

Otter Tail Power Company (SD)
Electric Utility - South Dakota Retail Jurisdiction
Cost of Service Study
2016 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	\$1,842,909,276	\$161,592,210	\$1,681,317,066
2 Depreciation Reserve	(689,954,447)	(64,125,553)	(625,828,894)
3 Net Utility	1,152,954,829	97,466,657	1,055,488,172
4 Plant Held for Future Use	29,657	2,802	26,855
5 CWIP	110,168,047	0	110,168,047
6 Accumulated Deferred Taxes	(245,648,420)	(12,907,556)	(232,740,864)
Other Rate Base:			0
7 Cash Working Capital	13,800,161	2,373,772	11,426,389
8 Materials & Supplies	19,235,185	1,806,696	17,428,489
9 Fuel Inventory	10,445,968	974,985	9,470,983
10 Non-Plant Assets & Liab	0	0	0
11 Prepays & Other	(7,463,394)	(630,929)	(6,832,466)
12 Total Rate Base	\$1,053,522,033	\$89,086,428	\$964,435,605

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