

OTTER TAIL POWER COMPANY
Electric Utility - State of South Dakota
RATE BASE SCHEDULES
RATE BASE ADJUSTMENTS
2017 Actual Year versus 2017 Test Year

Exhibit ____ (TAA-1), Schedule B-5
Page 1 of 1

Line No.	Description	(A)	TY-01	TY-03	TY-09	TY-15	(F)	(G)
		2017 Actual Year	Normalize Plant in Service	New Depreciation Rate	Rate Case Expense Amortization	Adjust Deferred Tax for Tax Reform	Changes in Allocations due to Effect of Test Year Adjustments	2017 Test Year
Utility Plant in Service:								
1	Production	\$83,221,204					\$296,413	\$83,517,617
2	Transmission	\$23,471,468					\$59,643	\$23,531,110
3	Distribution	\$45,678,084					(\$31,720)	\$45,646,364
4	General	\$8,121,115					\$11,725	\$8,132,840
5	Intangible	\$908,747	\$1,120,433				\$1,312	\$2,030,492
6	TOTAL Utility Plant in Service	\$161,400,619	\$1,120,433	\$0	\$0	\$0	\$337,373	\$162,858,425
Accumulated Depreciation								
7	Production	(\$33,959,567)		(\$38,626)			(\$123,923)	(\$34,122,116)
8	Transmission	(\$10,478,951)		(\$22,199)			(\$26,628)	(\$10,527,777)
9	Distribution	(\$20,113,237)		\$14,121			\$13,967	(\$20,085,148)
10	General	(\$3,730,350)		\$20,771			(\$5,386)	(\$3,714,965)
11	Intangible	(\$673,931)	(\$66,759)	\$3,860			(\$973)	(\$737,803)
12	TOTAL Accumulated Depreciation	(\$68,956,035)	(\$66,759)	(\$22,072)	\$0	\$0	(\$142,943)	(\$69,187,810)
NET Utility Plant in Service								
14	Production	\$49,261,638	\$0	(\$38,626)	\$0	\$0	\$172,490	\$49,395,501
15	Transmission	\$12,992,517	\$0	(\$22,199)	\$0	\$0	\$33,015	\$13,003,334
16	Distribution	\$25,564,847	\$0	\$14,121	\$0	\$0	(\$17,753)	\$25,561,216
17	General	\$4,390,765	\$0	\$20,771	\$0	\$0	\$6,339	\$4,417,875
18	Intangible	\$234,816	\$1,053,674	\$3,860	\$0	\$0	\$339	\$1,292,689
19	NET Utility Plant in Service	\$92,444,584	\$1,053,674	(\$22,072)	\$0	\$0	\$194,430	\$93,670,615
20	Big Stone Plant capitalized items	\$0					\$0	\$0
21	Utility Plant Held for Future Use	\$2,786					\$0	\$2,786
22	Construction Work in Progress	\$0					\$0	\$0
23	Materials and Supplies	\$1,831,014					\$2,962	\$1,833,976
24	Fuel Stocks	\$845,834					\$3,292	\$849,126
25	Prepayments	(\$1,939,652)					(\$7,284)	(\$1,946,936)
26	Customer Advances	(\$73,314)					(\$275)	(\$73,589)
27	Cash Working Capital	\$2,821,120					(\$289,477)	\$2,531,643
28	Accumulated Deferred Income Taxes	(\$12,637,581)				\$476,359	(\$259,831)	(\$12,421,053)
29	Unamortized Rate Case Expense	\$0			\$458,334		\$0	\$458,334
30	Total Average Rate Base	\$83,294,792	\$1,053,674	(\$22,072)	\$458,334	\$476,359	(\$356,185)	\$84,904,903

Column references to adjustment workpapers:
(B) W/P 2017 SD TY-01
(C) W/P 2017 SD TY-03
(D) W/P 2017 SD TY-09
(E) W/P 2017 SD TY-15