

OTTER TAIL POWER COMPANY  
ELECTRIC UTILITY - STATE OF SOUTH DAKOTA  
OPERATING INCOME STATEMENT SCHEDULES  
JURISDICTIONAL STATEMENT OF OPERATING INCOME

		(A)	(B)	(C)	(D)
Line No.	Description	Regulatory Total Utility	2024 Regulatory Year	Adjustments	2024 Test Year
1	<b>Operating Expenses</b>				
2	Production Expenses	\$166,180,015	\$15,015,057	\$1,779,389	\$16,794,446
3	Transmission Expenses	\$36,452,533	\$3,574,676	\$417,053	\$3,991,729
4	Distribution	\$19,319,587	\$2,004,953	\$633,932	\$2,638,885
5	Customer Accounts	\$12,413,942	\$1,203,997	(\$434,353)	\$769,645
6	Customer Serv & Infomation Exp	\$11,083,422	\$879,652	\$21,166	\$900,817
7	Sales Expenses	\$353,963	\$105,333	\$1	\$105,334
8	Administrative & General Expense	\$57,255,126	\$5,289,469	\$986,396	\$6,275,865
9	Depreciation Expense	\$82,005,104	\$7,276,844	\$1,735,122	\$9,011,965
10	General Taxes	\$15,653,729	\$1,255,438	\$194,775	\$1,450,213
11	<b>Total Operating Expense Before Tax</b>	<b>\$400,717,421</b>	<b>\$36,605,418</b>	<b>\$5,333,481</b>	<b>\$41,938,900</b>