

Rocky Mountain Natural Gas LLC, d/b/a Black Hills Energy
2023 - Eligible System Safety and Integrity Rider (SSIR) Proposed Rates
Rate Calculation

Colorado PUC E-Filings System

Line No.	[A]	[B] Reference	Total 2023	[C] Total
1	Revenue Requirement by Project Year			
2	2017-2021 Projects	Calculation of SSIR- Revenue Requirement	<u>\$7,815,407</u>	<u>\$ 7,815,407</u>
3	Total Revenue Requirement for Eligible SSIR Costs			\$ 7,815,407

Line No.	[A] Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total 2023
1	Summary													
2	Net Plant Balance	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540
3	Less: Accumulated Depreciation	(2,396,059)	(2,528,672)	(2,661,286)	(2,793,899)	(2,926,512)	(3,059,125)	(3,191,738)	(3,324,352)	(3,456,965)	(3,589,578)	(3,722,191)	(3,854,805)	(3,854,805)
4	Net Investments	\$ 71,997,481	\$ 71,864,867	\$ 71,732,254	\$ 71,599,641	\$ 71,467,028	\$ 71,334,414	\$ 71,201,801	\$ 71,069,188	\$ 70,936,575	\$ 70,803,962	\$ 70,671,348	\$ 70,538,735	
5	ADIT Balances	(3,089,593)	(3,162,595)	(3,228,201)	(3,286,650)	(3,337,703)	(3,381,600)	(3,418,101)	(3,447,206)	(3,469,154)	(3,483,707)	(3,491,102)	(3,491,341)	
6	Deferred Tax Liability Tax Reform	(15,958)	(15,958)	(15,958)	(15,958)	(15,958)	(15,958)	(15,958)	(15,958)	(15,958)	(15,958)	(15,958)	(15,958)	
7	Rate Base	68,891,929	68,686,314	68,488,095	68,297,033	68,113,366	67,936,856	67,767,742	67,606,024	67,451,462	67,304,296	67,164,287	67,031,436	
8	Return on Rate Base													
9	Interest	110,227	109,898	109,581	109,275	108,981	108,699	108,428	108,170	107,922	107,687	107,463	107,250	1,303,582
10	Net Income	289,346	288,483	287,650	286,848	286,076	285,335	284,625	283,945	283,296	282,678	282,090	281,532	3,421,903
11	Taxable Income	383,697	382,552	381,448	380,384	379,361	378,378	377,436	376,535	375,675	374,855	374,075	373,335	4,537,731
12	Amortization of Excess Deferred Federal Income Tax (EDFIT)	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Pre-Tax Return on Rate Base	493,924	492,450	491,029	489,659	488,342	487,077	485,864	484,705	483,597	482,542	481,538	480,585	5,841,313
14	Investment Expenses													
15	Depreciation	132,613	132,613	132,613	132,613	132,613	132,613	132,613	132,613	132,613	132,613	132,613	132,613	1,591,359
16	Property Tax Accrual	31,894	31,894	31,894	31,894	31,894	31,894	31,894	31,894	31,894	31,894	31,894	31,894	382,734
17	O&M	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Summary Revenue Requirement	\$ 658,432	\$ 656,958	\$ 655,537	\$ 654,167	\$ 652,850	\$ 651,585	\$ 650,372	\$ 649,213	\$ 648,105	\$ 647,049	\$ 646,046	\$ 645,093	\$ 7,815,407

2014-2016 Projects

Net Plant Balance
 Less: Accumulated Depreciation
 Net Investments

ADIT Balances
 Deferred Tax Liability Tax Reform
 Rate Base

Return on Rate Base
 Interest
 Net Income

Taxable Income
 Amortization of Excess Deferred Federal Income Tax (EDFIT)
 Pre-Tax Return on Rate Base

Investment Expenses
 Depreciation
 Property Tax Accrual
 O&M

Summary Revenue Requirement

19	2017 Projects on													
20	Net Plant Balance	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540	74,393,540
21	Less: Accumulated Depreciation	(2,396,059)	(2,528,672)	(2,661,286)	(2,793,899)	(2,926,512)	(3,059,125)	(3,191,738)	(3,324,352)	(3,456,965)	(3,589,578)	(3,722,191)	(3,854,805)	(3,854,805)
22	Net Investments	\$ 71,997,481	\$ 71,864,867	\$ 71,732,254	\$ 71,599,641	\$ 71,467,028	\$ 71,334,414	\$ 71,201,801	\$ 71,069,188	\$ 70,936,575	\$ 70,803,962	\$ 70,671,348	\$ 70,538,735	
23	ADIT Balances	(3,089,593)	(3,162,595)	(3,228,201)	(3,286,650)	(3,337,703)	(3,381,600)	(3,418,101)	(3,447,206)	(3,469,154)	(3,483,707)	(3,491,102)	(3,491,341)	
24	Deferred Tax Liability Tax Reform	(15,958)	(15,958)	(15,958)	(15,958)	(15,958)	(15,958)	(15,958)	(15,958)	(15,958)	(15,958)	(15,958)	(15,958)	
25	Rate Base	68,891,929	68,686,314	68,488,095	68,297,033	68,113,366	67,936,856	67,767,742	67,606,024	67,451,462	67,304,296	67,164,287	67,031,436	
26	Return on Rate Base													
27	Interest	110,227	109,898	109,581	109,275	108,981	108,699	108,428	108,170	107,922	107,687	107,463	107,250	1,303,582
28	Net Income	289,346	288,483	287,650	286,848	286,076	285,335	284,625	283,945	283,296	282,678	282,090	281,532	3,421,903
29	Taxable Income	383,697	382,552	381,448	380,384	379,361	378,378	377,436	376,535	375,675	374,855	374,075	373,335	4,537,731
30	Amortization of Excess Deferred Federal Income Tax (EDFIT)	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Pre-Tax Return on Rate Base	493,924	492,450	491,029	489,659	488,342	487,077	485,864	484,705	483,597	482,542	481,538	480,585	5,841,313
32	Investment Expenses													
33	Depreciation	132,613	132,613	132,613	132,613	132,613	132,613	132,613	132,613	132,613	132,613	132,613	132,613	1,591,359
34	Property Tax Accrual	31,894	31,894	31,894	31,894	31,894	31,894	31,894	31,894	31,894	31,894	31,894	31,894	382,734
35	O&M	-	-	-	-	-	-	-	-	-	-	-	-	-
36	2017 Projects on Revenue Requirement	\$ 658,432	\$ 656,958	\$ 655,537	\$ 654,167	\$ 652,850	\$ 651,585	\$ 650,372	\$ 649,213	\$ 648,105	\$ 647,049	\$ 646,046	\$ 645,093	\$ 7,815,407