

Black Hills Colorado Gas, Inc.
2022 SSIR Revenue Requirement
SSIR Rates - RA 2
Rate Effective Date - January 1, 2022

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	\$ 67,524	\$ 0.00444	n/a
2	Small Commercial	\$ 1,528,671	4,803,265	\$ 16,160	\$ 0.00336	0.0336
3	Large Commercial	\$ 1,863,881	10,483,171	\$ 19,704	\$ 0.00188	0.0188
4	Irrigation/Seasonal	\$ 40,008	224,326	\$ 423	\$ 0.00189	0.0189
5	Total	\$ 9,820,006	30,718,518	\$ 103,811		

(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

		RA-2
Line No.	Description	202212
1	<u>Rate Base</u>	
2	Plant In Service	\$ 1,064,890
3	Depreciation Reserve	(1,825)
4	Net Plant In Service	1,063,065
5		
6	Accumulated Deferred Income Taxes	(35,017)
7	ADIT NOL- Prorated	35,017
8	Net Rate Base	1,063,065
9		
10		
11	Weighted Average Cost of LTD	3.91%
12	Earnings before interest	41,566
13		
14	Weighted Average Cost of LTD	3.91%
15	Interest Expense	41,566
16		
17	Additions and Deductions for Taxes	(307,402)
18	Schedule M-NOL	307,402
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	75,590
30	DIT-NOL	(75,590)
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	16,300
39	OM	-
40	Property Tax Accrual	45,945
41	Total Operating Expenses	62,245
42		
43	<u>Revenue Requirement</u>	103,811
44		
45		
	Total Operating Revenues - for the 12-month Period Ended June 30, 2021 as reported in the GCA Proceeding No. 21L-0491G	\$ 21,815,816
63		
64	SSIR Revenue Increase Assessment not to exceed 2.5%	0.48%
65		

Black Hills Colorado Gas, Inc.
2022 SSIR Revenue Requirement
RA-3
Rate Effective Date - January 1, 2022

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	\$ 142,889	\$ 0.00152	n/a
2	Small Commercial	\$ 1,255,390	5,261,777	\$ 8,046	\$ 0.00153	n/a
3	Large Commercial	\$ 3,085,588	23,438,977	\$ 19,777	\$ 0.00084	\$ 0.00084
4	Irrigation/Seasonal	\$ 442,868	3,563,634	\$ 2,839	\$ 0.00080	\$ 0.00080
5	Total	\$ 27,077,351	126,418,821	\$ 173,551		

(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	202212	
1	<u>Rate Base</u>		
2	Plant In Service	\$	1,553,371
3	Depreciation Reserve		(3,924)
4	Net Plant In Service		<u>1,549,447</u>
5			
6	Accumulated Deferred Income Taxes		(54,009)
7	ADIT NOL- Prorated		<u>54,009</u>
8	Net Rate Base		<u>1,549,447</u>
9			
10			
11	Weighted Average Cost of LTD		<u>3.91%</u>
12	Earnings before interest		<u>60,583</u>
13			
14	Weighted Average Cost of LTD		3.91%
15	Interest Expense		60,583
16			
17	Additions and Deductions for Taxes		(474,130)
18	Schedule M-NOL		474,130
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		116,589
30	DIT-NOL		<u>(116,589)</u>
31	Total Deferred Income Taxes		-
32			
33	Total Income Taxes		-
34	Tax Gross Up Factor		<u>1.32608</u>
35	Total Income Taxes Expense		-
36			
37	<u>Operating Expenses</u>		
38	Depreciation Expense		22,499
39	OM		-
40	Property Tax Accrual		<u>90,468</u>
41	Total Operating Expenses		<u>112,967</u>
42			
43	<u>Revenue Requirement</u>	\$	<u>173,551</u>
44			
45			
	Total Operating Revenues - for the 12-month Period Ended June 30, 2021 as reported in the GCA Proceeding No. 21L-0491G	\$	64,254,070
63			
64	SSIR Revenue Increase Assessment not to exceed 1.5%		0.27%
65			