

Otter Tail Power Company  
Docket EL18-021  
South Dakota Average Rate Base with Known and Measurable Adjustments  
Adjusted Test Year Ended December 31, 2017

Line No.	Description	South Dakota Test Year Average Per Books (b)	TY-01 CISone Project (c)	TY-03 New Depreciation Rates (d)	TY-09 Rate Case Expense Amortization (e)	TY-15 Adjust ADIT for Tax Reform (f)	Cash Working Capital (g)	Tax Collections Available (h)
1	Electric Plant in Service							
2	Production (including unclassified)	\$ 83,221,206						
3	Transmission (including unclassified)	23,471,468						
4	Distribution (including unclassified)	45,678,085						
5	General (including unclassified)	8,121,115						
6	Intangible	908,747	1,601,287					
7	Total Plant in Service	\$ 161,400,621	1,601,287	-	-	-	-	-
8	Accumulated Depreciation & Amortization							
9	Production	\$ 33,959,567		38,626				
10	Transmission	10,478,951		22,199				
11	Distribution	20,113,236		(14,121)				
12	General	3,730,350		(20,771)				
13	Intangible	673,931	160,129	(3,860)				
14	Total Accumulated Depreciation and Amortization	\$ 68,956,035	160,129	22,072	-	-	-	-
15	TOTAL NET ELECTRIC PLANT IN SERVICE	\$ 92,444,586	1,441,158	(22,072)	-	-	-	-
16	Additions to Rate Base:							
17	Big Stone Plant capitalized items							
18	Utility Plant Held for Future Use	\$ 2,786						
19	Materials and Supplies	1,831,014						
20	Fuel Stocks	845,834						
21	Cash Working Capital	2,352,212					(1,671,000)	
22	Tax Collections Available							(69,434)
23	Other	468,908			265,550			
24	TOTAL ADDITIONS TO RATE BASE	\$ 5,500,755	-	-	265,550	-	(1,671,000)	(69,434)
25	Deductions to Rate Base:							
26	Prepayments	\$ 1,939,652						
27	Customer Advances	73,314						
28	Accumulated Deferred Income Taxes	12,637,582				(476,003)		
29	Other							
30	TOTAL DEDUCTIONS TO RATE BASE	\$ 14,650,548	-	-	-	(476,003)	-	-
31	TOTAL SOUTH DAKOTA RATE BASE	\$ 83,294,793	1,441,158	(22,072)	265,550	476,003	(1,671,000)	(69,434)
	Source	Exhibit__(TAA-1) Schedule 8	Attachment 4	Exhibit__(TAA-1) Schedule B-5 Column (C)	Attachment 8	Attachment 10	Attachment 16	Attachment 17
	Staff Witness Testimony		Steffensen	Paulson	Reichert	Mehlhoff	Paulson	Paulson
	Staff position on OTP's Adjustment		Adjusted	Accepted	Adjusted	Adjusted	Adjusted	Staff Proposed

Otter Tail Power Company  
Docket EL18-021  
South Dakota Average Rate Base with Known and Measurable Adjustments  
Adjusted Test Year Ended December 31, 2017

Line No.	Description	Working Capital Updates (i)	Special Deposits (j)	Jurisdiction Allocation Adjustment (k)	Total Staff Adjustments (l)	Total Staff South Dakota Rate Base (m)
1	Electric Plant in Service					
2	Production (including unclassified)			296,409	\$ 296,409	\$ 83,517,615
3	Transmission (including unclassified)			59,641	59,641	23,531,109
4	Distribution (including unclassified)			(31,720)	(31,720)	45,646,365
5	General (including unclassified)			11,725	11,725	8,132,840
6	Intangible			1,312	1,602,599	2,511,346
7	Total Plant in Service	-	-	337,367	1,938,654	163,339,275
8	Accumulated Depreciation & Amortization					
9	Production			123,922	162,548	34,122,115
10	Transmission			26,627	48,826	10,527,777
11	Distribution			(13,967)	(28,088)	20,085,148
12	General			5,386	(15,385)	3,714,965
13	Intangible			973	157,242	831,173
14	Total Accumulated Depreciation and Amortization	-	-	142,941	325,142	69,281,177
15	TOTAL NET ELECTRIC PLANT IN SERVICE	-	-	194,426	1,613,512	94,058,098
16	Additions to Rate Base:					
17	Big Stone Plant capitalized items				-	-
18	Utility Plant Held for Future Use				-	2,786
19	Materials and Supplies	73,045			73,045	1,904,059
20	Fuel Stocks	(164,126)			(164,126)	681,708
21	Cash Working Capital				(1,671,000)	681,213
22	Tax Collections Available				(69,434)	(69,434)
23	Other		(468,317)		(202,767)	266,141
24	TOTAL ADDITIONS TO RATE BASE	(91,082)	(468,317)	-	(2,034,283)	3,466,472
25	Deductions to Rate Base:					
26	Prepayments	(414,782)		8,208	(406,574)	1,533,078
27	Customer Advances	6,798		236	7,034	80,348
28	Accumulated Deferred Income Taxes			260,314	(215,689)	12,421,893
29	Other				-	-
30	TOTAL DEDUCTIONS TO RATE BASE	(407,984)	-	268,758	(615,229)	14,035,319
31	<b>TOTAL SOUTH DAKOTA RATE BASE</b>	<b>316,902</b>	<b>(468,317)</b>	<b>(74,332)</b>	<b>194,458</b>	<b>\$ 83,489,251</b>
	Source	Attachment 18	TY04 - Per Books	Email from Pete Beithon on 02/07/2019		
	Staff Witness Testimony	Paulson	Paulson	Mehlhoff		
	Staff position on OTP's Adjustment	Staff Proposed	Accepted	Adjusted		

**Sources**

---

Line 7: Sum of lines 2 through 6  
Line 14: Sum of lines 9 through 13  
Line 15: Line 7 less line 14  
Line 24: Sum of lines 17 through 23  
Line 30: Sum of lines 26 through 29  
Line 31: Line 15 plus 24 less line 30

Column b, line 2: Exhibit\_\_(TAA-1), Schedule 8, Column A, Line 1  
Column b, line 3: Exhibit\_\_(TAA-1), Schedule 8, Column A, Line 2  
Column b, line 4: Exhibit\_\_(TAA-1), Schedule 8, Column A, Line 3  
Column b, line 5: Exhibit\_\_(TAA-1), Schedule 8, Column A, Line 4  
Column b, line 6: Exhibit\_\_(TAA-1), Schedule 8, Column A, Line 5  
Column b, line 9: Exhibit\_\_(TAA-1), Schedule 8, Column A, Line 7  
Column b, line 10: Exhibit\_\_(TAA-1), Schedule 8, Column A, Line 8  
Column b, line 11: Exhibit\_\_(TAA-1), Schedule 8, Column A, Line 9  
Column b, line 12: Exhibit\_\_(TAA-1), Schedule 8, Column A, Line 10  
Column b, line 13: Exhibit\_\_(TAA-1), Schedule 8, Column A, Line 11

Column b, line 18: Exhibit\_\_(TAA-1), Schedule 8, Column A, Line 21  
Column b, line 19: Exhibit\_\_(TAA-1), Schedule 8, Column A, Line 23  
Column b, line 20: Exhibit\_\_(TAA-1), Schedule 8, Column A, Line 24  
Column b, line 21: Exhibit\_\_(TAA-1), Schedule 8, Column A, Line 27

Column b, line 23: Volume 4A, Section 3, Exhibit\_\_(TAA-1), Schedule B-4, page 2, Line 13

Column b, line 26: Exhibit\_\_(TAA-1), Schedule 8, Column A, Line 25  
Column b, line 27: Exhibit\_\_(TAA-1), Schedule 8, Column A, Line 26  
Column b, line 28: Exhibit\_\_(TAA-1), Schedule 8, Column A, Line 28

Column l Sum of Column c through Column k  
Column m Column b + Column l