OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 SD TY-09 and Supporting Schedule B-3 and C-7
ADJUSTMENT FOR METER READING
TEST YEAR 2024

	(A)	(B)	(C)	(D)	(E)	
Line No.	**Item**	**System Wide**	**Allocation Factor**	**Allocation Percentages**	**South Dakota Test Year Amount**	**CLP B-3 and C-7 Reference**
1	Non-labor Meter Reading Expense	$ (2,389,019)	C7	0.0000%	$ -	
2	Labor Meter Reading Expense	$ (2,351,900)	C7	0.0000%	$ -	
3						
4	Meter Reading Expense Adjustment	**$(4,740,918)**			**$ -**	
5						
6	**Internal Labor to Expense**					
7	Distribution Expense					
8	Primary Demand	$ 552,277	D3	12.60509%	$ 69,615	
9	Secondary Demand	$ 177,851	D4	10.86462%	$ 19,323	
10	Primary Customer	$ 191,315	C2	8.93027%	$ 17,085	
11	Secondary Customer	$ 49,203	C3	8.92835%	$ 4,393	
12	Streetlighting	$ 55,166	C4	7.29629%	$ 4,025	
13	Area Lighting	$ 19,478	C5	7.87004%	$ 1,533	
14	Meters	$ -	C6	9.31656%	$ -	
15	Load Management	$ -	C9	9.63518%	$ -	
16	***Total Distribution***	$ 1,045,290			$ 115,974	C-7: Col (K); Line 9
17						
18	**Internal Labor to Capital Projects**					
19	Transmission	$ 326,653	D2	10.69440%	$ 34,934	B-3: Col (F); Line 3
20						
21	Distribution Plant					
22	Primary Demand	$ 572,509	D3	12.6051%	$ 72,165	
23	Secondary Demand	$ 292,784	D4	10.8646%	$ 31,810	
24	Primary Customer	$ 27,716	C2	8.9303%	$ 2,475	
25	Secondary Customer	$ 25,862	C3	8.9283%	$ 2,309	
26	Streetlighting	$ 38,123	C4	7.2963%	$ 2,782	
27	Area Lighting	$ 22,963	C5	7.8700%	$ 1,807	
28	Meters	$ -	C6	9.3166%	$ -	
29	Load Management	$ -	C9	9.6352%	$ -	
30	Total Distribution	$ 979,957			$ 113,348	B-3: Col (F); Line 4
31						
32	Total Capital	$ 1,306,610			$ 148,282	B-3: Col (F); Line 7