

**Otter Tail Power Company**  
**Electric Utility - State of South Dakota**  
**Income Statement, Supplemental**  
**2017 Test Year Ending December 31, 2017**  
**Test Year to Supplemental**

**Case No. EL18-021**  
**Exhibit \_\_\_(TAA-2), Schedule 4**  
**Page 1 of 1**

<b>South Dakota JURISDICTION</b> <b>OPERATING INCOME SUMMARY</b> <b>TEST YEAR ENDING DECEMBER 31, 2017</b>		
(A) (1)	(B) (2)	(C) (3)
Test Year	Total Adjustments	Supplemental

Line No.	Description	Test Year	Total Adjustments	Supplemental
	UTILITY OPERATING REVENUES			
1	Retail Revenue	30,650,015	\$8,378	30,658,393
2	Other Electric Operating Revenue	1,731,348	\$1,009	1,732,357
3	Total Operating Revenues	<u>\$32,381,363</u>	<u>\$9,387</u>	<u>\$32,390,750</u>
4				
5	UTILITY OPERATING EXPENSES			
6	Production	\$14,543,258	\$10,055	\$14,553,313
7	Transmission	2,950,883	\$2,334	2,953,217
8	Distribution	1,699,129	\$4,485	1,703,614
9	Customer Accounting	1,153,253	\$2,803	1,156,056
10	Customer Service & Information	664,545	\$534	665,079
11	Sales	20,751	\$0	20,751
12	Administrative & General	4,003,827	(\$29,790)	3,974,037
13	Charitable Contributions	0	\$0	0
14	Depreciation	5,037,485	\$58,450	5,095,935
15	General Taxes	969,261	\$845	970,106
16	Total Operating Expenses	<u>\$31,042,392</u>	<u>\$49,716</u>	<u>\$31,092,108</u>
17				
18	Net Operating Income Before Taxes & AFUDC	\$1,338,971	(\$40,329)	\$1,298,642
19				
20	TAXES			
21	Investment Tax Credit	(\$123,560)	(\$45)	(\$123,605)
22	Deferred Income Taxes	441,070	\$384	441,454
23	Federal & State Income Tax	(1,021,346)	(\$13,161)	(1,034,507)
24	Total Taxes	<u>(\$703,836)</u>	<u>(\$12,822)</u>	<u>(\$716,659)</u>
25				
26	Net Operating Income Before AFUDC	<u>\$2,042,807</u>	<u>(\$27,507)</u>	<u>\$2,015,301</u>
27	AFUDC	<u>0</u>	<u>0</u>	<u>0</u>
28				
29	TOTAL AVAILABLE FOR RETURN	<u>\$2,042,807</u>	<u>(\$27,507)</u>	<u>\$2,015,301</u>

- (1) 2017 Test Year JCOSS
- (2) Errata and Supplemental Adjustments
- (3) Column (A) + (B)