

Otter Tail Power Company (SD)
Electric Utility - South Dakota Retail Jurisdiction
Cost of Service Study
2014 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	\$1,527,142,245	\$140,938,201	\$1,386,204,044
2 Depreciation Reserve	(654,784,524)	(61,815,757)	(592,968,767)
3 Net Utility	872,357,720	79,122,444	793,235,276
4 Plant Held for Furture Use	29,657	2,823	26,834
5 CWIP	212,801,272	0	212,801,272
6 Accumulated Deferred Taxes	(214,434,060)	(13,327,372)	(201,106,688)
Other Rate Base:			0
7 Cash Working Capital	11,437,875	2,457,443	8,980,432
8 Materials & Supplies	18,420,628	1,742,424	16,678,204
9 Fuel Inventory	9,481,452	900,006	8,581,446
10 Non-Plant Assets & Liab	7,779	1,130	6,649
11 Prepays & Other	(16,987,665)	(1,540,773)	(15,446,892)
12 Total Rate Base	\$893,114,658	\$69,358,125	\$823,756,533

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