

OTTER TAIL POWER COMPANY  
Electric Utility - State of South Dakota  
**RATE BASE SCHEDULES**  
**RATE BASE ADJUSTMENTS**  
2017 Test Year Versus 2017 Test Year Step

Docket No. EL18-\_\_\_\_  
Exhibit\_\_(TAA-1), Schedule 14  
Page 1 of 1

Line No.	Description	(A)	TY-16 (B)	(F)	(G)
		2017 Test Year	Merricourt Step-In	Changes in Allocations due to Effect of Test Year Adjustments	2017 Test Year Step
<b>Utility Plant in Service:</b>					
1	Production	\$83,517,615	\$24,590,337	\$0	\$108,107,952
2	Transmission	\$23,531,109		\$0	\$23,531,109
3	Distribution	\$45,646,364		-\$1	\$45,646,364
4	General	\$8,132,840		(\$12,874)	\$8,119,967
5	Intangible	\$2,030,492		(\$3,214)	\$2,027,278
6	<b>TOTAL Utility Plant in Service</b>	<b>\$162,858,421</b>	<b>\$24,590,337</b>	<b>(\$16,088)</b>	<b>\$187,432,670</b>
<b>Accumulated Depreciation</b>					
7	Production	(\$34,122,115)	(\$983,613)	(\$0)	(\$35,105,729)
8	Transmission	(\$10,527,776)		\$0	(\$10,527,776)
9	Distribution	(\$20,085,148)		\$0	(\$20,085,148)
10	General	(\$3,714,965)		\$5,880	(\$3,709,085)
11	Intangible	(\$737,803)		\$1,168	(\$736,635)
12	<b>TOTAL Accumulated Depreciation</b>	<b>(\$69,187,808)</b>	<b>(\$983,613)</b>	<b>\$7,049</b>	<b>(\$70,164,373)</b>
13	<b>NET Utility Plant in Service</b>				
14	Production	\$49,395,500	\$23,606,724	(\$0)	\$73,002,224
15	Transmission	\$13,003,333	\$0	\$0	\$13,003,333
16	Distribution	\$25,561,216	\$0	(\$0)	\$25,561,216
17	General	\$4,417,875	\$0	(\$6,993)	\$4,410,882
18	Intangible	\$1,292,689	\$0	(\$2,046)	\$1,290,643
19	<b>NET Utility Plant in Service</b>	<b>\$93,670,613</b>	<b>\$23,606,724</b>	<b>(\$9,040)</b>	<b>\$117,268,297</b>
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	\$1,833,976		(\$2,749)	\$1,831,227
24	Fuel Stocks	\$849,126		\$0	\$849,126
25	Prepayments	(\$1,946,936)		(\$53,603)	(\$2,000,539)
26	Customer Advances	(\$73,589)		(\$2,026)	(\$75,615)
27	Cash Working Capital	\$2,531,644		(\$326,979)	\$2,204,665
28	Accumulated Deferred Income Taxes	(\$12,421,053)	(\$68,730)	(\$341,977)	(\$12,831,760)
29	Unamortized Rate Case Expense	\$458,334		\$0	\$458,334
30	<b>Total Average Rate Base</b>	<b>\$84,904,901</b>	<b>\$23,537,994</b>	<b>(\$736,375)</b>	<b>\$107,706,521</b>

Column references to adjustment workpapers:  
(B) W/P 2017 SD TY-16