

OTTER TAIL POWER COMPANY
ELECTRIC UTILITY - STATE OF SOUTH DAKOTA
RATE BASE SCHEDULES
RATE BASE SUMMARY

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		(A)	(B)	(C)	(D)
Line No.	Description	2023 Regulatory Year	2024 Unadjusted Year	2024 Regulatory Year	2024 Test Year
1	Electric Plant in Service	\$254,879,280	\$291,794,059	\$265,300,288	\$308,912,258
2	Accumulated Depreciation	(\$98,133,237)	(\$99,764,116)	(\$98,438,566)	(\$102,775,576)
3	Net Electric Plant in Service	\$156,746,043	\$192,029,943	\$166,861,722	\$206,136,682
4	Plant Held for Future Use	\$1,229	\$184	\$184	\$197
5	Materials and Supplies	\$3,730,842	\$4,468,668	\$4,468,668	\$5,306,666
6	Fuel Stocks	\$1,028,383	\$986,957	\$986,957	\$1,068,716
7	Prepayments	\$4,590,482	\$6,325,726	\$6,325,726	\$6,826,685
8	Customer Advances	(\$149,038)	(\$237,582)	(\$237,582)	(\$256,397)
9	Cash Working Capital	\$1,034,238	\$1,001,763	\$1,001,763	\$827,504
10	Accumulated Deferred Income Taxes	(\$23,705,888)	(\$28,970,450)	(\$25,122,115)	(\$26,146,077)
11	Unamortized Rate Case Expense				\$535,000
12	Total Average Rate Base	\$143,276,291	\$175,605,209	\$154,285,323	\$194,298,975
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