

Otter Tail Power Company (SD)
Electric Utility - South Dakota Retail Jurisdiction
Cost of Service Study
2013 Actuals

Rate Base Summary ¹

	<u>Total Company</u> 13 Month Average Balance	<u>South Dakota</u> 13 Month Average Balance	<u>All Others</u> 13 Month Average Balance
1 Plant Investment	\$1,459,332,322	\$136,789,154	\$1,322,543,169
2 Depreciation Reserve	(620,575,219)	(59,502,152)	(561,073,067)
3 Net Utility	838,757,103	77,287,001	761,470,102
4 Plant Held for Furture Use	29,657	2,841	26,816
5 CWIP	120,622,773	0	120,622,773
6 Accumulated Deferred Taxes	(213,151,966)	(13,846,290)	(199,305,676)
Other Rate Base:			0
7 Cash Working Capital	11,725,361	2,502,803	9,222,558
8 Materials & Supplies	17,241,184	1,648,576	15,592,608
9 Fuel Inventory	9,571,785	929,352	8,642,433
10 Non-Plant Assets & Liab	97,423	47,545	49,878
11 Prepays & Other	(29,197,986)	(2,690,439)	(26,507,547)
12 Total Rate Base	\$755,695,334	\$65,881,389	\$689,813,945

¹ Based on 13 month averages, consistent with methodology approved in last rate case,
Docket No. EL10-011