Work in Progress.

For a full description of each allocation factor, see OTP's *Cost Allocation Procedure Manual for Jurisdictional*, OTP witness Annalise M. Smith testimony, Exhibit___AMS-1, Schedule 2 and *Class Cost of Service Studies*, Volume 4a Section E Schedule 1.

| Line | Description | Allocation Basis |
|------|---|---|
| | <u>RATE BASE COMPONENT</u> | <u>ALLOCATION FACTOR</u> |
| 1 | <u>Electric Plant in Service</u> | |
| 2 | Production Plant | |
| 3 | Base Demand | kWh Sales Factor (E1) |
| 4 | Peak Demand | Generation Demand Factor (D1) |
| 5 | Base Energy | kWh Sales Factor (E2) |
| 6 | Transmission Plant | Direct Assignment/Transmission Demand Factor (D2) |
| 7 | Distribution Plant | |
| 8 | Primary Demand | Distribution Primary Demand Factor (D3) |
| 9 | Secondary Demand | Distribution Secondary Demand Factor (D4) |
| 10 | Primary Customer | Total Retail Service Locations Factor (C2) |
| 11 | Secondary Customer | Total Secondary Retail Service Location Factor (C3) |
| 12 | Street Lighting | Streetlight Factor (C4) |
| 13 | Area Lighting | Area Light Factor (C5) |
| 14 | Meters | Meter Factor (C6) |
| 15 | Load Management | Load Management Factor (C9) |
| 17 | General Plant | |
| 18 | Production | Gross Production Plant in Service Ratio (P10) |
| 19 | Transmission | Gross Transmission Plant in Service Ratio (D2) |
| 20 | Distribution | Gross Distribution Plant in Service Ratio (P60) |
| 21 | Customer Accounts | Customer Accounts Expense Ratio (OXC) |
| 22 | Customer Service & Info. | Customer Service & Info, Expense Ratio (OXI) |
| 23 | Load Management | Load Management Factor (C9) |
| 24 | Intangible Plant | Gross General Plant in Service Ratio (P90) |
| 25 | <u>Accumulated Provision for Depreciation</u> | |
| 26 | Production Plant | |
| 27 | Base Demand | kWh Sales Factor (E1) |
| 28 | Peak Demand | Generation Demand Factor (D1) |
| 29 | Base Energy | kWh Sales Factor (E2) |
| 30 | Transmission Plant | Direct Assignment/Transmission Demand Factor (D2) |
| 31 | Distribution Plant | Gross Distribution Plant in Service Ratio (P60) |
| 32 | General Plant | Gross General Plant in Service Ratio (P90) |
| 33 | Intangible Plant | Gross General Plant in Service Ratio (P90) |

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| Line No. | RATE BASE COMPONENT | ALLOCATION FACTOR |
|-------------|---|--|
| 1 | <u>Electric Plant Held for Future Use</u> | |
| 2 | Production Plant | Gross Production Plant in Service Ratio (P10) |
| 3 | Transmission Plant | Transmission Demand Factor (D2) |
| 4 | Distribution Plant | Gross Distribution Plant in Service Ratio (P60) |
| 5 | General Plant | Gross General Plant in Service Ratio (P90) |
| 6 | Intangible Plant | Gross General Plant in Service Ratio (P90) |
| 7 | <u>Construction Work in Progress — Short Term</u> | |
| 8 | Production Plant | Gross Production Plant in Service Ratio (P10) |
| 9 | Transmission Plant | Direct Assignment/Transmission Demand Factor (D2) |
| 10 | Distribution Plant | Gross Distribution Plant in Service Ratio (P60) |
| 11 | General Plant | Gross General Plant in Service Ratio (P90) |
| 12 | Intangible Plant | Gross General Plant in Service Ratio (P90) |
| 13 | <u>Construction Work in Progress — Long Term</u> | |
| 14 | Production Plant | Gross Production Plant in Service Ratio (P10) |
| 15 | Transmission Plant | Transmission Demand Factor (D2) |
| 16 | Distribution Plant | Gross Distribution Plant in Service Ratio (P60) |
| 17 | General Plant | Gross General Plant in Service Ratio (P90) |
| 18 | Intangible Plant | Gross General Plant in Service Ratio (P90) |
| 19 | <u>Materials and Supplies</u> | |
| 20 | Production | Gross Production Plant in Service Ratio (P10) |
| 21 | Transmission | Transmission Demand Factor (D2) |
| 22 | Distribution | Gross Distribution Plant in Service Ratio (P60) |
| 23 | <u>Fuel Stocks</u> | |
| 24 | Coal Stocks | kWh Sales Factor (E1) |
| 25 | Fuel Oil Stocks | Generation Demand Factor (D1) |
| 26 | Prepayments | Total Net Plant in Service Ratio (NEPIS) |
| 27 | Customer Advances | Total Net Plant in Service Ratio (NEPIS) |
| 28 | Cash Working Capital | Separately Calculated by Jurisdiction |
| 29 | <u>Accumulated Deferred Income Taxes</u> | |
| 30 | Items South Dakota flows through: | |
| 31 | Federal | Total Net Plant in Service Ratio (NPMNR) |
| 32 | Minnesota | Total Net Plant in Service — MN Ratio (NPISM) |
| 33 | North Dakota | Total Net Plant in Service — ND Ratio (NPISN) |
| 34 | All Other: | |
| 35 | Federal | Total Net Plant in Service Except Direct Assignment Ratio (NEPIS EXDA) |
| 36 | Federal | Direct Assignment |
| 37 | Minnesota | Total Net Plant in Service — MN Ratio (NPISM) |
| 38 | North Dakota | Total Net Plant in Service — ND Ratio (NPISN) |

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RATE BASE JURISDICTIONAL ALLOCATION FACTORS
ALLOCATORS - DEMAND, ENERGY AND CUSTOMER

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| 2023 Regulatory Year | | | | | 2024 Regulatory Year | | |
|----------------------|--|-------------|------------------|------------|----------------------|------------------|------------|
| | (A) | (B) | (C) | | (D) | (E) | (F) |
| Line No. | Description | Total | South Dakota Jur | All Other | Total | South Dakota Jur | All Other |
| 1 | E1 - MWH Consumption at Generators - Partial Factor | | | | | | |
| 2 | Allocated Amount | 5,754,711 | 521,033 | 5,233,678 | 5,724,446 | 560,719 | 5,161,060 |
| 3 | Percentage | 100.000000% | 9.054025% | 90.945975% | 100.000000% | 9.795166% | 90.158244% |
| 4 | | | | | | | |
| 5 | E2 - MWH Consumption at Generators - Total Factor | | | | | | |
| 6 | Allocated Amount | 6,291,286 | 557,180 | 5,734,106 | 6,179,614 | 591,418 | 5,585,529 |
| 7 | Percentage | 100.000000% | 8.856377% | 91.143623% | 100.000000% | 9.570468% | 90.386374% |
| 8 | | | | | | | |
| 9 | D1 - Generation Demand Factor | | | | | | |
| 10 | Allocated Amount | 698,243 | 71,037 | 627,206 | 754,764 | 81,229 | 672,975 |
| 11 | Percentage | 100.000000% | 10.173679% | 89.826321% | 100.000000% | 10.762172% | 89.163633% |
| 12 | | | | | | | |
| 13 | D2 - Transmission Demand Factor | | | | | | |
| 14 | Allocated Amount | 703,232 | 71,037 | 632,195 | 759,547 | 81,229 | 672,975 |
| 15 | Percentage | 100.000000% | 10.101503% | 89.898497% | 100.000000% | 10.694401% | 88.602154% |
| 16 | | | | | | | |
| 17 | D3 - Distribution - Primary Demand Factor | | | | | | |
| 18 | Allocated Amount | 833,892 | 99,808 | 734,084 | 842,247 | 106,166 | 730,975 |
| 19 | Percentage | 100.000000% | 11.968936% | 88.031064% | 100.000000% | 12.605091% | 86.788674% |
| 20 | | | | | | | |
| 21 | D4 - Distribution - Secondary Demand Factor | | | | | | |
| 22 | Allocated Amount | 1,046,407 | 120,468 | 925,939 | 1,086,251 | 118,017 | 968,234 |
| 23 | Percentage | 100.000000% | 11.512538% | 88.487462% | 100.000000% | 10.864616% | 89.135384% |
| 24 | | | | | | | |
| 25 | C1 - Total Retail Customers Factor | | | | | | |
| 26 | Allocated Amount | 134,757 | 11,930 | 122,827 | 134,712 | 11,997 | 122,715 |
| 27 | Percentage | 100.000000% | 8.852972% | 91.147028% | 100.000000% | 8.905665% | 91.094335% |
| 28 | | | | | | | |
| 29 | C2 - Retail Service Locations Factor | | | | | | |
| 30 | Allocated Amount | 135,733 | 12,043 | 123,690 | 135,315 | 12,084 | 123,227 |
| 31 | Percentage | 100.000000% | 8.872566% | 91.127434% | 100.000000% | 8.930274% | 91.066770% |
| 32 | | | | | | | |
| 33 | C3 - Secondary Service Locations Factor | | | | | | |
| 34 | Allocated Amount | 135,695 | 12,036 | 123,659 | 135,277 | 12,078 | 123,199 |
| 35 | Percentage | 100.000000% | 8.869892% | 91.130108% | 100.000000% | 8.928347% | 91.071653% |
| 36 | | | | | | | |
| 37 | C4 - Street Lighting Factor | | | | | | |
| 38 | Allocated Amount | 14,586,956 | 1,232,722 | 13,354,234 | 14,639,968 | 1,068,174 | 13,571,794 |
| 39 | Percentage | 100.000000% | 8.450852% | 91.549148% | 100.000000% | 7.296286% | 92.703714% |
| 40 | | | | | | | |
| 41 | C5 - Area Lighting Factor | | | | | | |
| 42 | Allocated Amount | 10,185,838 | 870,722 | 9,315,116 | 10,319,590 | 812,156 | 9,507,434 |
| 43 | Percentage | 100.000000% | 8.548359% | 91.451641% | 100.000000% | 7.870041% | 92.129959% |
| 44 | | | | | | | |
| 45 | C6 - Meter Factor | | | | | | |
| 46 | Allocated Amount | 57,578,353 | 5,297,726 | 52,280,627 | 62,333,932 | 5,807,378 | 56,526,554 |
| 47 | Percentage | 100.000000% | 9.200899% | 90.799101% | 100.000000% | 9.316560% | 90.683440% |
| 48 | | | | | | | |
| 49 | C7 - Meter Reading Factor | | | | | | |
| 50 | Allocated Amount | 206,831 | 18,451 | 188,380 | | | |
| 51 | Percentage | 100.000000% | 8.920810% | 91.079190% | | | |
| 52 | | | | | | | |
| 53 | C8 - System Service Locations Factor | | | | | | |
| 54 | Allocated Amount | 135,740 | 12,042 | 123,698 | 135,323 | 12,084 | 123,235 |
| 55 | Percentage | 100.000000% | 8.871372% | 91.128628% | 100.000000% | 8.929746% | 91.067298% |
| 56 | | | | | | | |
| 57 | C9 - Load Management Factor | | | | | | |
| 58 | Allocated Amount | 42,034 | 4,050 | 37,984 | 42,158 | 4,062 | 38,096 |
| 59 | Percentage | 100.000000% | 9.635057% | 90.364943% | 100.000000% | 9.635182% | 90.364818% |
| 60 | | | | | | | |

OTTER TAIL POWER COMPANY
ELECTRIC UTILITY - STATE OF SOUTH DAKOTA
RATE BASE SCHEDULES
RATE BASE JURISDICTIONAL ALLOCATION FACTORS
ALLOCATORS - GENERAL PLANT, O&M EXPENSE AND TAXES

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| 2023 Regulatory Year | | | | | 2024 Regulatory Year | | |
|----------------------|--|---------------|------------------|---------------|----------------------|------------------|---------------|
| | | (A) | (B) | (C) | (D) | (E) | (F) |
| Line No. | Description | Total | South Dakota Jur | All Other | Total | South Dakota Jur | All Other |
| 1 | P10 - Production Plant Factor | | | | | | |
| 2 | Allocated Amount | 1,403,960,065 | 129,875,952 | 1,274,084,113 | 1,367,187,192 | 126,441,265 | 1,240,745,926 |
| 3 | Percentage | 100.000000% | 9.250687% | 90.749313% | 100.000000% | 9.248277% | 90.751723% |
| 4 | | | | | | | |
| 5 | P60 - Distribution Plant Factor | | | | | | |
| 6 | Allocated Amount | 636,692,495 | 67,020,171 | 569,672,325 | 702,190,117 | 72,938,657 | 629,251,460 |
| 7 | Percentage | 100.000000% | 10.526301% | 89.473699% | 100.000000% | 10.387309% | 89.612691% |
| 8 | | | | | | | |
| 9 | P90 - General Plant Factor | | | | | | |
| 10 | Allocated Amount | 114,092,007 | 11,028,509 | 103,063,498 | 120,922,962 | 11,780,053 | 109,142,909 |
| 11 | Percentage | 100.000000% | 9.666329% | 90.333671% | 100.000000% | 9.741783% | 90.258217% |
| 12 | | | | | | | |
| 13 | EPIS - Electric Plant in Service Factor | | | | | | |
| 14 | Allocated Amount | 2,966,627,892 | 254,879,280 | 2,711,748,612 | 3,042,157,494 | 265,300,288 | 2,776,857,206 |
| 15 | Percentage | 100.000000% | 8.591549% | 91.408451% | 100.000000% | 8.720794% | 91.279206% |
| 16 | | | | | | | |
| 17 | NEPIS - Net Electric Plant in Service Factor | | | | | | |
| 18 | Allocated Amount | 1,927,100,794 | 156,746,043 | 1,770,354,751 | 1,989,406,772 | 166,861,722 | 1,822,545,050 |
| 19 | Percentage | 100.000000% | 8.133775% | 91.866225% | 100.000000% | 8.387512% | 91.612488% |
| 20 | | | | | | | |
| 21 | NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor | | | | | | |
| 22 | Allocated Amount | 1,609,931,547 | 155,924,698 | 1,454,006,849 | 1,720,758,304 | 166,092,617 | 1,554,665,687 |
| 23 | Percentage | 100.000000% | 9.685176% | 90.314824% | 100.000000% | 9.652292% | 90.347708% |
| 24 | | | | | | | |
| 25 | OXPD - Production Expense (Excl Energy) Factor | | | | | | |
| 26 | Allocated Amount | 22,662,954 | 2,127,290 | 20,535,664 | 24,950,367 | 2,331,710 | 22,618,657 |
| 27 | Percentage | 100.000000% | 9.386640% | 90.613360% | 100.000000% | 9.345395% | 90.654605% |
| 28 | | | | | | | |
| 29 | OXD - Distribution Expense Factor | | | | | | |
| 30 | Allocated Amount | 20,135,961 | 2,094,680 | 18,041,282 | 19,319,587 | 2,004,953 | 17,314,634 |
| 31 | Percentage | 100.000000% | 10.402681% | 89.597319% | 100.000000% | 10.377824% | 89.622176% |
| 32 | | | | | | | |
| 33 | OXC - Customer Accounts Expense Factor | | | | | | |
| 34 | Allocated Amount | 14,668,292 | 1,304,283 | 13,364,010 | 12,413,942 | 1,203,997 | 11,209,945 |
| 35 | Percentage | 100.000000% | 8.891851% | 91.108149% | 100.000000% | 9.698751% | 90.301249% |
| 36 | | | | | | | |
| 37 | OXI - Customer Service & Information Expense Factor | | | | | | |
| 38 | Allocated Amount | 2,694,597 | 238,552 | 2,456,045 | 1,687,015 | 150,228 | 1,536,786 |
| 39 | Percentage | 100.000000% | 8.852972% | 91.147028% | 100.000000% | 8.904989% | 91.095011% |
| 40 | | | | | | | |
| 41 | NPISM - Other Deferred Income Tax Minnesota Factor | | | | | | |
| 42 | Allocated Amount | 789,968,032 | | 789,968,032 | 826,560,714 | | 826,560,714 |
| 43 | Percentage | 100.000000% | | 100.000000% | 100.000000% | | 100.000000% |
| 44 | | | | | | | |
| 45 | NPISN - Other Deferred Income Tax North Dakota Factor | | | | | | |
| 46 | Allocated Amount | 673,353,566 | | 673,353,566 | 736,446,445 | | 736,446,445 |
| 47 | Percentage | 100.000000% | | 100.000000% | 100.000000% | | 100.000000% |
| 48 | | | | | | | |
| 49 | NPMNR - Other Deferred Income Tax Excluding South Dakota Factor | | | | | | |
| 50 | Allocated Amount | 1,770,354,751 | | 1,770,354,751 | 1,822,545,050 | | 1,822,545,050 |
| 51 | Percentage | 100.000000% | | 100.000000% | 100.000000% | | 100.000000% |
| 52 | | | | | | | |
| 53 | LRE - Labor and Related Expense Factor | | | | | | |
| 54 | Allocated Amount | 150,916,902 | 14,438,908 | 136,477,994 | 151,914,323 | 14,555,034 | 137,359,289 |
| 55 | Percentage | 100.000000% | 9.567456% | 90.432544% | 100.000000% | 9.581081% | 90.418919% |
| 56 | | | | | | | |

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| | | 2024 Test Year | | |
|----------|--|----------------|------------------|------------|
| | | (A) | (B) | (C) |
| Line No. | Description | Total | South Dakota Jur | All Other |
| 1 | E1 - MWH Consumption at Generators - Partial Factor | | | |
| 2 | Allocated Amount | 5,724,446 | 560,719 | 5,163,727 |
| 3 | Percentage | 100.000000% | 9.795166% | 90.2048% |
| 4 | | | | |
| 5 | E2 - MWH Consumption at Generators - Total Factor | | | |
| 6 | Allocated Amount | 6,179,614 | 591,418 | 5,588,196 |
| 7 | Percentage | 100.000000% | 9.570468% | 90.4295% |
| 8 | | | | |
| 9 | D1 - Generation Demand Factor | | | |
| 10 | Allocated Amount | 754,764 | 81,229 | 673,535 |
| 11 | Percentage | 100.000000% | 10.762172% | 89.2378% |
| 12 | | | | |
| 13 | D2 - Transmission Demand Factor | | | |
| 14 | Allocated Amount | 759,547 | 81,229 | 678,318 |
| 15 | Percentage | 100.000000% | 10.694401% | 89.3056% |
| 16 | | | | |
| 17 | D3 - Distribution - Primary Demand Factor | | | |
| 18 | Allocated Amount | 842,247 | 106,166 | 736,081 |
| 19 | Percentage | 100.000000% | 12.605091% | 87.3949% |
| 20 | | | | |
| 21 | D4 - Distribution - Secondary Demand Factor | | | |
| 22 | Allocated Amount | 1,086,251 | 118,017 | 968,234 |
| 23 | Percentage | 100.000000% | 10.864616% | 89.1354% |
| 24 | | | | |
| 25 | C1 - Total Retail Customers Factor | | | |
| 26 | Allocated Amount | 134,712 | 11,997 | 122,715 |
| 27 | Percentage | 100.000000% | 8.905665% | 91.0943% |
| 28 | | | | |
| 29 | C2 - Retail Service Locations Factor | | | |
| 30 | Allocated Amount | 135,315 | 12,084 | 123,231 |
| 31 | Percentage | 100.000000% | 8.930274% | 91.0697% |
| 32 | | | | |
| 33 | C3 - Secondary Service Locations Factor | | | |
| 34 | Allocated Amount | 135,277 | 12,078 | 123,199 |
| 35 | Percentage | 100.000000% | 8.928347% | 91.0717% |
| 36 | | | | |
| 37 | C4 - Street Lighting Factor | | | |
| 38 | Allocated Amount | 14,639,968 | 1,068,174 | 13,571,794 |
| 39 | Percentage | 100.000000% | 7.296286% | 92.7037% |
| 40 | | | | |
| 41 | C5 - Area Lighting Factor | | | |
| 42 | Allocated Amount | 10,319,590 | 812,156 | 9,507,434 |
| 43 | Percentage | 100.000000% | 7.870041% | 92.1300% |
| 44 | | | | |
| 45 | C6 - Meter Factor | | | |
| 46 | Allocated Amount | 62,333,932 | 5,807,378 | 56,526,554 |
| 47 | Percentage | 100.000000% | 9.316560% | 90.6834% |
| 48 | | | | |
| 49 | C7 - Meter Reading Factor | | | |
| 50 | Allocated Amount | | | |
| 51 | Percentage | | | |
| 52 | | | | |
| 53 | C8 - System Service Locations Factor | | | |
| 54 | Allocated Amount | 135,323 | 12,084 | 123,239 |
| 55 | Percentage | 100.000000% | 8.929746% | 91.0703% |
| 56 | | | | |
| 57 | C9 - Load Management Factor | | | |
| 58 | Allocated Amount | 42,158 | 4,062 | 38,096 |
| 59 | Percentage | 100.000000% | 9.635182% | 90.3648% |
| 60 | | | | |

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| | | 2024 Test Year | | |
|----------|--|----------------|------------------|---------------|
| | | (A) | (B) | (C) |
| Line No. | Description | Total | South Dakota Jur | All Other |
| 1 | P10 - Production Plant Factor | | | |
| 2 | Allocated Amount | 1,580,047,994 | 157,720,724 | 1,422,327,269 |
| 3 | Percentage | 100.000000% | 9.982021% | 90.01798% |
| 4 | | | | |
| 5 | P60 - Distribution Plant Factor | | | |
| 6 | Allocated Amount | 732,205,912 | 76,982,984 | 655,222,928 |
| 7 | Percentage | 100.000000% | 10.513844% | 89.48616% |
| 8 | | | | |
| 9 | P90 - General Plant Factor | | | |
| 10 | Allocated Amount | 125,655,785 | 12,664,103 | 112,991,681 |
| 11 | Percentage | 100.000000% | 10.078409% | 89.92159% |
| 12 | | | | |
| 13 | EPIS - Electric Plant in Service Factor | | | |
| 14 | Allocated Amount | 3,312,121,209 | 308,514,500 | 3,003,606,709 |
| 15 | Percentage | 100.000000% | 9.314710% | 90.68529% |
| 16 | | | | |
| 17 | NEPIS - Net Electric Plant in Service Factor | | | |
| 18 | Allocated Amount | 2,277,312,980 | 206,136,682 | 2,071,176,298 |
| 19 | Percentage | 100.000000% | 9.051750% | 90.94825% |
| 20 | | | | |
| 21 | NEPIS EXDA - Net Electric Plant in Service With FERC removed Factor | | | |
| 22 | Allocated Amount | 1,720,764,568 | 176,240,838 | 1,544,523,730 |
| 23 | Percentage | 100.000000% | 10.242008% | 89.75799% |
| 24 | | | | |
| 25 | OXPD - Production Expense (Excl Energy) Factor | | | |
| 26 | Allocated Amount | 171,979,237 | 16,794,446 | 155,184,791 |
| 27 | Percentage | 100.000000% | 9.765392% | 90.23461% |
| 28 | | | | |
| 29 | OXD - Distribution Expense Factor | | | |
| 30 | Allocated Amount | 25,094,893 | 2,638,885 | 22,456,008 |
| 31 | Percentage | 100.000000% | 10.515625% | 89.48437% |
| 32 | | | | |
| 33 | OXC - Customer Accounts Expense Factor | | | |
| 34 | Allocated Amount | 8,618,887 | 769,645 | 7,849,242 |
| 35 | Percentage | 100.000000% | 8.929746% | 91.07025% |
| 36 | | | | |
| 37 | OXI - Customer Service & Information Expense Factor | | | |
| 38 | Allocated Amount | 1,790,806 | 159,483 | 1,631,322 |
| 39 | Percentage | 100.000000% | 8.905665% | 91.09433% |
| 40 | | | | |
| 41 | NPISM - Other Deferred Income Tax Minnesota Factor | | | |
| 42 | Allocated Amount | | | |
| 43 | Percentage | | | |
| 44 | | | | |
| 45 | NPISN - Other Deferred Income Tax North Dakota Factor | | | |
| 46 | Allocated Amount | 729,735,008 | | 729,735,008 |
| 47 | Percentage | 100.000000% | | 100.00000% |
| 48 | | | | |
| 49 | NPMNR - Other Deferred Income Tax Excluding South Dakota Factor | | | |
| 50 | Allocated Amount | 2,071,176,298 | | 2,071,176,298 |
| 51 | Percentage | 100.000000% | | 100.00000% |
| 52 | | | | |
| 53 | LRE - Labor and Related Expense Factor | | | |
| 54 | Allocated Amount | 309,008,884 | 30,630,053 | 278,378,831 |
| 55 | Percentage | 100.000000% | 9.912354% | 90.08765% |
| 56 | | | | |