

OTTER TAIL POWER COMPANY
Electric Utility - State of South Dakota
RATE BASE SCHEDULES
RATE BASE COMPONENTS - 2017 TEST YEAR

Exhibit ____ (TAA-1), Schedule B-2
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Line No.	Description	2017 Test Year					
		Total Utility			South Dakota Jurisdiction		
		(A)	(B)	(C)	(D)	(E)	(F) = (D) + (E)
	2017 Actual Year	Adjustments	2017 Test Year	2017 Actual Year	Adjustments	2017 Test Year	
Utility Plant in Service:							
1	Production	\$901,391,463	(20,863)	\$901,370,600	\$83,221,204	\$296,413	\$83,517,617
2	Transmission	445,535,766	0	445,535,766	23,471,468	59,643	23,531,110
3	Distribution	481,185,961	0	481,185,961	45,678,084	(31,720)	45,646,364
4	General	88,167,884	0	88,167,884	8,121,115	11,725	8,132,840
5	Intangible	9,865,928	12,146,579	22,012,507	908,747	1,121,745	2,030,492
6	TOTAL Utility Plant in Service	\$1,926,147,002	\$12,125,716	\$1,938,272,718	\$161,400,619	\$1,457,806	\$162,858,425
Accumulated Depreciation							
7	Production	(367,250,596)	(\$413,902)	(367,664,498)	(33,959,567)	(\$162,549)	(34,122,116)
8	Transmission	(120,687,958)	(241,619)	(120,929,577)	(10,478,951)	(48,826)	(10,527,777)
9	Distribution	(211,878,571)	148,861	(211,729,710)	(20,113,237)	28,088	(20,085,148)
10	General	(40,499,003)	225,176	(40,273,827)	(3,730,350)	15,385	(3,714,965)
11	Intangible	(7,316,615)	(681,887)	(7,998,502)	(673,931)	(63,872)	(737,803)
12	TOTAL Accumulated Depreciation	(\$747,632,742)	(\$963,371)	(\$748,596,113)	(\$68,956,035)	(\$231,774)	(\$69,187,810)
13 NET Utility Plant in Service							
14	Production	\$534,140,867	(\$434,765)	\$533,706,102	\$49,261,638	\$133,863	\$49,395,501
15	Transmission	324,847,808	(241,619)	324,606,189	12,992,517	10,816	13,003,334
16	Distribution	269,307,391	148,861	269,456,252	25,564,847	(3,632)	25,561,216
17	General	47,668,881	225,176	47,894,057	4,390,765	27,110	4,417,875
18	Intangible	2,549,313	11,464,692	14,014,005	234,816	1,057,873	1,292,689
19	NET Utility Plant in Service	\$1,178,514,260	\$11,162,345	\$1,189,676,605	\$92,444,584	\$1,226,031	\$93,670,615
20	Big Stone Plant capitalized items	-	\$0	-	-	\$0	-
21	Utility Plant Held for Future Use	29,657	0	29,657	2,786	\$0	2,786
22	Construction Work in Progress	158,432,233	0	158,432,233	-	0	-
23	Materials and Supplies	19,658,295	0	19,658,295	1,831,014	2,962	1,833,976
24	Fuel Stocks	9,089,677	0	9,089,677	845,834	3,292	849,126
25	Prepayments	(24,727,324)	0	(24,727,324)	(1,939,652)	(7,284)	(1,946,936)
26	Customer Advances	(934,625)	0	(934,625)	(73,314)	(275)	(73,589)
27	Cash Working Capital*	16,613,125	(5,751,928)	10,861,197	2,821,120	(289,477)	2,531,643
28	Accumulated Deferred Income Taxes	(260,006,587)	20,216	(253,936,313)	(12,637,581)	216,527	(12,421,053)
29	Unamortized Rate Case & Holding Co. Formation Exp.	-		458,334	-	458,334	458,334
30	Total Average Rate Base	\$1,096,668,710	\$5,430,634	\$1,108,607,736	\$83,294,792	\$1,610,109	\$84,904,903

* Detailed on Schedule B-4, pages 1-3