

Black Hills Colorado Gas, Inc.
2023 SSIR Revenue Requirement
SSIR Rates - RA 2
Rate Effective Date - January 1, 2023

Line No.	Customer Class	Test Period Margin Revenue (1)	Total Test Period Volumes/Therm (2)	SSIR Revenue Requirement	Sales SSIR Rate (Per Therm)	Transport SSIR Rate (Per Therm)
1	Residential	\$ 6,387,446	15,207,756	\$ 371,569	\$ 0.02443	n/a
2	Small Commercial	\$ 1,528,671	4,803,265	\$ 88,926	\$ 0.01851	\$ 0.01851
3	Large Commercial	\$ 1,863,881	10,483,171	\$ 108,425	\$ 0.01034	\$ 0.01034
4	Irrigation/Seasonal	\$ 40,008	224,326	\$ 2,327	\$ 0.01037	\$ 0.01037
5	Total	\$ 9,820,006	30,718,518	\$ 571,248		

(1) Colo. PUC No. 1 - Tariff Sheet No. 58. Proceeding No. 21AL-0236G: Hearing Exhibit 108, Attachment NAW-5 - Settlement CCOSS for RA2, Page 20

(2) Colo. PUC No. 1 - Tariff Sheet No. 58. Proceeding No. 21AL-0236G: Hearing Exhibit 108, Attachment NAW-5 - Settlement CCOSS for RA2, Page 19

Black Hills Colorado Gas, Inc.
SSIR Revenue Requirement
12-Month Average Rate Base

Line No.	Description	RA-2	
		202312	
1	Rate Base		
2	Plant In Service	\$	8,163,196
3	Depreciation Reserve		(90,881)
4	Net Plant In Service		8,072,315
5			
6	Accumulated Deferred Income Taxes		(193,193)
7	ADIT NOL- Prorated		193,191
8	Net Rate Base		8,072,313
9			
10			
11	Weighted Average Cost of LTD		3.91%
12	Earnings before interest		315,627
13			
14	Weighted Average Cost of LTD		3.91%
15	Interest Expense		315,627
16			
17	Additions and Deductions for Taxes		(1,032,408)
18	Schedule M-NOL		1,032,391
19	Total Additions and Deductions		(17)
20			
21	State Taxable Income		(17)
22	State Income Tax Rate		4.55%
23	State Income Tax Expense		(1)
24			
25	Federal Taxable Income		(16)
26	Federal Income Tax Rate		21.00%
27	Federal Income Tax Expense		(3)
28			
29	Deferred Income Taxes		253,869
30	DIT-NOL		(253,865)
31	Total Deferred Income Taxes		4
32			
33	Total Income Taxes		(0)
34	Tax Gross Up Factor		1.32608
35	Total Income Taxes Expense		(0)
36			
37	Operating Expenses		
38	Depreciation Expense		157,524
39	OM		-
40	Property Tax Accrual		98,096
41	Total Operating Expenses		255,620
42			
43	Revenue Requirement		571,248
44			
45			
	Total Operating Revenues - for the 12-month Period Ended June 30, 2022 as reported in the GCA Proceeding No. 22L-0440G	\$	29,376,848
63			
64	SSIR Revenue Increase Assessment not to exceed 2.5%		1.59%
65			

Black Hills Colorado Gas, Inc.
2023 SSIR Revenue Requirement
SSIR Rates - RA 3
Rate Effective Date - January 1, 2023

Line No.	Customer Class	Test Period Margin Revenue (1)	Total Test Period Volumes/Therm (2)	SSIR Revenue Requirement	Sales SSIR Rate (Per Therm)	Transport SSIR Rate (Per Therm)
1	Residential	\$ 22,293,505	94,154,433	\$ 587,059	\$ 0.00624	n/a
2	Small Commercial	\$ 1,255,390	5,261,777	\$ 33,058	\$ 0.00628	\$ 0.00628
3	Large Commercial	\$ 3,085,588	23,438,977	\$ 81,253	\$ 0.00347	\$ 0.00347
4	Irrigation/Seasonal	\$ 442,868	3,563,634	\$ 11,662	\$ 0.00327	\$ 0.00327
5	Total	\$ 27,077,351	126,418,821	\$ 713,033		

(1) Colo. PUC No. 1 - Tariff Sheet No. 58. Proceeding No. 21AL-0236G: Hearing Exhibit 108, Attachment NAW-6 - Settlement CCOSS for RA3, Page 20

(2) Colo. PUC No. 1 - Tariff Sheet No. 58. Proceeding No. 21AL-0236G: Hearing Exhibit 108, Attachment NAW-6 - Settlement CCOSS for RA3, Page 19

Black Hills Colorado Gas, Inc.
SSIR Revenue Requirement
12-Month Average Rate Base

		RA-3
Line No.	Description	202312
1	<u>Rate Base</u>	
2	Plant In Service	\$ 10,851,231
3	Depreciation Reserve	(123,890)
4	Net Plant In Service	10,727,341
5		
6	Accumulated Deferred Income Taxes	(222,900)
7	ADIT NOL- Prorated	222,900
8	Net Rate Base	10,727,341
9		
10		
11	Weighted Average Cost of LTD	3.91%
12	Earnings before interest	419,439
13		
14	Weighted Average Cost of LTD	3.91%
15	Interest Expense	419,439
16		
17	Additions and Deductions for Taxes	(933,282)
18	Schedule M-NOL	933,282
19	Total Additions and Deductions	-
20		
21	State Taxable Income	-
22	State Income Tax Rate	4.55%
23	State Income Tax Expense	-
24		
25	Federal Taxable Income	-
26	Federal Income Tax Rate	21.00%
27	Federal Income Tax Expense	-
28		
29	Deferred Income Taxes	229,494
30	DIT-NOL	(229,494)
31	Total Deferred Income Taxes	-
32		
33	Total Income Taxes	-
34	Tax Gross Up Factor	1.32608
35	Total Income Taxes Expense	-
36		
37	<u>Operating Expenses</u>	
38	Depreciation Expense	195,571
39	OM	-
40	Property Tax Accrual	98,023
41	Total Operating Expenses	293,594
42		
43	<u>Revenue Requirement</u>	713,033
44		
45		
	Total Operating Revenues - for the 12-month Period Ended June 30, 2022 as reported in the GCA Proceeding No. 22L-0440G	\$ 88,627,417
63		
64	SSIR Revenue Increase Assessment not to exceed 1.5%	0.61%
65		