

OTTER TAIL POWER COMPANY  
Electric Utility - State of South Dakota  
RATE BASE SCHEDULES  
RATE BASE COMPONENTS - 2017 TEST YEAR  
TO OTP'S MOST RECENT GENERAL RATE CASE

Exhibit \_\_\_\_ (TAA-1), Schedule B-3  
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Line No.	Description	( A ) 2010 Per Order in Docket No. EL10-011	( B ) 2017 Test Year	( C ) ( C ) = ( B ) - ( A ) \$ Change
1	Electric Plant in Service	\$129,916,847	\$162,858,425	\$32,941,578
2	Less: Accumulated Depreciation	<u>(\$50,144,297)</u>	<u>(\$69,187,810)</u>	<u>(\$19,043,513)</u>
3	Net Electric Plant in Service	\$79,772,550	\$93,670,615	\$13,898,065
Other Rate Base Components:				
4	Plant Held for Future Use	\$2,927	\$2,786	(\$141)
5	Construction Work in Progress	\$0	\$0	\$0
6	Materials and Supplies	\$1,621,834	\$1,833,976	\$212,142
7	Fuel Stocks	\$812,063	\$849,126	\$37,063
8	Prepayments	(\$2,567,514)	(\$1,946,936)	\$620,578
9	Customer Advances	(\$41,605)	(\$73,589)	(\$31,984)
10	Cash Working Capital	\$384,921	\$2,531,644	\$2,146,723
11	Accumulated Deferred Income Taxes	(\$12,408,883)	(\$12,421,053)	(\$12,170)
12	Unamortized Rate Case Expense	<u>(\$64,473)</u>	<u>\$458,334</u>	<u>\$522,807</u>
13	TOTAL	<u>\$67,511,819</u>	<u>\$84,904,903</u>	<u>\$16,870,276</u>