

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 SD TY-03 and Supporting Schedule C-7
Retail Revenue Normalization
TEST YEAR 2024

	(A)	(B)	(C)
Lin e No.		Amount	CLP C-7 Reference
1			
2	Unbilled Revenue Accrual	\$ (3,981)	
3	FEC Minimums	\$ (126,852)	
4	Remove Penalty Revenue	\$ (63,963)	
5	Bill adjustments for prior years bills	\$ 5,909	
6	Reconciling Adjustment	\$ 15,719	
7	Add back portion of CWIP rider revenues from SD-10	\$ 676,233	
8	Revenue Adjustment	<u>\$ 503,065</u>	Col (E); Line 2