

OTTER TAIL POWER COMPANY
 Electric Utility - State of South Dakota
 SCHEDULE OF OPERATIONS AND MAINTENACE EXPENSE

Line No.	Description	(A)	(B)	(C)	(D)
		2010 Per Order in Docket No. EL10-011	2017 Actual Year SD Jurisdiction	Adjustments	2017 Test Year SD Jurisdiction
<u>OPERATING EXPENSES</u>					
1	Production Expenses	\$12,737,956	\$14,201,172	\$342,086	\$14,543,258
2	Transmission Expenses	\$1,108,035	2,936,416	14,467	2,950,883
3	Distribution Expenses	\$1,461,533	1,686,406	12,723	1,699,129
4	Customer Accounting Expenses	\$1,006,759	1,144,837	8,416	1,153,253
5	Customer Service and Information Expenses	\$191,592	663,245	1,300	664,545
6	Sales Expenses	\$40,602	11,402	9,349	20,751
7	Administration and General Expenses	\$3,230,243	3,739,913	263,914	4,003,827
8	Charitable Contributions	\$0	\$0	\$0	\$0
9	Depreciation Expense	\$3,959,069	4,719,228	318,257	5,037,485
10	General Taxes	\$939,184	965,635	3,626	969,261
11	TOTAL OPERATING EXPENSES	\$24,674,973	\$30,068,254	\$974,137	\$31,042,391