

Otter Tail Power Company (SD)
Electric Utility - South Dakota Retail Jurisdiction
Cost of Service Study
2018 Actuals

Rate Base Summary ¹

	<u>Total Company</u>	<u>South Dakota</u>	<u>All Others</u>
	13 Month	13 Month	13 Month
	Average Balance	Average Balance	Average Balance
1 Plant Investment	\$2,022,162,506	\$171,716,436	\$1,850,446,070
2 Depreciation Reserve	(789,728,151)	(73,246,889)	(716,481,262)
3 Net Utility	1,232,434,355	98,469,546	1,133,964,809
4 Plant Held for Future Use	29,657	2,789	26,868
5 CWIP	158,045,192	0	158,045,192
6 Accumulated Deferred Taxes	(269,215,827)	(12,711,508)	(256,504,319)
Other Rate Base:			0
7 Cash Working Capital	11,459,061	2,471,035	8,988,026
8 Materials & Supplies	20,405,407	1,917,830	18,487,576
9 Fuel Inventory	7,298,224	689,829	6,608,396
10 Non-Plant Assets & Liab	13,684	13,684	0
11 Prepays & Other	(20,384,295)	(1,628,673)	(18,755,622)
12 Total Rate Base	\$1,140,085,459	\$89,224,533	\$1,050,860,926

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