

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

Docket No. EL18-____
Exhibit__(TAA-1), Schedule 8
Page 1 of 1

Line No.	(A) 2017 Actual Year	TY-01 (B) Normalize CISone Project	TY-03 (C) New Depreciation Rate	TY-09 (D) Rate Case Expense Amortization	TY-15 (E) Adjust Deferred Tax for Tax Reform	(F) Changes in Allocations due to Effect of Test Year Adjustments	(G) 2017 Test Year	(H) Test Year Merricourt Step In	(I) 2017 Test Year Step	
Utility Plant in Service:										
1	Production	\$83,221,206				\$296,409	\$83,517,615	\$24,590,337	\$108,107,952	
2	Transmission	\$23,471,468				\$59,641	\$23,531,109	\$0	\$23,531,109	
3	Distribution	\$45,678,085				-\$31,720	\$45,646,364	(\$1)	\$45,646,364	
4	General	\$8,121,115				\$11,725	\$8,132,840	(\$12,874)	\$8,119,967	
5	Intangible	\$908,747	\$1,118,659			\$3,086	\$2,030,492	(\$3,214)	\$2,027,278	
6	TOTAL Utility Plant in Service	\$161,400,621	\$1,118,659	\$0	\$0	\$0	\$339,141	\$162,858,421	\$24,574,249	\$187,432,670
Accumulated Depreciation										
7	Production	(\$33,959,567)		(\$38,626)		(\$123,922)	(\$34,122,115)	(\$983,613)	(\$35,105,729)	
8	Transmission	(\$10,478,951)		(\$22,199)		(\$26,627)	(\$10,527,776)	\$0	(\$10,527,776)	
9	Distribution	(\$20,113,236)		\$14,121		\$13,967	(\$20,085,148)	\$0	(\$20,085,148)	
10	General	(\$3,730,350)		\$20,738		(\$5,353)	(\$3,714,965)	\$5,880	(\$3,709,085)	
11	Intangible	(\$673,931)	(\$66,654)	\$3,854		(\$1,073)	(\$737,803)	\$1,168	(\$736,635)	
12	TOTAL Accumulated Depreciation	(\$68,956,036)	(\$66,654)	(\$22,111)	\$0	\$0	(\$143,008)	(\$69,187,808)	(\$976,565)	(\$70,164,373)
13	NET Utility Plant in Service									
14	Production	\$49,261,638	\$0	(\$38,626)	\$0	\$172,488	\$49,395,500	\$23,606,724	\$73,002,224	
15	Transmission	\$12,992,518	\$0	(\$22,199)	\$0	\$33,014	\$13,003,333	\$0	\$13,003,333	
16	Distribution	\$25,564,848	\$0	\$14,121	\$0	(\$17,754)	\$25,561,216	(\$0)	\$25,561,216	
17	General	\$4,390,765	\$0	\$20,738	\$0	\$6,372	\$4,417,875	(\$6,993)	\$4,410,882	
18	Intangible	\$234,816	\$1,052,006	\$3,854	\$0	\$2,013	\$1,292,689	(\$2,046)	\$1,290,643	
19	NET Utility Plant in Service	\$92,444,586	\$1,052,006	(\$22,111)	\$0	\$196,133	\$93,670,613	\$23,597,684	\$117,268,297	
20	Big Stone Plant capitalized items	\$0				\$0	\$0	\$0	\$0	
21	Utility Plant Held for Future Use	\$2,786				\$0	\$2,786	\$0	\$2,786	
22	Construction Work in Progress	\$0				\$0	\$0	\$0	\$0	
23	Materials and Supplies	\$1,831,014				\$2,962	\$1,833,976	(\$2,749)	\$1,831,227	
24	Fuel Stocks	\$845,834				\$3,292	\$849,126	\$0	\$849,126	
25	Prepayments	(\$1,939,652)				(\$7,284)	(\$1,946,936)	(\$53,603)	(\$2,000,539)	
26	Customer Advances	(\$73,314)				(\$275)	(\$73,589)	(\$2,026)	(\$75,615)	
27	Cash Working Capital	\$2,821,120				(\$289,476)	\$2,531,644	(\$326,979)	\$2,204,665	
28	Accumulated Deferred Income Taxes	(\$12,637,582)					(\$12,421,053)	(\$410,707)	(\$12,831,760)	
29	Unamortized Rate Case Expense	\$0			\$458,334	\$0	\$458,334	\$0	\$458,334	
30	Total Average Rate Base	\$83,294,793	\$1,052,006	(\$22,111)	\$458,334	\$482,272	(\$360,393)	\$84,904,901	\$22,801,620	\$107,706,521

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