

Otter Tail Power Company  
Reference Workpaper for 2024 SD TY-11 and Supporting Schedule B-3

TY-11  
SD Share  
Page 1 of 2

ADJUSTMENT TO NORMALIZE MATERIALS AND SUPPLIES

Line No.	Description	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) CLP B-3 Reference
1	Total Production	68,440	P10	9.98202%	6,832	
2	Transmission	269,106	D2	10.69440%	28,779	
3	Distribution	5,309,719	P60	10.51384%	558,256	
4	Total Materials and Supplies	<u>5,647,266</u>			<u>593,867</u>	Col (G); Line 26

**OTTER TAIL POWER COMPANY**  
**Reference Workpaper for 2024 SD TY-11 and Required Schedule B-3**

**TY-11**  
**SD Share**  
**Page 2 of 2**

**ADJUSTMENT TO NORMALIZE MATERIALS AND SUPPLIES**

		(A)	(B)	(C)	(D)	(E)
Line No.	Description	Production	Transmission	Distribution	All Other	Total
1	<b>Otter Tail Power Company</b>					
2	Dec-24	\$9,940,013	\$18,104,811	\$20,813,959	\$364,994	\$49,223,777
3	Jan-25	\$9,253,230	\$15,010,666	\$25,918,534	\$314,372	\$50,496,802
4	Feb-25	\$9,515,412	\$14,610,433	\$26,245,976	\$311,209	\$50,683,029
5	Mar-25	\$9,473,408	\$14,504,848	\$26,562,498	\$323,158	\$50,863,911
6	Apr-25	\$9,526,117	\$14,784,010	\$26,215,313	\$338,472	\$50,863,911
7	May-25	\$10,113,670	\$15,034,194	\$25,383,437	\$332,610	\$50,863,911
8	Jun-25	\$9,583,133	\$17,073,165	\$23,854,791	\$352,822	\$50,863,911
9	Jul-25	\$9,627,229	\$18,414,419	\$22,457,983	\$364,280	\$50,863,911
10	Aug-25	\$9,978,693	\$18,004,361	\$22,511,761	\$369,096	\$50,863,911
11	Sep-25	\$10,119,315	\$18,188,795	\$22,187,224	\$368,577	\$50,863,911
12	Oct-25	\$9,956,352	\$18,437,178	\$22,105,681	\$364,699	\$50,863,911
13	Nov-25	\$9,938,965	\$18,569,070	\$21,981,787	\$374,088	\$50,863,911
14	Dec-25	\$9,940,013	\$18,104,811	\$22,454,092	\$364,994	\$50,863,911
15	<b>Total</b>	<b>\$126,965,548</b>	<b>\$218,840,763</b>	<b>\$308,693,036</b>	<b>\$4,543,371</b>	<b>\$659,042,718</b>
16						
17	<b>TY 13 Month Average</b>	<b>\$9,766,581</b>	<b>\$16,833,905</b>	<b>\$23,745,618</b>	<b>\$349,490</b>	<b>\$50,695,594</b>
18						
19	<b>2024 Actual 13 Month Average</b>	<b>\$9,698,140</b>	<b>\$16,564,799</b>	<b>\$18,438,788</b>	<b>\$346,601</b>	<b>\$45,048,328</b>
20						
21	<b>Adjustment to 2024 Test Year</b>	<b>\$68,440</b>	<b>\$269,106</b>	<b>\$5,306,831</b>	<b>\$2,889</b>	<b>\$5,647,266</b>