OTTER TAIL POWER COMPANY
PLANT ACCOUNT BALANCES
2024 REGULATORY YEAR

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Description	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024	Jul - 2024
1	RB - Plant - Intangible	$38,412,181	$38,477,510	$43,760,816	$44,973,706	$48,720,953	$49,114,687	$49,643,091	$53,090,883
2	RB - Plant - Production - Steam (310 - 317) - FERC 114	$1,588,255	$1,588,255	$1,588,255	$1,588,255	$1,588,255	$1,588,255	$1,588,255	$1,588,255
3	RB - Plant - Production (Excluding Wind)	$738,963,436	$739,007,644	$739,047,429	$739,214,668	$738,566,684	$738,855,852	$738,468,298	$738,524,103
4	RB - Plant - Production - Wind (341 - 347)	$613,536,212	$613,351,477	$613,351,477	$613,351,477	$611,817,070	$611,826,830	$611,913,332	$612,171,394
5	RB - Plant - Transmission (350 - 358)	$777,917,324	$784,819,880	$786,920,885	$788,236,850	$789,545,448	$790,427,074	$796,737,795	$797,415,975
6	RB - Plant - Transmission (350 - 358) - FERC 114	$58,287	$58,287	$58,287	$58,287	$58,287	$58,287	$58,287	$58,287
7	RB - Plant - Distribution - All Other Private Lighting (371.2)	$10,185,838	$10,174,757	$10,248,382	$10,269,620	$10,293,141	$10,308,637	$10,315,256	$10,332,076
8	RB - Plant - Distribution - Land (360) - FERC 101, 106, & 105	$1,551,118	$1,551,118	$1,548,118	$1,551,118	$1,551,118	$1,551,118	$1,551,118	$1,551,118
9	RB - Plant - Distribution - Line Transformers (368)	$135,607,045	$135,706,422	$135,899,168	$135,512,924	$136,434,266	$136,828,082	$137,106,365	$136,906,666
10	RB - Plant - Distribution - Load Management Switches (370.1)	$8,899,439	$8,899,439	$8,899,439	$8,899,439	$8,899,439	$8,899,439	$8,899,439	$8,899,439
11	RB - Plant - Distribution - Meters (370)	$28,368,846	$28,368,846	$28,368,846	$28,550,717	$28,538,552	$28,538,386	$27,958,109	$27,915,999
12	RB - Plant - Distribution - Overhead Conductors & Devices (365)	$63,365,052	$63,566,793	$63,624,048	$64,172,994	$64,066,535	$64,020,241	$64,060,500	$64,105,766
13	RB - Plant - Distribution - Poles, Towers & Fixtures (364)	$90,210,134	$90,266,403	$90,394,400	$90,739,573	$91,241,488	$91,303,935	$91,280,061	$91,535,984
14	RB - Plant - Distribution - Services (369)	$14,304,116	$14,305,472	$14,240,551	$14,271,150	$14,277,072	$14,280,625	$14,280,625	$14,280,625
15	RB - Plant - Distribution - Smart Meters (370.05)	$921,313	$921,313	$20,934,442	$21,924,911	$25,189,134	$26,494,667	$28,473,928	$31,665,913
16	RB - Plant - Distribution - Station Equipment (362)	$100,508,476	$100,570,201	$101,034,433	$102,749,705	$102,756,280	$102,877,741	$102,909,273	$103,186,344
17	RB - Plant - Distribution - Streetlighting & Signal Systems (373)	$14,586,957	$14,818,016	$14,877,442	$14,900,128	$14,433,837	$14,424,163	$14,490,178	$14,499,273
18	RB - Plant - Distribution - Underground Conductors & Devices (367)	$134,078,350	$135,091,628	$136,045,843	$136,584,930	$137,317,746	$137,752,483	$138,651,599	$139,369,326
19	RB - Plant - Distribution - Underground Services (369.1)	$51,993,089	$51,993,089	$52,099,884	$52,126,551	$52,203,110	$52,372,901	$52,372,901	$52,372,901
20	RB - Plant - Total General (excluding Load Control Equip)	$113,800,630	$111,286,449	$112,788,172	$113,915,947	$114,616,617	$114,881,055	$116,389,629	$115,764,746
21	RB - Plant - General - Radio Load Control Equipment (397.3)	$165,980	$165,980	$165,980	$165,980	$165,980	$165,980	$165,980	$165,980
22	RB - Plant - Production - A/C 114 - Base Energy	($1,641,384)	($1,456,649)	($1,456,649)	($1,456,649)	($1,456,649)	($1,456,649)	($1,456,649)	($1,456,649)
23	RB - Plant - Distribution - (Direct MN)	$26,200	$26,200	$26,200	$26,200	$26,200	$26,200	$26,200	$26,200
24	RB - Plant Production - A/C 101 & 106 - Direct MN Peak Demand	$61,261,376	$61,338,695	$61,396,028	$61,462,812	$61,537,797	$61,553,228	$61,563,166	$61,578,491
26	**Total**	**$2,998,668,270**	**$3,004,897,224**	**$3,035,861,875**	**$3,043,791,293**	**$3,052,388,359**	**$3,056,693,218**	**$3,067,446,737**	**$3,075,549,095**
27	RB - Plant Future - Distribution (P60)	$3,000	$3,000						
28	RB - Plant Future - Transmission (D2)	$9,038	$9,038						

OTTER TAIL POWER COMPANY
PLANT ACCOUNT BALANCES
2024 REGULATORY YEAR

		(I)	(J)	(K)	(L)	(M)	(N)
Line No.	Description	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	13 Month Average
1	RB - Plant - Intangible	$53,348,643	$53,712,561	$53,784,145	$53,891,406	$54,283,693	$48,862,637
2	RB - Plant - Production - Steam (310 - 317) - FERC 114	$1,588,255	$1,588,255	$1,588,255	$1,588,255	$1,588,255	$1,588,255
3	RB - Plant - Production (Excluding Wind)	$737,381,844	$737,612,712	$741,096,694	$742,482,138	$742,471,234	$739,360,980
4	RB - Plant - Production - Wind (341 - 347)	$612,172,162	$612,235,010	$612,277,094	$656,222,581	$658,584,234	$619,446,950
5	RB - Plant - Transmission (350 - 358)	$798,349,122	$806,610,893	$808,977,104	$812,146,398	$820,345,586	$796,803,872
6	RB - Plant - Transmission (350 - 358) - FERC 114	$58,287	$58,287	$58,287	$58,287	$58,287	$58,287
7	RB - Plant - Distribution - All Other Private Lighting (371.2)	$10,337,198	$10,318,708	$10,352,229	$10,390,361	$10,319,590	$10,295,830
8	RB - Plant - Distribution - Land (360) - FERC 101, 106, & 105	$1,551,118	$1,551,118	$1,551,118	$1,551,118	$1,551,118	$1,550,887
9	RB - Plant - Distribution - Line Transformers (368)	$138,342,808	$139,247,025	$140,568,236	$141,226,132	$142,463,281	$137,834,494
10	RB - Plant - Distribution - Load Management Switches (370.1)	$8,899,439	$8,899,439	$8,899,439	$8,899,439	$8,899,439	$8,899,439
11	RB - Plant - Distribution - Meters (370)	$28,002,183	$28,033,366	$27,979,112	$28,022,694	$27,994,473	$28,203,087
12	RB - Plant - Distribution - Overhead Conductors & Devices (365)	$64,324,008	$64,664,877	$64,828,933	$65,018,586	$65,807,445	$64,278,906
13	RB - Plant - Distribution - Poles, Towers & Fixtures (364)	$92,178,171	$92,742,305	$93,056,760	$93,513,456	$94,082,721	$91,734,261
14	RB - Plant - Distribution - Services (369)	$14,340,498	$14,340,498	$14,360,361	$14,359,328	$14,376,075	$14,309,000
15	RB - Plant - Distribution - Smart Meters (370.05)	$32,497,373	$33,465,196	$33,748,202	$34,149,397	$35,189,787	$25,044,275
16	RB - Plant - Distribution - Station Equipment (362)	$103,267,017	$103,683,502	$103,715,270	$104,047,088	$104,129,016	$102,725,719
17	RB - Plant - Distribution - Streetlighting & Signal Systems (373)	$14,538,213	$14,660,276	$14,666,422	$14,728,996	$14,639,968	$14,635,682
18	RB - Plant - Distribution - Underground Conductors & Devices (367)	$141,954,941	$143,170,793	$146,385,388	$148,663,424	$151,703,142	$140,520,738
19	RB - Plant - Distribution - Underground Services (369.1)	$52,998,242	$52,998,242	$53,596,726	$53,887,042	$54,200,393	$52,708,852
20	RB - Plant - Total General (excluding Load Control Equip)	$116,781,732	$119,608,685	$121,852,467	$122,142,205	$127,466,125	$117,022,651
21	RB - Plant - General - Radio Load Control Equipment (397.3)	$277,656	$277,656	$277,656	$277,656	$277,656	$208,932
22	RB - Plant - Production - A/C 114 - Base Energy	($1,456,649)	($1,456,649)	($1,456,649)	($1,456,649)	($1,456,649)	($1,470,859)
23	RB - Plant - Distribution - (Direct MN)	$26,200	$26,200	$26,200	$26,200	$26,200	$26,200
24	RB - Plant Production - A/C 101 & 106 - Direct MN Peak Demand	$61,740,979	$61,823,229	$61,756,740	$61,780,074	$61,954,544	$61,595,935
26	**Total**	**$3,083,499,441**	**$3,099,872,183**	**$3,113,946,189**	**$3,167,615,611**	**$3,190,955,613**	**$3,076,245,008**

27	RB - Plant Future - Distribution (P60)	$462
28	RB - Plant Future - Transmission (D2)	$1,390
		$1,852

OTTER TAIL POWER COMPANY
PLANT ACCOUNT BALANCES
2024 REGULATORY YEAR

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Description	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024	Jul - 2024
1	**RB - Plant - Intangible**								
2	302 - Hydro Licensing	$1,998,445	$1,998,445	$1,998,445	$1,998,445	$1,998,445	$1,998,445	$1,998,445	$1,998,445
3	303.91 - Computer Software	$6,502,291	$6,567,619	$11,850,544	$13,063,434	$16,810,681	$17,204,415	$17,732,819	$21,180,612
4	303.92 - Computer Software 10 Year	$29,911,445	$29,911,445	$29,911,826	$29,911,826	$29,911,826	$29,911,826	$29,911,826	$29,911,826
5	**Subtotal RB - Plant - Intangible**	**$38,412,181**	**$38,477,510**	**$43,760,816**	**$44,973,706**	**$48,720,953**	**$49,114,687**	**$49,643,091**	**$53,090,883**
6									
7	**RB - Plant - Production - Steam (310 - 317) - FERC 114**								
8	310-14-101 - Acq Adjust - BSP	$5,965	$5,965	$5,965	$5,965	$5,965	$5,965	$5,965	$5,965
9	311-14-101 - Acq Adjust - BSP	$301,585	$301,585	$301,585	$301,585	$301,585	$301,585	$301,585	$301,585
10	312-14-101 - Acq Adjust - BSP	$818,291	$818,291	$818,291	$818,291	$818,291	$818,291	$818,291	$818,291
11	312.1-14-101 - Acq Adjust - BSP	$94,166	$94,166	$94,166	$94,166	$94,166	$94,166	$94,166	$94,166
12	314-14-101 - Acq Adjust - BSP	$228,914	$228,914	$228,914	$228,914	$228,914	$228,914	$228,914	$228,914
13	315-14-101 - Acq Adjust - BSP	$112,362	$112,362	$112,362	$112,362	$112,362	$112,362	$112,362	$112,362
14	316-14-101 - Acq Adjust - BSP	$26,973	$26,973	$26,973	$26,973	$26,973	$26,973	$26,973	$26,973
15	**Subtotal RB - Plant - Production - Steam (310 - 317) - FERC 114**	**$1,588,255**	**$1,588,255**	**$1,588,255**	**$1,588,255**	**$1,588,255**	**$1,588,255**	**$1,588,255**	**$1,588,255**
16									
17	**RB - Plant - Production (Excluding Wind)**								
18	310-101 - Big Stone Plant	$374,603	$374,603	$374,603	$374,603	$374,603	$374,603	$374,603	$374,603
19	310-102 - Hoot Lake Plant, U 2 &3	$565,967	$565,967	$565,967	$565,967	$565,967	$565,967	$565,967	$565,967
20	310-103 - Coyote Station	$713,587	$713,587	$713,587	$713,587	$713,587	$713,587	$713,587	$713,587
21	311-101 - Big Stone Plant	$80,758,219	$80,758,290	$80,751,257	$80,915,084	$80,915,094	$81,242,638	$81,242,638	$81,585,993
22	311-103 - Coyote Station	$35,004,316	$35,007,681	$35,007,681	$35,007,681	$34,982,760	$34,982,760	$34,982,760	$34,977,146
23	312-101 - Big Stone Plant	$201,385,686	$201,407,802	$201,408,181	$201,284,464	$200,912,149	$200,763,177	$200,499,896	$200,248,999
24	312-103 - Coyote Station	$107,451,964	$107,451,964	$107,452,391	$107,586,571	$107,601,296	$107,568,175	$107,463,820	$107,463,820
25	312.1-102 Hoot Lake Plant, U 2&3	$11,200,043	$11,200,043	$11,200,043	$11,200,043	$11,200,043	$11,200,043	$11,200,043	$11,200,043
26	314-101 - Big Stone Plant	$31,809,484	$31,809,484	$31,809,484	$31,809,484	$31,573,191	$31,565,328	$31,565,328	$31,565,328
27	314-103 - Coyote Station	$26,209,547	$26,209,547	$26,209,547	$26,209,547	$26,184,170	$26,184,170	$26,184,170	$26,184,170
28	315-101 - Big Stone Plant	$21,066,041	$21,066,041	$21,066,041	$21,066,041	$21,066,041	$21,066,041	$21,066,041	$21,066,041
29	315-103 - Coyote Station	$12,185,103	$12,185,103	$12,185,103	$12,185,103	$12,185,059	$12,185,059	$12,185,059	$12,185,059
30	316-101 - Big Stone Plant	$3,617,809	$3,626,333	$3,650,471	$3,650,676	$3,650,676	$3,650,676	$3,680,363	$3,664,751
31	316-103 - Coyote Station	$2,424,444	$2,424,444	$2,443,931	$2,443,931	$2,464,823	$2,463,959	$2,414,321	$2,419,109
32	330-131 - Hoot Lake Hydro	$106,790	$106,790	$106,790	$106,790	$106,790	$106,790	$106,790	$106,790
33	330-132 - Wright Dam Hydro	$3,550	$3,550	$3,550	$3,550	$3,550	$3,550	$3,550	$3,550
34	330-133 - Pisgah Hydro	$1,509	$1,509	$1,509	$1,509	$1,509	$1,509	$1,509	$1,509
35	330-134 - Dayton Hollow Hydro	$25,501	$25,501	$25,501	$25,501	$25,501	$25,501	$25,501	$25,501
36	330-135 - Taplin Gorge Hydro	$150,929	$150,929	$150,929	$150,929	$150,929	$150,929	$150,929	$150,929
37	330-138 - Bemidji Hydro	$11,005	$11,005	$11,005	$11,005	$11,005	$11,005	$11,005	$11,005
38	330.2-134 - Dayton Hollow Hydro	$341	$341	$341	$341	$341	$341	$341	$341
39	331-131 - Hoot Lake Hydro	$1,422,555	$1,422,555	$1,422,555	$1,422,555	$1,422,555	$1,422,555	$1,422,555	$1,422,555
40	331-132 - Wright Dam Hydro	$20,080	$20,080	$20,080	$20,080	$20,080	$20,080	$20,080	$20,080
41	331-133 - Pisgah Hydro	$13,172	$13,172	$13,172	$13,172	$13,172	$13,172	$13,172	$13,172
42	331-134 - Dayton Hollow Hydro	$181,086	$181,086	$181,086	$181,086	$181,086	$181,086	$181,086	$181,086
43	331-135 - Taplin Gorge Hydro	$35,140	$35,140	$35,140	$35,140	$35,140	$35,140	$35,140	$35,140
44	331-138 - Bemidji Hydro	$199,805	$199,805	$199,805	$199,805	$199,805	$199,805	$199,805	$199,805
45	332-131 - Hoot Lake Hydro	$390,152	$390,152	$390,152	$390,152	$390,152	$390,152	$390,152	$390,152
46	332-132 - Wright Dam Hydro	$973,942	$973,942	$973,942	$973,942	$973,942	$973,942	$973,942	$973,942
47	332-133 - Pisgah Hydro	$2,189,300	$2,189,300	$2,189,300	$2,189,300	$2,189,300	$2,189,300	$2,189,300	$2,189,300
48	332-134 - Dayton Hollow Hydro	$2,118,681	$2,118,681	$2,118,681	$2,118,681	$2,118,681	$2,118,681	$2,118,681	$2,118,681
49	332-135 - Taplin Gorge Hydro	$704,300	$704,300	$704,300	$704,300	$704,300	$704,300	$704,300	$704,300
50	332-138 - Bemidji Hydro	$834,589	$834,589	$834,589	$834,589	$834,589	$834,589	$834,589	$834,589
51	333-131 - Hoot Lake Hydro	$104,195	$104,195	$104,195	$104,195	$104,195	$104,195	$104,195	$600,302
52	333-132 - Wright Dam Hydro	$545,392	$545,392	$545,392	$545,392	$545,392	$545,392	$545,392	$545,392
53	333-133 - Pisgah Hydro	$159,732	$159,732	$159,732	$159,732	$159,732	$159,732	$159,732	$159,732
54	333-134 - Dayton Hollow Hydro	$226,751	$226,751	$226,751	$226,751	$226,751	$226,751	$226,751	$226,751
55	333-135 - Taplin Gorge Hydro	$15,110	$15,110	$15,110	$15,110	$15,110	$15,110	$15,110	$15,110
56	333-138 - Bemidji Hydro	$322,687	$322,687	$322,687	$322,687	$322,687	$322,687	$322,687	$322,687
57	334-131 - Hoot Lake Hydro	$1,216,302	$1,216,302	$1,216,302	$1,216,302	$1,216,302	$1,216,302	$1,216,302	$699,980
58	334-132 - Wright Dam Hydro	$202,552	$202,552	$202,552	$202,552	$202,552	$202,552	$202,552	$202,552
59	334-133 - Pisgah Hydro	$102,487	$102,487	$102,487	$102,487	$102,487	$102,487	$102,487	$102,487
60	334-134 - Dayton Hollow Hydro	$193,342	$193,342	$193,342	$193,342	$193,342	$193,342	$193,342	$193,342
61	334-135 - Taplin Gorge Hydro	$58,695	$58,695	$58,695	$58,695	$58,695	$58,695	$58,695	$58,695
62	334-138 - Bemidji Hydro	$5,376	$5,376	$5,376	$5,376	$5,376	$5,376	$5,376	$5,376
63	335-131 - Hoot Lake Hydro	$285,348	$285,348	$285,348	$285,348	$285,348	$324,600	$324,600	$324,600
64	335-132 - Wright Dam Hydro	$115,218	$115,218	$115,218	$115,218	$115,218	$115,218	$115,218	$115,218
65	335-133 - Pisgah Hydro	$62,744	$62,744	$62,744	$62,744	$62,744	$62,744	$62,744	$62,744
66	335-134 - Dayton Hollow Hydro	$110,889	$110,889	$110,889	$110,889	$110,889	$110,889	$110,889	$110,889

OTTER TAIL POWER COMPANY
PLANT ACCOUNT BALANCES
2024 REGULATORY YEAR

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Description	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024	Jul - 2024
67	335-135 - Taplin Gorge Hydro	$96,303	$96,303	$96,303	$96,303	$96,303	$96,303	$96,303	$96,303
68	335-138 - Bemidji Hydro	$1,070	$1,070	$1,070	$1,070	$1,070	$1,070	$1,070	$1,070
69	340-140 - Jamestown Peaking- Unit 1	$24,614	$24,614	$24,614	$24,614	$24,614	$24,614	$24,614	$24,614
70	340-141 - Lake Preston Peaking	$12,339	$12,339	$12,339	$12,339	$12,339	$12,339	$12,339	$12,339
71	340-144 - Solway Combustion Turbine	$89,809	$89,809	$89,809	$89,809	$89,809	$89,809	$89,809	$89,809
72	341-140 - Jamestown Peaking- Unit 1	$286,659	$286,659	$286,659	$286,659	$286,659	$286,659	$286,659	$264,463
73	341-141 - Lake Preston Peaking	$279,726	$279,726	$279,726	$279,726	$279,726	$279,726	$279,726	$279,726
74	341-142 - Jamestown Peaking- Unit 2	$24,853	$24,853	$24,853	$24,853	$24,853	$24,853	$24,853	$47,049
75	341-144 - Solway Combustion Turbine	$4,907,301	$4,907,301	$4,907,301	$4,907,301	$4,907,301	$4,907,301	$4,907,301	$4,907,301
76	341-145 - Astoria Station	$25,452,349	$25,452,460	$25,452,460	$25,456,839	$25,452,597	$25,457,611	$25,457,611	$25,457,611
77	341-166 - Minnesota Small Solar	$13,536	$13,536	$13,536	$13,536	$13,536	$13,536	$13,536	$13,536
78	341-167 - North Dakota Small Solar	$17,105	$17,105	$17,105	$17,105	$17,105	$17,105	$17,105	$17,105
79	342-140 - Jamestown Peaking- Unit 1	$379,195	$379,195	$379,195	$379,195	$379,195	$379,195	$379,195	$379,195
80	342-141 - Lake Preston Peaking	$328,705	$328,705	$328,705	$328,705	$328,705	$328,705	$328,705	$328,705
81	342-142 - Jamestown Peaking- Unit 2	$36,769	$36,769	$36,769	$36,769	$36,769	$36,769	$36,769	$36,769
82	342-144 - Solway Combustion Turbine	$1,104,855	$1,104,855	$1,104,855	$1,071,843	$1,071,843	$1,071,843	$1,071,843	$1,071,843
83	342-145 - Astoria Station	$5,913,271	$5,913,297	$5,913,297	$5,914,327	$5,913,329	$5,914,509	$5,914,509	$5,914,509
84	343-140 - Jamestown Peaking- Unit 1	$3,139,011	$3,141,290	$3,141,290	$3,141,290	$3,141,290	$3,141,290	$3,141,290	$2,725,409
85	343-141 - Lake Preston Peaking	$3,477,302	$3,481,405	$3,481,405	$3,481,405	$3,481,405	$3,481,405	$3,481,405	$3,481,405
86	343-142 - Jamestown Peaking- Unit 2	$4,029,805	$4,032,085	$4,032,085	$4,032,085	$4,032,085	$4,032,085	$4,032,085	$4,447,966
87	343-144 - Solway Combustion Turbine	$21,914,301	$21,915,116	$21,917,501	$21,917,501	$21,917,793	$22,001,489	$22,001,521	$22,001,521
88	343-145 - Astoria Station	$108,028,020	$108,028,498	$108,028,498	$108,047,300	$108,029,084	$108,050,617	$108,050,617	$108,050,617
89	345-140 - Jamestown Peaking- Unit 1	$155,272	$155,272	$155,272	$155,272	$155,272	$155,272	$155,272	$182,167
90	345-141 - Lake Preston Peaking	$400,094	$400,094	$400,094	$400,094	$400,094	$400,094	$400,094	$400,094
91	345-142 - Jamestown Peaking- Unit 2	$72,318	$72,318	$72,318	$72,318	$72,318	$72,318	$72,318	$45,423
92	345-144 - Solway Combustion Turbine	$1,310,193	$1,310,193	$1,310,193	$1,310,193	$1,310,193	$1,310,193	$1,310,193	$1,310,193
93	345-145 - Astoria Station	$7,391,588	$7,391,621	$7,391,621	$7,392,909	$7,391,661	$7,393,136	$7,393,136	$7,393,136
94	345-166 - Minnesota Small Solar	$142,586	$142,586	$142,586	$142,586	$142,586	$142,586	$142,586	$142,586
95	345-167 - North Dakota Small Solar	$151,476	$151,476	$151,476	$151,476	$151,476	$151,476	$151,476	$151,476
96	346-140 - Jamestown Peaking- Unit 1	$85,462	$85,462	$85,462	$85,462	$85,462	$85,462	$85,462	$85,462
97	346-141 - Lake Preston Peaking	$21,322	$21,322	$21,322	$21,322	$21,322	$21,322	$21,322	$21,322
98	346-142 - Jamestown Peaking- Unit 2	$3,203	$3,203	$3,203	$3,203	$3,203	$3,203	$3,203	$3,203
99	346-144 - Solway Combustion Turbine	$318,649	$318,649	$318,649	$318,649	$318,649	$318,649	$318,649	$318,649
100	346-145 - Astoria Station	$1,478,318	$1,478,324	$1,478,324	$1,478,582	$1,478,332	$1,478,627	$1,478,627	$1,478,627
101	Unclassified - Production								
102	**Subtotal RB - Plant - Production (Excluding Wind)**	**$738,963,436**	**$739,007,644**	**$739,047,429**	**$739,214,668**	**$738,566,684**	**$738,855,852**	**$738,468,298**	**$738,524,103**
103									
104	**RB - Plant - Production - Wind (341 - 347)**								
105	340-164 - Ashtabula III Wind Farm	$22,509	$22,458	$22,458	$22,458	$22,458	$22,458	$22,458	$22,458
106	341-160 - Langdon Wind Farm	$2,484,069	$2,484,069	$2,484,069	$2,484,069	$2,484,069	$2,484,069	$2,484,069	$2,484,069
107	341-161 - Ashtabula Wind Farm	$3,248,290	$3,248,290	$3,248,290	$3,248,290	$3,248,290	$3,248,290	$3,248,290	$3,248,290
108	341-162 - Luverne Wind Farm	$2,266,581	$2,266,581	$2,266,581	$2,266,581	$2,266,581	$2,266,581	$2,266,581	$2,266,581
109	341-163 - Merricourt Wind Farm	$7,960,903	$7,960,903	$7,960,903	$7,960,903	$7,934,572	$7,934,572	$7,934,572	$7,934,572
110	341-164 - Ashtabula III Wind Farm	$4,027,788	$4,018,712	$4,018,712	$4,018,712	$4,018,712	$4,018,712	$4,018,712	$4,018,712
111	344-160 - Langdon Wind Farm	$69,539,883	$69,539,883	$69,539,883	$69,539,883	$69,539,883	$69,539,883	$69,539,883	$69,512,283
112	344-161 - Ashtabula Wind Farm	$105,926,168	$105,926,168	$105,926,168	$105,926,168	$105,540,310	$105,540,310	$105,606,129	$105,836,590
113	344-162 - Luverne Wind Farm	$67,158,480	$67,158,480	$67,158,480	$67,158,480	$67,026,231	$67,026,231	$67,026,231	$66,998,631
114	344-163 - Merricourt Wind Farm	$234,615,570	$234,615,570	$234,615,570	$234,615,570	$233,825,640	$233,825,640	$233,825,640	$233,825,640
115	344-164 - Ashtabula III Wind Farm	$70,688,754	$70,529,476	$70,529,476	$70,529,476	$70,529,476	$70,529,476	$70,550,159	$70,550,159
116	345-160 - Langdon Wind Farm	$8,327,422	$8,327,422	$8,327,422	$8,327,422	$8,188,822	$8,188,822	$8,188,822	$8,188,822
117	345-161 - Ashtabula Wind Farm	$6,479,774	$6,479,774	$6,479,774	$6,479,774	$6,479,774	$6,479,774	$6,479,774	$6,479,774
118	345-162 - Luverne Wind Farm	$4,863,837	$4,863,837	$4,863,837	$4,863,837	$4,863,837	$4,863,837	$4,863,837	$4,863,837
119	345-163 - Merricourt Wind Farm	$18,247,878	$18,247,878	$18,247,878	$18,247,878	$18,186,439	$18,186,439	$18,186,439	$18,186,439
120	345-164 - Ashtabula III Wind Farm	$7,024,753	$7,008,925	$7,008,925	$7,008,925	$7,008,925	$7,008,925	$7,008,925	$7,008,925
121	346-160 - Langdon Wind Farm	$118,790	$118,790	$118,790	$118,790	$118,790	$118,790	$118,790	$146,390
122	346-161 - Ashtabula Wind Farm	$103,431	$103,431	$103,431	$103,431	$103,431	$113,191	$113,191	$140,791
123	346-162 - Luverne Wind Farm	$149,262	$149,262	$149,262	$149,262	$149,262	$149,262	$149,262	$176,862
124	346-163 - Merricourt Wind Farm	$59,264	$59,264	$59,264	$59,264	$59,264	$59,264	$59,264	$59,264
125	346-164 - Ashtabula III Wind Farm	$222,807	$222,305	$222,305	$222,305	$222,305	$222,305	$222,305	$222,305
126	**Subtotal RB - Plant - Production - Wind (341 - 347)**	**$613,536,212**	**$613,351,477**	**$613,351,477**	**$613,351,477**	**$611,817,070**	**$611,826,830**	**$611,913,332**	**$612,171,394**
127									
128	**RB - Plant - Transmission (350 - 358)**								
129	350 - Transmission Land	$1,969,779	$1,969,779	$1,969,779	$1,969,779	$1,969,779	$1,969,779	$1,969,779	$1,969,779
130	350.1	$21,986,247	$21,986,247	$21,986,247	$21,986,247	$21,986,247	$21,986,247	$21,986,247	$21,986,247
131	353 - Transmission Station Equipment	$189,552,423	$195,909,145	$195,910,649	$195,786,154	$197,464,200	$198,329,272	$205,047,323	$205,249,170
132	354 - Transmission Towers and Equipment	$197,050,600	$197,050,600	$197,050,600	$197,050,600	$197,050,600	$197,050,600	$197,053,716	$197,053,716

OTTER TAIL POWER COMPANY
PLANT ACCOUNT BALANCES
2024 REGULATORY YEAR

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Description	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024	Jul - 2024
133	355 - Transmission Poles and Fixtures	$174,132,190	$174,456,188	$175,665,070	$176,629,436	$176,217,030	$176,367,172	$175,963,325	$176,182,908
134	356 - Transmission Station Equipment	$193,157,663	$193,379,499	$194,270,118	$194,737,175	$194,780,132	$194,646,544	$194,639,945	$194,896,696
135	358 - Transmission Station Equipment	$77,461	$77,461	$77,461	$77,461	$77,461	$77,461	$77,461	$77,461
136	N/A	($9,038)	($9,038)	($9,038)					
137	**Subtotal RB - Plant - Transmission (350 - 358)**	**$777,917,324**	**$784,819,880**	**$786,920,885**	**$788,236,850**	**$789,545,448**	**$790,427,074**	**$796,737,795**	**$797,415,975**
138									
139	**RB - Plant - Transmission (350 - 358) - FERC 114**								
140	353-14 - Acq Adjust - BSP	$21,646	$21,646	$21,646	$21,646	$21,646	$21,646	$21,646	$21,646
141	355-14 - Acq Adjust - BSP	$23,654	$23,654	$23,654	$23,654	$23,654	$23,654	$23,654	$23,654
142	356-14 - Acq Adjust - BSP	$12,988	$12,988	$12,988	$12,988	$12,988	$12,988	$12,988	$12,988
143	**Subtotal RB - Plant - Transmission (350 - 358) - FERC 114**	**$58,287**	**$58,287**	**$58,287**	**$58,287**	**$58,287**	**$58,287**	**$58,287**	**$58,287**
144									
145	**RB - Plant - Total General (excluding Load Control Equip)**								
146	389 - General Land	$1,674,791	$1,776,053	$1,776,053	$1,776,053	$1,776,053	$1,776,053	$1,776,053	$1,776,053
147	390 - General Structures & Improvements	$26,108,301	$26,124,084	$26,124,084	$26,210,322	$26,267,184	$26,267,184	$26,267,184	$26,267,184
148	390.1 - General-General Office Buildings	$6,451,486	$6,451,486	$6,451,486	$6,451,486	$6,417,120	$6,417,120	$6,417,120	$6,417,120
149	390.2 - General Fleet Service Center Building - Fergus Falls	$896,880	$896,880	$896,880	$896,880	$896,880	$896,880	$896,880	$896,880
150	390.25 - General Fleet Service Center Building - Jamestown	$2,154,593	$2,154,593	$2,154,593	$2,154,593	$2,154,593	$2,154,593	$2,154,593	$2,154,593
151	390.3 - General Central Stores Buildings	$4,494,284	$4,494,284	$4,494,284	$4,494,284	$4,494,284	$4,494,284	$4,494,284	$4,494,284
152	391 - 391 - General Office Furniture	$471,009	$471,009	$471,009	$471,009	$471,009	$471,009	$471,009	$471,009
153	391.1 - 391.1 - General Office Equipment	$186,048	$186,048	$186,048	$186,048	$186,048	$186,048	$186,048	$186,048
154	391.2 - 391.2 - General Duplicating Equipment	$835,707	$835,707	$857,866	$857,866	$857,866	$857,866	$857,866	$857,866
155	391.5 - 391.5 - General Computer Systems	$3,342,987	$3,483,701	$3,483,701	$3,483,701	$3,483,701	$3,323,869	$3,269,879	$3,269,879
156	391.6 - 391.6 - General Computer Related Equipment	$4,539,752	$1,743,846	$1,743,846	$1,743,846	$1,743,846	$1,743,846	$1,743,846	$1,743,846
157	392 - General Transportation Equipment	$40,975,048	$40,883,357	$40,965,078	$41,980,753	$42,474,258	$42,474,867	$43,867,360	$43,010,136
158	39210 Airplane	$2,890,508	$2,890,508	$2,890,508	$2,890,508	$2,890,508	$2,890,508	$2,890,508	$2,890,508
159	394 - 394 - General Tools, Shop & Garage Equipment	$5,451,853	$5,451,853	$5,440,881	$5,400,176	$5,436,159	$5,617,334	$5,617,334	$5,636,660
160	394.2 - 394.2 - General AMR Equipment	$401,984	$401,984	$401,984	$401,984	$401,984	$401,984	$401,984	$401,984
161	396 - General Power Operated Equipment	$1,749,199	$1,749,199	$1,823,761	$1,823,761	$1,749,199	$1,749,199	$1,738,500	$1,738,500
162	397 - 397 - General Communication Equipment & Communications Towers	$4,869,774	$5,117,057	$6,822,070	$6,888,636	$7,106,251	$7,348,737	$7,529,507	$7,742,306
163	397.1 - 397.1 - General Radio Tele-Communication Equip.	$464,016	$220,715	$220,715	$220,715	$226,349	$226,349	$226,349	$226,349
164	397.2 - 397.2 - General Microwave Equipment	$3,920,364	$4,032,040	$3,661,281	$3,661,281	$3,661,281	$3,661,281	$3,661,281	$3,661,498
165	397.4 - General Communication Towers	$1,922,046	$1,922,046	$1,922,046	$1,922,046	$1,922,046	$1,922,046	$1,922,046	$1,922,046
166	**Subtotal RB - Plant - Total General (excluding Load Control Equip)**	**$113,800,630**	**$111,286,449**	**$112,788,172**	**$113,915,947**	**$114,616,617**	**$114,881,055**	**$116,389,629**	**$115,764,746**
167									
168	**RB - Plant - General - Radio Load Control Equipment (397.3)**								
169	397.3 - General Radio Load Control Equipment	$165,980	$165,980	$165,980	$165,980	$165,980	$165,980	$165,980	$165,980
170	**Subtotal RB - Plant - General - Radio Load Control Equipment (397.3)**	**$165,980**	**$165,980**	**$165,980**	**$165,980**	**$165,980**	**$165,980**	**$165,980**	**$165,980**
171									
172	**RB - Plant - Production - A/C 114 - Base Energy**								
173	340-14-164 - Acq Adjust - Ash III	($451)	($400)	($400)	($400)	($400)	($400)	($400)	($400)
174	341-14-164 - Acq Adjust - Ash III	($80,637)	($71,562)	($71,562)	($71,562)	($71,562)	($71,562)	($71,562)	($71,562)
175	344-14-164 - Acq Adjust - Ash III	($1,415,203)	($1,255,924)	($1,255,924)	($1,255,924)	($1,255,924)	($1,255,924)	($1,255,924)	($1,255,924)
176	345-14-164 - Acq Adjust - Ash III	($140,637)	($124,808)	($124,808)	($124,808)	($124,808)	($124,808)	($124,808)	($124,808)
177	346-14-164 - Acq Adjust - Ash III	($4,457)	($3,955)	($3,955)	($3,955)	($3,955)	($3,955)	($3,955)	($3,955)
178	**Subtotal RB - Plant - Production - A/C 114 - Base Energy**	**($1,641,384)**	**($1,456,649)**	**($1,456,649)**	**($1,456,649)**	**($1,456,649)**	**($1,456,649)**	**($1,456,649)**	**($1,456,649)**
179									
180	**RB - Plant Future - Distribution (P60)**								
181	N/A	$3,000	$3,000						
182	**Subtotal RB - Plant Future - Distribution (P60)**	**$3,000**	**$3,000**						
183									
184	**RB - Plant Future - Transmission (D2)**								
185	N/A	$9,038	$9,038						
186	**Subtotal RB - Plant Future - Transmission (D2)**	**$9,038**	**$9,038**						
187									
188	**RB - Plant Production - A/C 101 & 106 - Direct MN Peak Demand**								
189	340-165 - Hoot Lake Solar	$1,837,841	$1,840,161	$1,841,881	$1,843,884	$1,843,897	$1,844,360	$1,844,658	$1,845,118
190	341-165 - Hoot Lake Solar	$1,837,841	$1,840,161	$1,841,881	$1,843,884	$1,843,897	$1,844,360	$1,844,658	$1,845,118
191	345-165 - Hoot Lake Solar	$56,973,080	$57,044,986	$57,098,306	$57,160,415	$57,160,809	$57,175,160	$57,184,403	$57,198,655
192	346-165 - Hoot Lake Solar	$612,614	$613,387	$613,960	$614,628	$689,194	$689,348	$689,447	$689,600
193	**Subtotal RB - Plant Production - A/C 101 & 106 - Direct MN Peak Demand**	**$61,261,376**	**$61,338,695**	**$61,396,028**	**$61,462,812**	**$61,537,797**	**$61,553,228**	**$61,563,166**	**$61,578,491**
194									
195	**Total**	**$2,344,074,335**	**$2,348,649,566**	**$2,357,620,679**	**$2,361,511,333**	**$2,365,160,441**	**$2,367,014,599**	**$2,375,071,185**	**$2,378,901,465**

OTTER TAIL POWER COMPANY
PLANT ACCOUNT BALANCES
2024 REGULATORY YEAR

		(I)	(J)	(K)	(L)	(M)	(N)	(O)
Line No.	Description	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	13 Month Average	Simple Average
1	**RB - Plant - Intangible**							
2	302 - Hydro Licensing	$1,998,445	$1,998,445	$1,998,445	$1,998,445	$1,998,445	$1,998,445	$1,998,445
3	303.91 - Computer Software	$21,438,371	$21,802,289	$21,873,873	$21,981,134	$22,373,421	$16,952,423	$14,437,856
4	303.92 - Computer Software 10 Year	$29,911,826	$29,911,826	$29,911,826	$29,911,826	$29,911,826	$29,911,768	$29,911,636
5	**Subtotal RB - Plant - Intangible**	**$53,348,643**	**$53,712,561**	**$53,784,145**	**$53,891,406**	**$54,283,693**	**$48,862,637**	**$46,347,937**
6								
7	**RB - Plant - Production - Steam (310 - 317) - FERC 114**							
8	310-14-101 - Acq Adjust - BSP	$5,965	$5,965	$5,965	$5,965	$5,965	$5,965	$5,965
9	311-14-101 - Acq Adjust - BSP	$301,585	$301,585	$301,585	$301,585	$301,585	$301,585	$301,585
10	312-14-101 - Acq Adjust - BSP	$818,291	$818,291	$818,291	$818,291	$818,291	$818,291	$818,291
11	312.1-14-101 - Acq Adjust - BSP	$94,166	$94,166	$94,166	$94,166	$94,166	$94,166	$94,166
12	314-14-101 - Acq Adjust - BSP	$228,914	$228,914	$228,914	$228,914	$228,914	$228,914	$228,914
13	315-14-101 - Acq Adjust - BSP	$112,362	$112,362	$112,362	$112,362	$112,362	$112,362	$112,362
14	316-14-101 - Acq Adjust - BSP	$26,973	$26,973	$26,973	$26,973	$26,973	$26,973	$26,973
15	**Subtotal RB - Plant - Production - Steam (310 - 317) - FERC 114**	**$1,588,255**	**$1,588,255**	**$1,588,255**	**$1,588,255**	**$1,588,255**	**$1,588,255**	**$1,588,255**
16								
17	**RB - Plant - Production (Excluding Wind)**							
18	310-101 - Big Stone Plant	$374,603	$374,603	$374,603	$374,603	$374,603	$374,603	$374,603
19	310-102 - Hoot Lake Plant, U 2 &3	$565,967	$565,967	$565,967	$565,967	$565,967	$565,967	$565,967
20	310-103 - Coyote Station	$713,587	$713,587	$713,587	$713,587	$713,587	$713,587	$713,587
21	311-101 - Big Stone Plant	$81,605,907	$81,605,907	$81,834,037	$81,835,744	$81,680,794	$81,287,046	$81,219,506
22	311-103 - Coyote Station	$34,982,539	$34,982,539	$34,982,539	$34,982,539	$35,060,190	$34,995,626	$35,032,253
23	312-101 - Big Stone Plant	$200,457,059	$200,511,785	$202,012,500	$202,011,980	$201,770,901	$201,128,814	$201,578,293
24	312-103 - Coyote Station	$107,469,290	$107,645,034	$107,645,034	$107,691,467	$107,711,691	$107,554,040	$107,581,827
25	312.1-102 Hoot Lake Plant, U 2&3	$11,200,043	$11,200,043	$11,200,043	$11,200,043	$11,200,043	$11,200,043	$11,200,043
26	314-101 - Big Stone Plant	$31,565,328	$31,565,328	$31,821,709	$31,833,102	$31,725,769	$31,693,719	$31,767,627
27	314-103 - Coyote Station	$24,778,269	$24,778,269	$24,778,269	$24,778,269	$24,935,764	$25,663,362	$25,572,656
28	315-101 - Big Stone Plant	$21,066,041	$21,066,041	$21,127,650	$21,127,650	$21,094,810	$21,077,733	$21,080,426
29	315-103 - Coyote Station	$12,177,271	$12,177,271	$12,177,271	$12,177,271	$12,177,271	$12,182,077	$12,181,187
30	316-101 - Big Stone Plant	$3,696,313	$3,696,711	$3,750,254	$3,721,544	$3,794,816	$3,680,876	$3,706,313
31	316-103 - Coyote Station	$2,420,140	$2,420,140	$2,420,117	$2,420,117	$2,686,239	$2,451,209	$2,555,341
32	330-131 - Hoot Lake Hydro	$106,790	$106,790	$106,790	$106,790	$106,790	$106,790	$106,790
33	330-132 - Wright Dam Hydro	$3,550	$3,550	$3,550	$3,550	$3,550	$3,550	$3,550
34	330-133 - Pisgah Hydro	$1,509	$1,509	$1,509	$1,509	$1,509	$1,509	$1,509
35	330-134 - Dayton Hollow Hydro	$25,501	$25,501	$25,501	$25,501	$25,501	$25,501	$25,501
36	330-135 - Taplin Gorge Hydro	$150,929	$150,929	$150,929	$150,929	$150,929	$150,929	$150,929
37	330-138 - Bemidji Hydro	$11,005	$11,005	$11,005	$11,005	$11,005	$11,005	$11,005
38	330.2-134 - Dayton Hollow Hydro	$341	$341	$341	$341	$341	$341	$341
39	331-131 - Hoot Lake Hydro	$1,422,555	$1,422,555	$1,422,555	$1,422,555	$1,422,555	$1,422,555	$1,422,555
40	331-132 - Wright Dam Hydro	$20,080	$20,080	$20,080	$20,080	$20,080	$20,080	$20,080
41	331-133 - Pisgah Hydro	$13,172	$13,172	$13,172	$13,172	$13,172	$13,172	$13,172
42	331-134 - Dayton Hollow Hydro	$181,086	$181,086	$181,086	$181,086	$181,086	$181,086	$181,086
43	331-135 - Taplin Gorge Hydro	$35,140	$35,140	$35,140	$35,140	$35,140	$35,140	$35,140
44	331-138 - Bemidji Hydro	$199,805	$199,805	$199,805	$199,805	$199,805	$199,805	$199,805
45	332-131 - Hoot Lake Hydro	$390,152	$390,152	$390,152	$390,152	$390,152	$390,152	$390,152
46	332-132 - Wright Dam Hydro	$973,942	$973,942	$973,942	$973,942	$973,942	$973,942	$973,942
47	332-133 - Pisgah Hydro	$2,189,300	$2,189,300	$2,189,300	$2,189,300	$2,189,300	$2,189,300	$2,189,300
48	332-134 - Dayton Hollow Hydro	$2,118,681	$2,118,681	$2,118,681	$2,118,681	$2,118,681	$2,118,681	$2,118,681
49	332-135 - Taplin Gorge Hydro	$704,300	$704,300	$704,300	$704,300	$704,300	$704,300	$704,300
50	332-138 - Bemidji Hydro	$834,589	$834,589	$834,589	$834,589	$834,589	$834,589	$834,589
51	333-131 - Hoot Lake Hydro	$600,302	$600,302	$600,302	$600,302	$600,302	$333,168	$352,249
52	333-132 - Wright Dam Hydro	$545,392	$545,392	$545,392	$545,392	$545,392	$545,392	$545,392
53	333-133 - Pisgah Hydro	$159,732	$159,732	$159,732	$159,732	$159,732	$159,732	$159,732
54	333-134 - Dayton Hollow Hydro	$226,751	$226,751	$226,751	$226,751	$226,751	$226,751	$226,751
55	333-135 - Taplin Gorge Hydro	$15,110	$15,110	$15,110	$15,110	$15,110	$15,110	$15,110
56	333-138 - Bemidji Hydro	$322,687	$322,687	$322,687	$322,687	$322,687	$322,687	$322,687
57	334-131 - Hoot Lake Hydro	$699,980	$699,980	$699,980	$699,980	$699,980	$978,000	$958,141
58	334-132 - Wright Dam Hydro	$202,552	$202,552	$202,552	$202,552	$202,552	$202,552	$202,552
59	334-133 - Pisgah Hydro	$102,487	$102,487	$102,487	$102,487	$106,847	$102,822	$104,667
60	334-134 - Dayton Hollow Hydro	$193,342	$193,342	$193,342	$193,342	$193,342	$193,342	$193,342
61	334-135 - Taplin Gorge Hydro	$58,695	$58,695	$58,695	$58,695	$58,695	$58,695	$58,695
62	334-138 - Bemidji Hydro	$5,376	$5,376	$5,376	$5,376	$5,376	$5,376	$5,376
63	335-131 - Hoot Lake Hydro	$324,600	$324,600	$324,600	$324,600	$324,600	$309,503	$304,974
64	335-132 - Wright Dam Hydro	$115,218	$115,218	$115,218	$115,218	$115,218	$115,218	$115,218
65	335-133 - Pisgah Hydro	$62,744	$62,744	$62,744	$62,744	$62,744	$62,744	$62,744
66	335-134 - Dayton Hollow Hydro	$110,889	$110,889	$110,889	$110,889	$110,889	$110,889	$110,889

OTTER TAIL POWER COMPANY
PLANT ACCOUNT BALANCES
2024 REGULATORY YEAR

		(I)	(J)	(K)	(L)	(M)	(N)	(O)
Line No.	Description	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	13 Month Average	Simple Average
67	335-135 - Taplin Gorge Hydro	$96,303	$96,303	$96,303	$96,303	$96,303	$96,303	$96,303
68	335-138 - Bemidji Hydro	$1,070	$1,070	$1,070	$1,070	$1,070	$1,070	$1,070
69	340-140 - Jamestown Peaking- Unit 1	$24,614	$24,614	$24,614	$24,614	$24,614	$24,614	$24,614
70	340-141 - Lake Preston Peaking	$12,339	$12,339	$12,339	$12,339	$12,339	$12,339	$12,339
71	340-144 - Solway Combustion Turbine	$89,809	$89,809	$89,809	$89,809	$89,809	$89,809	$89,809
72	341-140 - Jamestown Peaking- Unit 1	$264,463	$264,463	$264,463	$264,463	$264,463	$276,415	$275,561
73	341-141 - Lake Preston Peaking	$279,726	$279,726	$279,726	$279,726	$279,726	$279,726	$279,726
74	341-142 - Jamestown Peaking- Unit 2	$47,049	$47,049	$47,049	$47,049	$47,049	$35,097	$35,951
75	341-144 - Solway Combustion Turbine	$4,907,301	$4,907,301	$4,907,301	$4,907,301	$4,907,301	$4,907,301	$4,907,301
76	341-145 - Astoria Station	$25,457,611	$25,457,611	$25,457,611	$25,457,611	$25,457,611	$25,455,969	$25,454,980
77	341-166 - Minnesota Small Solar	$13,536	$13,536	$13,536	$13,536	$13,536	$13,536	$13,536
78	341-167 - North Dakota Small Solar	$17,105	$17,105	$17,105	$17,105	$17,105	$17,105	$17,105
79	342-140 - Jamestown Peaking- Unit 1	$379,195	$379,195	$379,195	$379,195	$379,195	$379,195	$379,195
80	342-141 - Lake Preston Peaking	$328,705	$328,705	$328,705	$328,705	$328,705	$328,705	$328,705
81	342-142 - Jamestown Peaking- Unit 2	$36,769	$36,769	$36,769	$36,769	$36,769	$36,769	$36,769
82	342-144 - Solway Combustion Turbine	$1,071,843	$1,071,843	$1,071,843	$1,071,843	$1,071,843	$1,079,461	$1,088,349
83	342-145 - Astoria Station	$5,914,509	$5,914,509	$5,914,509	$5,914,509	$5,914,509	$5,914,122	$5,913,890
84	343-140 - Jamestown Peaking- Unit 1	$2,725,409	$2,725,409	$2,725,409	$2,725,409	$2,625,409	$2,941,478	$2,882,210
85	343-141 - Lake Preston Peaking	$3,481,405	$3,481,405	$3,481,405	$3,481,405	$3,371,405	$3,472,628	$3,424,354
86	343-142 - Jamestown Peaking- Unit 2	$4,447,966	$4,447,966	$4,447,966	$4,447,966	$4,347,966	$4,216,162	$4,188,886
87	343-144 - Solway Combustion Turbine	$22,001,521	$22,001,521	$23,274,255	$23,274,695	$23,169,360	$22,254,469	$22,541,831
88	343-145 - Astoria Station	$108,050,617	$108,050,617	$108,050,617	$108,050,617	$108,050,617	$108,043,565	$108,039,319
89	345-140 - Jamestown Peaking- Unit 1	$182,167	$182,167	$182,167	$182,167	$182,167	$167,685	$168,719
90	345-141 - Lake Preston Peaking	$400,094	$400,094	$400,094	$400,094	$400,094	$400,094	$400,094
91	345-142 - Jamestown Peaking- Unit 2	$45,423	$45,423	$45,423	$45,423	$45,423	$59,905	$58,871
92	345-144 - Solway Combustion Turbine	$1,310,193	$1,310,193	$1,310,193	$1,310,193	$1,310,193	$1,310,193	$1,310,193
93	345-145 - Astoria Station	$7,393,136	$7,393,136	$7,393,136	$7,393,136	$7,393,136	$7,392,653	$7,392,362
94	345-166 - Minnesota Small Solar	$142,586	$142,586	$142,586	$1,608,181	$1,949,688	$394,332	$1,046,137
95	345-167 - North Dakota Small Solar	$151,476	$151,476	$151,476	$151,476	$151,476	$151,476	$151,476
96	346-140 - Jamestown Peaking- Unit 1	$85,462	$85,462	$85,462	$85,462	$85,462	$85,462	$85,462
97	346-141 - Lake Preston Peaking	$21,322	$21,322	$21,322	$21,322	$21,322	$21,322	$21,322
98	346-142 - Jamestown Peaking- Unit 2	$3,203	$3,203	$3,203	$3,203	$3,203	$3,203	$3,203
99	346-144 - Solway Combustion Turbine	$318,649	$318,649	$318,649	$318,649	$318,649	$318,649	$318,649
100	346-145 - Astoria Station	$1,478,627	$1,478,627	$1,478,627	$1,478,627	$1,478,627	$1,478,531	$1,478,472
101	Unclassified - Production			$110,896			$8,530	
102	**Subtotal RB - Plant - Production (Excluding Wind)**	**$737,381,844**	**$737,612,712**	**$741,096,694**	**$742,482,138**	**$742,471,234**	**$739,360,980**	**$740,717,335**
103								
104	**RB - Plant - Production - Wind (341 - 347)**							
105	340-164 - Ashtabula III Wind Farm	$22,458	$22,458	$22,458	$22,458	$22,458	$22,462	$22,483
106	341-160 - Langdon Wind Farm	$2,484,069	$2,484,069	$2,484,069	$2,484,069	$2,484,069	$2,484,069	$2,484,069
107	341-161 - Ashtabula Wind Farm	$3,248,290	$3,248,290	$3,248,290	$3,248,290	$3,248,290	$3,248,290	$3,248,290
108	341-162 - Luverne Wind Farm	$2,266,581	$2,266,581	$2,266,581	$2,266,581	$2,266,581	$2,266,581	$2,266,581
109	341-163 - Merricourt Wind Farm	$7,934,572	$7,934,572	$7,934,572	$7,934,516	$7,934,516	$7,942,665	$7,947,709
110	341-164 - Ashtabula III Wind Farm	$4,018,712	$4,018,712	$4,018,712	$4,018,712	$4,018,712	$4,019,410	$4,023,250
111	344-160 - Langdon Wind Farm	$69,512,283	$69,512,283	$69,512,283	$113,367,826	$115,526,516	$76,440,205	$92,533,200
112	344-161 - Ashtabula Wind Farm	$105,836,590	$105,836,590	$105,836,590	$105,836,590	$105,836,590	$105,800,843	$105,881,379
113	344-162 - Luverne Wind Farm	$66,998,631	$66,998,631	$66,998,631	$66,998,631	$66,998,631	$67,054,185	$67,078,556
114	344-163 - Merricourt Wind Farm	$233,825,640	$233,825,640	$233,825,640	$233,825,640	$233,825,640	$234,068,696	$234,220,605
115	344-164 - Ashtabula III Wind Farm	$70,550,159	$70,550,159	$70,550,159	$70,550,159	$70,560,159	$70,553,634	$70,624,456
116	345-160 - Langdon Wind Farm	$8,188,822	$8,188,822	$8,188,822	$8,188,822	$8,370,955	$8,245,479	$8,349,189
117	345-161 - Ashtabula Wind Farm	$6,479,774	$6,479,774	$6,479,774	$6,479,774	$6,479,774	$6,479,774	$6,479,774
118	345-162 - Luverne Wind Farm	$4,863,837	$4,863,837	$4,863,837	$4,863,837	$4,863,837	$4,863,837	$4,863,837
119	345-163 - Merricourt Wind Farm	$18,186,439	$18,186,439	$18,186,439	$18,186,439	$18,186,439	$18,205,343	$18,217,158
120	345-164 - Ashtabula III Wind Farm	$7,008,925	$7,008,925	$7,008,925	$7,008,925	$7,008,925	$7,010,142	$7,016,839
121	346-160 - Langdon Wind Farm	$146,390	$161,964	$162,729	$162,729	$162,729	$136,497	$140,760
122	346-161 - Ashtabula Wind Farm	$141,559	$157,134	$157,899	$247,899	$247,899	$141,286	$175,665
123	346-162 - Luverne Wind Farm	$176,862	$192,437	$193,202	$193,202	$193,202	$166,969	$171,232
124	346-163 - Merricourt Wind Farm	$59,264	$75,388	$115,178	$115,178	$126,008	$74,240	$92,636
125	346-164 - Ashtabula III Wind Farm	$222,305	$222,305	$222,305	$222,305	$222,305	$222,343	$222,556
126	**Subtotal RB - Plant - Production - Wind (341 - 347)**	**$612,172,162**	**$612,235,010**	**$612,277,094**	**$656,222,581**	**$658,584,234**	**$619,446,950**	**$636,060,223**
127								
128	**RB - Plant - Transmission (350 - 358)**							
129	350 - Transmission Land	$1,969,779	$1,969,779	$1,969,779	$2,565,451	$2,565,451	$2,061,421	$2,267,615
130	350.1	$22,233,855	$22,233,855	$22,233,855	$22,233,855	$22,979,526	$22,138,840	$22,482,886
131	353 - Transmission Station Equipment	$206,022,130	$213,501,062	$213,575,000	$213,709,517	$214,173,545	$203,402,276	$201,862,984
132	354 - Transmission Towers and Equipment	$197,053,716	$197,054,866	$197,054,866	$197,054,866	$197,054,866	$197,052,631	$197,052,733

OTTER TAIL POWER COMPANY
PLANT ACCOUNT BALANCES
2024 REGULATORY YEAR

		(I)	(J)	(K)	(L)	(M)	(N)	(O)
Line No.	Description	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	13 Month Average	Simple Average
133	355 - Transmission Poles and Fixtures	$176,078,423	$175,440,485	$176,535,186	$177,286,765	$181,476,490	$176,340,821	$177,804,340
134	356 - Transmission Station Equipment	$194,913,759	$196,333,386	$197,530,959	$199,218,484	$202,018,248	$195,732,508	$197,587,956
135	358 - Transmission Station Equipment	$77,461	$77,461	$77,461	$77,461	$77,461	$77,461	$77,461
136	N/A						($2,086)	($4,519)
137	**Subtotal RB - Plant - Transmission (350 - 358)**	**$798,349,122**	**$806,610,893**	**$808,977,104**	**$812,146,398**	**$820,345,586**	**$796,803,872**	**$799,131,455**
138								
139	**RB - Plant - Transmission (350 - 358) - FERC 114**							
140	353-14 - Acq Adjust - BSP	$21,646	$21,646	$21,646	$21,646	$21,646	$21,646	$21,646
141	355-14 - Acq Adjust - BSP	$23,654	$23,654	$23,654	$23,654	$23,654	$23,654	$23,654
142	356-14 - Acq Adjust - BSP	$12,988	$12,988	$12,988	$12,988	$12,988	$12,988	$12,988
143	**Subtotal RB - Plant - Transmission (350 - 358) - FERC 114**	**$58,287**	**$58,287**	**$58,287**	**$58,287**	**$58,287**	**$58,287**	**$58,287**
144								
145	**RB - Plant - Total General (excluding Load Control Equip)**							
146	389 - General Land	$1,776,053	$1,999,003	$1,999,652	$2,000,409	$2,484,354	$1,874,356	$2,079,572
147	390 - General Structures & Improvements	$26,311,376	$28,321,744	$30,022,762	$30,053,198	$30,729,443	$27,313,388	$28,418,872
148	390.1 - General-General Office Buildings	$6,417,120	$6,417,120	$6,417,120	$6,417,120	$8,547,547	$6,591,573	$7,499,516
149	390.2 - General Fleet Service Center Building - Fergus Falls	$896,880	$896,880	$896,880	$896,880	$896,880	$896,880	$896,880
150	390.25 - General Fleet Service Center Building - Jamestown	$2,154,593	$2,154,593	$2,154,593	$2,154,593	$2,154,593	$2,154,593	$2,154,593
151	390.3 - General Central Stores Buildings	$4,494,284	$4,494,284	$4,494,284	$4,494,284	$4,494,284	$4,494,284	$4,494,284
152	391 - 391 - General Office Furniture	$471,009	$470,324	$470,324	$470,324	$429,446	$467,654	$450,228
153	391.1 - 391.1 - General Office Equipment	$186,048	$186,048	$186,048	$186,048	$186,048	$186,048	$186,048
154	391.2 - 391.2 - General Duplicating Equipment	$857,866	$857,866	$857,866	$857,866	$889,911	$856,922	$862,809
155	391.5 - 391.5 - General Computer Systems	$3,269,879	$3,269,879	$3,269,879	$3,269,879	$4,048,987	$3,405,378	$3,695,987
156	391.6 - 391.6 - General Computer Related Equipment	$1,743,846	$1,743,846	$1,743,846	$1,743,846	$1,817,885	$1,964,611	$3,178,819
157	392 - General Transportation Equipment	$43,885,447	$44,422,700	$44,945,946	$45,177,745	$45,468,664	$43,117,797	$43,221,856
158	39210 Airplane	$2,890,508	$2,890,508	$2,890,508	$2,890,508	$2,890,508	$2,890,508	$2,890,508
159	394 - 394 - General Tools, Shop & Garage Equipment	$5,790,388	$5,790,388	$5,790,388	$5,790,388	$6,456,275	$5,666,929	$5,954,064
160	394.2 - 394.2 - General AMR Equipment	$401,984	$401,984	$401,984	$401,984		$371,062	$200,992
161	396 - General Power Operated Equipment	$1,738,500	$1,738,500	$1,738,500	$1,738,500	$1,836,801	$1,762,471	$1,793,000
162	397 - 397 - General Communication Equipment & Communications Towers	$7,968,406	$8,025,473	$8,044,340	$8,071,086	$8,211,068	$7,211,132	$6,540,421
163	397.1 - 397.1 - General Radio Tele-Communication Equip.	$226,349	$226,349	$226,349	$226,349	$226,349	$243,331	$345,182
164	397.2 - 397.2 - General Microwave Equipment	$3,379,152	$3,379,152	$3,379,152	$3,379,152	$3,775,037	$3,631,688	$3,847,700
165	397.4 - General Communication Towers	$1,922,046	$1,922,046	$1,922,046	$1,922,046	$1,922,046	$1,922,046	$1,922,046
166	**Subtotal RB - Plant - Total General (excluding Load Control Equip)**	**$116,781,732**	**$119,608,685**	**$121,852,467**	**$122,142,205**	**$127,466,125**	**$117,022,651**	**$120,633,377**
167								
168	**RB - Plant - General - Radio Load Control Equipment (397.3)**							
169	397.3 - General Radio Load Control Equipment	$277,656	$277,656	$277,656	$277,656	$277,656	$208,932	$221,818
170	**Subtotal RB - Plant - General - Radio Load Control Equipment (397.3)**	**$277,656**	**$277,656**	**$277,656**	**$277,656**	**$277,656**	**$208,932**	**$221,818**
171								
172	**RB - Plant - Production - A/C 114 - Base Energy**							
173	340-14-164 - Acq Adjust - Ash III	($400)	($400)	($400)	($400)	($400)	($404)	($425)
174	341-14-164 - Acq Adjust - Ash III	($71,562)	($71,562)	($71,562)	($71,562)	($71,562)	($72,260)	($76,099)
175	344-14-164 - Acq Adjust - Ash III	($1,255,924)	($1,255,924)	($1,255,924)	($1,255,924)	($1,255,924)	($1,268,176)	($1,335,563)
176	345-14-164 - Acq Adjust - Ash III	($124,808)	($124,808)	($124,808)	($124,808)	($124,808)	($126,026)	($132,722)
177	346-14-164 - Acq Adjust - Ash III	($3,955)	($3,955)	($3,955)	($3,955)	($3,955)	($3,994)	($4,206)
178	**Subtotal RB - Plant - Production - A/C 114 - Base Energy**	**($1,456,649)**	**($1,456,649)**	**($1,456,649)**	**($1,456,649)**	**($1,456,649)**	**($1,470,859)**	**($1,549,016)**
179								
180	**RB - Plant Future - Distribution (P60)**							
181	N/A						$462	$1,500
182	**Subtotal RB - Plant Future - Distribution (P60)**						**$462**	**$1,500**
183								
184	**RB - Plant Future - Transmission (D2)**							
185	N/A						$1,390	$4,519
186	**Subtotal RB - Plant Future - Transmission (D2)**						**$1,390**	**$4,519**
187								
188	**RB - Plant Production - A/C 101 & 106 - Direct MN Peak Demand**							
189	340-165 - Hoot Lake Solar	$1,849,993	$1,850,376	$1,848,342	$1,848,415	$1,848,977	$1,845,223	$1,843,409
190	341-165 - Hoot Lake Solar	$1,849,993	$1,850,376	$1,848,342	$1,848,415	$1,848,977	$1,845,223	$1,843,409
191	345-165 - Hoot Lake Solar	$57,349,768	$57,361,649	$57,298,606	$57,300,874	$57,444,739	$57,211,650	$57,208,909
192	346-165 - Hoot Lake Solar	$691,225	$760,828	$761,450	$782,370	$811,851	$693,839	$712,233
193	**Subtotal RB - Plant Production - A/C 101 & 106 - Direct MN Peak Demand**	**$61,740,979**	**$61,823,229**	**$61,756,740**	**$61,780,074**	**$61,954,544**	**$61,595,935**	**$61,607,960**
194								
195	**Total**	**$2,380,242,031**	**$2,392,070,638**	**$2,400,211,793**	**$2,449,132,350**	**$2,465,572,964**	**$2,383,479,491**	**$2,404,823,649**

OTTER TAIL POWER COMPANY
PLANT ACCOUNT BALANCES
2024 REGULATORY YEAR

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Description	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024	Jul - 2024
1	360 - Distribution Land	$1,554,118	$1,554,118	$1,551,118	$1,551,118	$1,551,118	$1,551,118	$1,551,118	$1,551,118
2	362 - Distribution Station Equipment	$100,507,890	$100,569,615	$101,033,847	$102,749,119	$102,755,694	$102,877,155	$102,908,687	$103,185,758
3	362-14 - Acq Adjust - BSP	$586	$586	$586	$586	$586	$586	$586	$586
4	364 - Distribution Poles, Towers & Fixtures	$90,210,134	$90,266,403	$90,394,400	$90,739,573	$91,241,488	$91,303,935	$91,280,061	$91,535,984
5	365 - Distribution Overhead Conductor & Devices	$63,365,052	$63,566,793	$63,624,048	$64,172,994	$64,066,535	$64,020,241	$64,060,500	$64,105,766
6	367 - Distribution Underground Conductor & Device	$134,078,350	$135,091,628	$136,045,843	$136,584,930	$137,317,746	$137,752,483	$138,651,599	$139,369,326
7	368 - Distribution Line Transformers	$135,607,045	$135,706,422	$135,899,168	$135,512,924	$136,434,266	$136,828,082	$137,106,365	$136,906,666
8	369 - Distribution Services	$14,304,116	$14,305,472	$14,240,551	$14,271,150	$14,277,072	$14,280,625	$14,280,625	$14,280,625
9	369.1 - Distribution Underground Services	$51,993,089	$51,993,089	$52,099,884	$52,126,551	$52,203,110	$52,372,901	$52,372,901	$52,372,901
10	370 - Distribution Meters	$28,368,846	$28,368,846	$28,368,846	$28,550,717	$28,538,552	$28,538,386	$27,958,109	$27,915,999
11	370.05 - Smart Meters	$921,313	$921,313	$20,934,442	$21,924,911	$25,189,134	$26,494,667	$28,473,928	$31,665,913
12	370.1 - Distribution Load Management Switches	$8,899,439	$8,899,439	$8,899,439	$8,899,439	$8,899,439	$8,899,439	$8,899,439	$8,899,439
13	371.1 - EV Charging Stations IOCP	$26,200	$26,200	$26,200	$26,200	$26,200	$26,200	$26,200	$26,200
14	371.2 - Distribution All Other Private Lighting	$10,185,838	$10,174,757	$10,248,382	$10,269,620	$10,293,141	$10,308,637	$10,315,256	$10,332,076
15	373 - Distribution Streetlighting & Signal Systems	$14,586,957	$14,818,016	$14,877,442	$14,900,128	$14,433,837	$14,424,163	$14,490,178	$14,499,273
16	N/A	($3,000)	($3,000)	($3,000)					
17	**Total**	**$654,605,973**	**$656,259,696**	**$678,241,196**	**$682,279,960**	**$687,227,918**	**$689,678,619**	**$692,375,552**	**$696,647,630**

OTTER TAIL POWER COMPANY
PLANT ACCOUNT BALANCES
2024 REGULATORY YEAR

		(I)	(J)	(K)	(L)	(M)	(N)	(O)
Line No.	Description	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	13 Month Average	Simple Average
1	360 - Distribution Land	$1,551,118	$1,551,118	$1,551,118	$1,551,118	$1,551,118	$1,551,579	$1,552,618
2	362 - Distribution Station Equipment	$103,266,431	$103,682,916	$103,714,684	$104,046,502	$104,128,430	$102,725,133	$102,318,160
3	362-14 - Acq Adjust - BSP	$586	$586	$586	$586	$586	$586	$586
4	364 - Distribution Poles, Towers & Fixtures	$92,178,171	$92,742,305	$93,056,760	$93,513,456	$94,082,721	$91,734,261	$92,146,428
5	365 - Distribution Overhead Conductor & Devices	$64,324,008	$64,664,877	$64,828,933	$65,018,586	$65,807,445	$64,278,906	$64,586,248
6	367 - Distribution Underground Conductor & Device	$141,954,941	$143,170,793	$146,385,388	$148,663,424	$151,703,142	$140,520,738	$142,890,746
7	368 - Distribution Line Transformers	$138,342,808	$139,247,025	$140,568,236	$141,226,132	$142,463,281	$137,834,494	$139,035,163
8	369 - Distribution Services	$14,340,498	$14,340,498	$14,360,361	$14,359,328	$14,376,075	$14,309,000	$14,340,096
9	369.1 - Distribution Underground Services	$52,998,242	$52,998,242	$53,596,726	$53,887,042	$54,200,393	$52,708,852	$53,096,741
10	370 - Distribution Meters	$28,002,183	$28,033,366	$27,979,112	$28,022,694	$27,994,473	$28,203,087	$28,181,659
11	370.05 - Smart Meters	$32,497,373	$33,465,196	$33,748,202	$34,149,397	$35,189,787	$25,044,275	$18,055,550
12	370.1 - Distribution Load Management Switches	$8,899,439	$8,899,439	$8,899,439	$8,899,439	$8,899,439	$8,899,439	$8,899,439
13	371.1 - EV Charging Stations IOCP	$26,200	$26,200	$26,200	$26,200	$26,200	$26,200	$26,200
14	371.2 - Distribution All Other Private Lighting	$10,337,198	$10,318,708	$10,352,229	$10,390,361	$10,319,590	$10,295,830	$10,252,714
15	373 - Distribution Streetlighting & Signal Systems	$14,538,213	$14,660,276	$14,666,422	$14,728,996	$14,639,968	$14,635,682	$14,613,462
16	N/A						($692)	($1,500)
17	**Total**	**$703,257,410**	**$707,801,544**	**$713,734,396**	**$718,483,261**	**$725,382,649**	**$692,767,370**	**$689,994,311**

OTTER TAIL POWER COMPANY
ACCUMULATED DEPRECIATION - PRODUCTION
2024 REGULATORY YEAR

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Description	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024
1	**RB - Accum Depr - Distribution - Station Equipment (362) - FERC 115**							
2	362 - Distribution Station Equipment	($28,238,075)	($28,305,061)	($28,459,318)	($28,599,371)	($28,753,584)	($28,907,144)	($29,064,941)
3	362-14 - Acq Adjust - BSP	($586)	($586)	($586)	($586)	($586)	($586)	($586)
4	364 - Distribution Poles, Towers & Fixtures	($53,047,146)	($53,192,802)	($53,380,175)	($53,462,912)	($53,625,571)	($53,793,776)	($53,937,577)
5	365 - Distribution Overhead Conductor & Devices	($46,199,680)	($46,268,058)	($46,289,924)	($46,240,104)	($46,195,208)	($46,258,037)	($46,300,226)
6	367 - Distribution Underground Conductor & Device	($46,293,680)	($46,242,939)	($46,340,748)	($46,250,879)	($46,377,366)	($46,519,602)	($46,716,771)
7	368 - Distribution Line Transformers	($23,284,738)	($23,404,435)	($23,466,102)	($23,483,634)	($23,619,031)	($23,775,904)	($23,863,871)
8	369 - Distribution Services	($19,393,408)	($19,487,551)	($19,491,317)	($19,579,611)	($19,660,861)	($19,742,215)	($19,836,205)
9	369.1 - Distribution Underground Services	($24,424,394)	($24,544,451)	($24,662,928)	($24,781,423)	($24,897,694)	($25,009,482)	($25,130,416)
10	370 - Distribution Meters	($11,830,605)	($11,897,964)	($11,965,324)	($11,689,456)	($11,745,082)	($11,812,845)	($11,300,329)
11	370.05 - Smart Meters	($221,530)	($225,275)	($229,020)	($314,124)	($403,254)	($505,655)	($613,362)
12	370.1 - Distribution Load Management Switches	($8,884,947)	($8,885,272)	($8,885,597)	($8,885,921)	($8,886,246)	($8,886,571)	($8,886,896)
13	371.2 - Distribution All Other Private Lighting	($748,082)	($761,363)	($794,478)	($837,616)	($876,845)	($918,902)	($964,334)
14	373 - Distribution Streetlighting & Signal Systems	($1,688,176)	($1,667,767)	($1,700,242)	($1,765,020)	($1,743,493)	($1,806,934)	($1,866,739)
15	**Subtotal RB - Accum Depr - Distribution - Station Equipment (362) - FERC 115**	**($264,255,047)**	**($264,883,524)**	**($265,665,758)**	**($265,890,657)**	**($266,784,822)**	**($267,937,653)**	**($268,482,253)**
16								
17	**RB - Accum Depr - Distribution Plant (Direct MN)**							
18	371.1 - EV Charging Stations IOCP	($10,480)	($10,698)	($10,917)	($11,135)	($11,353)	($11,572)	($11,790)
19	**Subtotal RB - Accum Depr - Distribution Plant (Direct MN)**	**($10,480)**	**($10,698)**	**($10,917)**	**($11,135)**	**($11,353)**	**($11,572)**	**($11,790)**
20								
21	**RB - Accum Depr - Genl - General Plant**							
22	390 - General Structures & Improvements	($8,364,381)	($8,408,206)	($8,452,057)	($8,495,909)	($8,544,504)	($8,588,595)	($8,632,687)
23	390.1 - General-General Office Buildings	($2,677,765)	($2,681,706)	($2,685,647)	($2,689,588)	($2,688,930)	($2,692,850)	($2,696,769)
24	390.2 - General Fleet Service Center Building - Fergus Falls	($433,935)	($433,236)	($432,536)	($431,837)	($431,137)	($430,438)	($429,739)
25	390.25 - General Fleet Service Center Building - Jamestown	($110,152)	($108,149)	($106,146)	($104,144)	($102,141)	($100,138)	($98,135)
26	390.3 - General Central Stores Buildings	($1,507,531)	($1,503,672)	($1,499,813)	($1,495,954)	($1,492,095)	($1,488,236)	($1,484,377)
27	391 - 391 - General Office Furniture	($335,564)	($338,181)	($340,797)	($343,414)	($346,031)	($348,648)	($351,264)
28	391.1 - 391.1 - General Office Equipment	($95,079)	($96,630)	($98,180)	($99,731)	($101,281)	($102,831)	($104,382)
29	391.2 - 391.2 - General Duplicating Equipment	($197,343)	($204,308)	($211,272)	($218,421)	($225,570)	($232,719)	($239,867)
30	391.5 - 391.5 - General Computer Systems	($1,253,051)	($1,447,074)	($1,505,136)	($1,563,197)	($1,621,259)	($1,519,489)	($1,574,886)
31	391.6 - 391.6 - General Computer Related Equipment	($3,460,876)	($704,660)	($733,724)	($762,788)	($791,853)	($820,917)	($849,981)
32	392 - General Transportation Equipment	($20,318,277)	($20,434,361)	($20,524,977)	($20,708,176)	($20,697,210)	($20,632,928)	($20,702,820)
33	39210 Airplane	($1,410,350)	($1,426,266)	($1,442,182)	($1,458,097)	($1,474,013)	($1,489,929)	($1,505,844)
34	394 - 394 - General Tools, Shop & Garage Equipment	($2,357,893)	($2,388,181)	($2,407,497)	($2,380,312)	($2,363,834)	($2,508,899)	($2,540,106)
35	394.2 - 394.2 - General AMR Equipment	($146,740)	($148,973)	($151,206)	($153,439)	($155,673)	($157,906)	($160,139)
36	396 - General Power Operated Equipment	($416,287)	($422,290)	($428,293)	($434,551)	($440,810)	($446,813)	($442,416)
37	397 - 397 - General Communication Equipment & Communications Towers	($1,727,013)	($1,997,368)	($2,396,555)	($2,434,456)	($2,472,726)	($2,512,206)	($2,553,032)
38	397.1 - 397.1 - General Radio Tele-Communication Equip.	($307,558)	($68,124)	($69,964)	($71,803)	($73,642)	($75,529)	($77,415)
39	397.2 - 397.2 - General Microwave Equipment	($2,249,205)	($2,270,985)	($1,922,626)	($1,942,966)	($1,963,307)	($1,983,647)	($2,003,988)
40	397.3 - General Radio Load Control Equipment	($103,470)	($104,854)	($106,237)	($107,620)	($109,003)	($110,386)	($111,769)
41	397.4 - General Communication Towers	($1,094,105)	($1,096,721)	($1,099,338)	($1,101,954)	($1,104,571)	($1,107,187)	($1,109,804)
42	**Subtotal RB - Accum Depr - Genl - General Plant**	**($48,566,575)**	**($46,283,943)**	**($46,614,183)**	**($46,998,357)**	**($47,199,588)**	**($47,350,288)**	**($47,669,421)**
43								
44	**RB - Accum Depr - Intangible**							
45	302 - Hydro Licensing	($91,595)	($95,759)	($99,922)	($104,086)	($108,249)	($112,413)	($116,576)
46	303.91 - Computer Software	($3,614,234)	($3,722,606)	($3,832,066)	($1,842,249)	($4,247,299)	($4,527,477)	($4,814,217)
47	303.92 - Computer Software 10 Year	($11,426,083)	($11,675,345)	($11,924,607)	($12,173,872)	($12,423,137)	($12,672,403)	($12,921,668)
48	**Subtotal RB - Accum Depr - Intangible**	**($15,131,912)**	**($15,493,709)**	**($15,856,595)**	**($14,120,207)**	**($16,778,685)**	**($17,312,292)**	**($17,852,461)**
49								
50	**RB - Accum Depr - Prod - Excluding Wind**							
51	310-14-101 - Acq Adjust - BSP	($5,965)	($5,965)	($5,965)	($5,965)	($5,965)	($5,965)	($5,965)
52	311-101 - Big Stone Plant	($36,439,897)	($36,627,303)	($36,814,710)	($37,002,100)	($37,189,870)	($37,363,221)	($37,551,751)
53	311-103 - Coyote Station	($27,961,074)	($28,010,270)	($28,059,470)	($28,108,670)	($28,132,950)	($28,182,115)	($28,231,280)
54	311-14-101 - Acq Adjust - BSP	($301,585)	($301,585)	($301,585)	($301,585)	($301,585)	($301,585)	($301,585)
55	312-101 - Big Stone Plant	($59,130,854)	($59,719,554)	($60,308,320)	($60,895,425)	($61,137,610)	($61,626,411)	($61,940,086)
56	312-102 - Hoot Lake Plant, U 2 &3	$1,133	($165)					
57	312-103 - Coyote Station	($72,023,661)	($72,242,111)	($72,460,561)	($72,680,673)	($72,885,341)	($73,060,821)	($73,149,720)

OTTER TAIL POWER COMPANY
ACCUMULATED DEPRECIATION - PRODUCTION
2024 REGULATORY YEAR

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Description	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024
58	312-14-101 - Acq Adjust - BSP	($818,291)	($818,291)	($818,291)	($818,291)	($818,291)	($818,291)	($818,291)
59	312.1-102 Hoot Lake Plant, U 2&3	($7,116,900)	($7,135,215)	($4,472,533)	($4,493,856)	($4,515,179)	($4,536,502)	($3,459,591)
60	312.1-14-101 - Acq Adjust - BSP	($94,166)	($94,166)	($94,166)	($94,166)	($94,166)	($94,166)	($94,166)
61	314-101 - Big Stone Plant	($20,965,260)	($21,013,833)	($21,062,406)	($21,110,979)	($20,923,850)	($20,964,198)	($21,012,399)
62	314-103 - Coyote Station	($15,594,332)	($15,657,231)	($15,720,129)	($15,783,028)	($15,845,926)	($15,908,764)	($15,971,601)
63	314-14-101 - Acq Adjust - BSP	($228,914)	($228,914)	($228,914)	($228,914)	($228,914)	($228,914)	($228,914)
64	315-101 - Big Stone Plant	($10,765,123)	($10,809,211)	($10,853,299)	($10,897,386)	($10,941,474)	($10,985,562)	($11,029,650)
65	315-103 - Coyote Station	($9,469,139)	($9,487,546)	($9,505,952)	($9,524,359)	($9,542,765)	($9,561,172)	($9,579,579)
66	315-14-101 - Acq Adjust - BSP	($112,362)	($112,362)	($112,362)	($112,362)	($112,362)	($112,362)	($112,362)
67	316-101 - Big Stone Plant	($1,638,273)	($1,646,650)	($1,655,046)	($1,663,499)	($1,671,952)	($1,680,405)	($1,688,857)
68	316-102 - Hoot Lake Plant, U 2 &3	$1,874	($273)					
69	316-103 - Coyote Station	($1,117,108)	($1,124,513)	($1,131,917)	($1,139,381)	($1,146,185)	($1,153,712)	($1,142,641)
70	316-14-101 - Acq Adjust - BSP	($26,973)	($26,973)	($26,973)	($26,973)	($26,973)	($26,973)	($26,973)
71	331-131 - Hoot Lake Hydro	($653,689)	($655,461)	($657,234)	($659,006)	($660,778)	($662,551)	($664,323)
72	331-132 - Wright Dam Hydro	($18,632)	($18,636)	($18,639)	($18,642)	($18,646)	($18,649)	($18,652)
73	331-133 - Pisgah Hydro	($11,932)	($11,935)	($11,937)	($11,940)	($11,943)	($11,946)	($11,949)
74	331-134 - Dayton Hollow Hydro	($1,280)	($1,690)	($2,100)	($2,510)	($2,920)	($3,330)	($3,740)
75	331-135 - Taplin Gorge Hydro	($34,903)	($34,904)	($34,904)	($34,905)	($34,905)	($34,906)	($34,906)
76	331-138 - Bemidji Hydro	($199,805)	($199,805)	($199,805)	($199,805)	($199,805)	($199,805)	($199,805)
77	332-131 - Hoot Lake Hydro	($316,018)	($316,188)	($316,357)	($316,526)	($316,696)	($316,865)	($317,034)
78	332-132 - Wright Dam Hydro	($825,595)	($825,934)	($826,273)	($826,612)	($826,951)	($827,290)	($827,629)
79	332-133 - Pisgah Hydro	$385,098	$379,224	$373,349	$367,475	$361,600	$355,726	$349,851
80	332-134 - Dayton Hollow Hydro	($846,666)	($849,570)	($852,473)	($855,376)	($858,280)	($861,183)	($864,086)
81	332-135 - Taplin Gorge Hydro	($574,974)	($575,270)	($575,567)	($575,863)	($576,159)	($576,455)	($576,751)
82	332-138 - Bemidji Hydro	($834,589)	($834,589)	($834,589)	($834,589)	($834,589)	($834,589)	($834,589)
83	333-131 - Hoot Lake Hydro	($103,081)	($103,084)	($103,086)	($103,089)	($103,091)	($103,094)	($103,097)
84	333-132 - Wright Dam Hydro	($530,174)	($530,209)	($530,243)	($530,278)	($530,313)	($530,348)	($530,383)
85	333-133 - Pisgah Hydro	($151,829)	($151,847)	($151,865)	($151,883)	($151,901)	($151,919)	($151,937)
86	333-134 - Dayton Hollow Hydro	($215,698)	($215,723)	($215,748)	($215,774)	($215,799)	($215,824)	($215,849)
87	333-135 - Taplin Gorge Hydro	($15,021)	($15,022)	($15,022)	($15,022)	($15,022)	($15,022)	($15,023)
88	333-138 - Bemidji Hydro	($322,687)	($322,687)	($322,687)	($322,687)	($322,687)	($322,687)	($322,687)
89	334-131 - Hoot Lake Hydro	($69,662)	($72,277)	($74,892)	($77,508)	($80,123)	($82,738)	($85,353)
90	334-132 - Wright Dam Hydro	($194,338)	($194,357)	($194,376)	($194,395)	($194,414)	($194,432)	($194,451)
91	334-133 - Pisgah Hydro	($97,715)	($97,726)	($97,737)	($97,748)	($97,759)	($97,770)	($97,781)
92	334-134 - Dayton Hollow Hydro	($186,789)	($186,804)	($186,819)	($186,834)	($186,849)	($186,864)	($186,879)
93	334-135 - Taplin Gorge Hydro	($56,954)	($56,958)	($56,962)	($56,966)	($56,970)	($56,974)	($56,978)
94	334-138 - Bemidji Hydro	($5,376)	($5,376)	($5,376)	($5,376)	($5,376)	($5,376)	($5,376)
95	335-131 - Hoot Lake Hydro	($324,798)	($324,705)	($324,612)	($324,519)	($324,427)	($324,334)	($324,228)
96	335-132 - Wright Dam Hydro	($108,255)	($108,270)	($108,286)	($108,302)	($108,318)	($108,334)	($108,350)
97	335-133 - Pisgah Hydro	($57,238)	($57,250)	($57,263)	($57,275)	($57,288)	($57,301)	($57,313)
98	335-134 - Dayton Hollow Hydro	($101,897)	($101,917)	($101,938)	($101,958)	($101,979)	($101,999)	($102,020)
99	335-135 - Taplin Gorge Hydro	($90,263)	($90,277)	($90,291)	($90,304)	($90,318)	($90,332)	($90,346)
100	335-138 - Bemidji Hydro	($1,070)	($1,070)	($1,070)	($1,070)	($1,070)	($1,070)	($1,070)
101	341-140 - Jamestown Peaking- Unit 1	($249,908)	($250,394)	($250,880)	($251,366)	($251,852)	($252,338)	($252,824)
102	341-141 - Lake Preston Peaking	($205,712)	($206,548)	($207,384)	($208,220)	($209,055)	($209,891)	($210,727)
103	341-142 - Jamestown Peaking- Unit 2	($19,147)	($19,212)	($19,276)	($19,341)	($19,405)	($19,470)	($19,534)
104	341-144 - Solway Combustion Turbine	($2,678,412)	($2,691,963)	($2,705,514)	($2,719,064)	($2,732,615)	($2,746,166)	($2,759,717)
105	341-145 - Astoria Station	($2,006,578)	($2,070,923)	($2,135,269)	($2,199,615)	($2,263,972)	($2,328,318)	($2,392,677)
106	342-140 - Jamestown Peaking- Unit 1	($293,484)	($294,456)	($295,429)	($296,401)	($297,373)	($298,346)	($299,318)
107	342-141 - Lake Preston Peaking	($297,728)	($298,212)	($298,697)	($299,181)	($299,665)	($300,149)	($300,633)
108	342-142 - Jamestown Peaking- Unit 2	($34,198)	($34,241)	($34,284)	($34,327)	($34,371)	($34,414)	($34,457)
109	342-144 - Solway Combustion Turbine	($592,353)	($595,467)	($598,580)	($568,682)	($571,703)	($574,723)	($577,744)
110	342-145 - Astoria Station	($472,136)	($487,069)	($502,002)	($516,935)	($531,871)	($546,804)	($561,740)
111	343-140 - Jamestown Peaking- Unit 1	($2,649,679)	($2,655,775)	($2,661,875)	($2,667,975)	($2,674,075)	($2,680,175)	($2,686,275)
112	343-141 - Lake Preston Peaking	($3,027,747)	($3,033,954)	($3,040,169)	($3,046,383)	($3,052,598)	($3,058,812)	($3,065,027)
113	343-142 - Jamestown Peaking- Unit 2	($3,600,841)	($3,606,891)	($3,612,944)	($3,618,998)	($3,625,051)	($3,631,105)	($3,637,158)
114	343-144 - Solway Combustion Turbine	($9,379,658)	($9,455,330)	($9,531,004)	($9,606,687)	($9,682,370)	($9,758,054)	($9,834,027)

OTTER TAIL POWER COMPANY
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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Description	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024
115	343-145 - Astoria Station	($8,617,191)	($8,890,025)	($9,162,860)	($9,435,694)	($9,708,577)	($9,981,413)	($10,254,304)
116	345-140 - Jamestown Peaking- Unit 1	($138,478)	($138,714)	($138,949)	($139,185)	($139,421)	($139,657)	($139,892)
117	345-141 - Lake Preston Peaking	($366,432)	($366,985)	($367,538)	($368,092)	($368,645)	($369,198)	($369,751)
118	345-142 - Jamestown Peaking- Unit 2	($47,378)	($47,640)	($47,902)	($48,164)	($48,426)	($48,688)	($48,950)
119	345-144 - Solway Combustion Turbine	($738,708)	($742,188)	($745,667)	($749,146)	($752,625)	($756,105)	($759,584)
120	345-145 - Astoria Station	($590,170)	($608,836)	($627,502)	($646,169)	($664,838)	($683,505)	($702,175)
121	346-140 - Jamestown Peaking- Unit 1	($60,885)	($61,151)	($61,417)	($61,683)	($61,949)	($62,215)	($62,481)
122	346-141 - Lake Preston Peaking	($20,798)	($20,816)	($20,835)	($20,853)	($20,871)	($20,889)	($20,907)
123	346-142 - Jamestown Peaking- Unit 2	($3,448)	($3,447)	($3,447)	($3,446)	($3,446)	($3,445)	($3,445)
124	346-144 - Solway Combustion Turbine	($167,532)	($168,450)	($169,367)	($170,285)	($171,202)	($172,119)	($173,037)
125	346-145 - Astoria Station	($118,034)	($121,767)	($125,501)	($129,234)	($132,968)	($136,701)	($140,435)
126	**Subtotal RB - Accum Depr - Prod - Excluding Wind**	**($306,749,334)**	**($308,512,898)**	**($307,591,691)**	**($309,322,025)**	**($310,464,073)**	**($312,062,097)**	**($312,304,963)**
127								
128	**RB - Accum Depr - Prod - Other - Solar**							
129	341-166 - Minnesota Small Solar	($1,741)	($1,789)	($1,837)	($1,884)	($1,932)	($1,980)	($2,027)
130	341-167 - North Dakota Small Solar	($2,548)	($2,607)	($2,665)	($2,724)	($2,783)	($2,842)	($2,901)
131	345-166 - Minnesota Small Solar	($18,343)	($18,845)	($19,347)	($19,849)	($20,351)	($20,853)	($21,355)
132	345-167 - North Dakota Small Solar	($22,563)	($23,084)	($23,605)	($24,126)	($24,647)	($25,168)	($25,689)
133	**Subtotal RB - Accum Depr - Prod - Other - Solar**	**($45,194)**	**($46,324)**	**($47,454)**	**($48,583)**	**($49,713)**	**($50,842)**	**($51,972)**
134								
135	**RB - Accum Depr - Prod - Other - Wind**							
136	340-14-164 - Acq Adjust - Ash III	$0	$2	$20	$21	$22	$24	$25
137	341-14-164 - Acq Adjust - Ash III	$41	($2,994)	$3,339	$3,578	$3,816	$4,055	$4,293
138	341-160 - Langdon Wind Farm	($1,487,545)	($1,493,030)	($1,498,514)	($1,503,999)	($1,509,483)	($1,514,967)	($1,520,452)
139	341-161 - Ashtabula Wind Farm	($1,823,483)	($1,830,644)	($1,837,806)	($1,844,968)	($1,852,129)	($1,859,291)	($1,866,453)
140	341-162 - Luverne Wind Farm	($1,215,645)	($1,221,014)	($1,226,383)	($1,231,752)	($1,237,121)	($1,242,490)	($1,247,859)
141	341-163 - Merricourt Wind Farm	($741,307)	($763,117)	($784,928)	($806,738)	($828,548)	($850,286)	($872,024)
142	341-164 - Ashtabula III Wind Farm	($1,468,337)	($1,475,817)	($1,492,675)	($1,503,439)	($1,514,203)	($1,524,966)	($1,535,730)
143	344-14-164 - Acq Adjust - Ash III	$712	($54,271)	$58,611	$62,797	$66,984	$71,170	$75,356
144	344-160 - Langdon Wind Farm	($39,433,127)	($39,596,888)	($39,760,648)	($39,924,409)	($40,088,170)	($40,251,930)	($40,415,691)
145	344-161 - Ashtabula Wind Farm	($55,994,819)	($56,243,613)	($56,492,407)	($56,741,201)	($56,650,774)	($56,898,662)	($57,146,550)
146	344-162 - Luverne Wind Farm	($31,599,750)	($31,777,339)	($31,954,929)	($32,132,518)	($32,174,736)	($32,351,976)	($32,529,216)
147	344-163 - Merricourt Wind Farm	($22,200,178)	($22,841,989)	($23,483,799)	($24,125,610)	($24,767,420)	($25,407,070)	($26,046,719)
148	344-164 - Ashtabula III Wind Farm	($26,537,074)	($26,663,910)	($26,958,832)	($27,145,041)	($27,331,251)	($27,517,460)	($27,703,670)
149	345-14-164 - Acq Adjust - Ash III	$71	($5,329)	$5,824	$6,240	$6,656	$7,072	$7,488
150	345-160 - Langdon Wind Farm	($4,378,624)	($4,399,823)	($4,421,023)	($4,442,223)	($4,463,422)	($4,484,269)	($4,505,115)
151	345-161 - Ashtabula Wind Farm	($3,592,399)	($3,606,884)	($3,621,369)	($3,635,854)	($3,650,339)	($3,664,824)	($3,679,309)
152	345-162 - Luverne Wind Farm	($2,607,537)	($2,619,063)	($2,630,589)	($2,642,115)	($2,653,641)	($2,665,168)	($2,676,694)
153	345-163 - Merricourt Wind Farm	($1,726,680)	($1,776,599)	($1,826,518)	($1,876,436)	($1,926,355)	($1,976,105)	($2,025,856)
154	345-164 - Ashtabula III Wind Farm	($2,608,580)	($2,621,349)	($2,650,691)	($2,669,296)	($2,687,901)	($2,706,506)	($2,725,111)
155	346-14-164 - Acq Adjust - Ash III	$2	($114)	$186	$199	$212	$225	$238
156	346-160 - Langdon Wind Farm	$593	($1)	($595)	($1,189)	($1,783)	($2,377)	($2,970)
157	346-161 - Ashtabula Wind Farm	$542	$57	($428)	($914)	($1,399)	($1,885)	($2,416)
158	346-162 - Luverne Wind Farm	($4,301)	($4,971)	($5,641)	($6,311)	($6,981)	($7,651)	($8,321)
159	346-163 - Merricourt Wind Farm	($568)	($744)	($920)	($1,096)	($1,272)	($1,448)	($1,624)
160	346-164 - Ashtabula III Wind Farm	($57,832)	($58,380)	($59,344)	($60,022)	($60,699)	($61,377)	($62,055)
161	**Subtotal RB - Accum Depr - Prod - Other - Wind**	**($197,475,827)**	**($199,057,825)**	**($200,640,060)**	**($202,222,295)**	**($203,329,938)**	**($204,908,163)**	**($206,486,434)**
162								
163	**RB - Accum Depr - Production Direct MN Peak Demand**							
164	341-165 - Hoot Lake Solar	($15,614)	($20,553)	($25,497)	($30,447)	($35,402)	($40,357)	($45,313)
165	345-165 - Hoot Lake Solar	($484,036)	($637,132)	($790,421)	($943,854)	($1,097,453)	($1,251,054)	($1,404,693)
166	346-165 - Hoot Lake Solar	($5,205)	($6,851)	($8,499)	($10,149)	($11,801)	($13,653)	($15,505)
167	**Subtotal RB - Accum Depr - Production Direct MN Peak Demand**	**($504,854)**	**($664,535)**	**($824,418)**	**($984,450)**	**($1,144,656)**	**($1,305,063)**	**($1,465,511)**
168								
169	**RB - Accum Depr - Transmission (350 - 358) - FERC 115**							
170	350.1	($2,254,017)	($2,280,192)	($2,306,367)	($2,332,541)	($2,358,716)	($2,384,890)	($2,411,065)
171	353 - Transmission Station Equipment	($35,319,029)	($35,562,430)	($35,802,335)	($35,887,040)	($35,896,570)	($36,150,130)	($36,404,802)

OTTER TAIL POWER COMPANY
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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Description	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024
172	353-14 - Acq Adjust - BSP	($21,646)	($21,646)	($21,646)	($21,646)	($21,646)	($21,646)	($21,646)
173	354 - Transmission Towers and Equipment	($22,097,097)	($22,318,582)	($22,540,066)	($22,761,551)	($22,983,036)	($23,204,521)	($23,426,006)
174	355 - Transmission Poles and Fixtures	($61,745,653)	($61,834,721)	($61,996,519)	($62,048,443)	($61,985,233)	($62,085,245)	($61,721,074)
175	355-14 - Acq Adjust - BSP	($23,654)	($23,654)	($23,654)	($23,654)	($23,654)	($23,654)	($23,654)
176	356 - Transmission Station Equipment	($52,679,779)	($52,866,680)	($53,031,065)	($53,103,757)	($52,728,213)	($52,625,779)	($52,539,255)
177	356-14 - Acq Adjust - BSP	($12,988)	($12,988)	($12,988)	($12,988)	($12,988)	($12,988)	($12,988)
178	358 - Transmission Station Equipment	($79,049)	($79,058)	($79,067)	($79,076)	($79,085)	($79,094)	($79,103)
179	**Subtotal RB - Accum Depr - Transmission (350 - 358) - FERC 115**	**($174,232,911)**	**($174,999,949)**	**($175,813,707)**	**($176,270,695)**	**($176,089,140)**	**($176,587,947)**	**($176,639,591)**
180								
181	**Total**	**($1,006,972,134)**	**($1,009,953,407)**	**($1,013,064,783)**	**($1,015,868,403)**	**($1,021,851,967)**	**($1,027,525,916)**	**($1,030,964,395)**

OTTER TAIL POWER COMPANY
ACCUMULATED DEPRECIATION - PRODUCTION
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		(H)	(I)	(J)	(K)	(L)	(M)	(N)
Line No.	Description	Jul - 2024	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	13 Month Average
1	**RB - Accum Depr - Distribution - Station Equipment (362) - FERC 115**							
2	362 - Distribution Station Equipment	($29,222,785)	($29,381,055)	($29,530,346)	($29,682,996)	($29,842,077)	($29,973,362)	($29,073,855)
3	362-14 - Acq Adjust - BSP	($586)	($586)	($586)	($586)	($586)	($586)	($586)
4	364 - Distribution Poles, Towers & Fixtures	($54,164,987)	($54,442,300)	($54,661,402)	($54,892,022)	($55,124,384)	($55,357,904)	($54,083,304)
5	365 - Distribution Overhead Conductor & Devices	($46,387,238)	($46,447,892)	($46,516,980)	($46,575,635)	($46,671,520)	($46,762,215)	($46,393,286)
6	367 - Distribution Underground Conductor & Device	($46,904,258)	($47,100,333)	($47,322,516)	($47,466,105)	($47,624,400)	($47,838,283)	($46,845,991)
7	368 - Distribution Line Transformers	($23,676,387)	($23,872,064)	($24,034,965)	($24,155,212)	($24,331,672)	($24,508,726)	($23,805,903)
8	369 - Distribution Services	($19,930,194)	($19,986,094)	($20,080,477)	($20,150,982)	($20,235,653)	($20,325,829)	($19,838,492)
9	369.1 - Distribution Underground Services	($25,251,349)	($25,357,658)	($25,480,035)	($25,590,272)	($25,710,297)	($25,830,098)	($25,128,500)
10	370 - Distribution Meters	($11,324,604)	($11,312,504)	($11,378,993)	($11,319,127)	($11,369,194)	($11,407,510)	($11,565,657)
11	370.05 - Smart Meters	($729,116)	($857,845)	($989,955)	($1,126,000)	($1,263,195)	($1,402,021)	($683,104)
12	370.1 - Distribution Load Management Switches	($8,887,221)	($8,887,546)	($8,887,870)	($8,888,195)	($8,888,520)	($8,888,845)	($8,886,896)
13	371.2 - Distribution All Other Private Lighting	($1,008,387)	($1,043,797)	($1,053,418)	($1,091,093)	($1,129,945)	($1,173,797)	($954,004)
14	373 - Distribution Streetlighting & Signal Systems	($1,927,963)	($1,995,641)	($2,060,509)	($2,113,963)	($2,180,205)	($1,973,266)	($1,883,840)
15	**Subtotal RB - Accum Depr - Distribution - Station Equipment (362) - FERC 115**	**($269,415,075)**	**($270,685,316)**	**($271,998,053)**	**($273,052,189)**	**($274,371,647)**	**($275,442,442)**	**($269,143,418)**
16								
17	**RB - Accum Depr - Distribution Plant (Direct MN)**							
18	371.1 - EV Charging Stations IOCP	($12,008)	($12,227)	($12,445)	($12,663)	($12,882)	($13,100)	($11,790)
19	**Subtotal RB - Accum Depr - Distribution Plant (Direct MN)**	**($12,008)**	**($12,227)**	**($12,445)**	**($12,663)**	**($12,882)**	**($13,100)**	**($11,790)**
20								
21	**RB - Accum Depr - Genl - General Plant**							
22	390 - General Structures & Improvements	($8,676,779)	($8,720,870)	($8,765,036)	($8,812,577)	($8,862,972)	($8,913,419)	($8,633,692)
23	390.1 - General-General Office Buildings	($2,700,689)	($2,704,609)	($2,708,529)	($2,712,448)	($2,716,368)	($2,720,288)	($2,698,168)
24	390.2 - General Fleet Service Center Building - Fergus Falls	($429,039)	($428,340)	($427,640)	($426,941)	($426,241)	($425,542)	($429,739)
25	390.25 - General Fleet Service Center Building - Jamestown	($96,132)	($94,129)	($92,126)	($90,123)	($88,121)	($86,118)	($98,135)
26	390.3 - General Central Stores Buildings	($1,480,517)	($1,476,658)	($1,472,799)	($1,468,940)	($1,465,081)	($1,461,222)	($1,484,377)
27	391 - 391 - General Office Furniture	($353,881)	($356,498)	($359,115)	($361,727)	($364,340)	($326,075)	($348,118)
28	391.1 - 391.1 - General Office Equipment	($105,932)	($107,483)	($109,033)	($110,583)	($112,134)	($113,684)	($104,382)
29	391.2 - 391.2 - General Duplicating Equipment	($247,016)	($254,165)	($261,314)	($268,463)	($275,612)	($282,761)	($239,910)
30	391.5 - 391.5 - General Computer Systems	($1,629,384)	($1,683,882)	($1,738,380)	($1,792,878)	($1,847,376)	($1,478,065)	($1,588,774)
31	391.6 - 391.6 - General Computer Related Equipment	($879,045)	($908,109)	($937,173)	($966,237)	($995,301)	($772,638)	($1,044,869)
32	392 - General Transportation Equipment	($20,191,185)	($20,256,219)	($20,304,370)	($20,212,090)	($20,448,919)	($19,965,550)	($20,415,160)
33	39210 Airplane	($1,521,760)	($1,537,676)	($1,553,591)	($1,569,507)	($1,585,423)	($1,601,338)	($1,505,844)
34	394 - 394 - General Tools, Shop & Garage Equipment	($2,571,314)	($2,602,629)	($2,634,798)	($2,666,967)	($2,699,136)	($2,902,610)	($2,540,321)
35	394.2 - 394.2 - General AMR Equipment	($162,372)	($164,606)	($166,839)	($169,072)	($171,305)	($2,233)	($146,962)
36	396 - General Power Operated Equipment	($448,382)	($454,348)	($460,315)	($466,281)	($472,247)	($478,213)	($447,019)
37	397 - 397 - General Communication Equipment & Communications Towers	($2,594,863)	($2,637,876)	($2,682,145)	($2,726,731)	($2,771,422)	($2,816,262)	($2,486,358)
38	397.1 - 397.1 - General Radio Tele-Communication Equip.	($79,301)	($81,187)	($83,074)	($84,960)	($86,846)	($88,732)	($96,010)
39	397.2 - 397.2 - General Microwave Equipment	($2,024,328)	($2,044,670)	($2,063,443)	($2,082,217)	($2,100,990)	($2,119,763)	($2,059,395)
40	397.3 - General Radio Load Control Equipment	($113,153)	($114,536)	($116,850)	($119,163)	($121,477)	($123,791)	($112,485)
41	397.4 - General Communication Towers	($1,112,420)	($1,115,037)	($1,117,653)	($1,120,270)	($1,122,887)	($1,125,503)	($1,109,804)
42	**Subtotal RB - Accum Depr - Genl - General Plant**	**($47,417,494)**	**($47,743,527)**	**($48,054,223)**	**($48,228,176)**	**($48,734,198)**	**($47,803,806)**	**($47,589,521)**
43								
44	**RB - Accum Depr - Intangible**							
45	302 - Hydro Licensing	($120,739)	($124,903)	($129,066)	($133,230)	($137,393)	($141,557)	($116,576)
46	303.91 - Computer Software	($5,109,764)	($5,462,774)	($5,820,081)	($6,183,452)	($6,548,017)	($6,914,369)	($4,818,354)
47	303.92 - Computer Software 10 Year	($13,170,933)	($13,420,198)	($13,669,463)	($13,918,729)	($14,167,994)	($14,417,259)	($12,921,668)
48	**Subtotal RB - Accum Depr - Intangible**	**($18,401,437)**	**($19,007,875)**	**($19,618,610)**	**($20,235,410)**	**($20,853,404)**	**($21,473,184)**	**($17,856,599)**
49								
50	**RB - Accum Depr - Prod - Excluding Wind**							
51	310-14-101 - Acq Adjust - BSP	($5,965)	($5,965)	($5,965)	($5,965)	($5,965)	($5,965)	($5,965)
52	311-101 - Big Stone Plant	($37,731,942)	($37,921,269)	($38,110,642)	($38,268,201)	($38,458,104)	($38,353,927)	($37,525,610)
53	311-103 - Coyote Station	($28,280,446)	($28,272,187)	($28,321,352)	($28,370,518)	($28,419,683)	($28,468,848)	($28,216,836)
54	311-14-101 - Acq Adjust - BSP	($301,585)	($301,585)	($301,585)	($301,585)	($301,585)	($301,585)	($301,585)
55	312-101 - Big Stone Plant	($62,285,583)	($62,863,943)	($63,449,929)	($64,036,075)	($64,626,608)	($64,918,801)	($62,072,246)
56	312-102 - Hoot Lake Plant, U 2 &3							$75
57	312-103 - Coyote Station	($73,368,194)	($73,586,668)	($73,805,153)	($74,023,995)	($74,162,289)	($74,333,645)	($73,214,064)

OTTER TAIL POWER COMPANY
ACCUMULATED DEPRECIATION - PRODUCTION
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		(H)	(I)	(J)	(K)	(L)	(M)	(N)
Line No.	Description	Jul - 2024	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	13 Month Average
58	312-14-101 - Acq Adjust - BSP	($818,291)	($818,291)	($818,291)	($818,291)	($818,291)	($818,291)	($818,291)
59	312.1-102 Hoot Lake Plant, U 2&3	($3,480,914)	($3,502,237)	($3,523,560)	($3,544,883)	($3,566,206)	($3,587,529)	($4,379,624)
60	312.1-14-101 - Acq Adjust - BSP	($94,166)	($94,166)	($94,166)	($94,166)	($94,166)	($94,166)	($94,166)
61	314-101 - Big Stone Plant	($21,060,599)	($21,108,799)	($21,156,999)	($21,199,798)	($21,243,835)	($21,185,111)	($21,077,544)
62	314-103 - Coyote Station	($16,034,439)	($14,760,815)	($14,820,279)	($14,879,742)	($14,939,206)	($14,998,670)	($15,454,936)
63	314-14-101 - Acq Adjust - BSP	($228,914)	($228,914)	($228,914)	($228,914)	($228,914)	($228,914)	($228,914)
64	315-101 - Big Stone Plant	($11,073,737)	($11,117,825)	($11,161,913)	($11,206,000)	($11,250,217)	($11,261,594)	($11,027,153)
65	315-103 - Coyote Station	($9,597,985)	($9,605,884)	($9,624,279)	($9,642,673)	($9,661,068)	($9,679,463)	($9,575,528)
66	315-14-101 - Acq Adjust - BSP	($112,362)	($112,362)	($112,362)	($112,362)	($112,362)	($112,362)	($112,362)
67	316-101 - Big Stone Plant	($1,687,528)	($1,689,724)	($1,698,282)	($1,683,413)	($1,680,076)	($1,676,807)	($1,673,886)
68	316-102 - Hoot Lake Plant, U 2 &3							$123
69	316-103 - Coyote Station	($1,147,740)	($1,152,343)	($1,159,735)	($1,167,126)	($1,174,517)	($1,164,259)	($1,147,783)
70	316-14-101 - Acq Adjust - BSP	($26,973)	($26,973)	($26,973)	($26,973)	($26,973)	($26,973)	($26,973)
71	331-131 - Hoot Lake Hydro	($666,096)	($667,868)	($669,640)	($671,413)	($673,185)	($674,958)	($664,323)
72	331-132 - Wright Dam Hydro	($18,656)	($18,659)	($18,662)	($18,665)	($18,669)	($18,672)	($18,652)
73	331-133 - Pisgah Hydro	($11,952)	($11,954)	($11,957)	($11,960)	($11,963)	($11,966)	($11,949)
74	331-134 - Dayton Hollow Hydro	($4,150)	($4,560)	($4,972)	($5,383)	($5,795)	($6,206)	($3,741)
75	331-135 - Taplin Gorge Hydro	($34,907)	($34,908)	($34,908)	($34,909)	($34,909)	($34,910)	($34,906)
76	331-138 - Bemidji Hydro	($199,805)	($199,805)	($199,805)	($199,805)	($199,805)	($199,805)	($199,805)
77	332-131 - Hoot Lake Hydro	($317,204)	($317,373)	($317,542)	($317,712)	($317,881)	($318,051)	($317,034)
78	332-132 - Wright Dam Hydro	($827,967)	($828,306)	($828,645)	($828,984)	($829,323)	($829,662)	($827,629)
79	332-133 - Pisgah Hydro	$343,977	$338,103	$332,228	$326,354	$320,479	$314,605	$349,851
80	332-134 - Dayton Hollow Hydro	($866,990)	($869,893)	($871,041)	($872,190)	($873,338)	($874,486)	($862,736)
81	332-135 - Taplin Gorge Hydro	($577,047)	($577,344)	($577,640)	($577,936)	($578,232)	($578,528)	($576,751)
82	332-138 - Bemidji Hydro	($834,589)	($834,589)	($834,589)	($834,589)	($834,589)	($834,589)	($834,589)
83	333-131 - Hoot Lake Hydro	($101,145)	($101,160)	($101,174)	($101,189)	($101,204)	($101,219)	($102,209)
84	333-132 - Wright Dam Hydro	($530,417)	($530,452)	($530,487)	($530,522)	($530,556)	($530,591)	($530,383)
85	333-133 - Pisgah Hydro	($151,955)	($151,973)	($151,991)	($152,009)	($152,027)	($152,046)	($151,937)
86	333-134 - Dayton Hollow Hydro	($215,875)	($215,900)	($215,925)	($215,950)	($215,976)	($216,001)	($215,849)
87	333-135 - Taplin Gorge Hydro	($15,023)	($15,023)	($15,023)	($15,023)	($15,024)	($15,024)	($15,023)
88	333-138 - Bemidji Hydro	($322,687)	($322,687)	($322,687)	($322,687)	($322,687)	($322,687)	($322,687)
89	334-131 - Hoot Lake Hydro	($70,346)	($71,851)	($73,356)	($74,861)	($76,366)	($77,871)	($75,939)
90	334-132 - Wright Dam Hydro	($194,470)	($194,489)	($194,507)	($194,526)	($194,545)	($194,564)	($194,451)
91	334-133 - Pisgah Hydro	($97,792)	($97,803)	($97,814)	($97,824)	($97,835)	($97,846)	($97,781)
92	334-134 - Dayton Hollow Hydro	($186,894)	($186,909)	($186,924)	($186,939)	($186,954)	($186,969)	($186,879)
93	334-135 - Taplin Gorge Hydro	($56,982)	($56,986)	($56,990)	($56,994)	($56,998)	($57,002)	($56,978)
94	334-138 - Bemidji Hydro	($5,376)	($5,376)	($5,376)	($5,376)	($5,376)	($5,376)	($5,376)
95	335-131 - Hoot Lake Hydro	($324,123)	($324,017)	($323,912)	($323,806)	($323,701)	($323,595)	($324,214)
96	335-132 - Wright Dam Hydro	($108,366)	($108,382)	($108,398)	($108,414)	($108,430)	($108,446)	($108,350)
97	335-133 - Pisgah Hydro	($57,326)	($57,338)	($57,351)	($57,363)	($57,376)	($57,389)	($57,313)
98	335-134 - Dayton Hollow Hydro	($102,040)	($102,061)	($102,082)	($102,102)	($102,123)	($102,143)	($102,020)
99	335-135 - Taplin Gorge Hydro	($90,360)	($90,373)	($90,387)	($90,401)	($90,415)	($90,429)	($90,346)
100	335-138 - Bemidji Hydro	($1,070)	($1,070)	($1,070)	($1,070)	($1,070)	($1,070)	($1,070)
101	341-140 - Jamestown Peaking- Unit 1	($245,022)	($245,470)	($245,918)	($246,367)	($246,815)	($247,263)	($248,955)
102	341-141 - Lake Preston Peaking	($211,563)	($212,398)	($213,234)	($214,070)	($214,906)	($215,741)	($210,727)
103	341-142 - Jamestown Peaking- Unit 2	($27,887)	($28,009)	($28,131)	($28,254)	($28,376)	($28,498)	($23,426)
104	341-144 - Solway Combustion Turbine	($2,773,267)	($2,786,818)	($2,800,369)	($2,813,919)	($2,827,470)	($2,841,021)	($2,759,717)
105	341-145 - Astoria Station	($2,457,036)	($2,521,395)	($2,585,754)	($2,650,113)	($2,714,472)	($2,778,831)	($2,392,689)
106	342-140 - Jamestown Peaking- Unit 1	($300,291)	($301,263)	($302,235)	($303,208)	($304,180)	($305,153)	($299,318)
107	342-141 - Lake Preston Peaking	($301,117)	($301,601)	($302,085)	($302,569)	($303,053)	($303,538)	($300,633)
108	342-142 - Jamestown Peaking- Unit 2	($34,500)	($34,544)	($34,585)	($34,626)	($34,668)	($34,709)	($34,456)
109	342-144 - Solway Combustion Turbine	($580,764)	($583,785)	($586,805)	($589,826)	($592,846)	($595,867)	($585,319)
110	342-145 - Astoria Station	($576,676)	($591,612)	($606,548)	($621,484)	($636,420)	($651,356)	($561,743)
111	343-140 - Jamestown Peaking- Unit 1	($2,471,414)	($2,476,706)	($2,481,999)	($2,487,291)	($2,492,584)	($2,397,876)	($2,575,669)
112	343-141 - Lake Preston Peaking	($3,071,242)	($3,077,456)	($3,083,671)	($3,089,885)	($3,096,100)	($2,992,315)	($3,056,566)
113	343-142 - Jamestown Peaking- Unit 2	($3,864,173)	($3,870,851)	($3,877,529)	($3,884,207)	($3,890,885)	($3,797,563)	($3,732,169)
114	343-144 - Solway Combustion Turbine	($9,910,000)	($9,985,974)	($10,061,947)	($10,137,920)	($10,218,288)	($10,173,657)	($9,825,763)

OTTER TAIL POWER COMPANY
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		(H)	(I)	(J)	(K)	(L)	(M)	(N)
Line No.	Description	Jul - 2024	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	13 Month Average
115	343-145 - Astoria Station	($10,527,195)	($10,800,086)	($11,072,977)	($11,345,868)	($11,618,758)	($11,891,649)	($10,254,354)
116	345-140 - Jamestown Peaking- Unit 1	($156,261)	($156,538)	($156,799)	($157,060)	($157,322)	($157,583)	($147,374)
117	345-141 - Lake Preston Peaking	($370,304)	($370,858)	($371,411)	($371,964)	($372,517)	($373,070)	($369,751)
118	345-142 - Jamestown Peaking- Unit 2	($33,079)	($33,243)	($33,408)	($33,572)	($33,737)	($33,901)	($41,391)
119	345-144 - Solway Combustion Turbine	($763,063)	($766,542)	($770,021)	($773,501)	($776,980)	($780,459)	($759,584)
120	345-145 - Astoria Station	($720,845)	($739,515)	($758,185)	($776,855)	($795,526)	($814,196)	($702,178)
121	346-140 - Jamestown Peaking- Unit 1	($62,747)	($63,013)	($63,279)	($63,545)	($63,811)	($64,077)	($62,481)
122	346-141 - Lake Preston Peaking	($20,925)	($20,943)	($20,962)	($20,980)	($20,998)	($21,016)	($20,907)
123	346-142 - Jamestown Peaking- Unit 2	($3,445)	($3,444)	($3,444)	($3,443)	($3,443)	($3,443)	($3,445)
124	346-144 - Solway Combustion Turbine	($173,954)	($174,871)	($175,789)	($176,706)	($177,624)	($178,541)	($173,037)
125	346-145 - Astoria Station	($144,169)	($147,903)	($151,637)	($155,371)	($159,105)	($162,839)	($140,436)
126	**Subtotal RB - Accum Depr - Prod - Excluding Wind**	**($313,785,931)**	**($314,125,793)**	**($315,881,727)**	**($317,577,534)**	**($319,246,818)**	**($319,768,564)**	**($312,876,419)**
127								
128	**RB - Accum Depr - Prod - Other - Solar**							
129	341-166 - Minnesota Small Solar	($2,075)	($2,123)	($2,170)	($2,218)	($2,266)	($2,313)	($2,027)
130	341-167 - North Dakota Small Solar	($2,960)	($3,019)	($3,077)	($3,136)	($3,195)	($3,254)	($2,901)
131	345-166 - Minnesota Small Solar	($21,857)	($22,359)	($22,861)	($23,363)	($23,865)	($29,527)	($21,752)
132	345-167 - North Dakota Small Solar	($26,210)	($26,731)	($27,252)	($27,773)	($28,294)	($28,815)	($25,689)
133	**Subtotal RB - Accum Depr - Prod - Other - Solar**	**($53,102)**	**($54,231)**	**($55,361)**	**($56,490)**	**($57,620)**	**($63,910)**	**($52,369)**
134								
135	**RB - Accum Depr - Prod - Other - Wind**							
136	340-14-164 - Acq Adjust - Ash III	$26	$28	$29	$30	$32	$33	$22
137	341-14-164 - Acq Adjust - Ash III	$4,532	$4,770	$5,009	$5,247	$5,486	$5,724	$3,607
138	341-160 - Langdon Wind Farm	($1,525,936)	($1,531,421)	($1,536,905)	($1,542,389)	($1,547,874)	($1,553,358)	($1,520,452)
139	341-161 - Ashtabula Wind Farm	($1,873,614)	($1,880,776)	($1,887,938)	($1,895,099)	($1,902,261)	($1,909,423)	($1,866,453)
140	341-162 - Luverne Wind Farm	($1,253,228)	($1,258,597)	($1,263,966)	($1,269,335)	($1,274,704)	($1,280,073)	($1,247,859)
141	341-163 - Merricourt Wind Farm	($893,762)	($915,500)	($937,239)	($958,977)	($980,715)	($1,002,453)	($871,969)
142	341-164 - Ashtabula III Wind Farm	($1,546,494)	($1,557,258)	($1,568,022)	($1,578,785)	($1,589,549)	($1,600,313)	($1,535,045)
143	344-14-164 - Acq Adjust - Ash III	$79,543	$83,729	$87,916	$92,102	$96,288	$100,475	$63,185
144	344-160 - Langdon Wind Farm	($40,566,912)	($40,730,608)	($40,894,303)	($41,057,999)	($41,268,095)	($41,535,066)	($40,424,911)
145	344-161 - Ashtabula Wind Farm	($57,382,173)	($57,630,756)	($57,879,340)	($58,127,924)	($58,376,508)	($58,625,091)	($57,245,371)
146	344-162 - Luverne Wind Farm	($32,694,246)	($32,871,412)	($33,048,579)	($33,225,746)	($33,402,913)	($33,580,079)	($32,564,880)
147	344-163 - Merricourt Wind Farm	($26,686,369)	($27,326,018)	($27,965,668)	($28,605,317)	($29,244,967)	($29,884,616)	($26,045,057)
148	344-164 - Ashtabula III Wind Farm	($27,889,934)	($28,076,198)	($28,262,462)	($28,448,727)	($28,634,991)	($28,821,255)	($27,691,600)
149	345-14-164 - Acq Adjust - Ash III	$7,904	$8,320	$8,736	$9,152	$9,568	$9,984	$6,283
150	345-160 - Langdon Wind Farm	($4,525,962)	($4,546,809)	($4,567,656)	($4,588,502)	($4,609,349)	($4,630,196)	($4,504,844)
151	345-161 - Ashtabula Wind Farm	($3,693,794)	($3,708,279)	($3,722,764)	($3,737,249)	($3,751,734)	($3,766,219)	($3,679,309)
152	345-162 - Luverne Wind Farm	($2,688,220)	($2,699,746)	($2,711,272)	($2,722,798)	($2,734,324)	($2,745,850)	($2,676,694)
153	345-163 - Merricourt Wind Farm	($2,075,606)	($2,125,357)	($2,175,107)	($2,224,858)	($2,274,608)	($2,324,359)	($2,025,727)
154	345-164 - Ashtabula III Wind Farm	($2,743,717)	($2,762,322)	($2,780,927)	($2,799,532)	($2,818,137)	($2,836,743)	($2,723,909)
155	346-14-164 - Acq Adjust - Ash III	$252	$265	$278	$291	$304	$317	$204
156	346-160 - Langdon Wind Farm	($16,104)	($16,836)	($17,567)	($18,377)	($19,191)	($20,004)	($8,954)
157	346-161 - Ashtabula Wind Farm	($15,366)	($16,027)	($16,691)	($17,428)	($18,169)	($19,333)	($8,420)
158	346-162 - Luverne Wind Farm	($21,201)	($21,995)	($22,789)	($23,653)	($24,521)	($25,388)	($14,133)
159	346-163 - Merricourt Wind Farm	($1,800)	($1,976)	($2,152)	($2,376)	($2,718)	($3,060)	($1,673)
160	346-164 - Ashtabula III Wind Farm	($62,732)	($63,410)	($64,087)	($64,765)	($65,443)	($66,120)	($62,020)
161	**Subtotal RB - Accum Depr - Prod - Other - Wind**	**($208,064,914)**	**($209,644,188)**	**($211,223,467)**	**($212,803,014)**	**($214,429,090)**	**($216,112,464)**	**($206,645,975)**
162								
163	**RB - Accum Depr - Production Direct MN Peak Demand**							
164	341-165 - Hoot Lake Solar	($50,270)	($55,228)	($60,199)	($65,171)	($70,138)	($75,105)	($45,330)
165	345-165 - Hoot Lake Solar	($1,558,357)	($1,712,060)	($1,866,168)	($2,020,308)	($2,174,279)	($2,328,256)	($1,405,236)
166	346-165 - Hoot Lake Solar	($17,358)	($19,211)	($21,068)	$5,010	$2,964	$862	($9,266)
167	**Subtotal RB - Accum Depr - Production Direct MN Peak Demand**	**($1,625,984)**	**($1,786,498)**	**($1,947,435)**	**($2,080,469)**	**($2,241,453)**	**($2,402,500)**	**($1,459,833)**
168								
169	**RB - Accum Depr - Transmission (350 - 358) - FERC 115**							
170	350.1	($2,437,240)	($2,463,414)	($2,489,884)	($2,516,353)	($2,542,823)	($2,569,292)	($2,411,292)
171	353 - Transmission Station Equipment	($36,668,099)	($36,931,656)	($37,127,726)	($37,401,879)	($37,676,127)	($37,950,548)	($36,521,413)

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2024 REGULATORY YEAR

		(H)	(I)	(J)	(K)	(L)	(M)	(N)
Line No.	Description	Jul - 2024	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	13 Month Average
172	353-14 - Acq Adjust - BSP	($21,646)	($21,646)	($21,646)	($21,646)	($21,646)	($21,646)	($21,646)
173	354 - Transmission Towers and Equipment	($23,647,494)	($23,868,983)	($24,090,471)	($24,311,961)	($24,533,450)	($24,754,940)	($23,426,012)
174	355 - Transmission Poles and Fixtures	($61,800,427)	($61,865,670)	($61,282,601)	($61,437,039)	($61,649,704)	($61,742,772)	($61,784,239)
175	355-14 - Acq Adjust - BSP	($23,654)	($23,654)	($23,654)	($23,654)	($23,654)	($23,654)	($23,654)
176	356 - Transmission Station Equipment	($52,694,874)	($52,829,291)	($52,530,882)	($52,709,005)	($52,917,918)	($52,883,534)	($52,780,003)
177	356-14 - Acq Adjust - BSP	($12,988)	($12,988)	($12,988)	($12,988)	($12,988)	($12,988)	($12,988)
178	358 - Transmission Station Equipment	($79,112)	($79,120)	($79,129)	($79,138)	($79,147)	($79,156)	($79,103)
179	**Subtotal RB - Accum Depr - Transmission (350 - 358) - FERC 115**	**($177,385,533)**	**($178,096,422)**	**($177,658,980)**	**($178,513,662)**	**($179,457,457)**	**($180,038,529)**	**($177,060,348)**
180								
181	**Total**	**($1,036,161,477)**	**($1,041,156,077)**	**($1,046,450,300)**	**($1,052,559,609)**	**($1,059,404,568)**	**($1,063,118,500)**	**($1,032,696,272)**

OTTER TAIL POWER COMPANY
ACCUMULATED DEPRECIATION - PRODUCTION
2024 REGULATORY YEAR

		(O)
Line No.	Description	Simple Average
1	**RB - Accum Depr - Distribution - Station Equipment (362) - FERC 115**	
2	362 - Distribution Station Equipment	($29,105,719)
3	362-14 - Acq Adjust - BSP	($586)
4	364 - Distribution Poles, Towers & Fixtures	($54,202,525)
5	365 - Distribution Overhead Conductor & Devices	($46,480,948)
6	367 - Distribution Underground Conductor & Device	($47,065,982)
7	368 - Distribution Line Transformers	($23,896,732)
8	369 - Distribution Services	($19,859,618)
9	369.1 - Distribution Underground Services	($25,127,246)
10	370 - Distribution Meters	($11,619,058)
11	370.05 - Smart Meters	($811,775)
12	370.1 - Distribution Load Management Switches	($8,886,896)
13	371.2 - Distribution All Other Private Lighting	($960,939)
14	373 - Distribution Streetlighting & Signal Systems	($1,830,721)
15	**Subtotal RB - Accum Depr - Distribution - Station Equipment (362) - FERC 115**	**($269,848,744)**
16		
17	**RB - Accum Depr - Distribution Plant (Direct MN)**	
18	371.1 - EV Charging Stations IOCP	($11,790)
19	**Subtotal RB - Accum Depr - Distribution Plant (Direct MN)**	**($11,790)**
20		
21	**RB - Accum Depr - Genl - General Plant**	
22	390 - General Structures & Improvements	($8,638,900)
23	390.1 - General-General Office Buildings	($2,699,027)
24	390.2 - General Fleet Service Center Building - Fergus Falls	($429,739)
25	390.25 - General Fleet Service Center Building - Jamestown	($98,135)
26	390.3 - General Central Stores Buildings	($1,484,377)
27	391 - 391 - General Office Furniture	($330,819)
28	391.1 - 391.1 - General Office Equipment	($104,382)
29	391.2 - 391.2 - General Duplicating Equipment	($240,052)
30	391.5 - 391.5 - General Computer Systems	($1,365,558)
31	391.6 - 391.6 - General Computer Related Equipment	($2,116,757)
32	392 - General Transportation Equipment	($20,141,913)
33	39210 Airplane	($1,505,844)
34	394 - 394 - General Tools, Shop & Garage Equipment	($2,630,251)
35	394.2 - 394.2 - General AMR Equipment	($74,486)
36	396 - General Power Operated Equipment	($447,250)
37	397 - 397 - General Communication Equipment & Communications Towers	($2,271,637)
38	397.1 - 397.1 - General Radio Tele-Communication Equip.	($198,145)
39	397.2 - 397.2 - General Microwave Equipment	($2,184,484)
40	397.3 - General Radio Load Control Equipment	($113,631)
41	397.4 - General Communication Towers	($1,109,804)
42	**Subtotal RB - Accum Depr - Genl - General Plant**	**($48,185,191)**
43		
44	**RB - Accum Depr - Intangible**	
45	302 - Hydro Licensing	($116,576)
46	303.91 - Computer Software	($5,264,301)
47	303.92 - Computer Software 10 Year	($12,921,671)
48	**Subtotal RB - Accum Depr - Intangible**	**($18,302,548)**
49		
50	**RB - Accum Depr - Prod - Excluding Wind**	
51	310-14-101 - Acq Adjust - BSP	($5,965)
52	311-101 - Big Stone Plant	($37,396,912)
53	311-103 - Coyote Station	($28,214,961)
54	311-14-101 - Acq Adjust - BSP	($301,585)
55	312-101 - Big Stone Plant	($62,024,827)
56	312-102 - Hoot Lake Plant, U 2 &3	$567
57	312-103 - Coyote Station	($73,178,653)

OTTER TAIL POWER COMPANY
ACCUMULATED DEPRECIATION - PRODUCTION
2024 REGULATORY YEAR

		(O)
Line No.	Description	Simple Average
58	312-14-101 - Acq Adjust - BSP	($818,291)
59	312.1-102 Hoot Lake Plant, U 2&3	($5,352,215)
60	312.1-14-101 - Acq Adjust - BSP	($94,166)
61	314-101 - Big Stone Plant	($21,075,186)
62	314-103 - Coyote Station	($15,296,501)
63	314-14-101 - Acq Adjust - BSP	($228,914)
64	315-101 - Big Stone Plant	($11,013,359)
65	315-103 - Coyote Station	($9,574,301)
66	315-14-101 - Acq Adjust - BSP	($112,362)
67	316-101 - Big Stone Plant	($1,657,540)
68	316-102 - Hoot Lake Plant, U 2 &3	$937
69	316-103 - Coyote Station	($1,140,684)
70	316-14-101 - Acq Adjust - BSP	($26,973)
71	331-131 - Hoot Lake Hydro	($664,323)
72	331-132 - Wright Dam Hydro	($18,652)
73	331-133 - Pisgah Hydro	($11,949)
74	331-134 - Dayton Hollow Hydro	($3,743)
75	331-135 - Taplin Gorge Hydro	($34,906)
76	331-138 - Bemidji Hydro	($199,805)
77	332-131 - Hoot Lake Hydro	($317,034)
78	332-132 - Wright Dam Hydro	($827,629)
79	332-133 - Pisgah Hydro	$349,851
80	332-134 - Dayton Hollow Hydro	($860,576)
81	332-135 - Taplin Gorge Hydro	($576,751)
82	332-138 - Bemidji Hydro	($834,589)
83	333-131 - Hoot Lake Hydro	($102,150)
84	333-132 - Wright Dam Hydro	($530,383)
85	333-133 - Pisgah Hydro	($151,937)
86	333-134 - Dayton Hollow Hydro	($215,849)
87	333-135 - Taplin Gorge Hydro	($15,023)
88	333-138 - Bemidji Hydro	($322,687)
89	334-131 - Hoot Lake Hydro	($73,766)
90	334-132 - Wright Dam Hydro	($194,451)
91	334-133 - Pisgah Hydro	($97,781)
92	334-134 - Dayton Hollow Hydro	($186,879)
93	334-135 - Taplin Gorge Hydro	($56,978)
94	334-138 - Bemidji Hydro	($5,376)
95	335-131 - Hoot Lake Hydro	($324,196)
96	335-132 - Wright Dam Hydro	($108,350)
97	335-133 - Pisgah Hydro	($57,313)
98	335-134 - Dayton Hollow Hydro	($102,020)
99	335-135 - Taplin Gorge Hydro	($90,346)
100	335-138 - Bemidji Hydro	($1,070)
101	341-140 - Jamestown Peaking- Unit 1	($248,586)
102	341-141 - Lake Preston Peaking	($210,727)
103	341-142 - Jamestown Peaking- Unit 2	($23,822)
104	341-144 - Solway Combustion Turbine	($2,759,717)
105	341-145 - Astoria Station	($2,392,704)
106	342-140 - Jamestown Peaking- Unit 1	($299,318)
107	342-141 - Lake Preston Peaking	($300,633)
108	342-142 - Jamestown Peaking- Unit 2	($34,453)
109	342-144 - Solway Combustion Turbine	($594,110)
110	342-145 - Astoria Station	($561,746)
111	343-140 - Jamestown Peaking- Unit 1	($2,523,778)
112	343-141 - Lake Preston Peaking	($3,010,031)
113	343-142 - Jamestown Peaking- Unit 2	($3,699,202)
114	343-144 - Solway Combustion Turbine	($9,776,657)

OTTER TAIL POWER COMPANY
ACCUMULATED DEPRECIATION - PRODUCTION
2024 REGULATORY YEAR

Line No.	Description	(O) Simple Average
115	343-145 - Astoria Station	($10,254,420)
116	345-140 - Jamestown Peaking- Unit 1	($148,030)
117	345-141 - Lake Preston Peaking	($369,751)
118	345-142 - Jamestown Peaking- Unit 2	($40,640)
119	345-144 - Solway Combustion Turbine	($759,584)
120	345-145 - Astoria Station	($702,183)
121	346-140 - Jamestown Peaking- Unit 1	($62,481)
122	346-141 - Lake Preston Peaking	($20,907)
123	346-142 - Jamestown Peaking- Unit 2	($3,445)
124	346-144 - Solway Combustion Turbine	($173,037)
125	346-145 - Astoria Station	($140,437)
126	**Subtotal RB - Accum Depr - Prod - Excluding Wind**	**($313,258,949)**
127		
128	**RB - Accum Depr - Prod - Other - Solar**	
129	341-166 - Minnesota Small Solar	($2,027)
130	341-167 - North Dakota Small Solar	($2,901)
131	345-166 - Minnesota Small Solar	($23,935)
132	345-167 - North Dakota Small Solar	($25,689)
133	**Subtotal RB - Accum Depr - Prod - Other - Solar**	**($54,552)**
134		
135	**RB - Accum Depr - Prod - Other - Wind**	
136	340-14-164 - Acq Adjust - Ash III	$17
137	341-14-164 - Acq Adjust - Ash III	$2,883
138	341-160 - Langdon Wind Farm	($1,520,452)
139	341-161 - Ashtabula Wind Farm	($1,866,453)
140	341-162 - Luverne Wind Farm	($1,247,859)
141	341-163 - Merricourt Wind Farm	($871,880)
142	341-164 - Ashtabula III Wind Farm	($1,534,325)
143	344-14-164 - Acq Adjust - Ash III	$50,593
144	344-160 - Langdon Wind Farm	($40,484,097)
145	344-161 - Ashtabula Wind Farm	($57,309,955)
146	344-162 - Luverne Wind Farm	($32,589,915)
147	344-163 - Merricourt Wind Farm	($26,042,397)
148	344-164 - Ashtabula III Wind Farm	($27,679,164)
149	345-14-164 - Acq Adjust - Ash III	$5,027
150	345-160 - Langdon Wind Farm	($4,504,410)
151	345-161 - Ashtabula Wind Farm	($3,679,309)
152	345-162 - Luverne Wind Farm	($2,676,694)
153	345-163 - Merricourt Wind Farm	($2,025,520)
154	345-164 - Ashtabula III Wind Farm	($2,722,661)
155	346-14-164 - Acq Adjust - Ash III	$160
156	346-160 - Langdon Wind Farm	($9,706)
157	346-161 - Ashtabula Wind Farm	($9,395)
158	346-162 - Luverne Wind Farm	($14,844)
159	346-163 - Merricourt Wind Farm	($1,814)
160	346-164 - Ashtabula III Wind Farm	($61,976)
161	**Subtotal RB - Accum Depr - Prod - Other - Wind**	**($206,794,145)**
162		
163	**RB - Accum Depr - Production Direct MN Peak Demand**	
164	341-165 - Hoot Lake Solar	($45,360)
165	345-165 - Hoot Lake Solar	($1,406,146)
166	346-165 - Hoot Lake Solar	($2,171)
167	**Subtotal RB - Accum Depr - Production Direct MN Peak Demand**	**($1,453,677)**
168		
169	**RB - Accum Depr - Transmission (350 - 358) - FERC 115**	
170	350.1	($2,411,655)
171	353 - Transmission Station Equipment	($36,634,788)

OTTER TAIL POWER COMPANY
ACCUMULATED DEPRECIATION - PRODUCTION
2024 REGULATORY YEAR

		(O)
Line No.	Description	Simple Average
172	353-14 - Acq Adjust - BSP	($21,646)
173	354 - Transmission Towers and Equipment	($23,426,018)
174	355 - Transmission Poles and Fixtures	($61,744,212)
175	355-14 - Acq Adjust - BSP	($23,654)
176	356 - Transmission Station Equipment	($52,781,657)
177	356-14 - Acq Adjust - BSP	($12,988)
178	358 - Transmission Station Equipment	($79,103)
179	**Subtotal RB - Accum Depr - Transmission (350 - 358) - FERC 115**	**($177,135,720)**
180		
181	**Total**	**($1,035,045,317)**

OTTER TAIL POWER COMPANY
CONSTRUCTION WORK IN PROGRESS
2024 REGULATORY YEAR

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.	Description	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024	Jul - 2024
1	**10700.17800000: Construction Work in Progress**								
2	RB - CWIP Short Term - CWIP - Production - Short		$835,515	$801,594	$900,952	$58,113	$910,794	$917,433	$906,006
3	RB - CWIP Short Term - CWIP - Transmission - Short	$830,203	$733,712	$735,074	$826,497	$677,268	$837,244	$1,008,422	$1,015,601
4	RB - CWIP Short Term - CWIP - Distribution - Short	$1,447,142	$1,371,752	$1,272,939	$1,304,704	$923,701	$1,097,525	$1,642,389	$1,437,653
5	RB - CWIP Short Term - CWIP - General - Short	$424,518	$518,123	$314,859	$315,012	$167,796	$144,563	$141,828	$728,727
6	RB - CWIP Short Term - CWIP - Intangible - Short		($52,995)	$8,322					$8,322
7	RB - CWIP Long Term - CWIP - Production - Long	$37,974,297	$37,710,117	$48,682,201	$49,640,478	$53,224,819	$63,559,416	$89,464,485	$98,792,988
8	RB - CWIP Long Term - CWIP - Transmission - Long	$48,547,163	$43,225,533	$44,756,049	$46,631,567	$49,380,717	$52,154,999	$49,497,031	$52,792,125
9	RB - CWIP Long Term - CWIP - Distribution - Long	$34,795,258	$39,538,052	$24,703,345	$27,177,154	$29,988,407	$34,581,085	$38,032,221	$44,524,459
10	RB - CWIP Long Term - CWIP - General - Long	$13,769,217	$14,835,196	$15,861,832	$16,941,687	$17,837,072	$20,476,835	$20,023,050	$20,835,585
11	RB - CWIP Long Term - CWIP - Intangible	$8,884,195	$9,877,876	$6,207,474	$3,253,430	$1,993,729	$2,262,148	$2,148,036	($801,968)
12	**Total**	**$146,671,993**	**$148,592,881**	**$143,343,689**	**$146,991,483**	**$154,251,621**	**$176,024,608**	**$202,874,895**	**$220,239,499**

OTTER TAIL POWER COMPANY
CONSTRUCTION WORK IN PROGRESS
2024 REGULATORY YEAR

		(I)	(J)	(K)	(L)	(M)	(N)	(O)
Line No.	Description	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	13-Month Average	Simple Average
1	**10700.17800000: Construction Work in Progress**							
2	RB - CWIP Short Term - CWIP - Production - Short	$916,230	$1,036,440	$3,552,015	$3,112,801	$3,242,335	$1,322,325	$1,621,167
3	RB - CWIP Short Term - CWIP - Transmission - Short	$903,801	$1,110,767	$1,308,121	$1,367,870	$2,107,162	$1,035,519	$1,468,683
4	RB - CWIP Short Term - CWIP - Distribution - Short	$1,904,596	$1,639,237	$2,244,954	$4,444,417	$5,139,096	$1,990,008	$3,293,119
5	RB - CWIP Short Term - CWIP - General - Short	$2,335,975	$275,460	$376,368	$145,194	$156,991	$465,032	$290,755
6	RB - CWIP Short Term - CWIP - Intangible - Short	$104,861					$5,270	
7	RB - CWIP Long Term - CWIP - Production - Long	$113,164,641	$117,939,748	$120,080,385	$90,840,965	$127,150,112	$80,632,666	$82,562,204
8	RB - CWIP Long Term - CWIP - Transmission - Long	$55,329,045	$49,504,319	$52,073,267	$52,791,258	$45,540,019	$49,401,776	$47,043,591
9	RB - CWIP Long Term - CWIP - Distribution - Long	$44,589,555	$45,516,667	$43,682,446	$42,447,093	$38,831,447	$37,569,784	$36,813,353
10	RB - CWIP Long Term - CWIP - General - Long	$19,187,041	$19,129,989	$17,276,704	$19,067,004	$13,611,391	$17,604,046	$13,690,304
11	RB - CWIP Long Term - CWIP - Intangible	($822,810)	($979,220)	($870,435)	($366,480)	$212,644	$2,384,509	$4,548,419
12	**Total**	**$237,612,935**	**$235,173,408**	**$239,723,824**	**$213,850,121**	**$235,991,197**	**$192,410,935**	**$191,331,595**

OTTER TAIL POWER COMPANY
MATERIAL & SUPPLIES
2024 REGULATORY YEAR

		(A)	(B)	(C)	(D)	(E)
Line No.	Description	Production	Transmission	Distribution	All Other	Total
1	**Otter Tail Power Company**					
2	Dec - 2023	$9,050,288	$14,606,432	$17,090,779	$327,439	$41,074,937
3	Jan - 2024	$9,253,230	$15,010,666	$16,951,716	$314,372	$41,529,984
4	Feb - 2024	$9,515,412	$14,610,433	$17,477,945	$311,209	$41,914,998
5	Mar - 2024	$9,473,408	$14,504,848	$15,888,515	$323,158	$40,189,928
6	Apr - 2024	$9,526,117	$14,784,010	$18,380,685	$338,472	$43,029,283
7	May - 2024	$10,113,670	$15,034,194	$18,934,762	$332,610	$44,415,235
8	Jun - 2024	$9,583,133	$17,073,165	$18,867,832	$352,822	$45,876,951
9	Jul - 2024	$9,627,229	$18,414,419	$18,360,395	$364,280	$46,766,322
10	Aug - 2024	$9,978,693	$18,004,361	$19,163,553	$369,096	$47,515,702
11	Sep - 2024	$10,119,315	$18,188,795	$19,130,737	$368,577	$47,807,424
12	Oct - 2024	$9,956,352	$18,437,178	$18,703,865	$364,699	$47,462,095
13	Nov - 2024	$9,938,965	$18,569,070	$19,939,499	$374,088	$48,821,622
14	Dec - 2024	$9,940,013	$18,104,811	$20,813,959	$364,994	$49,223,777
15	**Total**	**$126,075,822**	**$215,342,384**	**$239,704,239**	**$4,505,815**	**$585,628,261**
16						
17	**13 Month Average**	**$9,698,140**	**$16,564,799**	**$18,438,788**	**$346,601**	**$45,048,328**

OTTER TAIL POWER COMPANY
PREPAYMENTS
2024 REGULATORY YEAR

		(A)	(B)	(C)	(D)
Line No.	Description	ASC 715 Pension	Prepayments	OPEB	Total Prepayments
1	**Otter Tail Power Company**				
2	Dec - 2023	$96,601,458	$4,730,948	($30,282,590)	$71,049,816
3	Jan - 2024	$96,949,271	$7,296,385	($29,707,700)	$74,537,956
4	Feb - 2024	$97,297,084	$7,238,877	($29,138,052)	$75,397,909
5	Mar - 2024	$97,644,897	$6,499,818	($30,144,722)	$73,999,993
6	Apr - 2024	$97,992,710	$8,395,273	($29,853,908)	$76,534,075
7	May - 2024	$98,340,523	$8,748,716	($29,298,880)	$77,790,359
8	Jun - 2024	$98,688,336	$7,458,629	($30,363,781)	$75,783,184
9	Jul - 2024	$99,036,149	$6,449,284	($30,147,421)	$75,338,012
10	Aug - 2024	$99,383,962	$6,850,776	($29,621,610)	$76,613,129
11	Sep - 2024	$100,079,588	$5,797,506	($30,558,423)	$75,318,671
12	Oct - 2024	$100,079,588	$4,941,616	($29,604,655)	$75,416,549
13	Nov - 2024	$100,427,401	$5,265,668	($29,075,170)	$76,617,900
14	Dec - 2024	$100,775,214	$4,746,543	($29,480,189)	$76,041,568
15	**Total**	**$1,283,296,183**	**$84,420,038**	**($387,277,100)**	**$980,439,120**
16					
17	**13 Month Average**	**$98,715,091**	**$6,493,849**	**($29,790,546)**	**$75,418,394**
18					
19	**Simple Average**	**$98,688,336**	**$4,738,745**	**($29,881,389)**	**$73,545,692**

OTTER TAIL POWER COMPANY
ACCUMULATED DEFERRED INCOME TAX
2024 REGULATORY YEAR

		(A)	(B)	(C)
Line No.	Description	2023	2024	Simple Average
1	Federal Accumulated Deferred Income Tax	($298,103,578)	($302,177,679)	**($300,140,629)**

OTTER TAIL POWER COMPANY
CUSTOMER ADVANCES (PREPAID ELECTRIC REVENUE)
2024 REGULATORY YEAR

		(A)
Line No.	Description	Customer Advances & Deposits
1	**Otter Tail Power Company**	
2	Dec - 2023	($1,820,040)
3	Jan - 2024	($1,807,462)
4	Feb - 2024	($1,827,610)
5	Mar - 2024	($1,951,774)
6	Apr - 2024	($2,181,532)
7	May - 2024	($2,077,300)
8	Jun - 2024	($2,158,205)
9	Jul - 2024	($2,160,346)
10	Aug - 2024	($2,123,928)
11	Sep - 2024	($3,680,879)
12	Oct - 2024	($3,930,009)
13	Nov - 2024	($8,578,953)
14	Dec - 2024	($2,525,356)
15	**Total**	**($36,823,393)**
16		
17	**13 Month Average**	**($2,832,569)**

OTTER TAIL POWER COMPANY
FUEL STOCKS
2024 REGULATORY YEAR

		(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Description	Fuel Inventory-Big Stone Plant-Sub-bituminous	Fuel Inventory-Coyote-Lignite	Fuel Inventory-GO Exp to BS Plant and Coyote Sub-bituminous	Fuel Inventory-Solway-Natural Gas Contracted or Imbalance	Fuel Oil Inventory	Total Fuel Stocks
1	**Otter Tail Power Company**						
2	Dec - 2023	$9,253,505	$495,104		$55,479	$2,335,701	$12,139,789
3	Jan - 2024	$7,643,777	$494,119		$71,488	$2,513,129	$10,722,513
4	Feb - 2024	$7,383,483	$656,890		$36,592	$2,431,635	$10,508,600
5	Mar - 2024	$7,286,212	$505,905		$33,263	$2,374,115	$10,199,495
6	Apr - 2024	$7,760,866	$519,142		$10,437	$2,279,748	$10,570,192
7	May - 2024	$7,613,633	$887,527		$37,364	$2,212,353	$10,750,877
8	Jun - 2024	$7,995,190	$648,345		$44,609	$2,191,131	$10,879,274
9	Jul - 2024	$7,029,167	$522,315		$11,097	$2,091,296	$9,653,875
10	Aug - 2024	$6,281,018	$561,140		$32,941	$2,214,294	$9,089,394
11	Sep - 2024	$6,316,079	$804,117		$23,303	$2,220,731	$9,364,230
12	Oct - 2024		$980,602	$7,490,267	$16,970	$2,118,877	$10,606,716
13	Nov - 2024		$637,826	$8,147,491	$44,071	$2,060,442	$10,889,830
14	Dec - 2024		$594,416	$8,576,524	$82,356	$1,956,789	$11,210,086
15	**Total**	**$74,562,929**	**$8,307,447**	**$24,214,283**	**$499,970**	**$29,000,241**	**$136,584,870**
16							
17	**13 Month Averag**	**$5,735,610**	**$639,034**	**$1,862,637**	**$38,459**	**$2,230,788**	**$10,506,528**

OTTER TAIL POWER COMPANY
CASH WORKING CAPITAL - COST OF ENERGY ADJUSTMENT REVENUES
2024 REGULATORY YEAR

		(A)
Line No.	Description	Dec - 2024
1	**Minnesota Jur**	
2	INPUT - COE Revenues	($6,342,717)
3		
4	**North Dakota Jur**	
5	INPUT - COE Revenues	$919,159
6		
7	**Total**	**($5,423,558)**

OTTER TAIL POWER COMPANY
CASH WORKING CAPITAL - COST OF ENERGY ADJUSTMENT REVENUES
2024 REGULATORY YEAR

Line No.	Description
1	**Minnesota Jur**
2	INPUT - COE Revenues
3	
4	**North Dakota Jur**
5	INPUT - COE Revenues
6	
7	**Total**

$2,612,480.72
($7,178,956.99)
($15,688,413.71)
($1,280,947.07)
($2,570,918.15)
($335,696.54)
($503,832.87)
($180,464.50)
$255,127.85
$313,029.78
$1,699,410.27
($61,075.80)
($75,882.16)

OTTER TAIL POWER COMPANY
COAL & OIL EXPENSE
2024 REGULATORY YEAR

		(A)
Line No.	Description	2024
1	**Otter Tail Power Company**	
2	50101.50101000: Fuel-Lignite	$22,193,270
3	50101.50102000: Fuel-Subbituminous	$22,946,292
4	50101.50105000: Fuel-Fuel Oil	$824,358
5	54700.50105000: Fuel-Fuel Oil	$199,271
6	54700.50107000: Fuel-Natural Gas	$14,781,975
7	**Total**	**$60,945,167**

OTTER TAIL POWER COMPANY
COAL CONVERSION TAX
2024 REGULATORY YEAR

		(B)
Line No.	Description	2024
1	**Amount**	
2	Property Taxes	$15,653,729
3	Coal Conversion Taxes	$107,626
4	All Other	$15,546,103
5		
6	**Percentage**	
7	Property Taxes %	100.0000%
8	Coal Conversion Taxes %	0.6875%
9	All Other %	99.3125%

OTTER TAIL POWER COMPANY
CASH BALANCES
2024 REGULATORY YEAR

		(A)	(B)	(C)
Line No.	Description	Cash-U.S. Bank (General Office-Petty Cash)	Cash-U.S. Bank, Minneapolis	Total
1	**Otter Tail Power Company**			
2	Dec - 2023	$19,177		$19,177
3	Jan - 2024	$20,808	$144,946	$165,754
4	Feb - 2024	$36,171	$88,918	$125,089
5	Mar - 2024	$1,639	$1,171,534	$1,173,173
6	Apr - 2024	$2,708		$2,708
7	May - 2024	$3,579		$3,579
8	Jun - 2024	$4,494		$4,494
9	Jul - 2024	$5,439		$5,439
10	Aug - 2024	$6,226		$6,226
11	Sep - 2024	$6,842	$796,356	$803,198
12	Oct - 2024	$7,744	$404,564	$412,308
13	Nov - 2024	$8,568		$8,568
14	Dec - 2024	$500		$500
15	**Total**	**$123,894**	**$2,606,317**	**$2,730,211**
16				
17	**13 Month Average**			**$210,016**
18				
19	**Simple Average**			**$9,839**

OTTER TAIL POWER COMPANY
MINIMUM BANK BALANCES
2024 REGULATORY YEAR

		(A)
Line No.	Description	Dec - 2024
1	**Other Accounts:**	
2	US Bank Petty Cash	$500
3	Manitoba Hydro Acct	
4	**Total**	**$500**
	Cash Balance	$210,016
		$210,516

OTTER TAIL POWER COMPANY
WORKING FUNDS
2024 REGULATORY YEAR

		(A)
Line No.	Description	Working Funds
1	**Otter Tail Power Company**	
2	Dec - 2023	$12,513
3	Jan - 2024	$11,162
4	Feb - 2024	$11,162
5	Mar - 2024	$11,162
6	Apr - 2024	$11,162
7	May - 2024	$11,162
8	Jun - 2024	$11,162
9	Jul - 2024	$11,162
10	Aug - 2024	$11,162
11	Sep - 2024	$11,162
12	Oct - 2024	$11,162
13	Nov - 2024	$11,162
14	Dec - 2024	$11,162
15	**Total**	**$146,457**
16		
17	**13 Month Average**	**$11,266**
18		
19	**Simple Average**	**$11,837**

OTTER TAIL POWER COMPANY
SPECIAL DEPOSITS
2024 REGULATORY YEAR

		(A)
Line No.	Description	Monthly Balances
1	**Otter Tail Power Company**	
2	Dec - 2023	$2,295,368
3	Jan - 2024	$2,279,949
4	Feb - 2024	$2,252,881
5	Mar - 2024	$2,312,387
6	Apr - 2024	$2,338,814
7	May - 2024	$2,464,162
8	Jun - 2024	$2,477,229
9	Jul - 2024	$2,702,398
10	Aug - 2024	$2,683,583
11	Sep - 2024	$3,017,387
12	Oct - 2024	$2,514,844
13	Nov - 2024	$2,833,663
14	Dec - 2024	$2,643,179
15	**Total**	**$32,815,843**
16		
17	**13 Month Average**	**$2,524,296**
18		
19	**Simple Average**	**$2,469,274**

OTTER TAIL POWER COMPANY
TAX COLLECTIONS AVAILABLE
2024 REGULATORY YEAR

		(A)
Line No.	Description	2024
1	Employee FICA Withholding	($6,558,807)
2		
3	Employee Federal Withholding	($10,488,972)
4		
5	Employee State Withholding - Minnesota	($2,552,721)
6		
7	Employee State Withholding - North Dakota	($244,004)
8		
9	**Customer Sales Tax:**	
10	Minnesota	($12,237,263)
11	North Dakota	($39)
12	South Dakota	($2,087,193)
13	**Total Sales Tax**	**($14,324,495)**
14		
15	**Franchise Taxes**	**($282,478)**

OTTER TAIL POWER COMPANY
RETAIL REVENUE
REGULATORY YEAR 2024

		(A)
Line No.	Description	2024
1	**Retail Electric**	
2	**Minnesota**	
3	Base MN	($143,804,052)
4	COE Receivable MN	$6,342,717
5	COE Revenue MN	($57,598,030)
6	Decoupling MN	($1,036,130)
7	Energy Efficiency MN	($7,895,774)
8	Grid Modernization MN	($2,408,020)
9	Interim Revenue MN	$16,121
10	Other Revenue MN	$324,394
11	Renewable MN	($9,591,416)
12	SPP MISO MN	$503,833
13	Transmission MN	($2,033,242)
14	**Subtotal Minnesota**	**($217,179,600)**
15		
16	**North Dakota**	
17	Base ND	($114,686,059)
18	COE Receivable ND	($919,159)
19	COE Revenue ND	($47,316,967)
20	Generation ND	$46,834
21	Grid Modernization ND	($2,457,681)
22	Interim Revenue ND	($31,861,007)
23	Rate Refunds	($365,767)
24	Renewable ND	$7,755,981
25	Transmission ND	($3,691,403)
26	**Subtotal North Dakota**	**($193,495,228)**
27		
28	**South Dakota**	
29	Base SD	($25,595,032)
30	COE Receivable SD	($9,303,075)
31	Energy Efficiency SD	($654,261)
32	Phase-In SD	($2,664,395)
33	Transmission SD	($2,193,391)
34	**Subtotal South Dakota**	**($40,410,153)**
35		
36	**Total**	**($451,084,981)**

OTTER TAIL POWER COMPANY
ADJUSTMENT FOR WEATHER
REGULATORY YEAR 2024

Line No.	(A) Overall Revenue and Expense Adjustment	(B)
1	Operating statement - increase in revenue	
2	(rev including FCA w/o true-up)	
3	Minnesota	$ 4,387,568
4	North Dakota	$ 3,856,429
5	South Dakota	$ 667,617
6	System	$ 8,911,614
7		
8	Operating statement - increased expenses (Fuel only)	
9	Minnesota	$ 1,091,318
10	North Dakota	$ 1,195,350
11	South Dakota	$ 221,931
12	System	$ 2,508,599
13		
14	MN E2 Allocation %	47.790849%
15	ND E2 Allocation %	43.303277%
16	SD E2 Allocation %	8.916660%
17		
18	Operating statement - increased expenses (Fuel only)	
19	System - MN	$ 2,283,529
20	System - ND	$ 2,760,416
21	System - SD	$ 2,505,886

OTTER TAIL POWER COMPANY
SALES FOR RESALE
REGULATORY YEAR 2024

		(A)
Line No.	Description	2024
1	**Otter Tail Power Company**	
2	Municipalities (Direct FERC)	$138,045
3	Asset Based Sales Base Energy (E2)	$10,939,105
4	**Total**	**$11,077,150**

OTTER TAIL POWER COMPANY
OTHER ELECTRIC REVENUES
REGULATORY YEAR 2024

Line No.	Description	(A) 2024
1	**Otter Tail Power Company**	
2	NOI - Oth Rev - Late Fees - Minnesota	$367,049
3	NOI - Oth Rev - Late Fees - North Dakota	$310,413
4	NOI - Oth Rev - Late Fees - South Dakota	$96,929
5	**Total Late Charges**	**$774,391**
6		
7	NOI - Oth Rev - Connection Fees - Minnesota	$162,647
8	NOI - Oth Rev - Connection Fees - North Dakota	$119,370
9	NOI - Oth Rev - Connection Fees - South Dakota	$27,117
10	**Total Connection Fees**	**$309,134**
11		
12	NOI - Oth Rev - Rent from Electric Property (NEPIS)	$815,117
15	NOI - Oth Rev - Other Miscellaneous Electric Revenue (NEPIS)	$3,424,160
	Total Other Miscellaneious Electric Revenue	**$4,239,277**
16	NOI - Oth Rev - Integrated Transmission Deficiency Payments (NEPIS)	$840,908
17	NOI - Oth Rev - Wheeling - All Jurisdictions (NEPIS)	$422,686
18	NOI - Oth Rev - Miscellaneous Services (NEPIS))	$23,498
22	NOI - Oth Rev - Load Control & Dispatching, MAPP & MISO (NEPIS EXDA)	$53,231,554
23	**Total Load Control & Dispatching, MAPP & MISO**	**$54,518,647**
24	**Total**	**$59,841,449**

OTTER TAIL POWER COMPANY
PURCHASED POWER
REGULATORY YEAR 2024

		(A)	(B)	(C)
		2024		
Line No.	Description	Total	NOI - O&M - Purchased Power Base Energy (B-04)	NOI - O&M - Purchased Power Base Demand (B-04)
1	**Otter Tail Power Company**	**$61,561,128**	$59,190,631	$2,370,497

OTTER TAIL POWER COMPANY
REGULATORY COMMISSION EXPENSE
REGULATORY YEAR 2024

		(A)	(B)	(C)	(D)	(E)
		2024				
Line No.	Description	Total	NOI - O&M - Regulatory Commission Exp (A/C 928) - FERC	NOI - O&M - Regulatory Commission Exp (A/C 928) - MN	NOI - O&M - Regulatory Commission Exp (A/C 928) - ND	NOI - O&M - Regulatory Commission Exp (A/C 928) - SD
1	**Otter Tail Power Company**	**$3,030,432**	$1,088,675	$1,470,057	$329,080	$142,620

NOT IN USE

OTTER TAIL POWER COMPANY
DEPRECIATION AND AMORTIZATION EXPENSE
REGULATORY YEAR 2024

		(A)
Line No.	Description	2024
1	**NOI - Depr Exp - Distribution (Direct MN)**	
2	371.1 - EV Charging Stations IOCP	$2,620
3	**Subtotal NOI - Depr Exp - Distribution (Direct MN)**	**$2,620**
4		
5	**NOI - Depr Exp - Production Direct MN Peak Demand**	
6	341-165 - Hoot Lake Solar	$59,491
7	345-165 - Hoot Lake Solar	$1,844,221
8	346-165 - Hoot Lake Solar	$22,056
9	**Subtotal NOI - Depr Exp - Production Direct MN Peak Demand**	**$1,925,768**
10		
11	**NOI - Depr Ex - Production Demand Allocated**	
12	311-101 - Big Stone Plant	$2,262,687
13	311-103 - Coyote Station	$590,111
14	312-101 - Big Stone Plant	$7,053,521
15	312-103 - Coyote Station	$2,623,568
16	312.1-102 Hoot Lake Plant, U 2&3	$255,876
17	314-101 - Big Stone Plant	$580,707
18	314-103 - Coyote Station	$740,800
19	315-101 - Big Stone Plant	$529,310
20	315-103 - Coyote Station	$220,832
21	316-101 - Big Stone Plant	$102,009
22	316-103 - Coyote Station	$89,117
23	331-131 - Hoot Lake Hydro	$21,269
24	331-132 - Wright Dam Hydro	$40
25	331-133 - Pisgah Hydro	$34
26	331-134 - Dayton Hollow Hydro	$4,927
27	331-135 - Taplin Gorge Hydro	$7
28	332-131 - Hoot Lake Hydro	$2,032
29	332-132 - Wright Dam Hydro	$4,067
30	332-133 - Pisgah Hydro	$70,493
31	332-134 - Dayton Hollow Hydro	$27,820
32	332-135 - Taplin Gorge Hydro	$3,554
33	333-131 - Hoot Lake Hydro	$91
34	333-132 - Wright Dam Hydro	$417
35	333-133 - Pisgah Hydro	$217
36	333-134 - Dayton Hollow Hydro	$303
37	333-135 - Taplin Gorge Hydro	$2
38	334-131 - Hoot Lake Hydro	$25,830
39	334-132 - Wright Dam Hydro	$225
40	334-133 - Pisgah Hydro	$131
41	334-134 - Dayton Hollow Hydro	$180
42	334-135 - Taplin Gorge Hydro	$48
43	335-131 - Hoot Lake Hydro	($1,202)
44	335-132 - Wright Dam Hydro	$191
45	335-133 - Pisgah Hydro	$151
46	335-134 - Dayton Hollow Hydro	$246
47	335-135 - Taplin Gorge Hydro	$166
48	341-140 - Jamestown Peaking- Unit 1	$5,643
49	341-141 - Lake Preston Peaking	$10,029
50	341-142 - Jamestown Peaking- Unit 2	$1,062
51	341-144 - Solway Combustion Turbine	$162,608
52	341-145 - Astoria Station	$772,254

OTTER TAIL POWER COMPANY
DEPRECIATION AND AMORTIZATION EXPENSE
REGULATORY YEAR 2024

Line No.	Description	(A) 2024
53	341-166 - Minnesota Small Solar	$572
54	341-167 - North Dakota Small Solar	$706
55	342-140 - Jamestown Peaking- Unit 1	$11,669
56	342-141 - Lake Preston Peaking	$5,809
57	342-142 - Jamestown Peaking- Unit 2	$512
58	342-144 - Solway Combustion Turbine	$36,526
59	342-145 - Astoria Station	$179,221
60	343-140 - Jamestown Peaking- Unit 1	$69,159
61	343-141 - Lake Preston Peaking	$74,568
62	343-142 - Jamestown Peaking- Unit 2	$75,760
63	343-144 - Solway Combustion Turbine	$918,999
64	343-145 - Astoria Station	$3,274,459
65	345-140 - Jamestown Peaking- Unit 1	$2,972
66	345-141 - Lake Preston Peaking	$6,638
67	345-142 - Jamestown Peaking- Unit 2	$2,656
68	345-144 - Solway Combustion Turbine	$41,751
69	345-145 - Astoria Station	$224,026
70	345-166 - Minnesota Small Solar	$11,185
71	345-167 - North Dakota Small Solar	$6,252
72	346-140 - Jamestown Peaking- Unit 1	$3,192
73	346-141 - Lake Preston Peaking	$218
74	346-142 - Jamestown Peaking- Unit 2	($5)
75	346-144 - Solway Combustion Turbine	$11,009
76	346-145 - Astoria Station	$44,805
77	**Subtotal NOI - Depr Ex - Production Demand Allocated**	**$21,164,030**
78		
79	**NOI - Depr Ex - Production Energy(W) Allocated**	
80	340-14-164 - Acq Adjust - Ash III	($16)
81	341-14-164 - Acq Adjust - Ash III	($2,898)
82	341-160 - Langdon Wind Farm	$65,813
83	341-161 - Ashtabula Wind Farm	$85,940
84	341-162 - Luverne Wind Farm	$64,428
85	341-163 - Merricourt Wind Farm	$261,145
86	341-164 - Ashtabula III Wind Farm	$129,190
87	344-14-164 - Acq Adjust - Ash III	($50,862)
88	344-160 - Langdon Wind Farm	$2,114,479
89	344-161 - Ashtabula Wind Farm	$2,981,913
90	344-162 - Luverne Wind Farm	$2,127,910
91	344-163 - Merricourt Wind Farm	$7,684,438
92	344-164 - Ashtabula III Wind Farm	$2,235,263
93	345-14-164 - Acq Adjust - Ash III	($5,054)
94	345-160 - Langdon Wind Farm	$251,572
95	345-161 - Ashtabula Wind Farm	$173,820
96	345-162 - Luverne Wind Farm	$138,313
97	345-163 - Merricourt Wind Farm	$597,679
98	345-164 - Ashtabula III Wind Farm	$223,304
99	346-14-164 - Acq Adjust - Ash III	($160)
100	346-160 - Langdon Wind Farm	$8,057
101	346-161 - Ashtabula Wind Farm	$7,456
102	346-162 - Luverne Wind Farm	$8,878
103	346-163 - Merricourt Wind Farm	$2,492
104	346-164 - Ashtabula III Wind Farm	$8,133

OTTER TAIL POWER COMPANY
DEPRECIATION AND AMORTIZATION EXPENSE
REGULATORY YEAR 2024

Line No.	Description	(A) 2024
105	**Subtotal NOI - Depr Ex - Production Energy(W) Allocated**	**$19,111,230**
106		
107	**NOI - Depr Ex - Transmission**	
108	350.1	$315,275
109	353 - Transmission Station Equipment	$3,120,394
110	354 - Transmission Towers and Equipment	$2,657,843
111	355 - Transmission Poles and Fixtures	$3,077,595
112	356 - Transmission Station Equipment	$2,980,056
113	358 - Transmission Station Equipment	$108
114	**Subtotal NOI - Depr Ex - Transmission**	**$12,151,271**
115		
116	**NOI - Depr Ex - Distribution**	
117	362 - Distribution Station Equipment	$1,888,606
118	364 - Distribution Poles, Towers & Fixtures	$3,013,175
119	365 - Distribution Overhead Conductor & Devices	$1,352,571
120	367 - Distribution Underground Conductor & Device	$2,707,745
121	368 - Distribution Line Transformers	$2,230,106
122	369 - Distribution Services	$1,129,669
123	369.1 - Distribution Underground Services	$1,457,065
124	370 - Distribution Meters	$804,086
125	370.05 - Smart Meters	$1,180,491
126	370.1 - Distribution Load Management Switches	$3,898
127	371.2 - Distribution All Other Private Lighting	$577,403
128	373 - Distribution Streetlighting & Signal Systems	$874,622
129	**Subtotal NOI - Depr Ex - Distribution**	**$17,219,436**
130		
131	**NOI - Depr Ex - General**	
132	390 - General Structures & Improvements	$544,439
133	390.1 - General-General Office Buildings	$47,121
134	391 - 391 - General Office Furniture	$31,389
135	391.1 - 391.1 - General Office Equipment	$18,605
136	391.2 - 391.2 - General Duplicating Equipment	$85,417
137	391.5 - 391.5 - General Computer Systems	$670,349
138	391.6 - 391.6 - General Computer Related Equipment	$395,368
139	39210 Airplane	$190,988
140	394 - 394 - General Tools, Shop & Garage Equipment	$373,412
141	394.2 - 394.2 - General AMR Equipment	$26,799
142	396 - General Power Operated Equipment	$72,325
143	397 - 397 - General Communication Equipment & Communications Towers	$475,189
144	397.1 - 397.1 - General Radio Tele-Communication Equip.	$24,475
145	397.2 - 397.2 - General Microwave Equipment	$241,317
146	397.3 - General Radio Load Control Equipment	$20,320
147	397.4 - General Communication Towers	$31,398
148	**Subtotal NOI - Depr Ex - General**	**$3,248,913**
149		
150	**NOI - Depr Ex - Intangible**	
151	302 - Hydro Licensing	$49,961
152	303.91 - Computer Software	$3,300,135
153	303.92 - Computer Software 10 Year	$2,991,176
154	**Subtotal NOI - Depr Ex - Intangible**	**$6,341,272**
155		
156	**Total**	**$81,164,542**

OTTER TAIL POWER COMPANY
DEPRECIATION EXPENSE-PRODUCTION
REGULATORY YEAR 2024

		(A)
Line No.	Description	Dec - 2024
1	Production	$42,201,028
2	Plus: Hydro Licensing	$49,961
3	**Total Production**	**$42,250,989**
4		
5	Less: Wind Production	$19,111,230
6		
7	**Total Production, Excluding Wind**	**$23,139,759**
8		
9	Base Demand	**$16,118,525**
10		
11	Peak Demand - Non Wind	**$5,516,519**
12	Peak Demand - Wind	**$5,503,157**
13		
14	Base Energy - Wind	**$13,137,060**
15		
16	**Total Production**	**$42,250,989**

OTTER TAIL POWER COMPANY
REMOVED PROVISION FOR FERC ROE
REGULATORY YEAR 2024
Normalization Adjustment

		(A)
Line No.	Description	2024
1	FERC ROE Reversal for the 2nd Complaint Period	($2,590,763)

OTTER TAIL POWER COMPANY
ANALYSIS OF INVESTMENT TAX CREDIT
REGULATORY YEAR 2024

Line No.	Description	(A) Accum Investment Tax Credits - ITC - Other
1	Amortization of Prior Years Credits	($11,195)

OTTER TAIL POWER COMPANY
HOOT LAKE PLANT SOLAR DIRECT ASSIGN TO MN
REGULATORY YEAR 2024

Line No.	Description	(A) Dec - 2024
1	NOI - Depr Exp - Production Direct MN Base Energy	1,532,334
2	NOI - Depr Exp - Production Direct MN Peak Demand	393,434
3	NOI - Production Expense	585,420
4	NOI - A&G Property insurance Expense	164,246
5	NOI - Property Tax - MN	41,867
6	NOI - Wind ITC & PTC - MN	2,399,981
7		
8	RB - Plant Production - A/C 101 & 106 - Direct MN Base Energy	49,011,886
9	RB - Plant Production - A/C 101 & 106 - Direct MN Peak Demand	12,584,050
10	RB - Accum Depr - Production Direct MN Base Energy	(1,161,589)
11	RB - Accum Depr - Production Direct MN Peak Demand	(298,244)
12	RB - ADIT Federal NEPIS	4,013,119
13	RB - ADIT North Dakota NPISN	483,960
14	RB - ADIT Minnesota NPISM	(4,497,078)

OTTER TAIL POWER COMPANY
AVOIDED PURCHASE POWER COSTS DUE TO HL SOLAR
REGULATORY YEAR 2024

		(A)
Line No.	Description	Dec - 2024
1	NOI - Production Base Energy	2,308,265

OTTER TAIL POWER COMPANY
SCHEDULE M-1
REGULATORY YEAR 2024

		(A)	(B)	(C)
Line No.	Description	2024		
		Federal	Minnesota	North Dakota
1	**Flow-Through**			
2	**Above the Line/Utility**			
3	M-00640 MN Minimum Fee		$11,570	
4				
5	**Permanent**			
6	**Above the Line/Utility**			
7	P-00100 AFUDC (Equity)	($2,794,203)	($2,794,203)	($2,794,203)
8	P-00110 Meals & Entertainment - 50% Disallowance	$270,941	$270,941	$270,941
9	P-00120 ESOP Deduction	($1,155,500)	($1,155,500)	($1,155,500)
10	P-00140 Lobbying Expenses (Non-deductible)	$405,672	$405,672	$405,672
11	P-00150 Restricted Stock Incentive	($253,583)	($253,583)	($253,583)
12	P-00171 Performance Shares	($740,880)	($740,880)	($740,880)
13	P-00172 Employee Stock Purchase Plan	$213,587	$213,587	$213,587
14	P-00250 Parking Lot Expenses (Non-deductible)	$74,322	$74,322	$74,322
15				
16	**Temporary**			
17	**Above the Line/Utility**			
18	M-00220 Accrued Vacation Payable	($275,318)	($275,318)	($275,318)
19	M-00240 Restricted Stock	$555,652	$555,652	$555,652
20	M-00245 Performance Shares	$109,723	$109,723	$109,723
21	M-00250 Pension	($4,173,756)	($4,173,756)	($4,173,756)
22	M-00290 Supplemental Pension Reserve	($991,506)	($991,506)	($991,506)
23	M-00295 Executive Restoration Plus Plan	$424,512	$424,512	$424,512
24	M-00300 Post Retirement Benefits Plan	($5,672,839)	($5,672,839)	($5,672,839)
25	M-00310 Post Employment Benefit Plan	($643,158)	($643,158)	($643,158)
26	M-00335 Rate Rider Mechanisms	$15,523,321	$15,523,321	$15,523,321
27	M-00363 Deferred HLP Cost Recovery	($349,567)	($349,567)	($349,567)
28	M-00390 ND Rate Case Deferred Expenses	($261,512)	($261,512)	($261,512)
29	M-00410 MN Rate Case Deferred Expenses	$377,088	$377,088	$377,088
30	M-00440 Bad Debt Expenses	$1,576	$1,576	$1,576
31	M-00480 Workman's Compensation	$52,670	$52,670	$52,670
32	M-00530 Unicap Adjustments	$57,580	$57,580	$57,580
33	M-00580 Bonus Incentive	($1,233,074)	($1,233,074)	($1,233,074)
34	M-10016 Prepaid Expenses	($15,595)	($15,595)	($15,595)
35				
36	**Temporary - Plant Tax**			
37	**Above the Line/Utility**			
38	M-00130 Highway Reimbursements	($1,207,557)	($1,207,557)	($1,207,557)
39	M-00140 Removal Costs	$9,016,570	$9,016,570	$9,016,570
40	M-00150 AFUDC on Debt	($1,863,989)	($1,863,989)	($1,863,989)
41	M-00160 Interest Capitalized on Construction	$2,641,343	$2,641,343	$2,641,343
42	M-00190 Customer Rebates	$110,260	$110,260	$110,260
43	M-00800 Book Depreciation	$65,466,474	$65,466,474	$65,466,474
44	M-00800 Tax Depreciation	($154,241,622)		
45	M-00800 Tax Depreciation - Minnesota		($155,258,334)	
46	M-00800 Tax Depreciation - North Dakota			($154,265,910)
47	P-00240 Income from ACRS & MACRS Property	$692,368		
48	P-00240 Income from ACRS & MACRS Property - Minnesota		$694,136	
49	P-00240 Income from ACRS & MACRS Property - North Dakota			$692,368
50				
51	**Total**	**($79,880,000)**	**($80,883,374)**	**($79,904,288)**

OTTER TAIL POWER COMPANY
ADVERTISING EXPENSE
REGULATORY YEAR 2024

		(A)
Line No.	Description	2024
1	**Otter Tail Power Company**	
2	NOI - O&M - A&G - Total General advertising expenses (9301)	$882,510
3	NOI - O&M - Sales - Other	$4
4	**Total**	**$882,514**

OTTER TAIL POWER COMPANY
ADVERTISING EXPENSE
REGULATORY YEAR 2024

		(A)
Line No.	Description	2024
1	**Plant In Service**	
2	Hyrdo License - Intangible Plant (P90)	($1,998,445)
3	A/C 101 & 106 - Base Demand (E1)	$1,522,016
4	A/C 101 & 106 - Peak Demand (D1)	$476,429
5	**Total**	**$ -**
	Accumulated Depreciation	
	Hyrdo License - Intangible Plant (P90)	$141,557
	A/C 101 & 106 - Base Demand (E1)	($107,809)
	A/C 101 & 106 - Peak Demand (D1)	($33,747)
	Total	**$ -**
	Depreciation Expense	
	Hyrdo License - Intangible Plant (P90)	($49,961)
	A/C 101 & 106 - Base Demand (E1)	$38,050
	A/C 101 & 106 - Peak Demand (D1)	$11,911
	Total	**$ -**

OTTER TAIL POWER COMPANY
ADJUSTMENT FOR RENEWABLE ENERGY CREDITS (REC)
REGULATORY YEAR 2024

Line No.	Description	(A) 2024
1	Remove (REC) Sales - TC	($686,000)
2	Renewable Energy Credit (REC) Sales - ND	$686,000

OTTER TAIL POWER COMPANY
FEDERAL PRODUCTION TAX CREDITS GENERATED
REGULATORY YEAR 2024

		(A)
Line No.	Description	2024
1	PTC Generation - Hoot Lake Solar Direct Assign MN	($2,399,981)
2	PTC Generation - Langdon	($1,052,764)
3	PTC Generation - Merricourt	($16,653,160)
4	**Sub Total**	**($17,705,924)**
	Total PTC Generation	**($20,105,905)**

OTTER TAIL POWER COMPANY
ND INVESTMENT TAX CREDITS
REGULATORY YEAR 2024

Line No.	Description	(A) 2024
1	ITC Amortization - North Dakota	($741,864)

OTTER TAIL POWER COMPANY
BASE AND PEAK DEMAND SPLIT
2024 REGULATORY YEAR

Line No.		(A)	(B)	(C)	(D)		(E)
1			**Plant Capacity - KW**		**Estimated Cost of New Capacity**		
3		**Steam/Hydro**	**Other**	**Total**	**Base Load**		**Peaking**
4							
5	2024 Actual	407,900	352,500	760,400	$4,242	(2)	$610
6							
7	2025 Forecast	407,900	352,500	760,400	$4,284		$616
8							
9	2026 Forecast	407,900	352,500	760,400	$4,327		$622
10							
11					These values can		These values can
12	**Calculation of Base Demand and Peaking Demand Factor**				be escalated at -		be escalated at -
13					1%		1%
14	Total Current Cost (TCC) = (A X D) + (B X E)						
15							
16	Peaking Demand Factor (PDF) = (C X E) / TCC						
17							
18	Base Demand Factor (BDF) = 1 - PDF						
19							
20	2024 Actual						
21		TCC =	$1,945,336,800		Actual Average Investment for 2024		
22		PDF =	23.84%				
23		BDF =	76.16%				
24	2025 Forecast						
25		TCC =	$1,964,790,168				
26		PDF =	23.84%				
27		BDF =	76.16%				
28	2026 Forecast						
29		TCC =	$1,984,438,070				
30		PDF =	23.84%				
31		BDF =	76.16%				

OTTER TAIL POWER COMPANY
BASE AND PEAK DEMAND SPLIT - WIND
2024 REGULATORY YEAR

	(A)	(B)	(C)
Line No.	ICAP Values	Percentage	MW
1	Merricourt	36.67%	150
2	Ashtabula	27.19%	48
3	Langdon	25.12%	62.4
4	Luverne	25.62%	40.5
5	Ashtabula III	31.21%	49.5
6		145.80%	350.4
7	**Weighted Average**		
8	Merricourt	15.70%	42.81%
9	Ashtabula	3.72%	13.70%
10	Langdon	4.47%	17.81%
11	Luverne	2.96%	11.56%
12	Ashtabula III	4.41%	14.13%
13		31.26%	100.01%
14			
15	**Wind**		
16	Base Energy	68.74%	
17	Peak Demand	31.26%	

OTTER TAIL POWER COMPANY
LABOR RATIOS
2024 REGULATORY YEAR

		(A)
Line No.	Description	Dec - 2024
1	Production	13,508,431
2	Transmission	7,011,676
3	Distribution	12,341,291
4	Customer Accounts	5,434,586
5	Customer Service, Information and Sales	1,806,718
6	**Subtotal**	**$40,102,702**
7		
8		
9	Administrative & General	35,107,149
10	**Total Labor**	75,209,851
11		
12	Production factor	33.68%
13	Transmission factor	17.48%
14	Distribution factor	30.77%
15	Customer Accounts factor	13.55%
16	Customer Service, Information and Sales factor	4.51%
17	**Total**	**100.00%**

OTTER TAIL POWER COMPANY
ALLOCATION FACTORS
2024 REGULATORY YEAR

		(A)	(B)	(C)	(D)	(E)
		Dec - 2024				
Line No.	Description	Total	Minnesota Jur	North Dakota Jur	South Dakota Jur	FERC Jur
1	D1 - Generation Demand Factor	765,973	384,296	305,525	75,589	563
2	D2 - Transmission Demand Factor	770,814	384,296	305,525	75,589	5,404
3	D3 - Distribution - Primary Demand Factor	850,873	340,790	402,012	102,962	5,109
4	D4 - Distribution - Secondary Demand Factor	1,132,685	455,257	553,122	124,306	
5	E1 - MWH Consumption at Generators - Partial Factor	5,687,660	2,793,830	2,374,109	517,054	2,667
6	E2 - MWH Consumption at Generators - Total Factor	6,141,615	2,943,749	2,647,572	547,627	2,667
7	C1 - Total Retail Customers Factor	134,711	63,327	59,388	11,996	
8	C2 - Retail Service Locations Factor	135,314	63,937	59,290	12,083	4
9	C3 - Secondary Service Locations Factor	135,277	63,919	59,280	12,078	
10	C4 - Street Lighting Factor	14,639,968	6,727,801	6,843,993	1,068,174	
11	C5 - Area Lighting Factor	10,319,590	3,795,247	5,712,187	812,156	
12	C6 - Meter Factor	57,492,926	26,563,080	25,395,154	5,534,692	
13	C7 - Meter Reading Factor	137,863	64,359	58,279	15,225	
14	C8 - System Service Locations Factor	135,322	63,944	59,291	12,083	4
15	C9 - Load Management Factor	42,158	19,646	18,450	4,062	

OTTER TAIL POWER COMPANY
SOUTH DAKOTA CLASSES
2024 REGULATORY YEAR

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
		Dec - 2024										
Line No.	Description	Total	Residential	Farms	General Service	Large General Service	Outdoor Lighting	Controlled Service Water Heating/Deferred Load	Controlled Service Interruptible	Controlled Service - Off-Peak		
1	D1 - Generation Demand Factor	75,589	21,490	1,345	18,303	32,435		279	760	55	745	177
2	D2 - Transmission Demand Factor	75,589	21,490	1,345	18,303	32,435		279	760	55	745	177
3	D3 - Distribution - Primary Demand Factor	102,962	18,496	2,367	18,148	49,962	332	1,130	684	1,556	7,848	2,439
4	D4 - Distribution - Secondary Demand Factor	124,306	27,251	3,114	29,082	40,234	742	1,050	959	6,512	11,764	3,598
5	E1 - MWH Consumption at Generators - Partial Factor	517,054	102,138	8,295	86,438	307,057		3,239	4,677	1,917		3,293
6	E2 - MWH Consumption at Generators - Total Factor	547,627	106,721	8,295	86,438	307,057	280	3,239	4,677	4,600	18,417	7,903
7	C1 - Total Retail Customers Factor	11,996	9,115	341	2,306	57	17	48	112			
8	C2 - Retail Service Locations Factor	12,083	9,195	346	2,337	58	17	18	112			
9	C3 - Secondary Service Locations Factor	12,078	9,195	346	2,334	56	17	18	112			
10	C4 - Street Lighting Factor	1,068,174						1,068,174				
11	C5 - Area Lighting Factor	812,156						812,156				
12	C6 - Meter Factor	5,534,692	2,014,461	201,406	1,425,213	137,019	12,159	10,428	57,984	933,674	#####	#####
13	C7 - Meter Reading Factor	15,225	8,269	290	4,557	206	15	106	286	907	447	142
14	C8 - System Service Locations Factor	12,083	9,195	346	2,337	58	17	18	112			
15	C9 - Load Management Factor	4,062	692	18	10	1	8			2,071	1,038	224

OTTER TAIL POWER COMPANY
EFFECTIVE TAX RATES
2024 REGULATORY YEAR

		(A)
Line No.	Description	Dec - 2024
1	State Tax Rate	
2		
3	Effective Tax Rate - Federal	21.00%
4		
5	Effective Tax Rate - Total	21.00%
6		
7	Operating Income %	79.00%
8		
9	Gross Revenue Conversion Factor	1.265823

OTTER TAIL POWER COMPANY
EMBEDDED COST OF DEBT CAPITAL
2024 REGULATORY YEAR
COMPOSITE COST OF LONG-TERM DEBT

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
Line No.	Description	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024	Jul - 2024	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	Average Monthly Balances
1	Long Term Debt	$747,000,000	$747,000,000	$747,000,000	$867,000,000	$867,000,000	$867,000,000	$867,000,000	$867,000,000	$867,000,000	$867,000,000	$867,000,000	$867,000,000	$867,000,000	$839,307,692
2	Unamort Debt Expense	($3,226,368)	($3,197,025)	($3,167,682)	($3,721,709)	($3,703,355)	($3,672,271)	($3,639,595)	($3,606,920)	($3,574,245)	($3,541,569)	($3,508,894)	($3,478,461)	($3,882,468)	($3,532,351)
3	Unamort Loss - Reacquired Debt	$215,669	$213,615	$211,561	$209,507	$207,453	$205,399	$203,345	$201,291	$199,237	$197,183	$195,129	$193,075	$191,021	$203,345
4	**Total**	**$743,989,301**	**$744,016,590**	**$744,043,879**	**$863,487,799**	**$863,504,098**	**$863,533,129**	**$863,563,750**	**$863,594,371**	**$863,624,993**	**$863,655,614**	**$863,686,236**	**$863,714,615**	**$863,308,554**	**$835,978,687**

OTTER TAIL POWER COMPANY
EMBEDDED COST OF DEBT CAPITAL
2024 REGULATORY YEAR
COMPOSITE COST OF LONG-TERM DEBT

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
Line No.	Description	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024	Jul - 2024	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	Average Monthly Balances
1	**Long Term Debt**														
2	Long Term Debt-2029 Series 4.68%	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000
3	Long Term Debt-2029 Series A 3.07% Senior Unsecured	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000
4	Long Term Debt-2030 Series A 3.22% Senior Unsecured	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000
5	Long Term Debt-2030 Series B 3.22% Senior Unsecured	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000
6	Long Term Debt-2031 Series A 2.74%	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000	$40,000,000
7	Long Term Debt-2034 Series A 5.48%				$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$46,153,846
8	Long Term Debt-2035 Series A 5.49%														
9	Long Term Debt-2039 Series B 3.52% Senior Unsecured	$26,000,000	$26,000,000	$26,000,000	$26,000,000	$26,000,000	$26,000,000	$26,000,000	$26,000,000	$26,000,000	$26,000,000	$26,000,000	$26,000,000	$26,000,000	$26,000,000
10	Long Term Debt-2040 Series C 3.62% Senior Unsecured	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000	$10,000,000
11	Long Term Debt-2044 Series 5.47%	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000
12	Long Term Debt-2048 Series A 4.07% Senior Unsecured	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000
13	Long Term Debt-2049 Series C 3.82% Senior Unsecured	$64,000,000	$64,000,000	$64,000,000	$64,000,000	$64,000,000	$64,000,000	$64,000,000	$64,000,000	$64,000,000	$64,000,000	$64,000,000	$64,000,000	$64,000,000	$64,000,000
14	Long Term Debt-2050 Series D 3.92% Senior Unsecured	$15,000,000	$15,000,000	$15,000,000	$15,000,000	$15,000,000	$15,000,000	$15,000,000	$15,000,000	$15,000,000	$15,000,000	$15,000,000	$15,000,000	$15,000,000	$15,000,000
15	Long Term Debt-2051 Series B 3.69%	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000	$100,000,000
16	Long Term Debt-2052 Series C 3.77%	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000	$90,000,000
17	Long Term Debt-2054 Series B 5.77%				$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$60,000,000	$46,153,846
18	Long Term Debt-2055 Series B 5.98%														
19	Long Term Debt-Sr. Notes Series B - 2022														
20	Long Term Debt-Sr. Notes Series C - 2027 6.37%	$42,000,000	$42,000,000	$42,000,000	$42,000,000	$42,000,000	$42,000,000	$42,000,000	$42,000,000	$42,000,000	$42,000,000	$42,000,000	$42,000,000	$42,000,000	$42,000,000
21	Long Term Debt-Sr. Notes Series D - 2037 6.47%	$50,000,000	$50,000,000	$50,000,000	$50,000,000	$50,000,000	$50,000,000	$50,000,000	$50,000,000	$50,000,000	$50,000,000	$50,000,000	$50,000,000	$50,000,000	$50,000,000
22	LTD #1 - FORECAST PURPOSES ONLY														
23	**Total**	**$747,000,000**	**$747,000,000**	**$747,000,000**	**$867,000,000**	**$867,000,000**	**$867,000,000**	**$867,000,000**	**$867,000,000**	**$867,000,000**	**$867,000,000**	**$867,000,000**	**$867,000,000**	**$867,000,000**	**$839,307,692**

OTTER TAIL POWER COMPANY
EMBEDDED COST OF DEBT CAPITAL
2024 REGULATORY YEAR

Line No.	Description	(A) Dec - 2024 Interest Cost
1	**Amort discounts and exp**	
2	Amortization of Debt Discount & Expense	$382,763
3	Amortization of Loss on Reacquired Debt	$24,648
4	**Subtotal Amort discounts and exp**	**$407,411**
5		
6	**Long Term Debt**	
7	Long Term Debt-2029 Series 4.68%	$2,808,000
8	Long Term Debt-2029 Series A 3.07% Senior Unsecured	$259,000
9	Long Term Debt-2030 Series A 3.22% Senior Unsecured	$322,000
10	Long Term Debt-2030 Series B 3.22% Senior Unsecured	$1,096,000
11	Long Term Debt-2031 Series A 2.74%	$1,096,000
12	Long Term Debt-2034 Series A 5.48%	$3,288,000
13	Long Term Debt-2035 Series A 5.49%	
14	Long Term Debt-2039 Series B 3.52% Senior Unsecured	$915,200
15	Long Term Debt-2040 Series C 3.62% Senior Unsecured	$362,000
16	Long Term Debt-2044 Series 5.47%	$4,923,000
17	Long Term Debt-2048 Series A 4.07% Senior Unsecured	$4,070,000
18	Long Term Debt-2049 Series C 3.82% Senior Unsecured	$2,444,800
19	Long Term Debt-2050 Series D 3.92% Senior Unsecured	$588,000
20	Long Term Debt-2051 Series B 3.69%	$3,690,000
21	Long Term Debt-2052 Series C 3.77%	$3,393,000
22	Long Term Debt-2054 Series B 5.77%	$3,462,000
23	Long Term Debt-2055 Series B 5.98%	
24	Long Term Debt-Sr. Notes Series B - 2022	
25	Long Term Debt-Sr. Notes Series C - 2027	$2,675,400
26	Long Term Debt-Sr. Notes Series D - 2037	$3,235,000
27	LTD #1 - FORECAST PURPOSES ONLY	
28	**Subtotal Long Term Debt**	**$38,627,400**
29		
30	**Total**	**$39,034,811**

OTTER TAIL POWER COMPANY
EMBEDDED COST OF DEBT CAPITAL
2024 REGULATORY YEAR

		(A)
Line No.	Description	Dec - 2024
1	Interest Cost	$37,343,560
2	Total Long-Term Debt Capital	$835,571,996
3	**Weighted Long-Term Cost of Debt**	**4.47%**
4		
5	Total Short-Term Debt	$37,359,737
6	Total Short-Term Debt Interest Cost	$2,773,116
7	**Short-Term Debt**	**7.42%**
8		
11	Total Debt Capital	$872,931,733
12	Total Debt Capital - Interest Cost	$40,116,676
13	**Weighted Cost of Debt**	**4.60%**

OTTER TAIL POWER COMPANY
UNAMORITIZED EXPENSE AND LOSS ON REACQUIRED DEBT
2024 REGULATORY YEAR

		(A)	(D)	(E)
Line No.	Description	Ending Account Balance	LTD Interest - Amort of Debt Discount and Expense FERC 4280	LTD Interest - Amort of Loss on Reacq Debt FERC 4281
1	Dec - 2023	$3,442,037	$29,370	$2,054
2	Jan - 2024	$3,410,640	$29,343	$2,054
3	Feb - 2024	$3,379,243	$29,343	$2,054
4	Mar - 2024	$3,931,216	$29,776	$2,054
5	Apr - 2024	$3,910,809	$32,746	$2,054
6	May - 2024	$3,877,670	$32,693	$2,054
7	Jun - 2024	$3,842,941	$32,675	$2,054
8	Jul - 2024	$3,808,211	$32,675	$2,054
9	Aug - 2024	$3,773,482	$32,675	$2,054
10	Sep - 2024	$3,738,752	$32,675	$2,054
11	Oct - 2024	$3,704,023	$32,675	$2,054
12	Nov - 2024	$3,671,536	$30,433	$2,054
13	Dec - 2024	$4,073,489	$35,051	$2,054
14	**Total Amort**		**$382,763**	**$24,648**
15				
16	**13 Mo Avg Bal**	**$3,735,696**		
17				
18	**Simple Average**	**$3,757,763**		

OTTER TAIL POWER COMPANY
COMMON EQUITY
2024 REGULATORY YEAR

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
Line No.	Description	Dec - 2023	Jan - 2024	Feb - 2024	Mar - 2024	Apr - 2024	May - 2024	Jun - 2024	Jul - 2024	Aug - 2024	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	13 Month Average	Simple Average
1	**Common Equity**															
2	Appropriations of Retained Earnings	($270,380)												($234,904)	($38,868)	($252,642)
3	Common Stock	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500
4	Contributed Capital	$676,988,966	$676,988,966	$676,988,966	$676,988,966	$676,988,966	$676,988,966	$676,988,966	$676,988,966	$676,988,966	$676,988,966	$731,988,966	$731,988,966	$731,988,966	$689,681,274	$704,488,966
5	Retained Earnings-Appropriated R/E - Amortization Reserve	$1,391,921	$1,391,921	$1,391,921	$1,391,921	$1,391,921	$1,391,921	$1,391,921	$1,391,921	$1,391,921	$1,391,921	$1,391,921	$1,391,921	$1,626,825	$1,409,991	$1,509,373
6	Retained Earnings-Common Dividends Paid to Corporate	($58,385,674)			($15,627,087)	($15,627,087)	($15,627,087)	($31,265,682)	($31,265,682)	($31,265,682)	($46,909,343)	($46,909,343)	($46,909,343)	($62,553,005)	($30,949,617)	($60,469,339)
7	Retained Earnings-Other Comprehensive Income	($1,176,918)	($1,176,918)	($1,176,918)	($1,176,914)	($1,176,914)	($1,176,914)	($1,176,909)	($1,176,909)	($1,176,909)	($1,176,905)	($1,176,905)	($1,176,905)	($1,948,037)	($1,236,229)	($1,562,478)
8	Retained Earnings-Unappropriated Retained Earnings	$356,830,450	$306,531,129	$313,975,565	$320,644,885	$326,768,490	$331,899,521	$339,130,032	$349,176,929	$357,083,373	$367,660,274	$373,720,393	$382,102,755	$389,137,886	$347,281,668	$372,984,168
9	**Total**	**$975,378,865**	**$983,735,598**	**$991,180,034**	**$982,222,272**	**$988,345,876**	**$993,476,907**	**$985,068,827**	**$995,115,724**	**$1,003,022,168**	**$997,955,413**	**$1,059,015,531**	**$1,067,397,894**	**$1,058,018,231**	**$1,006,148,718**	**$1,016,698,548**

OTTER TAIL POWER COMPANY
ADJUSTMENT TO INCLUDE CWIP IN SD INTEREST
SYNCHRONIZATION CALCULATION
REGULATORY YEAR 2024

SD-1

		(A)
Line No.	Description	Dec - 2024
1	**South Dakota Allocation Factors**	
2	P10	9.248277%
3	D2	9.806386%
4	P60	10.387309%
5	P90	9.741783%
6		
7	**Total CWIP**	
8	Production	$81,954,991
9	Transmission	$50,437,295
10	Distribution	$39,559,792
11	General	$18,069,078
12	Intangible	$2,389,779
13		
14	**South Dakota CWIP Allocation Amount**	
15	SD Share of Production CWIP	$7,579,425
16	SD Share of Transmission CWIP	$4,946,076
17	SD Share of Distribution CWIP	$4,109,198
18	SD Share of General CWIP	$1,760,250
19	SD Share of Production CWIP	$232,807
20		
21	**Total SD Share of CWIP to be Added to Interest Costs for Tax Calc**	**$18,627,756**

OTTER TAIL POWER COMPANY SD-2
REMOVAL OF FINANCIAL COMPONENTS OF INCENTIVE PAY FOR EXECUTIVES
REGULATORY YEAR 2024

	(A)	(B)	(C)	(D)	(E)
Line No.	Description from JCOSS Input Summary	Labor Ratios	Management Incentives	Corporate Bonuses	Total Adjustment
1	**Administrative & General Expenses**	(1)	(2)	(3)	(4)
2	**Salaries, Supplies, Pensions & Benefits**				
3	Production	34.68%	$ (301,120)	$ (246,226)	$ (547,346)
4	Transmission	17.81%	(154,611)	(126,426)	(281,037)
5	Distribution	28.91%	(251,018)	(205,257)	(456,275)
6	Customer Accounts	13.96%	(121,224)	(99,125)	(220,349)
7	Customer Service & Info	4.64%	(40,301)	(32,954)	(73,255)
8	**Total**	**100.00%**	**$ (868,274)**	**$ (709,988)**	**$ (1,578,262)**

SD-3

Otter Tail Power Company
AFDC on Short-Term CWIP - Plant in Service Effect
Regulatory Year 2024

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.		**2023 December**	**2024 January**	**February**	**March**	**April**	**May**	**June**
	Plant in Service	(1)						
	Production Plant							
1	A/C 101 - Base Demand	4,903,133	4,907,179	4,910,900	4,914,876	4,917,047	4,920,599	4,925,006
2	Peak Demand	1,324,793	1,326,060	1,327,225	1,328,470	1,329,149	1,330,261	1,331,640
3	Base Energy	(262)	(262)	(262)	(262)	(262)	(262)	(262)
4	Total Production Plant	6,227,664	6,232,977	6,237,863	6,243,084	6,245,933	6,250,597	6,256,384
5								
6	Transmission Plant - A/C 101	7,459,443	7,463,603	7,467,430	7,471,518	7,473,750	7,477,402	7,481,934
7								
8	Distribution Plant - A/C 101							
9	Primary Demand	3,150,602	3,153,283	3,155,749	3,158,384	3,159,822	3,162,176	3,165,096
10	Secondary Demand	2,168,385	2,170,231	2,171,928	2,173,741	2,174,731	2,176,351	2,178,361
11	Primary Customer	1,615,193	1,616,568	1,617,832	1,619,183	1,619,920	1,621,127	1,622,624
12	Secondary Customer	1,298,902	1,300,008	1,301,024	1,302,111	1,302,703	1,303,674	1,304,878
13	Streetlighting	330,290	330,571	330,830	331,106	331,256	331,503	331,809
14	Area Lighting	228,868	229,063	229,242	229,434	229,538	229,709	229,921
15	Meters	460,423	460,815	461,176	461,561	461,771	462,115	462,542
16	Load Management	142,470	142,591	142,702	142,821	142,886	142,993	143,125
17	Total Distribution Plant	9,395,134	9,403,130	9,410,483	9,418,340	9,422,629	9,429,648	9,438,356
18								
19	General Plant - A/C 101							
20	Production	1,189,186	1,189,790	1,190,345	1,190,939	1,191,263	1,191,793	1,192,451
21	Transmission	630,754	631,074	631,369	631,683	631,855	632,137	632,485
22	Distribution	990,460	990,963	991,426	991,920	992,190	992,632	993,180
23	Customer Accounts	684,943	685,290	685,610	685,952	686,139	686,444	686,823
24	Customer Service & Informational	175,052	175,141	175,223	175,310	175,358	175,436	175,533
25	Load Management	8,410	8,414	8,418	8,422	8,424	8,428	8,433
26	Total General Plant	3,678,804	3,680,673	3,682,391	3,684,227	3,685,229	3,686,869	3,688,905
27								
28	Intangible Plant - A/C 101	643,287	643,308	643,328	643,349	643,360	643,378	643,402
29								
30	Total Plant in Service - A/C 101	27,404,332	27,423,690	27,441,495	27,460,518	27,470,901	27,487,895	27,508,980

Otter Tail Power Company
AFDC on Short-Term CWIP - Plant in Service Effect
Regulatory Year 2024

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
Line No.		**July**	**August**	**September**	**October**	**November**	**December**	**13-Month Average**
	Plant in Service							
	Production Plant							
1	A/C 101 - Base Demand	4,929,872	4,937,196	4,942,021	4,950,909	4,961,683	4,974,330	**4,930,365**
2	Peak Demand	1,333,164	1,335,456	1,336,967	1,339,749	1,343,121	1,347,080	**1,333,318**
3	Base Energy	(262)	(262)	(262)	(262)	(262)	(262)	**(262)**
4	Total Production Plant	6,262,774	6,272,390	6,278,726	6,290,395	6,304,543	6,321,147	6,263,421
5								
6	Transmission Plant - A/C 101	7,486,937	7,494,468	7,499,429	7,508,568	7,519,647	7,532,650	**7,487,444**
7								
8	Distribution Plant - A/C 101							
9	Primary Demand	3,168,321	3,173,174	3,176,372	3,182,261	3,189,401	3,197,780	**3,168,648**
10	Secondary Demand	2,180,580	2,183,921	2,186,121	2,190,174	2,195,088	2,200,856	**2,180,805**
11	Primary Customer	1,624,277	1,626,765	1,628,404	1,631,423	1,635,084	1,639,380	**1,624,445**
12	Secondary Customer	1,306,207	1,308,208	1,309,526	1,311,954	1,314,898	1,318,353	**1,306,342**
13	Streetlighting	332,147	332,656	332,991	333,609	334,357	335,236	**332,182**
14	Area Lighting	230,155	230,508	230,740	231,168	231,687	232,295	**230,179**
15	Meters	463,013	463,722	464,189	465,050	466,093	467,318	**463,061**
16	Load Management	143,271	143,490	143,635	143,901	144,224	144,603	**143,286**
17	Total Distribution Plant	9,447,972	9,462,444	9,471,979	9,489,541	9,510,832	9,535,821	9,448,947
18								
19	General Plant - A/C 101							
20	Production	1,193,177	1,194,270	1,194,990	1,196,317	1,197,925	1,199,813	**1,193,251**
21	Transmission	632,871	633,451	633,833	634,536	635,389	636,390	**632,910**
22	Distribution	993,784	994,695	995,295	996,400	997,739	999,312	**993,846**
23	Customer Accounts	687,241	687,871	688,286	689,050	689,976	691,064	**687,284**
24	Customer Service & Informational	175,640	175,801	175,907	176,102	176,339	176,617	**175,651**
25	Load Management	8,438	8,446	8,451	8,460	8,472	8,485	**8,439**
26	Total General Plant	3,691,151	3,694,533	3,696,762	3,700,865	3,705,841	3,711,680	3,691,379
27								
28	Intangible Plant - A/C 101	643,427	643,465	643,491	643,537	643,593	643,660	**643,430**
29								
30	Total Plant in Service - A/C 101	27,532,261	27,567,301	27,590,387	27,632,906	27,684,456	27,744,958	27,534,622

Otter Tail Power Company
AFDC - Short-Term
Regulatory Year 2024

SD-3

	(A)	(B)		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				Production							
Line No.		AFDC on Short-Term CWIP		Base Demand	Peak Demand	Base Energy	Total Production	Transmission	Distribution	General	Intangible
1	Total at 12/31/2023	27,407,716		4,903,133	1,324,793	(262)	6,227,664	7,459,443	9,395,247	3,678,808	643,287
2											
3	**Balances:**										
4	January 2023	19,358	(4)	4,046	1,267	0	5,313	4,160	7,995	1,868	21
5	February	17,805	(4)	3,722	1,165	0	4,886	3,827	7,354	1,718	19
6	March	19,023	(4)	3,976	1,245	0	5,221	4,088	7,857	1,836	21
7	April	10,383	(4)	2,170	679	0	2,850	2,231	4,288	1,002	11
8	May	16,994	(4)	3,552	1,112	0	4,664	3,652	7,019	1,640	19
9	June	21,086	(4)	4,407	1,380	0	5,787	4,532	8,709	2,035	23
10	July	23,281	(4)	4,866	1,523	0	6,389	5,003	9,615	2,247	25
11	August	35,040	(4)	7,324	2,293	0	9,617	7,531	14,472	3,382	38
12	September	23,085	(4)	4,825	1,510	0	6,336	4,961	9,535	2,228	25
13	October	42,520	(4)	8,887	2,782	0	11,669	9,138	17,562	4,104	47
14	November	51,549	(4)	10,775	3,373	0	14,148	11,079	21,291	4,975	56
15	December	60,502	(4)	12,646	3,959	0	16,605	13,003	24,989	5,839	66
16											
17		340,626		71,197	22,286	0	93,484	73,207	140,686	32,876	31
18											
19	Total at 12/31/2024	27,748,342		4,974,330	1,347,080	(262)	6,321,147	7,532,650	9,535,933	3,711,684	643,318

Otter Tail Power Company
CWIP
Regulatory 13-Month Average Ending December 31, 2024

	(A)					(B)	(C)	(D)	(E)	(F)	(G)	(B)
Line No.						2023 December	2024 January	February	March	April	May	June
1												
2	**Short Term Projects:**					(1)	(1)	(1)	(1)	(1)	(1)	(1)
3												
4	Production				(A)	0	835,515	801,594	900,952	58,113	910,794	917,433
5	Production - Wind				(2) (B)	0						
6	Transmission					830,203	733,712	735,074	826,497	677,268	837,244	1,008,422
7	Distribution					1,447,142	1,371,752	1,272,939	1,304,704	923,701	1,097,525	1,642,389
8	General					424,518	518,123	314,859	315,012	167,796	144,563	141,828
9	Intagible					0	(52,995)	8,322	0	0	0	0
10	Total Short-Term CWIP					2,701,863	3,406,107	3,132,789	3,347,166	1,826,877	2,990,125	3,710,072
11												
12			**2022**	**2023**	**2024**							
13	AFUDC Rate	(C)	4.16%	6.98%	6.82% (5)		19,358	17,805	19,023	10,383	16,994	21,086
14												

Otter Tail Power Company
CWIP
Regulatory 13-Month Average Ending December 31, 2024

	(A)						(C)	(D)	(E)	(F)	(G)	(N)	(O)
Line No.							**July**	**August**	**September**	**October**	**November**	**December**	**13-Month Average**
1													
2	**Short Term Projects:**						(1)	(1)	(1)	(1)	(1)	(1)	
3													
4	Production					(A)	906,006	916,230	1,036,440	3,552,015	3,112,801	3,242,335	$1,322,325
5	Production - Wind					(2) (B)							
6	Transmission						1,015,601	903,801	1,110,767	1,308,121	1,367,870	2,107,162	$1,035,519
7	Distribution						1,437,653	1,904,596	1,639,237	2,244,954	4,444,417	5,139,096	$1,990,008
8	General						728,727	2,335,975	275,460	376,368	145,194	156,991	$465,032
9	Intagible						8,322	104,861	0	0	0	0	$5,270
10	Total Short-Term CWIP						4,096,309	6,165,463	4,061,904	7,481,458	9,070,281	10,645,584	4,818,154
11													
12			**2022**	**2023**	**2024**								
13	AFUDC Rate	(C)	4.16%	6.98%	6.82%	(5)	23,281	35,040	23,085	42,520	51,549	60,502	340,626
14													

Otter Tail Power Company
Calculation of AFDC Depreciation Expense
Regulatory Year 2024

SD-3

Line No.	(A)	(B) 13-Month Average Balance	(C) Monthly Depreciation	Annual Depreciation
		(1)	(3)	
1	Production-Base Demand	4,930,365	12,589	**151,065**
2	Production-Peak Demand	1,333,318	2,825	**33,894**
3	Production-Base Energy	(262)	(1)	**(7)**
4	Transmission	7,487,444	10,055	**120,663**
5	Distribution	9,448,947	20,765	**249,184**
6	General	3,691,379	13,090	**157,077**
7	Intangible	643,430	10,724	**128,686**
8				
9		27,534,622	70,047	840,562
10				
11				
12				
13		**2024 Depreciation**		
14		**Rates (Monthly)**		
15	Production-Base Demand	0.2553%		
16	Production-Peak Demand	0.2118%		
17	Production-Base Energy	0.2375%		
18	Transmission	0.1343%		
19	Distribution	0.2198%		
20	General	0.3546%		
21				
22		**2024 Depreciation**		
23		**Rates (Yearly)**		
24	Intangible	20%		

Otter Tail Power Company
AFDC on Short-Term CWIP
Accumulated Depreciation Effect
Regulatory Year 2024

Line No.	(A) 2024 Depreciation	(B) Accumulated Depreciation	(C) 2023 December	(D) 2024 January	(E) February	(F) March	(G) April	(H) May	(I) June
	(1)	Production Plant	(2)	(3)					
1	12,589	Base Demand	6,780,283	6,792,872	6,805,461	6,818,050	6,830,639	6,843,227	6,855,816
2	2,825	Peak Demand	801,088	803,912	806,737	809,561	812,386	815,210	818,035
3	(1)	Base Energy	(736)	(736)	(737)	(738)	(738)	(739)	(739)
4	15,413	Total Production Plant	7,580,635	7,596,048	7,611,461	7,626,873	7,642,286	7,657,699	7,673,111
5									
6	10,055	Transmission Plant	3,128,429	3,138,484	3,148,539	3,158,595	3,168,650	3,178,705	3,188,760
7									
8	20,765	Distribution Plant	6,028,085	6,048,850	6,069,616	6,090,381	6,111,146	6,131,912	6,152,677
9									
10	13,090	General Plant	4,028,975	4,042,065	4,055,155	4,068,244	4,081,334	4,094,424	4,107,514
11									
12	10,724	Intangible Plant	339,668	350,392	361,116	371,839	382,563	393,287	404,011
13									
14	70,047	Total Accumulated Depr.	21,105,792	21,175,839	21,245,886	21,315,933	21,385,980	21,456,027	21,526,073

Otter Tail Power Company
AFDC on Short-Term CWIP
Accumulated Depreciation Effect
Regulatory Year 2024

(A)		(B)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Line No.	2024 Depreciation	Accumulated Depreciation	July	August	September	October	November	December	13-Month Average
	(1)	Production Plant							
1	12,589	Base Demand	6,868,405	6,880,994	6,893,582	6,906,171	6,918,760	6,931,349	**6,855,816**
2	2,825	Peak Demand	820,859	823,684	826,508	829,333	832,157	834,982	**818,035**
3	(1)	Base Energy	(740)	(741)	(741)	(742)	(743)	(743)	**(739)**
4	15,413	Total Production Plant	7,688,524	7,703,937	7,719,349	7,734,762	7,750,175	7,765,587	7,673,111
5									
6	10,055	Transmission Plant	3,198,816	3,208,871	3,218,926	3,228,981	3,239,036	3,249,092	**3,188,760**
7									
8	20,765	Distribution Plant	6,173,442	6,194,208	6,214,973	6,235,738	6,256,504	6,277,269	**6,152,677**
9									
10	13,090	General Plant	4,120,603	4,133,693	4,146,783	4,159,873	4,172,963	4,186,052	**4,107,514**
11									
12	10,724	Intangible Plant	414,735	425,459	436,182	446,906	457,630	468,354	**404,011**
13									
14	70,047	Total Accumulated Depr.	21,596,120	21,666,167	21,736,214	21,806,261	21,876,308	21,946,354	21,526,073

SD-3

Otter Tail Power Company
2024 Composite Depreciation Rates - Used in SD-3

	(A)	(B)
Line No.	**Production Depreciation Expense -Base Demand**	**Total**
1	Total Production - Base Demand	16,840,219
2		
3	**Production Plant in Service-Base Demand**	
4	Steam Plant (Total from Page 11)	534,713,682
5	Less: Unit Train (Total from Page 11)	0
6		
7	Steam W/O Unit Train	534,713,682
8	Plus: Hydro (Total from Page 11)	14,905,440
9		
10	Total Production - Base Demand	549,619,122
11		
12	Annual Depreciation Rate	3.06%
13		
14	Monthly Depreciation Rates	0.25533%
15		
16	**Production-Peak Demand**	
17	Depreciation	10,227,270
18	Plant in Service (Total From Page 11)	402,318,286
19		
20	Annual Depreciation Rates	2.54%
21		
22	Monthly Depreciation Rates	0.21184%
23		
24		
25	**Production-Base Energy**	
26	Depreciation	13,207,771
27	Plant in Service (Total From Page 11)	463,342,547
28		
29	Annual Depreciation Rates	2.85%
30		
31	Monthly Depreciation Rates	0.23755%
32		
33		
34	**Transmission**	
35	Depreciation	12,151,271
36	Plant in Service (Total From Page 11)	754,019,586
37		
38	Annual Depreciation Rates	1.61%
39		
40	Monthly Depreciation Rates	0.13429%
41		
42		
43	**Distribution**	
44	Depreciation	17,222,056
45	Plant in Service (Total From Page 11)	653,052,441
46		
47	Annual Depreciation Rates	2.64%
48		
49	Monthly Depreciation Rates	0.21976%
50		
51		
52	**General**	
53	Depreciation	3,170,177
54	Plant in Service (Total From Page 11)	74,500,373
55		
56	Annual Depreciation Rates	4.26%
57		
58	Monthly Depreciation Rates	0.35460%
1	**Intangible**	
2	Depreciation	6,341,272
3	Plant in Service (Total From Page 11)	36,413,736
4		
5	Annual Depreciation Rates	17.41%
6		
7	Monthly Depreciation Rates	1.45121%

Otter Tail Power Company
Plant in Service Schedule

(A)	(B)		(C)		(D)
Line No.				Accts	Beginning Balance 1/1/2024
1	**Steam Plant**	Plant in Service (includes Unit Train)	101	310-317	534,766,811
2		Completed Construction Not Classified	106	310-316	0
3		Electric Plant Acquisition adjustments	114	310-316	1,588,255
4		Less: Land	101	310	(1,641,384)
5		Total Depreciable Steam Plant			534,713,682
6					
7	**Hydro Plant**	Plant in Service	101	330-335	13,206,618
8		Completed Construction Not Classified	106	330-335	0
		Plus: Hydro License	101		1,998,445
9		Less: Land	101	330.0,.1,.2	(299,623)
10		Total Depreciable Hydro Plant			14,905,440
11					
12	**IC & Other**	Plant in Service	101	340-346	190,990,007
		Direct Assign HL Solar			61,261,376
13		Completed Construction Not Classified	106	340-346	0
14		Less: Land	101	340	(126,762)
15		Total Depreciable IC and Other Plant			252,124,621
16					
17	**Wind**	Plant in Service	101	340-347	613,536,212
18		Completed Construction Not Classified	106	340-347	0
19		Less: Land	101	340	0
20		Total Depreciable IC and Other Plant			613,536,212
21					
22	**Transmission**	Plant in Service	101	350-358	777,917,324
23		Completed Construction Not Classified	106	350-358	0
24		Electric Plant Acquisition adjustments	114	350-358	58,288
25		Less: Land	101	350	(23,956,026)
26		Total Depreciable Transmission Plant			754,019,586
27					
28					
29	**Distribution**	Plant in Service	101	360-373	654,605,973
30		Completed Construction Not Classified	106	360-373	0
31		Electric Plant Acquisition adjustments	114	360-373	586
32		Less: Land	101	360	(1,554,118)
33		Total Depreciable Distribution Plant			653,052,441
34					
35					
36	**General**	Plant in Service	101	389-398	113,800,630
37		Completed Construction Not Classified	106	389-398	0
38		Less: Transportation	101	392	(40,975,048)
39		Less: Land	101	389	1,674,791
40		Total Depreciable General Plant			74,500,373
	Intangible	Plant in Service	101	389-398	38,412,181
		Less: Hyrdo License	101		(1,998,445)
		Less: Land	101	389	
		Total Depreciable Intangible			36,413,736
					2,998,497,132

Not currently used

OTTER TAIL POWER COMPANY
LIGNITE ENERGY AND INVESTOR RELATIONS DUES REMOVAL
REGULATORY YEAR 2024

SD-5

Line No.	(A) Description from JCOSS Input Summary	(B) Amount	(C) SD (100% Disallowed) [3]
1	**Corporate Dues related to Investor Relations** [2]		
2	MUI dues (Part of Investor Relations at Corporate)	$ 24,000	
3	MN Business Partnership	$ 50,503	
4	USND dues (Part of Investor Relations at Corporate)	$ -	
5		$ 74,503	
6	**Otter Tail Power Dues not allowed**		
7	Lignite Energy Dues [1]	$ 96,600	
8			
9	**Total Dues not allowed for SD**	$ 171,103	$ (171,103)

Otter Tail Power Company
Accumulated Deferred Income Tax - adjust ND ITC on Wind Farms to credit MN
Regulatory Year 2024

Line No.		12/01/23	12/01/24	Average
1	ND ITC Accumulated Deferred Income Tax	(15,086,522)	(14,344,698)	(14,715,610)

Enter in DS 29) ND ITC credit to MN Adjustment:
MN and SD will be entered at the total simple average as a negative
ND will be entered at the ND Share as a positive

	MN	ND	SD
NEPIS EXDA	49.3384%	41.0053%	9.6512%
	(7,260,442)	(6,034,177)	(1,420,233)

OTTER TAIL POWER COMPANY SD-7
ADJUSTMENT FOR DISALLOWED GIFT & EMPLOYEE RECOGNITION EXPENSES
REGULATORY YEAR 2024

		(A)
Line No.	Description	2024
1	Adjustment to Disallow Gift Expense	($273,948)

Blank, intended for future use

OTTER TAIL POWER COMPANY
CHARITABLE ADMINISTRATION ADJUSTMENT
SD JURISDICTION
REGULATORY YEAR 2024

SD-9

	(A)	(B)	(C)	(D)
Line No.	**Local (CSC) Charitable Giving Hours**	Hours	Estimated Loaded Labor per hour	Total
1	**Total**	**511**	$69.33	**$35,429**
2				
3	**Other**			
4		# of Checks	Processing Fee	
5	Non-Foundation Charitable Contributions	189	$15.00	$ 2,835
6	**Total**			$ 2,835
7				
8	**Summary**			
9	Estimated CSC Labor Costs			$35,429
10	Estimated Other Costs			$ 2,835
11	**Total**			$38,264
12				
13	SD Jurisdictional Unallowed %			10%
14				
15	SD Jurisdictional Unallowed Charitable Admin Adjustment			**($3,826)**
16				

OTTER TAIL POWER COMPANY
SD CWIP ADJUSTMENT
REGULATORY YEAR 2024

SD-10

		(A)
Line No.	Description	2024
1	South Dakota	
2	Rider CWIP Adjustment	(680,317)

Blank, intended for future use

OTTER TAIL POWER COMPANY
SD RETAIL/NON-RETAIL TRANSMISSION ADJUSTMENT
REGULATORY YEAR 2024

SD-12

Line No.	Descriptions	(A) 13 Month Avg	(B) Non-Retail % to FERC	(C) COSS Adjustment Non-Retail (FERC) Share 13 Month Avg
1	**Plant In-Service**			
2	Fargo CAPX -	78,184,054	89.990%	(70,357,830)
3	Bemidji CAPX	16,331,255	86.740%	(14,165,731)
4	Cass Lake	7,039,948	64.110%	(4,513,311)
5	Casselton-Buffalo	13,784,657	47.420%	(6,536,684)
9	Brookings CAPX	26,291,942	99.350%	(26,121,044)
10	BSAT-Brookings	72,735,192	99.350%	(72,262,413)
11	BSAT-Ellendale	106,185,056	99.350%	(105,494,853)
12	BSS Alexandria	-	99.350%	-
13	Jamestown to Ellendale	-	99.350%	-
14	**Total Plant In-Service**	320,552,104		**(299,451,867)**
15				
16	**Accumulated Depreciation**			
17	Fargo CAPX	(12,156,169)	89.99%	10,939,336
18	Bemidji CAPX	(3,600,016)	86.74%	3,122,654
19	Cass Lake	(1,344,099)	64.11%	861,702
20	Casselton-Buffalo	(1,991,448)	47.42%	944,345
24	Brookings CAPX	(4,091,160)	99.35%	4,064,567
25	BSAT-Brookings	(7,812,428)	99.35%	7,761,647
26	BSAT-Ellendale	(7,310,908)	99.35%	7,263,387
27	BSS Alexandria	-	99.35%	-
28	Jamestown to Ellendale	-	99.35%	-
29	**Total Accumulated Depreciation**	(38,306,228)		**34,957,639**
30				
31	**CWIP**			
32	BSS Alexandria	2,515,651	99.35%	(2,499,299)
33	Jamestown to Ellendale	4,579,717	99.35%	(4,549,949)
34	**Total CWIP**	7,095,368		(7,049,248)
35				
36	**ADIT**			
37	Fargo CAPX - Phase I	(18,155,349)	89.99%	16,337,999
38	Bemidji CAPX	(3,772,544)	86.74%	3,272,305
39	Cass Lake	(1,676,250)	64.11%	1,074,644
40	Casselton-Buffalo	(3,102,764)	47.42%	1,471,331
44	Brookings CAPX	(5,911,545)	99.35%	5,873,120
45	BSAT-Brookings	(15,366,419)	99.35%	15,266,537
46	BSAT-Ellendale	(7,323,814)	99.35%	7,276,209
47	BSS Alexandria	-	99.35%	-
48	Jamestown to Ellendale	-	99.35%	-
49	**Total ADIT**	(55,308,685)		**50,572,144**

OTTER TAIL POWER COMPANY SD-12
SD RETAIL/NON-RETAIL TRANSMISSION ADJUSTMENT
REGULATORY YEAR 2024

Line No.	Descriptions	(A) 13 Month Avg	(B) Non-Retail % to FERC	(C) COSS Adjustment Non-Retail (FERC) Share 13 Month Avg
50				
51	**Schedule 26 Revenues**			
52	Fargo CAPX - Phase I			(8,486,187)
53	Bemidji CAPX			(1,675,267)
54	Cass Lake			(535,688)
55	Casselton-Buffalo			(802,290)
59	**Total Schedule 26 Revenues**			(11,499,432)
60				
61	**Schedule 26A Revenues**	24,818,252		
62	Brookings CAPX			(3,029,412)
63	BSAT-Brookings			(8,469,976)
64	BSAT-Ellendale			(12,412,599)
65	BSS Alexandria			(211,516)
66	Jamestown to Ellendale			(385,062)
67	**Total Schedule 26A Revenues**			(24,508,565)
68	**Total Revenues to remove**			**(36,007,997)**
69				
70	**Schedule 26 Expenses**			-
71	**Schedule 26A Expenses**			-
72				
73	**Depreciation Expense**			
74	Fargo CAPX	1,147,981	89.99%	(1,033,068)
75	Bemidji CAPX	291,147	86.74%	(252,541)
76	Cass Lake	110,939	64.11%	(71,123)
77	Casselton-Buffalo	218,802	47.42%	(103,756)
81	Brookings CAPX	393,111	99.35%	(390,556)
82	BSAT-Brookings	1,108,987	99.35%	(1,101,779)
83	BSAT-Ellendale	1,586,828	99.35%	(1,576,514)
84	BSS Alexandria	-	99.35%	-
85	Jamestown to Ellendale	-		-
86	**Total Depreciation Expense**	4,857,795		**(4,529,336)**
87				
88	**Property Tax Expense**			
89	Fargo CAPX	680,201	89.99%	(612,113)
90	Bemidji CAPX	142,082	86.74%	(123,242)
91	Cass Lake	61,248	64.11%	(39,266)
92	Casselton-Buffalo	119,927	47.42%	(56,869)
96	Brookings CAPX	228,740	99.35%	(227,253)
97	BSAT-Brookings	632,796	99.35%	(628,683)
98	BSAT-Ellendale	923,810	99.35%	(917,805)
99	BSS Alexandria	-	99.35%	-
100	Jamestown to Ellendale	-		-
101	**Total Property Taxes Expense**	2,788,804		**(2,605,232)**