

Otter Tail Power Company (SD)
Electric Utility - South Dakota Retail Jurisdiction
Cost of Service Study
2015 Actuals

Rate Base Summary ¹

	Total Company	South Dakota	All Others
	13 Month	13 Month	13 Month
	Average Balance	Average Balance	Average Balance
1 Plant Investment	\$1,621,593,610	\$149,978,970	\$1,471,614,640
2 Depreciation Reserve	(673,936,921)	(64,912,617)	(609,024,304)
3 Net Utility	947,656,689	85,066,353	862,590,336
4 Plant Held for Furture Use	29,657	2,879	26,778
5 CWIP	238,322,640	0	238,322,640
6 Accumulated Deferred Taxes	(230,736,416)	(13,607,260)	(217,129,156)
Other Rate Base:			0
7 Cash Working Capital	11,169,724	2,372,546	8,797,178
8 Materials & Supplies	19,281,360	1,872,472	17,408,888
9 Fuel Inventory	10,837,811	1,051,235	9,786,576
10 Non-Plant Assets & Liab	0	0	0
11 Prepays & Other	(12,820,444)	(1,150,827)	(11,669,617)
12 Total Rate Base	\$983,741,021	\$75,607,398	\$908,133,623

¹ Based on 13 month averages, consistent with methodology approved in last rate case, Docket No. EL10-011