

Otter Tail Power Company
South Dakota Retail Jurisdiction

III. Average Rate Base

Line	2016 Total OTP	2016 SD Juris	2015 SD Juris	Annual Change
1 Plant in Service	\$1,842,909,276	\$161,592,210	\$149,978,970	7.74%
2 Accumulated Depreciation	(689,954,447)	(64,125,553)	(64,912,617)	-1.21%
3 Net Plant in Service	\$1,152,954,829	\$97,466,657	\$85,066,353	14.58%
4 Plant Held for Future Use	\$29,657	\$2,802	\$2,879	-2.67%
5 Construction Work in Progress	110,168,047	0	0	
6 Materials and Supplies	19,235,185	1,806,696	1,872,472	-3.51%
7 Fuel Stocks	10,445,968	974,985	1,051,235	-7.25%
8 Prepayments	(6,383,451)	(539,634)	(1,061,679)	-49.17%
9 Customer Advances	(1,079,944)	(91,295)	(89,148)	2.41%
10 Cash Working Capital	13,800,161	2,373,772	2,372,546	0.05%
11 Accum. Deferred Taxes	(245,648,420)	(12,907,556)	(13,607,260)	-5.14%
12 Unamortized Holding Company Formation Expense	0	0	0	
Unamortized Rate Case Expense	0	0	0	
13 Total Other Rate Base	(\$99,432,796)	(\$8,380,230)	(\$9,458,955)	-11.40%
14 Total Average Rate Base	\$1,053,522,033	\$89,086,428	\$75,607,398	17.83%