

OTTER TAIL POWER COMPANY  
Electric Utility - State of South Dakota  
RATE BASE SCHEDULES  
RATE BASE SUMMARY

Exhibit \_\_\_\_ (TAA-1), Schedule B-1  
Page 1 of 1

Line No.	(A) Description	(B) South Dakota Jurisdiction	
		2017 Actual Year	2017 Test Year
1	Electric Plant in Service	\$161,400,619	\$162,858,425
2	Less: Accumulated Depreciation	(68,956,035)	(69,187,810)
3	Net Electric Plant in Service	\$92,444,584	\$93,670,615
	Other Rate Base Components:		
4	Plant Held for Future Use	2,786	2,786
5	Construction Work in Progress	0	0
6	Materials and Supplies	1,831,014	1,833,976
7	Fuel Stocks	845,834	849,126
8	Prepayments	(1,939,652)	(1,946,936)
9	Customer Advances	(73,314)	(73,589)
10	Cash Working Capital	2,821,120	2,531,644
11	Accumulated Deferred Income Taxes	(12,637,581)	(12,421,053)
12	Unamortized Rate Case Expense	0	458,334
13	TOTAL	\$83,294,792	\$84,904,903