

OTTER TAIL POWER COMPANY
Electric Utility - State of South Dakota
OPERATING INCOME SCHEDULES
JURISDICTIONAL STATEMENT OF OPERATING INCOME

Exhibit ____ (TAA-1), Schedule C-1
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Line No.	Description	(A)	(B)	(C)	(D)
		2017 Actual Year		2017 Test Year	
		Total Utility	SD Jurisdiction	Total Utility	SD Jurisdiction
<u>OPERATING REVENUES</u>					
1	Retail Revenue	\$372,153,628	\$32,929,872	\$369,873,771	\$30,650,015
2	Other Electric Operating Revenue	58,386,685	1,725,695	58,386,685	1,731,348
3	TOTAL OPERATING REVENUE	\$430,540,313	\$34,655,568	\$428,260,456	\$32,381,363
<u>OPERATING EXPENSES</u>					
4	Production Expenses	\$156,639,966	\$14,201,172	\$159,877,303	\$14,543,258
5	Transmission Expenses	\$32,135,395	\$2,936,416	\$32,211,644	\$2,950,883
6	Distribution Expenses	\$17,761,845	\$1,686,406	\$17,903,711	\$1,699,129
7	Customer Accounting Expenses	\$12,912,128	\$1,144,837	\$13,007,046	\$1,153,253
8	Customer Service and Information Expenses	\$9,358,287	\$663,245	\$9,376,626	\$664,545
9	Sales Expenses	\$230,711	\$11,402	\$337,682	\$20,751
10	Administration and General Expenses	\$43,609,630	\$3,739,913	\$44,672,125	\$4,003,827
11	Charitable Contributions	\$0	\$0	\$0	\$0
12	Depreciation Expense	\$53,185,267	\$4,719,228	\$56,527,513	\$5,037,485
13	Amortization of Big Stone Plant Capitalized Costs	\$0	\$0	\$0	\$0
14	Spiritwood Amortization	\$0	\$0	\$0	\$0
15	General Taxes	\$15,045,286	\$965,635	\$15,045,286	\$969,261
16	TOTAL OPERATING EXPENSES	\$340,878,513	\$30,068,254	\$348,958,935	\$31,042,392
17					
18	NET OPERATING INCOME BEFORE INCOME TAXES	\$89,661,800	\$4,587,314	\$79,301,521	\$1,338,971
19	<u>INCOME TAX EXPENSE</u>				
20	Investment Tax Credit	(\$8,997,380)	(\$753,931)	(\$1,470,564)	(\$123,560)
21	Deferred Income Taxes	\$15,897,422	\$527,063	\$8,381,287	\$441,070
22	Income Taxes	\$7,042,429	\$0	\$1,738,130	(\$1,021,346)
23	TOTAL INCOME TAX EXPENSE	\$13,942,471	(\$226,869)	\$8,648,853	(\$703,836)
24	NET OPERATING INCOME	\$75,719,328	\$4,814,182	\$70,652,668	\$2,042,807
25	Allowance for Funds Used During Construction	\$1,726,880	0	\$1,726,880	0
	TOTAL AVAILABLE FOR RETURN	\$77,446,208	\$4,814,182	\$72,379,548	\$2,042,807