Otter Tail Power Company
South Dakota Phase-In Rider
Astoria Generation Revenue Requirements

Line No.	Year>>	2021 Actual Jan	2021 Actual Feb	2021 Actual Mar	2021 Actual Apr	2021 Actual May	2021 Actual Jun	2021 Actual Jul	2021 Actual Aug	2021 Actual Sep	2021 Actual Oct	2021 Actual Nov	2021 Actual Dec	2021 Actual Total
	RATE BASE													
1	Plant Balance - Astoria Station	9,331,089	132,261,736	133,589,290	136,329,161	137,876,286	143,471,675	142,219,227	144,899,668	144,684,154	143,241,873	143,277,505	142,928,108	142,928,108
2	Accumulated Depreciation	(27,494)	(39,823)	(349,528)	(662,444)	(981,989)	(1,305,274)	(1,642,095)	(1,975,887)	(2,316,163)	(2,655,917)	(2,992,182)	(3,328,534)	(3,328,534)
3	Net Plant in Service	9,303,595	132,221,913	133,239,761	135,666,717	136,894,297	142,166,401	140,577,132	142,923,781	142,367,992	140,585,956	140,285,323	139,599,574	139,599,574
4	CWIP	121,272,718	0	0	0	0	0	0	0	0	0	0	0	0
5	ADIT Proration Factor	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	
6	Accumulated Deferred Income Taxes Federal & State	(102,743)	(243,230)	(321,269)	(398,633)	(474,605)	(549,792)	(622,136)	(695,117)	(766,735)	(838,463)	(910,924)	(983,367)	(983,367)
7														
8	LTSA Pre-Payments	0	292,223	384,452	93,214	98,519	274,414	142,232	143,990	42,131	90,941	83,362	58,878	1,704,356
9	Accumulated LTSA Pre-Payments	0	292,223	676,675	769,889	868,408	1,142,822	1,285,055	1,429,044	1,471,176	1,562,116	1,645,479	1,704,356	1,704,356
10	LTSA Utilized - Added to Plant Balance Above	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Accumulated LTSA Utilized	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Unutilized Accumulated LTSA Pre-Payments	0	292,223	676,675	769,889	868,408	1,142,822	1,285,055	1,429,044	1,471,176	1,562,116	1,645,479	1,704,356	1,704,356
13	Ending Rate Base (Line 3+4+6+12)	130,473,570	132,270,905	133,595,168	136,037,973	137,288,100	142,759,431	141,240,050	143,657,709	143,072,432	141,309,609	141,019,877	140,320,563	140,320,563
14														
15	Average Rate Base	11,497,138	11,497,138	11,497,138	11,497,138	11,497,138	11,497,138	11,497,138	11,497,138	11,497,138	11,497,138	11,497,138	11,497,138	137,965,654
16														
17	Return on Rate Base	784,744	788,432	788,432	788,432	788,432	788,432	788,432	788,432	788,432	788,432	788,432	788,432	9,461,180
18														
19	Available for Return (equity portion of rate base)	545,051	545,051	545,051	545,051	545,051	545,051	545,051	545,051	545,051	545,051	545,051	545,051	6,540,607
20														
21	*EXPENSES*													
22	*O&M and Depreciation*													
23	Operating Costs	(1,783)	4,845	35,921	18,022	102,374	119,011	114,396	99,837	124,264	98,303	130,339	85,214	930,742
24	Net Facility Service Agreement-Payments/Revenues	(27,541)	(27,541)	(27,541)	(37,514)	(25,663)	(21,843)	(24,571)	(24,571)	(31,235)	25,018	(48,106)	(25,314)	(296,420)
25	Property Tax	89,252	89,252	89,252	89,252	89,252	89,252	89,252	89,252	89,252	89,252	89,252	89,252	1,071,027
26	Book Depreciation	12,325	12,329	309,705	312,916	319,544	323,286	336,821	333,791	340,276	339,754	336,265	336,352	3,313,365
27	Total O&M and Depreciation Expense	72,253	78,886	407,338	382,676	485,508	509,706	515,899	498,310	522,557	552,328	507,751	485,503	5,018,714
28														
29	Income before Taxes													
30	Available for Return (from above)	545,051	545,051	545,051	545,051	545,051	545,051	545,051	545,051	545,051	545,051	545,051	545,051	6,540,607
31	Taxable Income (grossed up)	689,937	689,937	689,937	689,937	689,937	689,937	689,937	689,937	689,937	689,937	689,937	689,937	8,279,249
32														
33	Income Taxes													
34	Current and Def Income Taxes	144,887	144,887	144,887	144,887	144,887	144,887	144,887	144,887	144,887	144,887	144,887	144,887	1,738,642
35	Total Income Tax Expense	144,887	144,887	144,887	144,887	144,887	144,887	144,887	144,887	144,887	144,887	144,887	144,887	1,738,642
36														
37														
38	*REVENUE REQUIREMENTS*													
39	Expenses	217,140	223,772	552,224	527,563	630,394	654,593	660,786	643,197	667,444	697,214	652,637	630,390	6,757,356
40	Return on Rate Base	784,744	788,432	788,432	788,432	788,432	788,432	788,432	788,432	788,432	788,432	788,432	788,432	9,457,492
41	Subtotal Revenue Requirements	1,001,884	1,012,204	1,340,656	1,315,995	1,418,826	1,443,025	1,449,218	1,431,629	1,455,875	1,485,646	1,441,069	1,418,822	16,214,848
42	Adjustments													0
43	Total Revenue Requirements	1,001,884	1,012,204	1,340,656	1,315,995	1,418,826	1,443,025	1,449,218	1,431,629	1,455,875	1,485,646	1,441,069	1,418,822	16,214,848
44														
45	Peak Demand Factor	1,001,884	1,012,204	1,340,656	1,315,995	1,418,826	1,443,025	1,449,218	1,431,629	1,455,875	1,485,646	1,441,069	1,418,822	16,214,848
46														
47	South Dakota share - D1 factor	101,737	102,785	136,138	133,634	144,076	146,533	147,162	145,376	148,135	151,165	146,629	144,365	1,647,736
48	SD Revenue Requirements	101,737	102,785	136,138	133,634	144,076	146,533	147,162	145,376	148,135	151,165	146,629	144,365	1,647,736
49														
50	Total South Dakota Share	101,737	102,785	136,138	133,634	144,076	146,533	147,162	145,376	148,135	151,165	146,629	144,365	1,647,736

Line No.														
	SUPPORTING INFORMATION / DATA													
1														
2		SD Cap Structure with allowed ROE per order.												
3		Capital Structure	**Ratio**		**Cost**		**WA Cost**				**Property tax**			
4		Debt	45.82%		4.62%		2.12%				2021 composite rate		0.82%	
5		Preferred equity	0.00%		0.00%		0.00%							
6		Common equity	54.18%		8.75%		4.74%							
7		Total	100.00%				6.86%	Overall Return						
8														
9		Capital Structure Short & Long	**Ratio**		**Cost**		**WA Cost**							
10		Debt	45.82%		4.55%		2.08%							
11		Preferred equity	0.00%		0.00%		0.00%							
12		Common equity	54.18%		8.75%		4.74%							
13		Total	100.00%				6.83%	Overall Return						
14														
15			**Book**	**Tax**										
16		Project life (years)	35	15-year MACRS										
17														
18				**Federal**	**State**	**SD Gross**								
19		Statutory Tax Rate	21.00%	21.00%	0.00%	0.15%								
20		Tax conversion factor	1.26582											
21		Peak Demand Factor	100.00%											
22		SD Share - D1 Factor	10.1546%	Sept 2020 - Aug 2021										
23			10.1750%	Sept 2021 - Aug 2022										
24	**Deferred Tax**													
25	Book depreciation	12,325	12,329	309,705	312,916	319,544	323,286	336,821	333,791	340,276	339,754	336,265	336,352	3,313,365
26	Tax depreciation-Federal	74,079	681,317	681,317	681,317	681,317	681,317	681,317	681,317	681,317	681,317	681,317	681,317	7,568,567
27	Tax depreciation-State	74,079	681,317	681,317	681,317	681,317	681,317	681,317	681,317	681,317	681,317	681,317	681,317	7,568,567
28	Federal deferred income taxes	(12,968)	(140,487)	(78,039)	(77,364)	(75,972)	(75,187)	(72,344)	(72,980)	(71,619)	(71,728)	(72,461)	(72,443)	(893,592)
29	State deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	0	0

Otter Tail Power Company
South Dakota Phase-In Rider
Astoria Generation Revenue Requirements

Line No.	*Year>>*	2022 Actual Jan	2022 Actual Feb	2022 Actual Mar	2022 Actual Apr	2022 Projected May	2022 Projected Jun	2022 Projected Jul	2022 Projected Aug	2022 Projected Sep	2022 Projected Oct	2022 Projected Nov	2022 Projected Dec	2022 Projected Total
	RATE BASE													
1	Plant Balance - Astoria Station	142,939,569	142,945,353	142,938,552	142,707,512	142,811,512	142,823,827	144,892,427	144,899,427	144,906,427	144,918,427	145,136,427	152,875,270	152,875,270
2	Accumulated Depreciation	(3,665,574)	(4,002,642)	(4,339,724)	(4,676,789)	(5,013,293)	(5,350,049)	(5,686,836)	(6,028,653)	(6,370,488)	(6,712,339)	(7,054,220)	(7,396,631)	(7,396,631)
3	Net Plant in Service	139,273,995	138,942,711	138,598,828	138,030,723	137,798,219	137,473,778	139,205,591	138,870,774	138,535,939	138,206,087	138,082,206	145,478,638	145,478,638
4	CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
5	ADIT Proration Factor	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.9205	0.8356	0.7534	0.6685	
6	Accumulated Deferred Income Taxes Federal & State	(1,157,397)	(1,331,422)	(1,505,443)	(1,679,468)	(1,853,611)	(2,027,701)	(2,201,784)	(2,374,811)	(2,534,087)	(2,678,665)	(2,809,018)	(2,924,602)	(2,924,602)
7														
8	LTSA Pre-Payments	80,684	(70,191)	0	107,105	93,588	148,180	218,371	140,381	62,392	187,175	101,386	101,386	1,170,457
9	Accumulated LTSA Pre-Payments	1,785,040	1,714,849	1,714,849	1,821,954	1,915,542	2,063,722	2,282,093	2,422,474	2,484,866	2,672,041	2,773,427	2,874,814	2,874,814
10	LTSA Utilized - Added to Plant Balance Above	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Accumulated LTSA Utilized	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Unutilized Accumulated LTSA Pre-Payments	1,785,040	1,714,849	1,714,849	1,821,954	1,915,542	2,063,722	2,282,093	2,422,474	2,484,866	2,672,041	2,773,427	2,874,814	2,874,814
13	Ending Rate Base (Line 3+4+6+12)	139,901,638	139,326,139	138,808,235	138,173,209	137,860,150	137,509,799	139,285,900	138,918,437	138,486,717	138,199,463	138,046,615	145,428,850	145,428,850
14														
15	Average Rate Base	11,604,267	11,604,267	11,604,267	11,604,267	11,604,267	11,604,267	11,604,267	11,604,267	11,604,267	11,604,267	11,604,267	11,604,267	139,251,209
16														
17	Return on Rate Base	803,423	803,423	803,423	803,423	803,423	803,423	803,423	803,423	803,423	803,423	803,423	803,423	9,641,080
18														
19	Available for Return (equity portion of rate base)	556,323	556,323	556,323	556,323	556,323	556,323	556,323	556,323	556,323	556,323	556,323	556,323	6,675,877
20														
21	*EXPENSES*													
22	*O&M and Depreciation*													
23	Operating Costs	86,006	89,600	80,369	75,983	86,823	92,579	99,979	91,756	83,534	96,690	87,645	87,645	1,058,610
24	Net Facility Service Agreement-Payments/Revenues	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(303,771)
25	Property Tax	7,529	7,529	7,529	7,529	7,529	7,529	7,529	7,529	7,529	7,529	7,529	7,529	90,351
26	Book Depreciation	337,040	337,068	337,082	337,065	336,504	336,756	336,786	341,818	341,835	341,852	341,881	342,411	4,068,098
27	Total O&M and Depreciation Expense	405,261	408,883	399,666	395,263	405,542	411,551	418,981	415,789	407,584	420,757	411,741	412,271	4,913,287
28														
29	Income before Taxes													
30	Available for Return (from above)	556,323	556,323	556,323	556,323	556,323	556,323	556,323	556,323	556,323	556,323	556,323	556,323	6,675,877
31	Taxable Income (grossed up)	704,206	704,206	704,206	704,206	704,206	704,206	704,206	704,206	704,206	704,206	704,206	704,206	8,450,477
32														
33	Income Taxes													
34	Current and Def Income Taxes	147,883	147,883	147,883	147,883	147,883	147,883	147,883	147,883	147,883	147,883	147,883	147,883	1,774,600
35	Total Income Tax Expense	147,883	147,883	147,883	147,883	147,883	147,883	147,883	147,883	147,883	147,883	147,883	147,883	1,774,600
36														
37														
38	*REVENUE REQUIREMENTS*													
39	Expenses	553,144	556,766	547,549	543,146	553,425	559,434	566,864	563,672	555,467	568,640	559,624	560,155	6,687,887
40	Return on Rate Base	803,423	803,423	803,423	803,423	803,423	803,423	803,423	803,423	803,423	803,423	803,423	803,423	9,641,080
41	Subtotal Revenue Requirements	1,356,567	1,360,189	1,350,972	1,346,570	1,356,848	1,362,857	1,370,287	1,367,096	1,358,891	1,372,064	1,363,048	1,363,578	16,328,967
42	Adjustments													0
43	Total Revenue Requirements	1,356,567	1,360,189	1,350,972	1,346,570	1,356,848	1,362,857	1,370,287	1,367,096	1,358,891	1,372,064	1,363,048	1,363,578	16,328,967
44														
45	Peak Demand Factor	1,356,567	1,360,189	1,350,972	1,346,570	1,356,848	1,362,857	1,370,287	1,367,096	1,358,891	1,372,064	1,363,048	1,363,578	16,328,967
46														
47	South Dakota share - D1 factor	138,031	138,399	137,462	137,014	138,059	138,671	139,427	139,102	138,190	139,530	138,613	138,667	1,661,164
48	SD Revenue Requirements	138,031	138,399	137,462	137,014	138,059	138,671	139,427	139,102	138,190	139,530	138,613	138,667	1,661,164
49														
50	Total South Dakota Share	138,031	138,399	137,462	137,014	138,059	138,671	139,427	139,102	138,190	139,530	138,613	138,667	1,661,164

Line No.														
	SUPPORTING INFORMATION / DATA													
1														
2		SD Cap Structure with allowed ROE per order.												
3		Capital Structure	**Ratio**		**Cost**		**WA Cost**				**Property tax**			
4		Debt	45.21%		4.71%		2.13%				2022 composite rate		0.82%	
5		Preferred equity	0.00%		0.00%		0.00%							
6		Common equity	54.79%		8.75%		4.79%							
7		Total	100.00%				6.92%	Overall Return						
8														
9		Capital Structure Short & Long	**Ratio**		**Cost**		**WA Cost**							
10		Debt	0.00%		0.00%		0.00%							
11		Preferred equity	0.00%		0.00%		0.00%							
12		Common equity	0.00%		8.75%		0.00%							
13		Total	0.00%				0.00%	Overall Return						
14														
15			**Book**	**Tax**										
16		Project life (years)	35	15-year MACRS										
17														
18				**Federal**	**State**	**SD Gross**								
19		Statutory Tax Rate	21.00%	21.00%	0.00%	0.15%								
20		Tax conversion factor	1.26582											
21		Peak Demand Factor	100.00%											
22		SD Share - D1 Factor	10.1750%	Sept 2021 - Aug 2022										
23			10.1693%	Sept 2022 - Aug 2023										
24	**Deferred Tax**													
25	Book depreciation	337,040	337,068	337,082	337,065	336,504	336,756	336,786	341,818	341,835	341,852	341,881	342,411	4,068,098
26	Tax depreciation-Federal	1,165,755	1,165,755	1,165,755	1,165,755	1,165,755	1,165,755	1,165,755	1,165,755	1,165,755	1,165,755	1,165,755	1,165,755	13,989,064
27	Tax depreciation-State	1,165,755	1,165,755	1,165,755	1,165,755	1,165,755	1,165,755	1,165,755	1,165,755	1,165,755	1,165,755	1,165,755	1,165,755	13,989,064
28	Federal deferred income taxes	(174,030)	(174,024)	(174,021)	(174,025)	(174,143)	(174,090)	(174,083)	(173,027)	(173,023)	(173,020)	(173,014)	(172,902)	(2,083,403)
29	State deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	0	0

Otter Tail Power Company
South Dakota Phase-In Rider
Astoria Generation Revenue Requirements

Line No.	*Year>>*	2023 Projected Jan	2023 Projected Feb	2023 Projected Mar	2023 Projected Apr	2023 Projected May	2023 Projected Jun	2023 Projected Jul	2023 Projected Aug	2023 Projected Sep	2023 Projected Oct	2023 Projected Nov	2023 Projected Dec	2023 Projected Total
	RATE BASE													
1	Plant Balance - Astoria Station	152,875,270	153,125,270	153,125,270	153,125,270	153,125,270	153,158,794	153,158,794	153,158,794	153,158,794	153,158,794	153,158,794	153,158,794	153,158,794
2	Accumulated Depreciation	(7,757,865)	(8,119,098)	(8,480,939)	(8,842,780)	(9,204,621)	(9,566,463)	(9,928,385)	(10,290,308)	(10,652,231)	(11,014,154)	(11,376,077)	(11,737,999)	(11,737,999)
3	Net Plant in Service	145,117,405	145,006,172	144,644,331	144,282,490	143,920,648	143,592,331	143,230,408	142,868,486	142,506,563	142,144,640	141,782,717	141,420,794	141,420,794
4	CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
5	ADIT Proration Factor	0.5836	0.5068	0.4219	0.3397	0.2548	0.1726	0.0877	0.0027	1.0000	1.0000	1.0000	1.0000	
6	Accumulated Deferred Income Taxes Federal & State	(3,014,137)	(3,091,902)	(3,156,582)	(3,208,662)	(3,247,722)	(3,274,182)	(3,287,621)	(3,288,041)	(3,441,324)	(3,594,608)	(3,747,891)	(3,901,174)	(3,901,174)
7														
8	LTSA Pre-Payments	152,626	160,659	112,461	96,395	96,395	152,626	224,922	144,593	64,263	192,790	104,428	104,428	1,606,586
9	Accumulated LTSA Pre-Payments	3,027,439	3,188,098	3,300,559	3,396,954	3,493,349	3,645,975	3,870,897	4,015,489	4,079,753	4,272,543	4,376,971	4,481,399	4,481,399
10	LTSA Utilized - Added to Plant Balance Above	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Accumulated LTSA Utilized	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Unutilized Accumulated LTSA Pre-Payments	3,027,439	3,188,098	3,300,559	3,396,954	3,493,349	3,645,975	3,870,897	4,015,489	4,079,753	4,272,543	4,376,971	4,481,399	4,481,399
13	Ending Rate Base (Line 3+4+6+12)	145,130,708	145,102,368	144,788,307	144,470,781	144,166,275	143,964,123	143,813,684	143,595,934	143,144,991	142,822,575	142,411,797	142,001,019	142,001,019
14														
15	Average Rate Base	11,992,573	11,992,573	11,992,573	11,992,573	11,992,573	11,992,573	11,992,573	11,992,573	11,992,573	11,992,573	11,992,573	11,992,573	143,910,878
16														
17	Return on Rate Base	830,308	830,308	830,308	830,308	830,308	830,308	830,308	830,308	830,308	830,308	830,308	830,308	9,963,693
18														
19	Available for Return (equity portion of rate base)	574,939	574,939	574,939	574,939	574,939	574,939	574,939	574,939	574,939	574,939	574,939	574,939	6,899,267
20														
21	*EXPENSES*													
22	*O&M and Depreciation*													
23	Operating Costs	69,492	51,534	80,369	86,823	86,823	92,579	99,979	91,756	83,534	96,690	87,645	87,645	1,014,871
24	Net Facility Service Agreement-Payments/Revenues	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(303,771)
25	Property Tax	26,916	26,916	26,916	26,916	26,916	26,916	26,916	26,916	26,916	26,916	26,916	26,916	322,997
26	Book Depreciation	361,233	361,233	361,841	361,841	361,841	361,841	361,923	361,923	361,923	361,923	361,923	361,923	4,341,368
27	Total O&M and Depreciation Expense	432,328	414,369	443,812	450,267	450,267	456,023	463,504	455,281	447,059	460,215	451,170	451,170	5,375,465
28														
29	Income before Taxes													
30	Available for Return (from above)	574,939	574,939	574,939	574,939	574,939	574,939	574,939	574,939	574,939	574,939	574,939	574,939	6,899,267
31	Taxable Income (grossed up)	727,771	727,771	727,771	727,771	727,771	727,771	727,771	727,771	727,771	727,771	727,771	727,771	8,733,250
32														
33	Income Taxes													
34	Current and Def Income Taxes	152,832	152,832	152,832	152,832	152,832	152,832	152,832	152,832	152,832	152,832	152,832	152,832	1,833,982
35	Total Income Tax Expense	152,832	152,832	152,832	152,832	152,832	152,832	152,832	152,832	152,832	152,832	152,832	152,832	1,833,982
36														
37														
38	*REVENUE REQUIREMENTS*													
39	Expenses	585,160	567,201	596,644	603,098	603,098	608,854	616,336	608,113	599,891	613,047	604,002	604,002	7,209,447
40	Return on Rate Base	830,308	830,308	830,308	830,308	830,308	830,308	830,308	830,308	830,308	830,308	830,308	830,308	9,963,693
41	Subtotal Revenue Requirements	1,415,467	1,397,509	1,426,952	1,433,406	1,433,406	1,439,162	1,446,644	1,438,421	1,430,199	1,443,355	1,434,310	1,434,310	17,173,140
42	Adjustments													0
43	Total Revenue Requirements	1,415,467	1,397,509	1,426,952	1,433,406	1,433,406	1,439,162	1,446,644	1,438,421	1,430,199	1,443,355	1,434,310	1,434,310	17,173,140
44														
45	Peak Demand Factor	1,415,467	1,397,509	1,426,952	1,433,406	1,433,406	1,439,162	1,446,644	1,438,421	1,430,199	1,443,355	1,434,310	1,434,310	17,173,140
46														
47	South Dakota share - D1 factor	143,943	142,117	145,111	145,768	145,768	146,353	147,114	146,278	145,442	146,779	145,860	145,860	1,746,392
48	SD Revenue Requirements	143,943	142,117	145,111	145,768	145,768	146,353	147,114	146,278	145,442	146,779	145,860	145,860	1,746,392
49														
50	Total South Dakota Share	143,943	142,117	145,111	145,768	145,768	146,353	147,114	146,278	145,442	146,779	145,860	145,860	1,746,392

Line No.														
	SUPPORTING INFORMATION / DATA													
1														
2		SD Cap Structure with allowed ROE per order.												
3		Capital Structure		**Ratio**		**Cost**		**WA Cost**			**Property tax**			
4		Debt		45.21%		4.71%		2.13%			2023 composite rate		0.82%	
5		Preferred equity		0.00%		0.00%		0.00%						
6		Common equity		54.79%		8.75%		4.79%						
7		Total		100.00%				6.92%	Overall Return					
8														
9														
10														
11														
12														
13														
14														
15				**Book**	**Tax**									
16		Project life (years)		35	15-year MACRS									
17														
18					**Federal**	**State**	**SD Gross**							
19			Statutory Tax Rate	21.00%	21.00%	0.00%	0.15%							
20			Tax conversion factor	1.26582										
21			Peak Demand Factor	100.00%										
22		SD Share - D1 Factor		10.1693%	Sept 2022 - Aug 2023									
23														
24	**Deferred Tax**													
25	Book depreciation			361,233	361,233	361,841	361,841	361,841	361,841	361,923	361,923	361,923	361,923	361,923	4,341,368
26	Tax depreciation-Federal			1,091,843	1,091,843	1,091,843	1,091,843	1,091,843	1,091,843	1,091,843	1,091,843	1,091,843	1,091,843	1,091,843	13,102,121
27	Tax depreciation-State			1,091,843	1,091,843	1,091,843	1,091,843	1,091,843	1,091,843	1,091,843	1,091,843	1,091,843	1,091,843	1,091,843	13,102,121
28	Federal deferred income taxes			(153,428)	(153,428)	(153,300)	(153,300)	(153,300)	(153,300)	(153,283)	(153,283)	(153,283)	(153,283)	(153,283)	(1,839,758)
29	State deferred income taxes			0	0	0	0	0	0	0	0	0	0	0	0