

OTTER TAIL POWER COMPANY
ELECTRIC UTILITY - STATE OF SOUTH DAKOTA
RATE BASE SCHEDULES
RATE BASE ADJUSTMENTS
UNADJUSTED YEAR 2024 TO REGULATORY YEAR 2024

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		(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Description	2024 Unadjusted Year Per Books	Short Term CWIP AFUDC	Hoot Lake Solar - ADIT	North Dakota Investment Tax Credit	FERC Transmission	Hydroelectric License	2024 Regulatory Year
			SD-03	B-11 Line 12	SD-06	SD-12	B-15	
1	Utility Plant in Service							
2	Production	\$125,674,880	\$581,006				\$185,379	\$126,441,265
3	Transmission	\$78,143,383	\$734,248			(\$29,365,407)		\$49,512,223
4	Distribution	\$71,795,264	\$1,143,393					\$72,938,657
5	General	\$11,420,440	\$359,613					\$11,780,053
6	Intangible	\$4,760,092	\$62,682				(\$194,684)	\$4,628,089
7	TOTAL Utility Plant in Service	\$291,794,059	\$2,880,941			(\$29,365,407)	(\$9,305)	\$265,300,288
8								
9	Accumulated Depreciation							
10	Production	(\$48,068,516)	(\$711,771)				(\$10,814)	(\$48,791,101)
11	Transmission	(\$17,363,222)	(\$312,702)			\$3,428,081		(\$14,247,843)
12	Distribution	(\$27,956,758)	(\$639,098)					(\$28,595,856)
13	General	(\$4,636,068)	(\$400,145)					(\$5,036,213)
14	Intangible	(\$1,739,551)	(\$39,358)				\$11,357	(\$1,767,552)
15	TOTAL Accumulated Depreciation	(\$99,764,116)	(\$2,103,074)			\$3,428,081	\$543	(\$98,438,566)
16								
17	NET Utility Plant in Service							
18	Production	\$77,606,364	(\$130,765)				\$174,565	\$77,650,164
19	Transmission	\$60,780,161	\$421,546			(\$25,937,326)		\$35,264,380
20	Distribution	\$43,838,505	\$504,296					\$44,342,801
21	General	\$6,784,372	(\$40,532)					\$6,743,840
22	Intangible	\$3,020,541	\$23,324				(\$183,328)	\$2,860,537
23	NET Utility Plant in Service	\$192,029,943	\$777,868			(\$25,937,326)	(\$8,762)	\$166,861,722
24								
25	Utility Plant Held for Future Use	\$184						\$184
26	Materials and Supplies	\$4,468,668						\$4,468,668
27	Fuel Stocks	\$986,957						\$986,957
28	Prepayments	\$6,325,726						\$6,325,726
29	Customer Advances & Deposits	(\$237,582)						(\$237,582)
30	Cash Working Capital	\$1,001,763						\$1,001,763
31	Accumulated Deferred Income Taxes	(\$28,970,450)		\$387,358	(\$1,420,394)	\$4,881,371		(\$25,122,115)
32								
33	Total Average Rate Base	\$175,605,209	\$777,868	\$387,358	(\$1,420,394)	(\$21,055,955)	(\$8,762)	\$154,285,324

OTTER TAIL POWER COMPANY
ELECTRIC UTILITY - STATE OF SOUTH DAKOTA
RATE BASE SCHEDULES
RATE BASE ADJUSTMENTS
REGULATORY YEAR 2024 TO TEST YEAR 2024

Line No.	Description	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		2024 Regulatory Year	Short Term CWIP AFUDC	Plant Annualization	2024 Depreciation Study	Rate Case Expense Amortization	Meter Reading	Materials and Supplies	Large Load - BSESP	Change in Allocation Factors	2024 Test Year Year
			SD-03	TY-01	TY-02	TY-06	TY-09	[PROTECTED DATA BEGINS...			
1	Utility Plant in Service										
2	Production	\$126,441,265	(\$581,006)	\$21,787,510						\$10,072,955	\$157,720,724
3	Transmission	\$49,512,223	(\$734,248)	\$2,607,285			\$34,934			\$4,417,074	\$55,837,268
4	Distribution	\$72,938,657	(\$1,143,393)	\$1,601,031			\$113,348			\$788,457	\$76,982,984
5	General	\$11,780,053	(\$359,613)	\$849,088						\$394,575	\$12,664,103
6	Intangible	\$4,628,089	(\$62,682)	\$984,014						\$157,757	\$5,707,178
7	TOTAL Utility Plant in Service	\$265,300,288	(\$2,880,942)	\$27,828,928			\$148,282			\$15,830,818	\$308,912,258
8											
9	Accumulated Depreciation										
10	Production	(\$48,791,101)	\$711,771	(\$375,944)	(\$62,416)					(\$3,852,458)	(\$52,370,148)
11	Transmission	(\$14,247,843)	\$312,702	(\$21,815)	(\$8,282)					(\$1,261,892)	(\$15,227,130)
12	Distribution	(\$28,595,856)	\$639,098	(\$106,719)	(\$23,765)					(\$340,560)	(\$28,457,406)
13	General	(\$5,036,213)	\$400,145	(\$10,802)	(\$2,999)					(\$160,199)	(\$4,810,068)
14	Intangible	(\$1,767,552)	\$39,358	(\$122,913)						(\$59,718)	(\$1,910,825)
15	TOTAL Accumulated Depreciation	(\$98,438,566)	\$2,103,074	(\$638,193)	(\$97,462)					(\$5,674,827)	(\$102,775,578)
16											
17	NET Utility Plant in Service										
18	Production	\$77,650,164	\$130,765	\$21,411,566	(\$62,416)					\$6,220,497	\$105,350,576
19	Transmission	\$35,264,380	(\$421,546)	\$2,585,470	(\$8,282)					\$3,155,182	\$40,610,138
20	Distribution	\$44,342,801	(\$504,295)	\$1,494,312	(\$23,765)					\$447,897	\$48,525,578
21	General	\$6,743,840	\$40,532	\$838,286	(\$2,999)					\$234,376	\$7,854,035
22	Intangible	\$2,860,537	(\$23,324)	\$861,101						\$98,039	\$3,796,353
23	NET Utility Plant in Service	\$166,861,722	(\$777,868)	\$27,190,735	(\$97,462)		\$148,282			\$10,155,991	\$206,136,680
24											
25	Utility Plant Held for Future Use	\$184								\$13	\$197
26	Materials and Supplies	\$4,468,668								\$244,131	\$5,306,666
27	Fuel Stocks	\$986,957								\$81,759	\$1,068,716
28	Prepayments	\$6,325,726								\$500,959	\$6,826,685
29	Customer Advances & Deposits	(\$237,582)								(\$18,815)	(\$256,397)
30	Cash Working Capital	\$1,001,763								(\$174,259)	\$827,504
31	Accumulated Deferred Income Taxes	(\$25,122,115)		\$510,897						(\$1,534,859)	(\$26,146,077)
32	Unamortized Rate Case Expenses					\$535,000					\$535,000
33	Total Average Rate Base	\$154,285,324	(\$777,868)	\$27,701,632	(\$97,462)	\$535,000	\$148,282			\$9,254,920	\$194,298,975

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