BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Application of Black Hills/Kansas Gas Utility Company, LLC, d/b/a Black Hills Energy, for Approval of the Commission to Make Certain Changes in its Rates for Natural Gas Service	**)** **)** **)** **)** **)**	**Docket No. 25-BHCG-298-RTS**

REBUTTAL TESTIMONY OF ETHAN J. FRITEL

ON BEHALF OF

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC, d/b/a BLACK HILLS ENERGY

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EXHIBIT

KSG Rebuttal Exhibit EJF-1	**Normal and Test Year Heating Degree Days**
KSG Rebuttal Exhibit EJF-2	**Weather Normalization Statistical Results**
KSG Rebuttal Exhibit EJF-3	**Weather Normalization Adjustment**
KSG Rebuttal Exhibit EJF-4	**Irrigation Normalization Adjustment**
KSG Rebuttal Exhibit EJF-5	**Test Year Revenues Under Existing Rates**
KSG Rebuttal Exhibit EJF-6	**Revenue Synchronization**
KSG Rebuttal Exhibit EJF-7	**Load Factor Analysis**
KSG Rebuttal Exhibit EJF-8	**Functional Cost Classification**
KSG Rebuttal Exhibit EJF-9	**Class Cost of Service Study**
KSG Rebuttal Exhibit EJF-10	**Revenues Under Current and Proposed Rates**
KSG Rebuttal Exhibit EJF-11	**Average Customer Bill Impacts Under Current and Proposed Rates**
KSG Rebuttal Exhibit EJF-12	**KCC Staff Billing Determinants Workpaper 05-02-2025**

List of Acronyms

"Black Hills" OR "the Company"	Black Hills/Kansas Gas Utility Company, LLC d/b/a Black Hills Energy
CCOSS	Class Cost of Service Study
CIS	Customer Information System
"Commission"	Kansas Corporation Commission
CP	Coincident Peak
CURB	Citizen's Utility Ratepayer Board
FERC	Federal Energy Regulatory Commission
GSRS	Gas System Reliability Surcharge
HDD	High Degree Days
KMGA	Kansas Municipal Gas Agency
LDC	Local Distribution Company
LVTS	Large Volume Transportation Service
NGDC	Natural Gas Distribution Company
NCP	Non-Coincident Peak
O&M Expenses	Operations & Maintenance Expense
Staff	Staff of the Kansas Corporation Commission
SVTS	Small Volume Transportation Service
Test Year	Historical Test Year based on 12 months ending September 30, 2024 (10/1/2023 to 9/30/2024)
TOC	Trended Original Cost
WNA	Weather Normalization Adjustment

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Ethan J. Fritel, and my business address is 7001 Mt. Rushmore Rd., Rapid City, South Dakota 57702.

Q. ARE YOU THE SAME ETHAN J. FRITEL WHO FILED DIRECT TESTIMONY IN THIS DOCKET?

A. Yes. I am testifying on behalf of Black Hills/Kansas Gas Utility Company, LLC, d/b/a Black Hills Energy ("Black Hills" or "Company").

Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

A. To update the proposed rate design based upon corrections to the Weather Normalization Adjustment ("WNA") and changes described in the Rebuttal Testimony of Samantha K. Johnson.

My Rebuttal testimony also addresses the following issues proposed by the witnesses for the Staff of the Kansas Corporation Commission ("Staff" and "Commission," respectively), Citizen's Utility Ratepayer Board ("CURB"), and Kansas Municipal Gas Agency ("KMGA"):

1. The adjusted billing determinants including weather normalization, irrigation adjustment, and the annualization adjustment proposed by Dr. Robert Glass of Staff.
2. The Class Cost of Service Study ("CCOSS") proposed by Mr. Justin Prentiss of Staff.
3. The rate design proposed by Dr. Lana Ellis of Staff.

4. The CCOSS and rate design testimony of Mr. Glenn Watkins of CURB.

5. The revenue allocation and rate design for transportation customers in the testimony of Mr. Darren Prince of KMGA.

Since the issues addressed by the three Staff witnesses are inter-related, I will begin by addressing their testimony, followed by the concerns raised by CURB, and finally those raised by KMGA.

Q. ARE YOU SPONSORING ANY EXHIBITS TO YOUR REBUTTAL TESTIMONY?

A. Yes. I am sponsoring the following updated exhibits:

- **KSG Rebuttal Exhibit EJF-1:** Normal and Test Year Heating Degree Days
- **KSG Rebuttal Exhibit EJF-2:** Weather Normalization Statistical Results
- **KSG Rebuttal Exhibit EJF-3:** Weather Normalization Adjustment
- **KSG Rebuttal Exhibit EJF-4:** Irrigation Normalization Adjustment
- **KSG Rebuttal Exhibit EJF-5:** Test Year Revenues Under Existing Rates
- **KSG Rebuttal Exhibit EJF-6:** Revenue Synchronization
- **KSG Rebuttal Exhibit EJF-7:** Load Factor Analysis
- **KSG Rebuttal Exhibit EJF-8:** Functional Cost Classification
- **KSG Rebuttal Exhibit EJF-9:** Class Cost of Service Study
- **KSG Rebuttal Exhibit EJF-10:** Revenues Under Current and Proposed Rates
- **KSG Rebuttal Exhibit EJF-11:** Average Customer Bill Impacts Under Current and Proposed Rates
- **KSG Rebuttal Exhibit EJF-12:** KCC Staff Billing Determinants Workpaper 05-02-2025

Q. PLEASE BRIEFLY SUMMARIZE YOUR CONCLUSIONS REGARDING STAFF TESTIMONY AND RECOMMENDATIONS.

A. The Company's primary conclusion regarding Staff's testimony and recommendations is Staff's CCOSS contains several inaccuracies and inconsistencies and cannot be relied upon as a reasonable determination of class cost of service. Further, Staff's testimony regarding its CCOSS is lacking in detail and justification for the allocations used, and in fact, appears to be somewhat misleading in its descriptions of what is contained in their CCOSS. Since Staff's proposed rate design relies heavily upon this CCOSS, the resulting rates proposed are not reasonable.

Further, Staff's proposed weather normalization and irrigation adjustment inappropriately applies to industrial classes that primarily use natural gas for process purposes, not weather sensitive space heating, and its irrigation adjustment does not adequately reflect important trends that are impacting irrigation sales by focusing on a flawed weather normalization model.

Finally, Staff's annualization adjustment does not recognize all factors that should be considered when calculating an annualization adjustment.

For these reasons, and as discussed in greater detail below, Staff's proposed weather normalization and irrigation adjustments, proposed annualization adjustment, class cost of service study, and rate design should be rejected.

Q. PLEASE BRIEFLY SUMMARIZE YOUR CONCLUSIONS REGARDING CURB TESTIMONY AND RECOMMENDATIONS.

A. As discussed in more detail further below in my Rebuttal testimony, CURB's CCOSS should

not be relied upon as a reasonable determination of class cost of service.

Q. PLEASE BRIEFLY SUMMARIZE YOUR CONCLUSIONS REGARDING KMGA TESTIMONY AND RECOMMENDATIONS.

A. KMGA's proposed change in rate design should be rejected.

II. COMPANY UPDATES FOR REBUTTAL

Q. WHAT UPDATES HAVE YOU MADE RELATED TO THE COMPANY'S BILLING DETERMINANT ADJUSTMENTS AND THE PROPOSED RATE DESIGN?

A. I made corrections to my filed Direct Testimony for Weather Normalization calculations and present the Company's updated rate design in my Rebuttal testimony and exhibits.

A. Corrections to Weather Normalization

Q. DO YOU HAVE ANY CORRECTIONS TO ANY EXHIBITS FILED IN YOUR DIRECT TESTIMONY?

A. Yes, there was an unintentional error in the calculations of the weather normalization coefficients. After recalculating the regression analysis for the corrected weather normalization coefficients, the current weather normalization coefficients used by the Company are more in line with the Company's previous rate review and with Staff's proposed weather normalization coefficients in this proceeding.

Q. WHAT ARE THE NEW COEFFICIENTS THE COMPANY IS PROPOSING IN ITS REBUTTAL.

A. The new Residential coefficients are shown in Table EJF-1 below, along with the direct filed coefficients and Staff's proposed coefficients. The rest of the new coefficients can be found in KSG Rebuttal Exhibit EJF-2.

Table EJF-1: WNA Coefficients

Weather Station	Company's Direct		Company's Corrected		Staff's Answer	
	CHDD	PHDD	CHDD	PHDD	CHDD	PHDD
Concordia	-	0.02612	-	0.12308	-0.0188	0.11429
Dodge City	0.00759	0.01549	0.03787	0.08085	0.04067	0.0817
Goodland	0.00434	0.0229	0.01938	0.10734	0.03287	0.06199
Topeka	0.00477	0.01809	0.02378	0.09154	0.02767	0.10234
Wichita	0.00646	0.0173	0.03506	0.0939	0.04426	0.09724

Q. DO CHANGES TO THE WEATHER NORMALIZATION ADJUSTMENT IMPACT COST ALLOCATION AND RATE DESIGN?

A. Yes. Changes to the weather normalization adjustment impact the allocation of costs based upon volumes produced in the CCOSS, as well as the final volumetric rates. Staff's proposed adjustment using a 30-year normal period results in a higher allocation of costs to the Residential, Small Commercial and Small Volume Firm classes than the Company's proposed 10-year normal period. The following allocators in KSG Rebuttal Exhibit EJF-9, Table 4 are dependent upon volumes:

1. Firm Winter Peak Demand (Load Factor)
2. Firm Winter Peak Demand – Sales Only
3. Winter Period Throughput
4. Firm Winter Period Sales
5. Commodity
6. Commodity – Sales

Q. WITH THESE CHANGES, IS THE COMPANY AGREEING TO STAFF'S PROPOSED WEATHER NORMALIZATION ADJUSTMENT?

A. No. While the correction to the coefficients better aligns the two sets of coefficients, the Company does not agree to the Weather Normalization adjustments proposed by Staff. The primary concern is the Staff's use of a 30-year weather normalization period after it used a 10-year period in the Company's last rate proceeding. Black Hills also takes issue with the Staff's calculation of the Irrigation adjustment. I will address these issues with Staff's adjustments, in more detail, below.

B. <u>Company's Updated Rate Design</u>

Q. IS THE COMPANY PROPOSING DIFFERENT RATES FROM ITS DIRECT TESTIMONY AND APPLICATION?

A. Yes. The Company is proposing a rate design incorporating the corrections to Weather Normalization calculation and the changes described in the Rebuttal Testimony of Samantha K. Johnson.

Q. DID THE COMPANY FOLLOW THE SAME RATE DESIGN GUIDELINES THAT WERE USED IN ITS DIRECT FILING?

A. Yes. The Company is using the same rate design guidelines as those presented on pages 26 and 27 of my Direct Testimony in this proceeding.

Q. WHAT IS THE NET REVENUE IMPACT FOR EACH CUSTOMER UNDER THE PROPOSED REBUTTAL RATES?

A. The impact of the proposed Rebuttal rates by customer class is shown in Table 1, line 14 of KSG Rebuttal Exhibit EJF-9.

The impact on each customer class under proposed Rebuttal rates is an overall annual increase as summarized in the table below:

Table EJF-2: Net Revenue Impact by Customer Class

Customer Class	Revenues
Residential	$11,414,024
Small Commercial	$1,810,527
Small Volume	$380,071
Large Volume	($224)
Irrigation	$319,871
Total	**$13,924,268**

Q. PLEASE SUMMARIZE THE SPECIFIC RATES YOU ARE RECOMMENDING?

A. The Company recommends the monthly customer charge and delivery charge rates shown below in Table EJF-3.

Table EJF-3: Rebuttal Rates

Customer Class	Customer Charge $/month	Delivery Charge $/therm
Residential	$30.00	$0.20
Small Commercial	$47.50	$0.20
Small Volume	$141.00	$0.12
Large Volume	$344.50	$0.08
Irrigation	$4.50	$0.07

Q. WERE THE MONTHLY CUSTOMER CHARGE AND DELIVERY CHARGE RATES CALCULATED USING THE SAME METHOD AS THE COMPANY'S DIRECT TESTIMONY?

A. Yes, methods for calculating the proposed rates are the same methods as those described in

my Direct Testimony on page 28, lines 6 through 11 (Customer Charge) and page 29, lines 6 through 9 (Delivery Charge).

Q. PLEASE DESCRIBE THE IMPACT OF THE PROPOSED RATES ON RATE OF RETURN.

A. The recommended rate design produces an overall rate of return of 7.63%. The rate of return for each class is the following:

Table EJF-4: Net Revenue Impact by Customer Class

Customer Class	Rate of Return
Residential/Small Commercial	7.00%
Small Volume	7.63%
Large Volume	14.72%
Irrigation	7.63%

III. REBUTTAL OF STAFF TESTIMONY

Q. PLEASE OUTLINE THE TOPICS SUPPORTED BY EACH STAFF WITNESS THAT YOU WILL BE ADDRESSING IN YOUR REBUTTAL TESTIMONY.

A. I will first address the weather normalization, annualization and irrigation adjustments proposed by Staff witness, Dr. Glass. Because the adjustments Dr. Glass proposes impact the billing determinants used by Staff, I will then address the use of those adjustments by Staff witness Mr. Prentiss in the development of allocation factors in Staff's CCOSS. Finally, I will address the rate design proposed by Staff Witness, Dr. Ellis, since Staff's rate design relies upon both the billing determinants developed by Dr. Glass and the CCOSS developed by Mr. Prentiss.

A. Staff Weather Normalization

Q. WHAT CONCERNS REGARDING STAFF'S WEATHER NORMALIZATION ARE

ADDRESSED?

A. The Company has the following concerns of the weather normalization discussed in the Direct Testimony of Dr. Robert Glass:

1. Staff's use of a 30-year period for normal weather;
2. Staff's weather normalization adjustment is applied to transportation and interruptible customers; and
3. Staff's use of negative coefficients for weather normalization calculations.

1. Period for Normal Weather

Q. WHAT TIME PERIOD DOES STAFF USE FOR THEIR WEATHER NORMALIZATION ADJUSTMENT?

A. Staff uses a 30-year period for their weather normalization adjustment.

Q. IS THIS THE SAME TIME PERIOD USED BY STAFF IN THE PREVIOUS BLACK HILLS RATE CASE?

A. No. In the Company's previous rate case, Docket No. 21-BHCG-418-RTS, Staff recommended the use of a 10-year normal weather period. Black Hills acknowledges that Staff's testimony in the last Black Hills rate case maintained that Staff did not want a 10-year weather period to be considered Commission precedent for all future rate cases. However, there is no justification for Staff jumping back and forth between 10 years and 30 years and for the reasons set forth below in my testimony, the 10-year normal weather information is more appropriate than the 30-year normal weather information.

Q. DID THE COMPANY PROPOSE THE SAME PERIOD IN THE PREVIOUS RATE CASE?

A. Yes. In Docket No. 21-BHCG-481-RTS, the Company used a 10-year period for normal weather. The Company relies upon regulatory certainty and uses a weather normalization period that was most recently accepted by the Commission for Black Hills. Thus, the Company used the same period in this proceeding as the Commission approved in the Company's last rate proceeding.[1]

Q. WHAT ARGUMENTS CAN BE MADE FOR A 10-YEAR PERIOD BEING MORE APPROPRIATE THAN A 30-YEAR PERIOD?

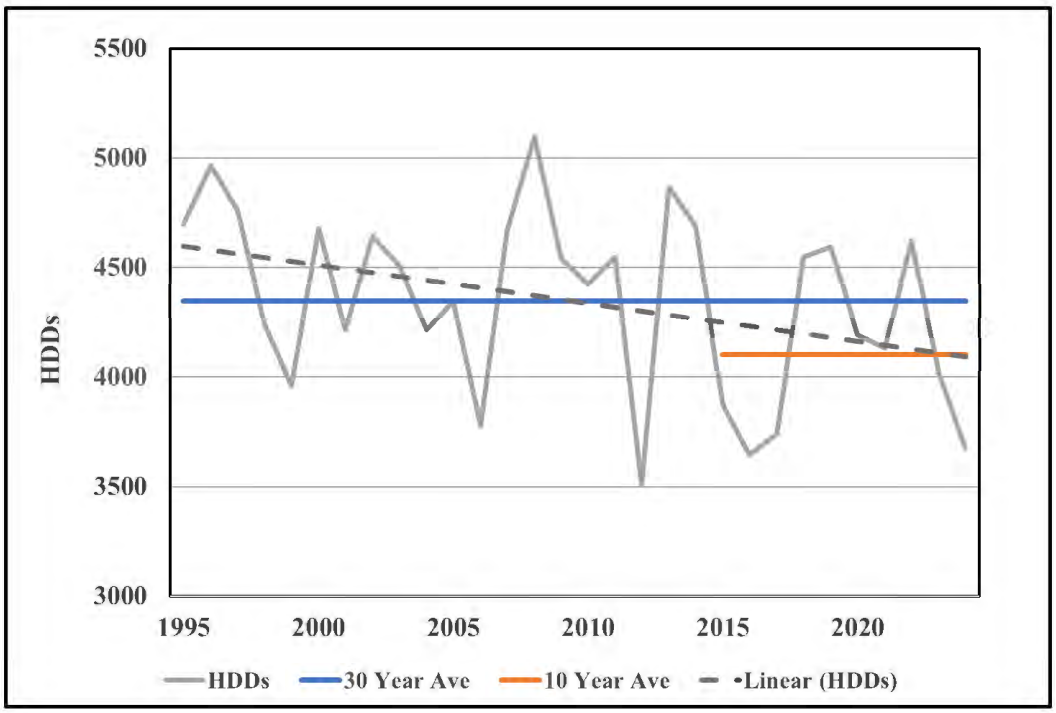
A. As stated on page eight of my Direct testimony, the Company maintains, "Use of a 10-year period provides a reasonable balance between using a sufficiently long period of time to capture both warmer and colder conditions and giving recognition that the more recent past is generally a better predictor of the future." In Dr. Glass's testimony in Docket No. 21-BHCG-481-RTS on page 44, lines 7 and 8, he states, "10-year normals are going to emphasize an ongoing trend better because they only use more recent data." Dr. Glass continued to state that, "If the trend of warmer weather continues, then 10-year normals are going to be better at stabilizing natural gas revenue collection."

Black Hills agrees with Dr. Glass' analysis in the last case that the 10-year period will better stabilize natural gas revenue collection, which was a primary driver in why the Company proposed a 10-year period in this case.

As shown in Figure EJF-1 below, the 30-year average of 4,347 HDDs is higher than the 10-year average of 4,105 HDDs.

[1] Docket No. 21-BHCG-581-RTS was a settled case and not litigated.

Figure EJF - 1: Wichita HDDs



Using a 30-year period for normal weather would result in a higher adjusted total number of therms for setting base rates, and likely not be representative of expected sales in a normal year. Using a 30-year period for normal weather would impact allocations of costs and base volumetric rates would be set too low for a normal year and less likely to allow for a reasonable chance of the recovery of approved costs under the current weather trend.

Q. WOULD THE USE OF A 30-YEAR NORMAL IMPACT THE WEATHER NORMALIZATION ADJUSTMENT RIDER?

A. Yes. The use of 30-year normal weather would have a negative impact upon the WNA Rider since the normal HDDs used in the normalization for weather in the instant case are used for the calculation of the WNA rider. The higher number of HDDs in a 30-year normal would result in larger adjustments to customers and the Company through the WNA Rider, thus

reducing the stability the WNA Rider is intended to produce.

2. Transportation and Interruptible Customers

Q. DOES STAFF PROVIDE ANY RATIONALE OR SUPPORT WHY IT PROPOSES TO ADJUST TRANSPORTATION AND INTERRUPTIBLE CUSTOMER CLASSES IN THIS CASE?

A. No.

Q. IS IT REASONABLE TO APPLY A WEATHER NORMALIZATION ADJUSTMENT TO THE TRANSPORTATION AND INTERRUPTIBLE CUSTOMER CLASSES?

A. No. Staff does not provide testimony supporting the weather normalization adjustment of transportation and interruptible customers. Further, Staff's adjustment of transportation and interruptible customer classes fails to recognize that these customers use gas primarily for industrial processes, not space heating. As presented in my Direct testimony, the weather normalization adjustment is intended to "adjust volumes for those classes where it can be demonstrated that their usage is sensitive to changes in winter temperature conditions."[2] Classes of customers whose usage is sensitive to changes in winter temperature conditions use natural gas primarily for space heating. Transportation and interruptible customers do not use natural gas primarily for space heating, rather, they use natural gas for commercial and industrial processes. Even though some of these processes may be seasonal in nature and may loosely correlate with HDDs because they use more gas during the winter, it does not mean that the natural gas usage changes directly with changes in HDDs. For example,

[2] Direct Testimony of Ethan J. Fritel 11:9-11.

grain dryers use natural gas beginning in the fall and may continue to use natural gas into early winter to dry harvested grain, however, this natural gas usage is not directly related to winter temperatures even though the usage tends to increase at the same time as the weather gets colder.

There is an additional factor related to interruptible customers that makes adjusting the interruptible customer usage inappropriate. These customers have agreed to curtail or interrupt their natural gas consumption at the discretion of the Company during periods of high natural gas demand (primarily during the peak winter heating season). As such, an interruptible customer's natural gas usage may be curtailed or completely interrupted during cold weather. Applying a weather normalization adjustment to customers that may add back natural gas load when those customers either (a) can or (b) have been curtailed could provide inaccurate results. Those interruptible customers would effectively be allocated costs for a service the customers do not receive.

Q. HOW DOES STAFF'S ADJUSTMENT COMPARE TO THE COMPANY'S PROPOSED ADJUSTMENT IF STAFF'S PROPOSED ADJUSTMENTS TO TRANSPORTATION AND INTERRUPTIBLE CUSTOMERS ARE EXCLUDED FROM THE WEATHER NORMALIZATION ADJUSTMENT?

A. Table EJF-5 below shows the comparison between the Company's proposed adjustment and Staff's adjustment using a 10-year normal and a 30-year normal.

Table EJF-5: Weather Normalization Adjustment in Therms

Customer Class	Company's Revised WNA	Staff's Revised WNA 10-Year Normal	Staff's Revised WNA 30-Year Normal
Residential	5,286,829	5,701,389	8,524,700
Small Commercial	1,087,241	1,085,078	1,732,242
Small Volume	509,776	575,705	1,539,149
Large Volume	243,507	199,454	238,501
Total - therms	7,127,352	7,561,625	12,034,592
Total Margin	$1,389,696	$1,480,002	$2,336,263

As shown in this table, the Total Margin difference between the Company and Staff's 10-year normal recommended adjustments is comparable if Staff's analysis removes the interruptible and transportation customer classes and uses a 10-year normal.

Q. HAVE YOU IDENTIFIED REASONS FOR DIFFERENCES BETWEEN THE COMPANY AND STAFF'S 10-YEAR ADJUSTMENTS?

A. Yes, slight differences in the coefficients and HDDs are the main cause of delta between the two different WNA calculations.

3. Negative Coefficients

Q. DID ANY WEATHER STATIONS HAVE NEGATIVE COEFFICIENTS?

A. Yes, Concordia weather station had coefficients that were negative.

Q. HOW DOES THE COMPANY HANDLE THE NEGATIVE COEFFICIENTS?

A. The Company replaced the negative coefficients with zeroes. Negative coefficients are counterintuitive to the rationale for the WNA calculation because WNA is based on the premise that customers use more gas when it is colder (thus a positive correlation of HDDs and usage).

Q. HOW DOES THE STAFF HANDLE THE NEGATIVE COEFFICIENTS?

A. Staff included the negative coefficients in Staff's WNA calculations.

Q. WHAT DOES THE COMPANY CONCLUDE TO BE THE CAUSE OF THE NEGATIVE COEFFICIENTS?

A. Based on a review of the Company's bill cycle information, Black Hills found that most of the customers included in the Concordia weather station coefficient calculation are billing in the first billing cycle of the month and therefore are closely correlated with the previous month's HDDs while having a statistically insignificant negative correlation to the current month's HDDs.

Q. WHAT IS YOUR RECOMMENDATION REGARDING STAFF'S PROPOSED WEATHER NORMALIZATION ADJUSTMENT?

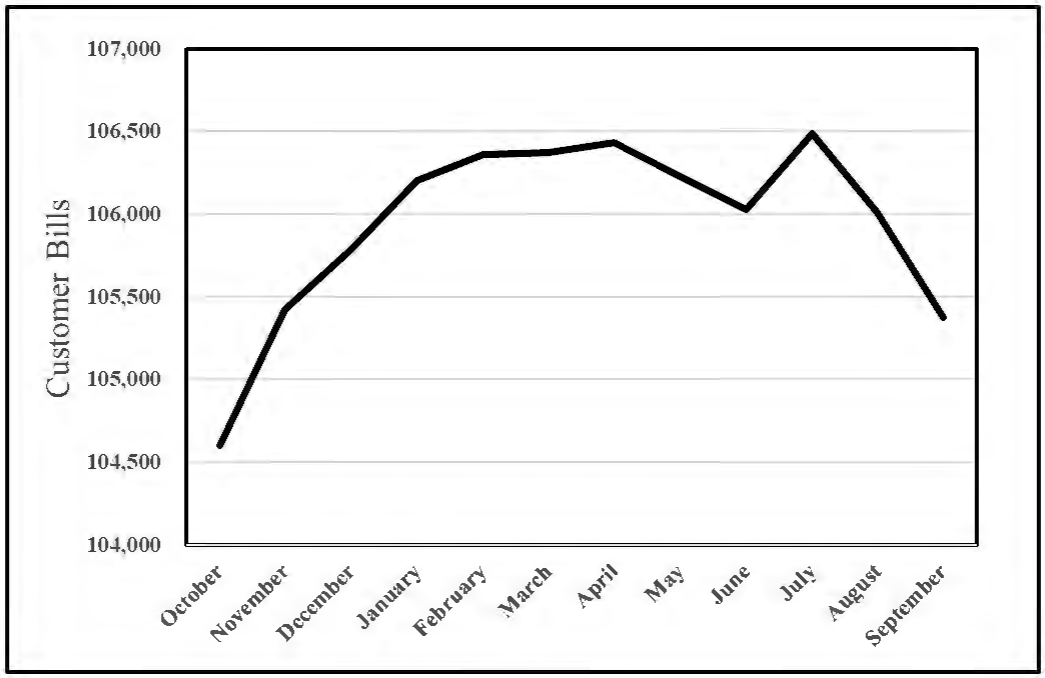
A. As noted, if Staff's proposal removes the effect of adjusting the interruptible and transportation classes and uses a 10-year normal, there is little difference between the Company and Staff's adjustments. If the Commission prefers Staff's regression model, then the Company's recommendation is that a 10-year weather normalization period is used. Black Hills further recommends and emphasizes that the Commission only approves the portion of Staff's adjustment that adjusts firm customer classes. This calculation and methodology are consistent with past practice of both the Company and Staff, and more importantly, applies a weather normalization adjustment to space-heating customer classes which are reasonable to adjust. The Company also proposes that no negative coefficients be used, since the negative coefficients are counterintuitive to the rationale of customers using more gas as temperatures get colder (a positive correlation of HDDs and usage).

B. Staff Annualization Adjustment

Q. PLEASE DESCRIBE THE ISSUES WITH STAFF'S METHODOLOGY FOR ANNUALIZING CUSTOMERS.

A. Staff's methodology for annualizing customers includes using only two months in time and does not take into consideration the seasonality of actual customer bills and how the gas consumption fluctuates from month to month. For example, the number of Residential customer bills during the Test Year fluctuates from a low of 104,602 in October of 2023 to a high of 106,486 in July of 2024. Figure EJF-2 below shows the monthly Residential customer bills for October 2023 through September 2024.

Figure EJF-2: Monthly Residential Bills



Customer billing can fluctuate month to month based on a number of factors, including seasonality, customer turnover and cancel/rebills. Using only two points of data

does not fully account for factors that can influence the number of customer bills in any given month. The total number of actual customer bills for all customer classes in the Test Year was 1,433,128, for an average number of monthly bills of 119,427.

Based upon Staff's "Billing Determinants Workpaper 05-02-2025", entered as KSG Rebuttal Exhibit EJF-12, the total annualized bills are 1,437,508, for an average number of monthly bills of 119,792. This is an annual difference of 4,380 bills or 365 bills per month between actuals and Staff's adjusted billing determinants.

Thus, Staff billing determinant calculation should not be applied as it overstates the actual number of bills per month and does not accurately reflect the rates to be established by the Company.

Q. WHAT IS YOUR RECOMMENDATION REGARDING STAFF'S PROPOSED ANNUALIZATION ADJUSTMENT?

A. Due to the issues stated above, the Commission should reject Staff's proposed annualization adjustment. Staff's methodology inflates the actual number of bills and does not provide an accurate adjustment in calculating billing determinants to be used in designing rates. The Company's adjustment as set forth in my Rebuttal testimony should be used to design rates.

C. <u>Staff Irrigation Adjustments</u>

Q. PLEASE EXPLAIN THE DIFFERENCES BETWEEN YOUR PROPOSED IRRIGATION ADJUSTMENT AND STAFF'S IRRIGATION ADJUSTMENT.

A. The primary difference between the Company and Staff's proposal is that the Company's adjustment is a normalization adjustment and Staff's adjustment is a weather normalization adjustment. Only the Company's proposal meets the goal presented in my Direct testimony

to use test year volumes that "reflect sales that would be expected in an otherwise "normal" or typical year."[3] Staff's adjustment is limited to adjusting volumes only for what it defines as normal weather. As such, the Company's proposed adjustment is broader and includes factors other than weather that impact usage. In addition, Staff uses spot rainfall data from a handful of specific locations in Staff's regression model that does not reflect conditions that impact irrigation usage on farms that are spread out over a very large geographic area.

Q. PLEASE EXPLAIN FURTHER THE RAINFALL DATA RELIED UPON BY STAFF IN THEIR IRRIGATION REGRESSION MODELS.

A. In its regression analysis, Staff uses monthly rainfall measured at four locations: Concordia, Dodge City, Goodland, and Wichita. Further, Staff's regression models use all the months of the year including months when there is no irrigation usage.

The use of spot rainfall data fails to recognize how rain falls during the irrigation season. Rainfall in the spring and summer irrigation season frequently fall in the form of thunderstorms. The nature of these storms is that large amounts of rain can fall in a relatively short period of time, impacting a relatively small area. On the other hand, temperatures tend to be relatively uniform over large geographic areas. Therefore, a thunderstorm can produce heavy rains at the Wichita airport but not affect the surrounding irrigation customers that rely on precipitation data from the Wichita airport. In a like manner, thunderstorms may produce significant amounts of rain in the irrigation areas but not at the airport. In contrast, rain that falls during the autumn and winter months tends to be lower but also more geographically dispersed.

[3] Direct Testimony of Ethan J. Fritel 15:1-2.

There is no dispute that rainfall has an impact on irrigation usage; however, the rainfall data readily available and used by Staff may or may not be the same rainfall that occurs at the irrigation sites. The use of four data points is an over-simplification that is insufficient.

Finally, the timing of the rainfall matters. Late in the growing season, rainfall is relatively unimportant to the maturation process of the grains and late season rainfall is a negative to producers that want the grains to dry out on the stalks before harvest because excessive moisture in the grain requires the expense of grain drying. On the other end of the growing season, snowfall and rainfall during the winter is important because soil moisture is the important metric, not rainfall directly. Moisture retained from winter precipitation is beneficial to the early development of the crop. Thus, rainfall also has lag impacts on both the early and late growing season.

Q. PLEASE EXPLAIN WHY THE MORE BROADLY BASED ADJUSTMENT YOU PROPOSE IS MORE APPROPRIATE THAN THE ADJUSTMENT STAFF PROPOSES IN THIS CASE.

A. As indicated in my Direct testimony beginning on Page 15, the broader average approach the Company recommends takes into consideration multiple factors that make irrigation usage vary "from year-to-year including localized precipitation, crop rotation, improved efficiency, and various other factors".[4] Rainfall is not the sole consideration in determining if an operation irrigates, how much, or when it irrigates. Irrigation is a cost to the farmer, which they are economically incented to minimize. Over time technological advances have

[4] Direct Testimony of Ethan J. Fritel 16:1-2.

allowed farmers to balance the cost of irrigation with the benefits. Farmers generally understand and respect that the aquifers they use are a finite resource. Further, there have been technological advances in the seeds used by farmers with a goal of reducing water needs, and some crops inherently need less moisture than others.

Finally, the intent of the cost-of-service allocation and rate design is to use billing determinants that are reflective of the period over which the proposed rates will be in effect. As such, the focus is not a matter of normalizing these volumes simply for weather. In fact, Staff has proposed an adjustment (customer annualization adjustment) that explicitly recognizes factors other than weather as stated on Page 27, Lines 8 and 9 of Dr. Glass' Direct testimony: "Because test-year revenue should reflect normal ongoing operations, the Commission sets rates based on the current number of customers and their usage." The key part of this statement is usage. Adjusting irrigation usage for only weather, as proposed by Staff, is inconsistent with that stated goal of setting rates based on current usage.

Q. WHAT IS YOUR RECOMMENDATION REGARDING STAFF'S PROPOSED IRRIGATION ADJUSTMENT?

A. The Commission should reject Staff's irrigation adjustment since it is narrowly focused and inconsistent with Staff's stated goal of rates being based on normal ongoing usage.

D. Staff CCOSS

Q. PLEASE OUTLINE YOUR TESTIMONY REGARDING STAFF'S CLASS COST OF SERVICE STUDY.

A. I will first address some broad concerns regarding Staff's CCOSS and then will address flaws and inconsistencies identified in Staff's CCOSS that essentially render it unreasonable

to use as a tool to assist in rate design. Black Hills contends that Staff's reliance on this CCOSS in the design of its recommended rates also makes Staff's rate design recommendations flawed.

Q. DOES STAFF PROVIDE A COMPLETE COST-OF-SERVICE STUDY?

A. No. Staff's CCOSS can be considered a partial or incomplete CCOSS. Page 2, Lines 14-16 of Mr. Prentiss's Direct testimony states: "…a CCOS is the first step in the rate design process because it provides the rate design analyst with an approximation of the costs caused by each customer class."

However, nowhere in Staff's CCOSS is the total cost of service for each of the various customer classes shown. Staff's cost of service study computes "Net income After Tax" and "Return on Rate Base" under existing on Page 1 of Exhibit JWP-1 but does not compute total cost of service or total revenue requirement for each class. Instead, Staff computes a "Relative Rate of Return" which is not the same and which is something I will discuss in more detail later in my Rebuttal testimony.

Staff's CCOSS does not determine total class customer related costs, which is an important component of the CCOSS used in the design of customer charges. In Direct Exhibit EJF-14, Table 2, the Company shows the total cost of service by customer class. There is nothing comparable in the Staff's CCOSS. Further, to provide direct information that can be used in designing rates, the Company breaks this cost of service down into various components for each class in Table 5 of the same exhibit. Again, there is nothing comparable in Staff's CCOSS.

Q. WHAT COMPONENTS CONSTITUTE CLASS COST OF SERVICE OR CLASS REVENUE REQUIREMENTS?

A. Class cost of service and class revenue requirements typically include the following:

1. Operation and maintenance expenses (including administrative and general expenses).
2. Depreciation expenses.
3. Taxes other than income taxes.
4. Other operating revenues (as a credit to class cost of service).
5. Return on rate base (at the proposed rate of return).
6. Income taxes (at the proposed return on rate base).

Black Hills provides each of these components and the total cost of service by function in Direct Exhibit EJF-13, Table 1 and in Rebuttal Exhibit EJF-8, Table 1. The Company then shows how the total cost of service by function is allocated to each customer class in Direct Exhibit EJF-13, Table 2 and in Rebuttal Exhibit EJF-8, Table 2 to determine each class's functional and total cost of service. This total cost of service by customer class is then used to determine a class revenue deficiency in Direct Exhibit EJF-14, Table 1, Line 7, and Rebuttal Exhibit EJF-9, Table 1, Line 7. None of these calculations exist in Staff's CCOSS.

Staff's cost of service study does not compute return on rate base or income taxes under the proposed rate of return on rate base by class and as such it cannot determine the total cost of service or total revenue requirement by class. Instead, Staff's model provides the rate of return under existing and proposed rates but never determines the revenue

requirement for each class based on the proposed (or recommended) rate of return. Therefore, Staff's cost of service study is incomplete because it does not provide the primary information desired for a class cost of service study based on the standard Staff sets.

Q. DOES BLACK HILLS HAVE OTHER BROAD CONCERNS REGARDING HOW STAFF APPROACHES CLASS COST OF SERVICE?

A. Yes. Staff's testimony seems to indicate that its CCOSS predetermines a desired result rather than relying upon consistent and reasonable cost allocation methodologies to determine the result.

Q. PLEASE EXPLAIN THE COMPANY'S ASSERTION THAT STAFF APPEARS TO PREDETERMINE A DESIRED RESULT IN ITS CCOSS.

A. On Page 10, Line 13 of his testimony, Mr. Prentiss states as follows: "because residential customers represent about 89% of customers but only about 36% of demand, allocating the cost of mains as partially customer related, especially around 60% customer related as in Black Hills' method, results in the benefits of the returns to scale being offset by the disproportionate number of residential customers as compared to all other classes." Staff witness, Mr. Prentiss attempts to justify the methods used by Staff because of the impact of the costs allocated to residential customers. Black Hills contends that this statement has nothing to do with cost causation but rather trying to criticize the Company's allocation simply because it allocates too much cost to residential customers. As discussed later in my testimony, a significant amount of the cost of constructing mains is to primarily connect customers, not meet peak demand.

Q. PLEASE SUMMARIZE THE FUNDAMENTAL FLAWS AND ERRORS THAT BLACK HILLS CONTENDS EXIST IN STAFF'S CCOSS.

A. The following is a listing of specific concerns that Black Hills holds with the use of Staff's CCOSS in this proceeding:

1. Transmission Plant – Staff claims it is using a coincident peak ("CP") allocator excluding interruptible and irrigation classes.
   a. The allocation used by Staff is not a CP allocator. Staff uses actual February volumes (not weather normalized).
   b. Even if Staff had properly calculated a CP allocator, it is not an appropriate basis to allocate a typical local distribution company's ("LDC") transmission facilities. The allocation used on Federal Energy Regulatory Commission ("FERC") interstate pipelines is effectively a CP allocator.
   c. There is no logic that supports interruptible and irrigation customers being allocated zero costs associated with transmission facilities.
2. Distribution Plant – Staff claims it is using a non-coincident peak ("NCP") allocator for all sales customer classes, excluding transportation classes.
   a. The allocation used by Staff is not an NCP allocator. Staff actually uses each class's maximum months' total volumes (all of which are February).
   b. Even if Staff had properly calculated an NCP allocator, such an allocator is not appropriate since it fails to recognize how these facilities are designed and what truly drives the cost of these facilities.

c. There is no logic that supports interruptible and irrigation customers not being allocated transmission facilities but allocated distribution facilities.

3. Service Lines – Staff allocates these costs on number of customers. Such an allocation fails to recognize that larger customers are served from larger, more expensive service lines.

4. Corporate Plant – Staff classification fails to recognize the portion of Corporate Plant that is specifically related to customer service, information, and billing.

5. Staff allocates Customer Accounting related expenses on the basis of the number of customers. All customers are thus treated as equal. This treatment over-allocates cost to Residential customers since it fails to give recognition to the additional effort required to manage the billing, collecting, contracting, and service agreements associated with serving larger customers.

6. Staff allocates other operating revenues, which primarily consist of revenue credits for margin from customers served in competitive markets, on the basis of the number of customers. This is an inconsistent allocation since it creates a significant mismatch between how these revenues are credited to customer classes and the primarily mains related costs that these revenues offset.

There are several other differences between the Company's CCOSS and Staff's CCOSS that fall more into the area of differences of opinion or judgment.

Q. ARE THERE ISSUES WITH STAFF'S TRANSMISSION ALLOCATION BASIS?

A. Staff claims that it is using a CP to allocate transmission-related costs[5]. First, the allocation used by Mr. Prentiss is not a CP allocation. Second, a CP allocation is not an appropriate allocation for transmission mains on a local distribution utility (i.e., like Black Hills).

Staff also indicates that Staff does not allocate transmission related costs to interruptible and irrigation customer classes. Staff provides no explanation as to why they conclude this lack of cost allocation is appropriate. However, in the Company's experience, the exemption of costs allocated to the interruptible and irrigation customer classes is inappropriate. These customers benefit from the Company's transmission facilities. Accordingly, they should share in the transmission facility costs. The two aspects of Staff's proposed cost allocation noted above are related.

Even though Staff has not truly determined a CP allocation, Staff is following one outcome of using a CP allocation. In Black Hills' experience, a true CP allocation would not allocate costs to interruptible customers because those customers can be interrupted at the time of the system peak and irrigation customers are not operating their equipment at the time of system peak. This limited allocation of cost is just one of several flaws Black Hills has identified with using a CP allocator.

Q. WHAT ALLOCATION BASIS DOES STAFF USE FOR TRANSMISSION FACILITIES IF IT IS NOT A CP ALLOCATOR?

A. Staff's transmission allocator is based on actual booked usage for February 2024 for the sales and transportation customer classes excluding interruptible and irrigation customers.

[5] Direct Testimony of Justin Prentiss 8:16.

The volumes are actuals and do not reflect the weather normalization adjustment sponsored by Staff Witness, Dr. Glass.

Based on its review of Staff's transmission facilities allocation, Black Hills analysis finds that there is no peak demand component of Staff's allocation basis and in fact, the allocation does not appear to be even close to a CP allocator. On the other hand, the Firm Winter Peak Demand allocator I develop in my CCOSS is a CP allocator based on each class's estimated demand on a design peak day. Table EJF-6 below compares a true CP allocator with the allocator used by Staff.

Table EJF-6: Comparison of Coincident Peak (CP) Allocations

Customer Class	Staff	Company
Residential	51.04%	57.06%
Small Commercial	11.82%	11.81%
Small Volume	14.52%	13.60%
Large Volume	22.62%	17.54%
Irrigation	0%	0%

Q. DOES THE COMPANY USE A CP ALLOCATOR FOR TRANSMISSION-RELATED COSTS?

A. Yes. The class coincident peak is a portion of the allocator I use for transmission. Black Hills contends that a straight (100%) CP allocator as proposed by Staff is not an appropriate allocation basis for the Company's transmission facilities. As established in my Direct testimony, the Company's transmission facilities provide both a capacity (peak demand) and a commodity (annual sales) function. The Company's CCOSS assigns 1/3 of transmission related costs to the capacity function and 2/3 to the commodity function as explained in Direct Exhibit EJF-9 (and which is the same as prior practice by the Company). The portion

of costs that the Black Hills CCOSS assigns to the capacity function is allocated to customer classes 50% on the basis of Firm Winter Peak Demand (i.e., CP) and 50% on the basis of winter period throughput. The portion of costs assigned to the commodity function is allocated to customer classes based on annual throughput for all classes.

The primary difference between the Company and Staff's transmission allocation is that the Company's allocation allocates transmission costs to all customer classes; Staff allocates no cost to interruptible and irrigation customers. It is unreasonable for one to assume that interruptible and irrigation customers get no benefit from the Company's transmission facilities; the volumes used by these customers flow through those facilities. The allocation that the Company uses properly balances the fact that the transmission facilities are needed for both peak and annual deliveries. For Staff's allocation to be reasonable, one would have to ignore the transmission facility transportation or assume that the gas delivered to interruptible and irrigation customers somehow skips over the transmission facilities and goes directly to the distribution facilities. For these reasons, Black Hills finds Staff's allocation improper.

Q. PLEASE DISCUSS THE ISSUES WITH STAFF'S DISTRIBUTION (I.E. DISTRIBUTION MAINS) ALLOCATION BASIS FURTHER.

A. Staff claims that it is using an NCP to allocate distribution (mains) related costs.[6] First, the allocation used by Mr. Prentiss is not an NCP allocation. Second, an NCP allocation is not an appropriate allocation for distribution mains. Staff filed testimony also indicates that it does not allocate distribution related costs to transportation customers (only sales customers

[6] Direct Testimony of Justin Prentiss 8:19-21.

including interruptible and irrigation customer classes). Staff provides no explanation why they conclude this allocation method is appropriate. However, as Black Hills view it, Staff's use of NCP to allocate costs for distribution mains is not reasonable. These transportation customers do benefit from the Company's distribution facilities, albeit to a lesser degree than residential and small commercial customers. Black Hills asserts that the customer component of the allocation method the Company uses, as discussed below, results in a more appropriate allocation of distribution costs.

Q. WHAT ALLOCATION BASIS DOES STAFF USE FOR DISTRIBUTION FACILITIES IF IT IS NOT AN NCP ALLOCATOR?

A. As Black Hills interprets the cost allocation, Staff's distribution allocator is similar to its CP allocator since it is also based on actual booked usage for February 2024 for the sales. For the irrigation sales class it uses actual books sales for August 2024. The transportation customers are allocated no distribution (mains) facilities cost. The volumes are actuals and do not reflect the weather normalization adjustment sponsored by Dr. Glass. There is absolutely no peak demand component of Staff's allocation basis. Thus, the use of the word "peak" to describe this cost allocator is not accurate.

On the other hand, since there is no reasonable application for an NCP allocator on a gas distribution utility, I did not calculate or use such an allocator in the Company's CCOSS.

Q. WHY IS AN NCP ALLOCATION AND MORE SPECIFICALLY STAFF'S DISTRIBUTION ALLOCATION BASIS NOT APPROPRIATE?

A. There are several reasons for the Commission not to accept Staff's distribution cost allocation methodology. Some of those reasons include the following:

1. Staff allocates zero distribution mains related cost to transportation customers. No explanation is provided for this. An assumption that transportation customers do not use distribution mains has no basis in fact.

2. Transportation customers do use and benefit from distribution mains and should be allocated cost associated with that benefit.

3. Transportation customers can and do migrate between sales and transportation service. Under Staff's allocation scheme, sales customers would be able to avoid the cost of distribution facilities by switching to transportation service.

4. Distribution mains provide both a capacity (demand) and a customer function.

5. Distribution mains deliver gas from transmission mains to individual customers. The Company's transmission mains deliver gas from gate stations connected to interstate pipelines to the Company's distribution system. There are relatively few customers served directly off transmission mains except for very large customers who need service at higher pressures and occasional farm taps. Thus, the service provided by distribution mains is different from the service provided by transmission mains as discussed in my Direct

testimony.

6. A pure demand allocation fails to recognize that a significant portion of the cost of the distribution system, primarily smaller diameter pipe, is incurred to distribute gas to customers that are widely dispersed, especially on a rural system like Black Hills. This dispersion significantly increases the quantity (length) of pipe needed to be constructed and is primarily a function of delivering natural gas directly to residential homes. Increasing the length of pipe has nothing to do with increasing capacity and in fact, actually reduces the capacity of the pipe.

Q. IS STAFF'S ALLOCATION OF SERVICE LINES REASONABLE?

A. No. Staff allocates investment in Service Lines (Account) on the basis of number of customers. This allocation also impacts the allocation of other service line related costs. This allocation assumes that all service lines for every customer are the same. This is not true. Residential and Small Commercial customers are served from the smallest diameter service lines since the capacity of the service line for them is not a determining factor. However, larger customers are served from larger diameter service lines which have a higher unit cost because larger diameter pipes cost more than smaller diameter pipes. The study Black Hills performed and that is discussed in Direct Exhibit EJF-9 recognizes this difference and thus weights the number of customers in each class in proportion to the higher cost of service lines used by customers in that class. Staff's allocation, by treating all customers equal, has the effect of over-allocating service line related costs to small customers (residential and small commercial) and secondarily overstates the customer related costs for these customer

classes which is a consideration in the design of the customer charge for these classes.

This error is partially offset by the fact Staff incorrectly allocates the operation and maintenance expenses in Account 874 – Operation Expenses – Mains and Services. Staff has allocated 100% of these costs using the same allocation basis as it uses for distribution mains, thus ignoring that these costs are also associated with the operation expense of service lines, which use a significantly different allocation factor. On the other hand, the allocation basis that the Company uses for this account correctly splits these costs between service lines and mains. Staff's CCOSS fails to match the allocation of the investment in service lines with the costs of operating the service lines.

Q. PLEASE COMPARE STAFF'S COST ALLOCATION OF METERS AND REGULATORS TO THE ALLOCATION YOU PREPARED FOR THE COMPANY.

A. As discussed in my Direct Testimony, the cost allocation of meters and regulators (Accounts 381-385) treats these costs as a bucket of costs. This is because meters and regulators are installed at the customer's premises as a set. As such, there are shared components (e.g., piping, clamps, fittings, etc.) and some of these components at various times may be booked to different specific accounts and the labor costs of installing the set are typically allocated are shared across the accounts. Furthermore, meters and regulators are fungible and can be moved from one customer to another customer, unlike mains and services. Also, the FERC account definition of "industrial" as it applies to Account 385 is rather vague and does not necessarily align with how "industrial" is used in the context of rates.

Finally, as stated in the Company's Direct testimony, the Company's books and records track the entire inventory of installed meters by customer. Thus, the analysis that the

Company uses to allocate meters and regulators develops weighting factors that are explicitly designed to assign the actual meters to each customer class based on the meters that those customers actually utilize.

Staff's allocation effectively creates three buckets. The meters (Account 381), meter installation (Account 382), and regulators (Account 383) are allocated based on the trended original cost (TOC) that are developed in my meters and regulators weighting factor study (Direct Exhibit EJF-11) for all classes (including the customers included in Account 385). Industrial measuring and regulating equipment (Account 385) is allocated based on the unit TOC except residential and irrigation.

Q. DOES THE COMPANY AGREE WITH THE ALLOCATION APPROACH FOR METERS AND REGULATORS USED BY STAFF?

A. No. Staff's approach effectively allocates the cost of meters and regulators to the commercial, small volume, and large volume classes twice. If treated separately, the allocation of Accounts 381-384 to customer classes must be adjusted to reflect the costs already allocated from Account 385. Staff failed to make this adjustment, and the effect double counts the allocation of meters and regulators to the commercial, small volume, and large volume classes. If done correctly, it is possible to parse Accounts 381-384, but it is cumbersome. Most importantly, it is not necessary since the Company already tracks meters and regulators (and their cost) by customer. The allocation used by the Company reflects this approach.

Thus, Staff's allocation of meters and regulators (Account 381-385) is flawed and not supportable.

Q. DOES THE COMPANY AGREE WITH THE ALLOCATION APPROACH FOR CORPORATE PLANT USED BY STAFF?

A. No. In the plant information provided by the Company related to corporate (or shared) plant, the Company provided separate amounts for the customer accounting, billing and customer information system ("CIS") and the other corporate plant (buildings, furniture, vehicles, etc. that are not specific to any jurisdiction but serve all the Company's utilities in its various states). The Company's CCOSS properly assigned the plant associated with customer accounting, billing and CIS to the customer accounting function and allocated those costs on the basis of the weighted number of customers as discussed in my Direct testimony. Further, allocation of these plant costs properly matches allocation of the associated O&M costs in Accounts 901 through 904.

Staff, however, has added these two balances and allocated all of these costs on the basis of its labor allocation (i.e., similar to the supervised expense allocator used by the Company). There are two fundamental problems with Staff's allocation. First, Staff's CCOSS has improperly allocated costs that are customer related to a labor allocator that spreads these costs over all cost functions (which is primarily mains). Second, Staff's allocation of the customer related plant creates a mismatch between how staff allocates the plant and how they allocate the O&M expenses. Staff allocates O&M expenses for accounts 901 through 904 on a customer basis. This allocation method is similar to the basis Black Hills used in the Company's CCOSS.

Beginning on Page 4, Line 20 of his Direct testimony, Mr. Prentiss states: "The methodology used for classifying a utility's plants costs is particularly important in a CCOS

study because other utility investment and expense accounts such as depreciation, operations and maintenance (O&M), etc. mirror the methodology used for classifying plant."[7] Black Hills contends that as it regards customer accounting-related costs, this statement is not true. Staff's allocation of customer accounting O&M costs does not mirror the methodology used for classifying the plant associated with customer accounting. Thus, Staff's allocation is an inconsistent and unreasonable method of cost allocation for accounting related costs.

Q. IS THERE ANOTHER ISSUE WITH HOW STAFF HAS ALLOCATED CUSTOMER ACCOUNTING RELATED COSTS?

A. Yes. Staff allocates Customer Accounting related expenses on the basis of the number of customers. All customers are thus treated as equal. This treatment over-allocates cost to Residential customers since it fails to give recognition to the additional effort required to manage the billing, collecting, contracting, and service agreements associated with serving larger customers. Accordingly, Staff's allocation of accounting related costs is unreasonable.

Q. PLEASE COMPARE STAFF'S ALLOCATION OF OTHER OPERATING REVENUES TO THE ALLOCATION YOU USED IN YOUR CCOSS.

A. As shown in Direct Exhibit EJF-13, Table 4, the Company has separated other operating revenues into three components. By far, the largest piece of operating revenues (i.e., $2.4 million of the $3.4 million total) are the margin revenues derived from customers who are served under negotiated rate contracts. As discussed in my Direct testimony, these customers are served in competitive energy markets and thus their natural gas and transportation rates are determined by market forces, not cost of service. These large customer revenues are

[7] Direct Testimony of Justin Prentiss 4:20.

credited to the cost of serving other customers, specifically costs associated with the Company's transmission and distribution system (which is shared with all customers). Within the Company CCOSS, these revenues are allocated to customer classes using the same allocation the Company used for the transmission and distribution systems (i.e., the Mains Allocation). Thus, the Company has properly matched these revenues with the costs associated with these services.

However, on the other hand, Staff aggregates all the other operating revenues and allocates these revenue credits on annual delivery volumes. This treatment by Staff's CCOSS fails to recognize that the Company's ability to acquire these sales increases the efficiency of the shared transmission and distribution facilities (i.e., mains). Staff's treatment creates a disconnection between the underlying costs and the revenue credit. This disconnection gives too much credit to residential and small commercial customers.

Q. WHAT IS YOUR RECOMMENDATION REGARDING STAFF'S CLASS COST OF SERVICE STUDY?

A. As the Company analyzes the issues related to the CCOSS, Staff has not provided adequate evidentiary support, explanation, or justification for the methodologies used in this case and does not explain why Staff has changed methodologies from prior rate cases. Staff has provided no specific testimony that demonstrates that the Company's CCOSS allocation methodologies are flawed. If the Commission determines that billing determinants and/or revenue requirements should be different than those filed by the Company are appropriate, then the Company's CCOSS can easily be updated to reflect the Commission's determination on these issues. Therefore, Black Hills recommends that the Commission use

the Company's CCOSS model to determine class cost responsibility for any changes to billing determinants and/or revenue requirements.

Finally, as discussed in the next section of my Rebuttal testimony, Staff's rate design relies upon Staff's flawed CCOSS.

E. Staff Rate Design

Q. PLEASE SUMMARIZE THE ISSUES YOU WILL ADDRESS IN YOUR REBUTTAL TESTIMONY REGARDING THE RATE DESIGN PROPOSED BY STAFF.

A. Staff's recommended rate design relies upon the billing determinants and revenue requirement recommended by Staff which are different than those recommended by the Company and reflected in my Direct testimony. However, the differences in billing determinants and revenue requirement primarily impact the level of the rates rather than the rate structures and relative amount of revenue from each class.

Staff's rate design relies upon a flawed Class Cost of Service Study. Since Staff's CCOSS does not calculate class cost of service, but does determine class rate of return, Staff relies upon relative rate of return primarily in its determination of rates. However, this class relative rate of return is directly impacted by the flawed CCOSS, so using the resulting relative rates of return are just as flawed. Staff proposes limiting the increase in the customer charge to the current customer charge plus the current Gas System Reliability Surcharge ("GSRS") rate.

Q. PLEASE EXPLAIN HOW STAFF USED RELATIVE RATES OF RETURN IN ITS RECOMMENDED RATE DESIGN.

A. Dr. Ellis shows a calculation of a "Rate of Return Index" on page 8 of her testimony.[8] This calculation is based on dividing a class rate of return on rate case by the system average rate of return to determine how much each class may be over or under earning relative to the total and relative to each other.

Q. DOES THE COMPANY AGREE WITH STAFF'S USE OF RELATIVE RATES OF RETURN?

A. No. There are two significant problems with Staff's calculation of relative rates of return. First, it relies on a cost-of-service study that incorrectly shows that there is a wide variation in class rates of return. Second, by calculating the rate of return index under existing rates relative to the overall rate of return under existing rates, Staff's mathematics results in an apples and oranges comparison that leads to the wrong conclusion about whether Staff's recommended rates are actually moving in the direction of cost of service.

Q. DOES THE COMPANY AGREE TO STAFF'S PROPOSED CUSTOMER CHARGES BEING LIMITED TO THE CURRENT RATE PLUS THE CURRENT GSRS RATE?

A. No. The customer charges should be based upon the results of the Company's CCOSS that functionalizes and allocates all booked costs rather than a portion of those costs. The plant recovered through the current GSRS is based in part upon the results of the Company's last rate review, which was the result of a settlement, and does not reflect the functionalization

[8] Direct Testimony of Dr. Lana Ellis 8:12-9:2.

and allocation of costs in this rate review.

Q. WHAT PORTION OF THE TOTAL COST-OF-SERVICE IS FIXED?

A. Black Hills studies and analysis provided in this proceeding demonstrates that 99.7% of the total functionalized and allocated costs are fixed. Supply costs of $195,222 are the only costs that vary depending upon the amount of gas used by customers, with all other costs being fixed. However, the Company is not proposing to recover 99.7% of the cost of service through the customer charge.

Q. WHAT COSTS SHOULD THE CUSTOMER CHARGE BE BASED UPON?

A. As stated in my Direct Testimony, "the proposed customer charges should reflect customer related costs. The proposed customer charges are designed to recover customer related costs including services, meters & regulators, customer accounting, and 50% of customer-related distribution costs."[9] Table EJF-7 below shows the Customer-Related and Distribution – Customer costs that are the basis for the proposed customer charges in the Company's Rebuttal rate design.

Table EJF-7: Allocated Customer-Related Costs

Customer Class	Services	Meters & Regulators	Customer Accounting	Distribution Customer (50%)	Total	Proposed Rate
Residential	$11.41	$6.81	$6.13	$5.70	$30.05	$30.00
Small Commercial	$14.26	$13.61	$12.64	$7.13	$47.64	$47.50
Small Volume	$22.82	$81.67	$25.27	$11.40	$141.16	$141.00
Large Volume	$45.64	$149.72	$126.37	$22.80	$344.53	$344.50

[9] Direct Testimony of Ethan Fritel 28:8-11.

Q. WHY DOES STAFF'S PROPOSED CUSTOMER CHARGE OF $20.77 FOR RESIDENTIAL CUSTOMERS NOT FULLY RECOVER THE ALLOCATED CUSTOMER-RELATED COSTS?

A. The statutory limit on the amount that can be recovered through the GSRS from Residential customers each year does not fully account for all customer-related costs incurred in providing service since the last rate review. The current customer charge of $18.50 plus the GSRS charge of $2.27 is significantly below the customer-related services, meters & regulators, and customer accounting costs allocated in the CCOSS used in the Company's Rebuttal rate design.

Q. WHAT IS THE FULLY FUNCTIONALIZED RESIDENTIAL CUSTOMER CHARGE BASED ON YOUR CCOSS?

A. The fully functionalized and allocated customer-related costs for these three functions total $24.35, which is $2.08 more than Staff's proposal of $20.77.

Q. DOES STAFF'S PROPOSED RATE DESIGN INCREASE THE RISK TO THE COMPANY?

A. Yes. By increasing the portion of revenue recovered through the volumetric charges, as proposed by Staff, Staff is increasing the risk to the Company due to variability of sales volumes to customers. For example, the weather normalized annual usage per Residential customer has decreased from 669 therms for therms in the Company's last rate filing to 635 therms in the Test Year for this filing. This is a decline of 5.1% in less than 4 years. Furthermore, the increased recovery of fixed costs through the volumetric rates, resulting in higher volumetric base rates, would increase the volatility of the WNA Rider from year to

year.

Q. PLEASE HIGHLIGHT THE SPECIFIC PROBLEMS BLACK HILLS HAS IDENTIFIED WITH STAFF'S PROPOSED RATE DESIGN.

A. The following are the primary concerns that Black Hills has identified with Staff's proposed rate design:

1. Staff's proposed rate design is based upon a flawed CCOSS.
2. Staff uses relative rate of returns to assign increases to customer classes while not calculating the rate of return under proposed rates.
3. Staff proposes to limit the increase in the customer charge to the current customer charge plus the current GSRS rate, then calculates the volumetric charges based upon the recovery of the remaining revenue.

Q. WHAT IS THE COMPANY'S RECOMMENDATION REGARDING STAFF'S PROPOSED RATE DESIGN?

A. Staff's proposed rate design relies upon a flawed cost of service study that the Commission should reject. The criteria established for Black Hills on Page 26 of my Direct testimony are balanced and reasonable. Those criteria are based on a sound and stable cost of service allocation model and methodology. The rate design criteria applied by Black Hills can be easily applied to any level of rate increase that the Commission determines to be reasonable.

IV. REBUTTAL OF CURB TESTIMONY

Q. PLEASE OUTLINE THE COMPANY'S TESTIMONY REGARDING CURB WITNESSES.

A. CURB's CCOSS was developed by Mr. Watkins. I will address both the CCOSS, and the

rate design proposed by Mr. Watkins.

A. CURB Class Cost of Service Study

Q. PLEASE SUMMARIZE THE COMPANY'S POSITION REGARDING CURB'S CLASS COST OF SERVICE STUDY.

A. Black Hills focuses on the differences between the Company and CURB related to the allocations of transmission and distribution mains, and functionalization of operations and maintenance expense.

Q. PLEASE SUMMARIZE THE AREAS WHERE BLACK HILLS AND CURB ARE IN GENERAL AGREEMENT.

A. There is little difference between how CURB proposes to allocate transmission-related costs and how the Company proposed to allocate these costs. CURB's assignment of transmission costs 50/50 to capacity (peak demand) and commodity (throughput) are the same as that used in my CCOSS. Table EJF-8 compares CURB and Company allocations of transmission related costs.

Table EJF-8: Comparison of Transmission Allocation

Customer Class	CURB	Company
Residential	43.24%	44.23%
Small Commercial	9.13%	9.41%
Small Volume	11.96%	12.45%
Large Volume	26.39%	27.96%
Irrigation	8.16%	5.94%

Q. PLEASE SUMMARIZE THE SIGNIFICANT FLAWS IN CURB'S ALLOCATION OF DISTRIBUTION MAINS.

A. The following are the flaws and inconsistencies in CURB's allocation of distribution mains:

- Even though CURB appears to acknowledge that allocation of mains sometimes includes a customer component, CURB allocates no distribution mains related costs using a customer allocation. CURB provides no reasonable support for not including a customer component.
- CURB's methodology appears to be preoccupied with accounting and fails to recognize how and why distribution facilities are constructed.
- CURB's analysis appears to be results-focused rather than objectively allocating costs based on how they are incurred. To this end, CURB uses an NCP allocation that is specifically designed to shift costs away from Residential customers to Irrigation customers. The result is that CURB uses an allocation for distribution mains that is not substantially different from a straight commodity or volumetric allocation. Further, it allocates less distribution costs to Residential customers than it does transmission cost.
- CURB's methodology fails to recognize that the rural nature of the Company's facilities significantly increases the quantity (length) of mains constructed (primarily smaller diameter) that are explicitly related to connecting residential and small commercial customers and are not based on the peaking or throughput requirements of those customers.
- The artificial allocation of costs to irrigation customers fails to recognize the nature of the service to these customers and the competitive issues associated with these customers.

Q. PLEASE HIGHLIGHT THE FLAWS IN CURB'S ALLOCATION OF DISTRIBUTION MAINS.

A. On Page 7, beginning on Line 2 of his Direct testimony, Mr. Watkins identifies the "three most common" allocation methods as: Peak Responsibility, Peak and Average (Demand/Commodity), and Customer/Demand. My allocation of transmission mains meets his definition of a Demand/Commodity allocation and my allocation of distribution mains meets his definition of a Customer/Demand allocation.

Q. PLEASE EXPLAIN WHY THIS ALLOCATION METHODOLOGY IS INCORRECT.

A. The allocation methodology used by CURB for allocation of mains fails to recognize the facilities actually used by the various customer classes. All customer classes benefit from the transmission facilities because transmission facilities move gas from interstate pipelines to the areas where customers are served. On the other hand, not all customer classes use all of the distribution mains, and some very large customers use fewer and in some cases no distribution facilities. Large demand customers do not take service from smaller diameter, lower pressure distribution mains. These mains only have the capacity to serve smaller residential and small commercial customers. Further, the primary cost driver for these smaller mains is the quantity (length) of this pipe needed to connect customers who are geographically dispersed, often some distance from the receipt of natural gas from the town border stations. Thus, a reasonable distribution allocation basis should allocate more distribution costs to residential and small commercial customers than the transmission allocation basis. By concocting an allocation basis that allocates more cost to irrigation

customers, Mr. Watkins' allocation has produced a result with little resemblance to reflecting how distribution facilities are constructed and what drives the costs of those facilities.

Q. SHOULD THERE BE A CUSTOMER COMPONENT OF THE ALLOCATION OF MAINS?

A. Yes. Mr. Watkins points out, three methods are commonly used.[10] The methodology used by the Company differs from the three methods described by Mr. Watkins in that the method used by the Company focuses on how much of the distribution system serves a capacity function (with the remainder being customer) whereas the methods he highlights focus on how much of the system serves a customer function (with the remainder being capacity or demand). What all of these methods have in common is that they all estimate how the distribution system should be classified between demand and customer. Mr. Watkins' method ignores that there is a customer component of mains and as discussed above, his completely fabricated method comes close to simply allocating distribution mains on a volumetric basis.

Q. ARE THERE ASPECTS OF THE COMPANY'S DISTRIBUTION SYSTEM THAT FURTHER REINFORCE WHY THERE IS A CUSTOMER COMPONENT OF MAINS?

A. Yes. The Company's system is much more rural than other larger local gas distribution ("LDC") utilities that serve urban systems with their higher concentrations of customers and higher customer densities.

As shown in Direct Exhibit EJF-10, 68% of the quantity of main on Black Hills'

[10] Direct Testimony of Glenn Watkins 7:7-16.

distribution main is 2-inch diameter or less (8.5 million feet out of 12.5 million feet) and over 94% (11.8 million feet out of 12.5 million feet) is 4-inch or less. The 2-inch or less pipe also accounts for over 52% of the total cost of distribution mains. In other words, there is a lot of small pipe spread out over a very large geographic area. Generally, the 2-inch mains are the smallest diameter mains installed by the Company. In other words, they comprise the minimum system. By comparison, the allocation I use allocates 60% of distribution mains on a customer basis. In many instances, 2-inch (and even some larger 4-inch) mains are built to connect customers to the system with capacity used or required being a secondary consideration at most. In many instances, 4-inch mains are needed due to the pressure limitations and pressure drop that limits how far you can physically move gas through a 2-inch main. Thus the geographic dispersion and distance from the source of supply also drives up the investment needed to serve small customers who are physically dispersed.

Q. PLEASE EXPLAIN HOW CURB'S ANALYSIS RELATED TO IRRIGATION CUSTOMERS DOES NOT REFLECT HOW THEY ARE SERVED?

A. Although some maps show some distribution facilities that serve primarily irrigation customers, there is no justification for his distribution mains allocation.[11] There are 1,785 irrigation customers. By comparison there are around 106,000 residential customers and almost 9,700 small commercial customers. The allocation proposed by Mr. Watkins' is in no way proportionate to the customers served. There are significantly more areas that only serve residential and small commercial customers than there are areas that serve primarily irrigation customers.

[11] Direct Testimony of Glenn Watkins 20:11-20.

Q. WHAT IS YOUR RECOMMENDATION REGARDING CURB'S CLASS COST OF SERVICE STUDY?

A. Primarily due to CURB's flawed allocation of distribution mains, CURB's CCOSS cannot be relied upon as a reasonable allocation of class cost of service. The allocation has been manufactured by CURB and has no relation to any of the methods that Mr. Watkins describes as being commonly used and accepted and appears to have been created to produce the desired result. The methodology used by the Company in this rate proceeding has been not only used by the Company in all of its Kansas rate cases over the last 30 years, but also in the vast majority of rate cases that have been filed in the Company's other jurisdictions over the same period of time. As demonstrated earlier in my Rebuttal testimony, the approach used has also provided consistent results over time.

B. <u>CURB Rate Design</u>

Q. PLEASE SUMMARIZE YOUR TESTIMONY REGARDING CURB'S PROPOSED RATE DESIGN.

A. There are two issues that the Company will address regarding CURB's proposed rate design. First, CURB's revenue allocation relies upon CURB's CCOSS which as discussed in the prior section of my Rebuttal testimony is flawed. Second, CURB makes only a rate design recommendation that mischaracterizes the Company's proposed customer charge.

Q. PLEASE SUMMARIZE THE COMPANY'S PROPOSED RESIDENTIAL CUSTOMER CHARGE.

A. On Page 28, beginning on Line 10 of my Direct testimony, I state: "The proposed customer charges are designed to recover the customer related costs including services, meters &

regulators, customer accounting and 50% of customer-related distribution costs." In Table 5 of Direct Exhibit EJF-14, I show that the total customer-related costs for the residential customers is $24.75 per month. My testimony further indicates that this includes $13.45 per month for distribution-customer costs. The calculated unit rates combining the customer related costs is $38.20 per month. Removing 50% of customer-related distribution costs is $31.93 per month (rounded down to $31.50 per month in proposed rates).

The Company's rates proposed in Rebuttal are slightly lower but are based upon the same methodologies.

Q. WHAT COSTS DOES MR. WATKINS STATE SHOULD BE INCLUDED IN THE RESIDENTIAL CUSTOMER CHARGE?

A. On Page 34, beginning on Line 33, Mr. Watkins states: "In my opinion, only those direct costs required to connect and maintain a customer's account should be included in evaluating fixed monthly customer charges. These include capital costs for meters and services and the O&M costs associated with operating and maintaining meters and services, meter reading, and customer records expenses." Specifically, Mr. Watkins excludes what he views as "overhead" or "sunk" costs. These "overhead" costs are the primary difference between the $24.75 in non-distribution customer related costs and the $13.42 to $14.69 range Mr. Watkins calculates in his Direct testimony.[12]

Q. IS IT REASONABLE TO EXCLUDE OVERHEAD COSTS IN THE RESIDENTIAL CUSTOMER CHARGE?

A. No. Operation and maintenance, meter reading, billing and collection functions do not

[12] Direct Testimony of Glenn Watkins 37:1-2.

operate in a vacuum and could not continue to operate independently of any of the support functions provided by "overhead." Without these support functions, there would be no capital allocation to these functions, there were would be no employees hired to these functions, there would be no supervision or regulation both internally and externally of these activities, there would be no equipment available to work on these activities, there would be no communication needed to perform these functions, and there would be no inventory or purchase of the materials and supplies needed to perform these functions.

Q. WHAT IS YOUR RECOMMENDATION REGARDING CURB'S RATE DESIGN RECOMMENDATIONS?

A. CURB's revenue allocation should be rejected because it is based on flawed methodologies resulting in a flawed CCOSS. Black Hills proposed customer charge should be approved instead.

V. REBUTTAL OF KMGA TESTIMONY

Q. SUMMARIZE THE ISSUES PRESENTED BY KMGA.

A. On behalf of KMGA, Mr. Prince discusses the separate rates of return between the sales and transportation customers of the Small Volume Transportation Service ("SVTS") and Large Volume Transportation Service ("LVTS") customer classes. Mr. Prince asserts that the Company is overearning on both the SVTS and LVTS customer classes.

Q. SHOULD THE CLASSES IN THE CCOSS BE THE SAME AS THE RATE SCHEDULES?

A. No. First, CCOSS classes should comprise groups of relatively homogeneous customers. Homogeneous means customers whose usage characteristics are similar, whose inherent

costs to serve are similar, and whose service characteristics are similar. Second, the classes should aggregate rate schedules where the service characteristics are similar, particularly if customers can migrate between those rate schedules.

Q. ARE THERE ANY FUNDAMENTAL DIFFERENCES BETWEEN SALES AND TRANSPORTATION SERVICES THAT SHOULD BE REFLECTED IN RATE DESIGN?

A. No. Different rate schedules and tariffs are established for sales service and transportation service due to differences in how gas is obtained for those customers upstream of the Company's distribution system. Sales service customers obtain gas supply and upstream transportation service through the Company, whereas transportation service customers are responsible for obtaining their own gas supply and transportation service. Further, customers can migrate between sales and transportation service under specific time constraints (i.e., constraints designed to keep customers from migrating too frequently to avoid penalties or take advantage of the Company's gas supply services). Thus, within any given test year, the same customer may be served under both sales and transportation service for parts of the year. The distribution service provided by the Company to the customer is no different whether the customer is obtaining gas supply from the Company or obtaining that gas supply from a third party.

Q. SHOULD THE CONCERNS RAISED BY KMGA BE CONSIDERED IN THE FINAL RATE DESIGN?

A. No, for the reasons stated above, KMGA's concerns do not fully describe the basis upon which the current and proposed rates are designed.

VI. CONCLUSION

Q. WHAT ARE YOUR RECOMMENDATIONS?

A. For the reasons presented in this testimony, the Company recommends that the Commission reject the proposed weather normalization adjustment, irrigation adjustment, and annualization adjustment proposed by Staff. The Company also recommends that the Commission reject the CCOSS and rate designs proposed by both Staff and CURB.

The Commission should accept the Company's proposed weather normalization methodology, CCOSS and rate design inclusive of the adjustments discussed in this testimony.

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

A. Yes.

AFFIDAVIT OF ETHAN J. FRITEL

State of SD)
) ss
County of Pennington)

I, ETHAN J. FRITEL, being first duly sworn on oath, depose and state that I am the same Ethan J. Fritel identified in the foregoing Rebuttal Testimony; that I have caused the foregoing Rebuttal Testimony to be prepared and am familiar with the contents thereof; and that the foregoing Rebuttal Testimony is true and correct to the best of my knowledge, information, and belief as of the date of this Affidavit.

Ethan J. Fritel

Subscribed and sworn to before me,
A Notary Public, in and for said County
and State, this 27th day of May, 2025

Notary Public

My Commission expires: 8/31/2028

ANDREA B. DORAN NOTARY PUBLIC STATE OF SOUTH DAKOTA SEAL

AFFIDAVIT OF ETHAN J. FRITEL

State of SD)
) ss
County of Pennington)

I, ETHAN J. FRITEL, being first duly sworn on oath, depose and state that I am the same Ethan J. Fritel identified in the foregoing Rebuttal Testimony; that I have caused the foregoing Rebuttal Testimony to be prepared and am familiar with the contents thereof; and that the foregoing Rebuttal Testimony is true and correct to the best of my knowledge, information, and belief as of the date of this Affidavit.

Ethan J. Fritel

Subscribed and sworn to before me,
A Notary Public, in and for said County
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Notary Public

My Commission expires: 8/31/2028

ANDREA B. DORAN NOTARY PUBLIC STATE OF SOUTH DAKOTA SEAL

Black Hills/Kansas Gas Utility Company, LLC **KSG Rebuttal Exhibit EJF-1**
Normal - Based Upon Rolling 10 Years
October 2014 - September 2024

	A	B	C	D	E	F
Line No.	Month	Concordia	Dodge City	Goodland	Topeka	Wichita
1	October	289	270	408	265	207
2	November	621	607	710	608	553
3	December	939	905	1015	874	826
4	January	1074	982	1080	1037	948
5	February	893	820	929	851	781
6	March	604	573	712	551	490
7	April	330	324	456	289	253
8	May	110	114	208	86	72
9	June	1	3	14	0	1
10	July	0	0	0	0	0
11	August	0	1	4	0	0
12	September	25	25	55	18	10
13	**Total**	**4,886**	**4,623**	**5,590**	**4,579**	**4,139**

Weather Station	Annual HDD
Concordia	4,886
Dodge City	4,623
Goodland	5,590
Topeka	4,579
Wichita	4,139

Black Hills/Kansas Gas Utility Company, LLC **KSG Rebuttal Exhibit EJF-1**
Test Year HDDs **Page 2 of 2**
For the Test Year Ended September 30, 2024

Line No.	A Month	B Year	C Concordia	D Dodge City	E Goodland	F Topeka	G Wichita
1	September	2023	1	13	29	1	0
2	October	2023	272	282	429	244	223
3	November	2023	531	539	662	586	551
4	December	2023	799	792	904	746	747
5	January	2024	1230	1134	1250	1188	1118
6	February	2024	604	606	734	575	565
7	March	2024	557	519	706	468	454
8	April	2024	243	245	376	204	175
9	May	2024	45	46	183	25	16
10	June	2024	0	0	3	0	0
11	July	2024	0	0	0	0	0
12	August	2024	1	9	10	0	0
13	September	2024	8	17	16	4	4
14	**Total CHDD**		**4,290**	**4,189**	**5,273**	**4,040**	**3,853**
15	**Total PHDD**		**4,283**	**4,185**	**5,286**	**4,037**	**3,849**

Black Hills/Kansas Gas Utility Company, LLC
Statistical Results
10 Years (October 2014-September 2024)

KSG Rebuttal Exhibit EJF-2

Line No	A Description		B	C 10 Years 2014-2024	D 9 Years 2015-2024	E 8 Years 2016-2024	F 7 Years 2017-2024	G 6 Years 2018-2024	H 5 Years 2019-2024	I 4 Years 2020-2024	J 3 Years 2021-2024	K 2 Years 2022-2024	L 1 Year 2023-2024	M Comments
1														
2	Residential													
3	Weather Station - Concordia													
4	Constant (Base Use)			8.21638	8.39194	8.70994	9.20845	9.02659	8.97738	9.02554	8.83205	8.71792	8.16777	10 Years has a high F-Value and a high Adjusted R-Square
5	CHDD			(0.01252)	(0.01195)	(0.01125)	(0.01122)	(0.00976)	(0.00883)	(0.00836)	(0.00932)	(0.00977)	(0.01549)	prefer to use a longer period of time when statistics are
6	PHDD			0.12308	0.12298	0.12238	0.12253	0.12194	0.12224	0.12108	0.12150	0.12124	0.12665	similar.
7	Adj R Square			0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.96	0.96	0.97	
8	F			1,930	1,738	1,558	1,327	1,226	879	654	401	280	209	
9	10-Year Average	HDDs	4,886											
10	Predicted Normal Annual Use/Customer - therms			639	643	648	654	656	662	659	654	649	641	L4 x 12 + (L5 x L6)) * Column B, L9
11	Predicted Peak Day Use/Customer - therms			8.67	8.71	8.73	8.76	8.82	8.91	8.86	8.82	8.76	8.72	(L4 x 12") / 365 + (L5 * Note(1) x L6 * Note(1))
12	Load Factor			20.18%	20.22%	20.32%	20.46%	20.38%	20.34%	20.37%	20.33%	20.31%	20.15%	L10 / 365 / L11
13	Time Period Used			xxxxx										
14	Weather Station - Dodge City													
15	Constant (Base Use)			9.72057	9.75823	9.87631	9.83498	9.69983	9.73103	9.36109	9.31231	9.36003	8.89954	10 Years has a high F-Value and a high Adjusted R-Square
16	CHDD			0.03787	0.03896	0.03981	0.04040	0.04173	0.04156	0.04225	0.04055	0.04064	0.04573	prefer to use a longer period of time when statistics are
17	PHDD			0.08085	0.07973	0.07896	0.07851	0.07738	0.07699	0.07610	0.07640	0.07739	0.07471	similar.
18	Adj R Square			0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.97	
19	F			2,407.73	2,334.39	2,191.81	1,867.58	1,742.60	1,567.83	1,163.79	806.41	455.86	214.30	
20	10-Year Average	HDDs	4,623											
21	Predicted Normal Annual Use/Customer - therms			666	666	668	668	667	665	660	652	658	664	L15 x 12 + (L16 x L17)) * Column B, L20
22	Predicted Peak Day Use/Customer - therms			9.34	9.34	9.35	9.36	9.37	9.33	9.30	9.19	9.28	9.45	(L15 x 12") / 365 + (L16 * Note(1) x L17 * Note(1))
23	Load Factor			19.52%	19.53%	19.56%	19.55%	19.50%	19.52%	19.42%	19.44%	19.43%	19.25%	L21 / 365 / L22
24	Time Period Used			xxxxx										
25	Weather Station - Goodland													
26	Constant (Base Use)			7.02069	7.01269	6.84878	6.82750	6.58577	6.63210	6.22557	5.75699	5.25541	5.52705	10 Years has a high F-Value and a high Adjusted R-Square
27	CHDD			0.01938	0.02045	0.02123	0.02177	0.02336	0.02261	0.02286	0.02245	0.02254	0.03612	prefer to use a longer period of time when statistics are
28	PHDD			0.10734	0.10612	0.10517	0.10415	0.10251	0.10187	0.10096	0.10070	0.10049	0.08461	similar.
29	Adj R Square			0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.97	0.96	0.96	
30	F			2,174	2,062	1,805	1,506	1,218	1,039	775	497	250	147	
31	10-Year Average	HDDs	5,590											
32	Predicted Normal Annual Use/Customer - therms			793	792	789	786	783	775	767	757	751	741	L26 x 12 + (L27 x L28)) * Column B, L31
33	Predicted Peak Day Use/Customer - therms			8.97	8.96	8.95	8.91	8.90	8.81	8.75	8.69	8.66	8.51	(L26 x 12") / 365 + (L27 * Note(1) x L28 * Note(1))
34	Load Factor			24.20%	24.20%	24.15%	24.15%	24.09%	24.12%	24.02%	23.89%	23.75%	23.86%	L32 / 365 / L33
35	Time Period Used			xxxxx										
36	Weather Station - Topeka													
37	Constant (Base Use)			6.89964	7.01424	7.10595	7.20014	7.24169	7.44472	7.40141	7.83563	7.79290	7.52929	10 Years has a high F-Value and a high Adjusted R-Square
38	CHDD			0.02378	0.02431	0.02501	0.02505	0.02522	0.02568	0.02592	0.02534	0.02627	0.02686	prefer to use a longer period of time when statistics are
39	PHDD			0.09154	0.09056	0.08972	0.08966	0.08858	0.08657	0.08578	0.08437	0.08757	0.08500	similar.
40	Adj R Square			0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	
41	F			2,421	2,277	2,031	1,734	1,673	1,575	1,165	778	579	313	
42	10-Year Average	HDDs	4,579											
43	Predicted Normal Annual Use/Customer - therms			611	610	611	612	608	603	600	596	615	603	L37 x 12 + (L38 x L39)) * Column B, L42
44	Predicted Peak Day Use/Customer - therms			8.30	8.27	8.26	8.27	8.20	8.10	8.06	7.94	8.23	8.08	(L37 x 12") / 365 + (L38 * Note(1) x L39 * Note(1))
45	Load Factor			20.16%	20.21%	20.24%	20.27%	20.30%	20.40%	20.40%	20.58%	20.48%	20.44%	L43 / 365 / L44
46	Time Period Used			xxxxx										
47	Weather Station - Wichita													
48	Constant (Base Use)			9.60296	9.51193	9.47299	9.34895	9.38667	9.44329	9.10330	9.29195	9.25988	8.91287	10 Years has a high F-Value and a high Adjusted R-Square
49	CHDD			0.03506	0.03579	0.03663	0.03675	0.03731	0.03764	0.03776	0.03426	0.03177	0.03491	prefer to use a longer period of time when statistics are
50	PHDD			0.09390	0.09298	0.09213	0.09222	0.09039	0.08795	0.08755	0.08976	0.09278	0.09030	similar.
51	Adj R Square			0.98	0.98	0.98	0.97	0.98	0.98	0.98	0.98	0.98	0.98	
52	F			2,510	2,266	1,956	1,618	1,638	1,634	1,453	1,044	604	269	
53	10-Year Average	HDDs	4,139											
54	Predicted Normal Annual Use/Customer - therms			649	647	647	646	641	633	628	625	627	625	L48 x 12 + (L49 x L50)) * Column B, L53
55	Predicted Peak Day Use/Customer - therms			9.79	9.78	9.78	9.79	9.69	9.54	9.51	9.42	9.46	9.50	(L48 x 12") / 365 + (L49 * Note(1) x L50 * Note(1))
56	Load Factor			18.15%	18.13%	18.12%	18.08%	18.12%	18.18%	18.09%	18.17%	18.15%	18.04%	L54 / 365 / L55
57	Time Period Used			xxxxx										

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Statistical Results
10 Years (October 2014-September 2024)

KSG Rebuttal Exhibit EJF-2

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58	Small Commercial													
59	Weather Station - Concordia													
60	Constant (Base Use)			5.28970	5.42923	5.17478	5.15772	4.86998	5.48746	5.93164	5.67030	6.21761	5.02036	10 Years has a high F-Value and a high Adjusted R-Square
61	CHDD			(0.02715)	(0.02458)	(0.02263)	(0.02079)	(0.01903)	(0.01988)	(0.02047)	(0.02171)	(0.02311)	(0.03480)	prefer to use a longer period of time when statistics are
62	PHDD			0.19567	0.19277	0.19027	0.18813	0.18263	0.18057	0.17981	0.18114	0.18249	0.19403	similar.
63	Adj R Square			0.94	0.95	0.95	0.95	0.96	0.95	0.95	0.94	0.94	0.97	
64	F			1,015	926	894	741	760	561	444	275	182	162	
65	10-Year Average	HDDs	4,886											
66	Predicted Normal Annual Use/Customer - therms			887	887	881	880	858	851	850	847	853	838	L60 x 12 + (L61 x L62)) * Column B, L65
67	Predicted Peak Day Use/Customer - therms			12.98	12.96	12.91	12.89	12.59	12.39	12.30	12.30	12.32	12.27	(L60 x 12") / 365 + (L61 * Note(1) x L62 * Note(1))
68	Load Factor			18.72%	18.75%	18.70%	18.70%	18.66%	18.81%	18.92%	18.86%	18.98%	18.72%	L66 / 365 / L67
69	Time Period Used			xxxxx										
70	Weather Station - Dodge City													
71	Constant (Base Use)			1.02368	1.32555	1.79889	1.82051	1.52963	1.98775	2.22730	2.54247	3.39736	2.68322	10 Years has a high F-Value and a high Adjusted R-Square
72	CHDD			0.06569	0.06810	0.07113	0.07366	0.07732	0.07434	0.07274	0.07028	0.07609	0.09011	prefer to use a longer period of time when statistics are
73	PHDD			0.20992	0.20971	0.20935	0.20757	0.20437	0.20661	0.21235	0.21846	0.21995	0.21131	similar.
74	Adj R Square			0.95	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96	
75	F			1,261	1,205	1,195	1,008	907	796	643	447	303	148	
76	10-Year Average	HDDs	4,623											
77	Predicted Normal Annual Use/Customer - therms			1,287	1,300	1,318	1,322	1,321	1,323	1,345	1,366	1,409	1,426	L71 x 12 + (L72 x L73)) * Column B, L76
78	Predicted Peak Day Use/Customer - therms			20.98	21.16	21.38	21.43	21.46	21.42	21.74	22.03	22.61	23.00	(L71 x 12") / 365 + (L72 * Note(1) x L73 * Note(1))
79	Load Factor			16.80%	16.84%	16.90%	16.90%	16.86%	16.92%	16.95%	16.98%	17.08%	16.99%	L77 / 365 / L78
80	Time Period Used			xxxxx										
81	Weather Station - Goodland													
82	Constant (Base Use)			5.82514	6.87296	8.05721	9.94688	11.42360	14.33439	17.61673	19.77933	24.27280	27.83788	10 Years has a high F-Value and a high Adjusted R-Square
83	CHDD			0.01773	0.02037	0.02150	0.02249	0.02703	0.02509	0.02107	0.02319	0.02415	0.04232	prefer to use a longer period of time when statistics are
84	PHDD			0.25161	0.24945	0.24838	0.24491	0.23877	0.23551	0.23829	0.23931	0.23336	0.20862	similar.
85	Adj R Square			0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.93	0.94	
86	F			1,187	1,107	971	811	654	551	434	311	156	95	
87	10-Year Average	HDDs	5,590											
88	Predicted Normal Annual Use/Customer - therms			1,575	1,591	1,605	1,614	1,623	1,629	1,661	1,705	1,731	1,737	L82 x 12 + (L83 x L84)) * Column B, L87
89	Predicted Peak Day Use/Customer - therms			18.78	18.84	18.89	18.78	18.72	18.45	18.48	18.76	18.57	18.23	(L82 x 12") / 365 + (L83 * Note(1) x L84 * Note(1))
90	Load Factor			22.99%	23.13%	23.29%	23.55%	23.76%	24.18%	24.63%	24.89%	25.54%	26.10%	L88 / 365 / L89
91	Time Period Used			xxxxx										
92	Weather Station - Topeka													
93	Constant (Base Use)			7.78826	8.01545	8.63936	8.71641	8.77887	8.62839	9.89409	12.00555	12.67835	12.57143	10 Years has a high F-Value and a high Adjusted R-Square
94	CHDD			0.03235	0.03180	0.03400	0.03523	0.03846	0.03955	0.03849	0.03835	0.04268	0.04108	prefer to use a longer period of time when statistics are
95	PHDD			0.19701	0.19913	0.19915	0.20014	0.19776	0.19929	0.20404	0.20589	0.21548	0.21481	similar.
96	Adj R Square			0.95	0.95	0.96	0.96	0.96	0.95	0.96	0.96	0.97	0.96	
97	F			1,182	1,061	1,014	890	801	620	523	381	330	151	
98	10-Year Average	HDDs	4,579											
99	Predicted Normal Annual Use/Customer - therms			1,144	1,154	1,171	1,182	1,187	1,197	1,229	1,262	1,334	1,322	L93 x 12 + (L94 x L95)) * Column B, L98
100	Predicted Peak Day Use/Customer - therms			16.31	16.43	16.60	16.76	16.82	17.00	17.30	17.49	18.49	18.33	(L93 x 12") / 365 + (L94 * Note(1) x L95 * Note(1))
101	Load Factor			19.21%	19.24%	19.32%	19.32%	19.33%	19.29%	19.46%	19.77%	19.77%	19.77%	L99 / 365 / L100
102	Time Period Used			xxxxx										
103	Weather Station - Wichita													
104	Constant (Base Use)			2.10456	1.98190	2.80569	2.95720	3.46956	4.30674	5.46070	6.39576	5.89570	5.49780	10 Years has a high F-Value and a high Adjusted R-Square
105	CHDD			0.08277	0.08290	0.08500	0.08728	0.08884	0.08466	0.08290	0.08301	0.07827	0.08632	prefer to use a longer period of time when statistics are
106	PHDD			0.19851	0.20016	0.20079	0.19916	0.19351	0.19419	0.20031	0.20657	0.21631	0.21289	similar.
107	Adj R Square			0.95	0.95	0.95	0.95	0.96	0.96	0.96	0.97	0.96	0.96	
108	F			1,169	1,038	1,003	839	849	709	617	498	315	130	
109	10-Year Average	HDDs	4,139											
110	Predicted Normal Annual Use/Customer - therms			1,189	1,195	1,216	1,221	1,210	1,206	1,238	1,275	1,290	1,304	L104 x 12 + (L105 x L106)) * Column B, L109
111	Predicted Peak Day Use/Customer - therms			20.74	20.87	21.10	21.15	20.87	20.64	20.99	21.49	21.85	22.17	(L104 x 12") / 365 + (L105 * Note(1) x L106 * Note(1))
112	Load Factor			15.71%	15.69%	15.80%	15.82%	15.89%	16.01%	16.15%	16.25%	16.18%	16.12%	L110 / 365 / L111
113	Time Period Used			xxxxx										

Black Hills/Kansas Gas Utility Company, LLC
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Line No	A Description		B	C 10 Years 2014-2024	D 9 Years 2015-2024	E 8 Years 2016-2024	F 7 Years 2017-2024	G 6 Years 2018-2024	H 5 Years 2019-2024	I 4 Years 2020-2024	J 3 Years 2021-2024	K 2 Years 2022-2024	L 1 Year 2023-2024	M Comments
114	Small Volume Firm													
115	Weather Station - Concordia													
116	Constant (Base Use)			(13.44821)	(8.91859)	(9.45918)	(9.76302)	(13.41978)	5.79829	0.00000	0.00000	0.00000	0.00000	10 Years has a high F-Value and a high Adjusted R-Square
117	CHDD			(0.05113)	(0.03627)	(0.05197)	(0.06200)	(0.07100)	(0.01152)	0.00000	0.00000	0.00000	0.00000	prefer to use a longer period of time when statistics are
118	PHDD			0.27267	0.18378	0.20963	0.23783	0.28326	0.10492	0.00000	0.00000	0.00000	0.00000	similar.
119	Adj R Square			0.17	0.11	0.12	0.13	0.17	0.06	0.00	0.00	0.00	0.00	
120	F			13	7	7	7	8	3	0	0	0	0	
121	10-Year Average	HDDs	4,886											
122	Predicted Normal Annual Use/Customer - therms			921	614	657	742	876	526	-	-	-	-	L116 x 12 + (L117 x L118)) * Column B, L121
123	Predicted Peak Day Use/Customer - therms			16.40	10.92	11.67	13.04	15.69	7.29	-	-	-	-	(L116 x 12") / 365 + (L117 * Note(1) x L118 * Note(1))
124	Load Factor			15.39%	15.40%	15.42%	15.59%	15.30%	19.77%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	L122 / 365 / L123
125	Time Period Used			xxxxx										
126	Weather Station - Dodge City													
127	Constant (Base Use)			270.39966	271.31427	267.99470	258.10052	243.75709	245.26584	252.99020	249.92137	247.58987	234.53085	10 Years has a high F-Value and a high Adjusted R-Square
128	CHDD			0.38471	0.39287	0.42417	0.46572	0.47295	0.43362	0.39198	0.42303	0.43188	0.52600	prefer to use a longer period of time when statistics are
129	PHDD			1.08955	1.09379	1.07482	1.04161	1.03172	1.06135	1.11566	1.12295	1.16394	1.10878	similar.
130	Adj R Square			0.97	0.97	0.97	0.97	0.98	0.98	0.98	0.98	0.98	0.98	
131	F			1,651	1,553	1,493	1,335	1,405	1,196	1,091	849	647	323	
132	10-Year Average	HDDs	4,623											
133	Predicted Normal Annual Use/Customer - therms			10,061	10,129	10,146	10,066	9,882	9,855	10,006	10,147	10,349	10,373	L127 x 12 + (L128 x L129)) * Column B, L132
134	Predicted Peak Day Use/Customer - therms			120.93	121.91	122.73	123.04	122.37	121.68	122.90	125.71	129.42	131.95	(L127 x 12") / 365 + (L128 * Note(1) x L129 * Note(1))
135	Load Factor			22.79%	22.76%	22.65%	22.41%	22.12%	22.19%	22.31%	22.11%	21.91%	21.54%	L133 / 365 / L134
136	Time Period Used			xxxxx										
137	Weather Station - Goodland													
138	Constant (Base Use)			165.66031	160.32066	153.17461	145.94472	143.04539	136.13213	144.12850	130.94365	107.40166	96.89624	10 Years has a high F-Value and a high Adjusted R-Square
139	CHDD			0.32690	0.26845	0.26682	0.29724	0.33626	0.31562	0.28307	0.34135	0.30277	0.27599	prefer to use a longer period of time when statistics are
140	PHDD			0.71301	0.76274	0.76867	0.74966	0.71819	0.73113	0.74186	0.69715	0.74167	0.72927	similar.
141	Adj R Square			0.92	0.94	0.94	0.93	0.93	0.93	0.92	0.94	0.98	1.00	
142	F			698	806	697	593	467	411	288	297	652	1,320	
143	10-Year Average	HDDs	5,590											
144	Predicted Normal Annual Use/Customer - therms			7,801	7,688	7,626	7,603	7,611	7,485	7,459	7,376	7,127	6,782	L138 x 12 + (L139 x L140)) * Column B, L143
145	Predicted Peak Day Use/Customer - therms			77.20	76.42	76.49	77.03	77.46	76.70	75.46	75.96	75.60	72.55	(L138 x 12") / 365 + (L139 * Note(1) x L140 * Note(1))
146	Load Factor			27.68%	27.56%	27.32%	27.04%	26.92%	26.73%	27.08%	26.60%	25.83%	25.61%	L144 / 365 / L145
147	Time Period Used			xxxxx										
148	Weather Station - Topeka													
149	Constant (Base Use)			338.20622	344.45253	348.61231	341.33127	330.46660	328.36933	349.03698	348.85777	357.62142	356.75381	10 Years has a high F-Value and a high Adjusted R-Square
150	CHDD			0.20051	0.19477	0.21274	0.23305	0.24597	0.20565	0.18378	0.24935	0.27778	0.24385	prefer to use a longer period of time when statistics are
151	PHDD			1.22158	1.23173	1.21738	1.21153	1.19190	1.23669	1.27135	1.26768	1.28599	1.29498	similar.
152	Adj R Square			0.96	0.96	0.96	0.96	0.96	0.96	0.97	0.98	0.99	0.99	
153	F			1,427	1,269	1,121	966	899	700	751	770	820	625	
154	10-Year Average	HDDs	4,579											
155	Predicted Normal Annual Use/Customer - therms			10,570	10,665	10,731	10,710	10,549	10,544	10,851	11,132	11,451	11,327	L149 x 12 + (L150 x L151)) * Column B, L154
156	Predicted Peak Day Use/Customer - therms			110.67	111.18	111.57	112.34	111.52	111.76	113.33	117.66	121.22	119.45	(L149 x 12") / 365 + (L150 * Note(1) x L151 * Note(1))
157	Load Factor			26.17%	26.28%	26.35%	26.12%	25.92%	25.85%	26.23%	25.92%	25.88%	25.98%	L155 / 365 / L156
158	Time Period Used			xxxxx										
159	Weather Station - Wichita													
160	Constant (Base Use)			246.58085	250.23995	251.30178	243.98485	234.86360	237.22771	247.94520	248.16034	249.98540	260.10112	10 Years has a high F-Value and a high Adjusted R-Square
161	CHDD			0.54565	0.54968	0.58845	0.62523	0.62508	0.55905	0.54147	0.58629	0.57179	0.58575	prefer to use a longer period of time when statistics are
162	PHDD			1.35624	1.36108	1.33588	1.30743	1.24972	1.28232	1.32711	1.35686	1.40321	1.35928	similar.
163	Adj R Square			0.95	0.95	0.95	0.95	0.97	0.97	0.98	0.98	0.98	0.99	
164	F			1,193	1,047	919	754	1,039	907	970	1,094	706	396	
165	10-Year Average	HDDs	4,139											
166	Predicted Normal Annual Use/Customer - therms			10,830	10,911	10,980	10,927	10,578	10,468	10,709	11,020	11,174	11,171	L160 x 12 + (L161 x L162)) * Column B, L165
167	Predicted Peak Day Use/Customer - therms			147.90	148.67	149.70	150.07	145.52	143.14	145.49	150.98	153.38	151.51	(L160 x 12") / 365 + (L161 * Note(1) x L162 * Note(1))
168	Load Factor			20.06%	20.11%	20.09%	19.95%	19.91%	20.04%	20.17%	20.00%	19.96%	20.20%	L166 / 365 / L167
169	Time Period Used			xxxxx										

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Line No	A Description		B	C 10 Years 2014-2024	D 9 Years 2015-2024	E 8 Years 2016-2024	F 7 Years 2017-2024	G 6 Years 2018-2024	H 5 Years 2019-2024	I 4 Years 2020-2024	J 3 Years 2021-2024	K 2 Years 2022-2024	L 1 Year 2023-2024	M Comments
170	Large Volume Firm													
171	Weather Station - Concordia													
172	Constant (Base Use)			132.14815	144.88402	166.86904	194.07834	221.99218	245.32616	309.22286	382.35850	487.24343	746.45623	10 Years has a high F-Value and a high Adjusted R-Square
173	CHDD			0.32420	0.36197	0.39373	0.44566	0.53469	0.68204	0.81399	1.23176	1.24748	1.20010	prefer to use a longer period of time when statistics are
174	PHDD			(0.19767)	(0.21613)	(0.24093)	(0.28109)	(0.32884)	(0.37389)	(0.43152)	(1.16650)	(1.22019)	(2.00208)	similar.
175	Adj R Square			0.00	0.00	(0.00)	(0.00)	0.00	0.01	0.01	0.04	(0.01)	(0.07)	
176	F			1	1	1	1	1	1	1	2	1	1	
177	10-Year Average	HDDs	4,886											
178	Predicted Normal Annual Use/Customer - therms			2,204	2,451	2,749	3,133	3,670	4,449	5,579	4,907	5,980	5,039	L172 x 12 + (L173 x L174)) * Column B, L177
179	Predicted Peak Day Use/Customer - therms			13.96	15.85	17.10	18.89	22.94	31.48	39.23	17.53	18.09	(36.41)	(L172 x 12") / 365 + (L173 * Note(1) x L174 * Note(1))
180	Load Factor			43.25%	42.38%	44.05%	45.45%	43.82%	38.72%	38.96%	76.69%	90.56%	-37.92%	L178 / 365 / L179
181	Time Period Used			xxxxx										
182	Weather Station - Dodge City													
183	Constant (Base Use)			6,711.31	6,351.68	5,993.29	3,493.52	2,487.24	2,265.71	2,606.04	2,680.10	3,154.40	2,340.47	10 Years has a high F-Value and a high Adjusted R-Square
184	CHDD			8.29329	8.84767	9.43622	13.99920	6.50595	3.90715	2.64893	2.03825	(0.00482)	(1.25510)	prefer to use a longer period of time when statistics are
185	PHDD			4.92256	5.10294	5.08216	4.28308	7.38630	9.86400	11.01290	13.37689	15.23071	16.66141	similar.
186	Adj R Square			0.16	0.16	0.15	0.28	0.55	0.58	0.54	0.58	0.49	0.91	
187	F			12	11	10	17	44	41	28	25	12	55	
188	10-Year Average	HDDs	4,623											
189	Predicted Normal Annual Use/Customer - therms			141,638	140,719	139,044	126,448	94,076	90,858	94,437	103,431	108,248	99,315	L183 x 12 + (L184 x L185)) * Column B, L188
190	Predicted Peak Day Use/Customer - therms			1,225.05	1,269.07	1,300.44	1,504.31	1,137.58	1,121.10	1,123.98	1,259.66	1,260.87	1,247.83	(L183 x 12") / 365 + (L184 * Note(1) x L185 * Note(1))
191	Load Factor			31.68%	30.38%	29.29%	23.03%	22.66%	22.20%	23.02%	22.50%	23.52%	21.81%	L189 / 365 / L190
192	Time Period Used			xxxxx										
193	Weather Station - Goodland													
194	Constant (Base Use)			49.67490	39.19401	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	10 Years has a high F-Value and a high Adjusted R-Square
195	CHDD			0.77960	0.36347	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	prefer to use a longer period of time when statistics are
196	PHDD			(0.65191)	(0.35094)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	similar.
197	Adj R Square			0.05	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
198	F			4	2	0	0	0	0	0	0	0	0	
199	10-Year Average	HDDs	5,590											
200	Predicted Normal Annual Use/Customer - therms			1,310	540	-	-	-	-	-	-	-	-	L194 x 12 + (L195 x L196)) * Column B, L199
201	Predicted Peak Day Use/Customer - therms			10.44	2.15	-	-	-	-	-	-	-	-	(L194 x 12") / 365 + (L195 * Note(1) x L196 * Note(1))
202	Load Factor			34.36%	68.77%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	L200 / 365 / L201
203	Time Period Used			xxxxx										
204	Weather Station - Topeka													
205	Constant (Base Use)			2,780.65	2,720.87	2,694.27	2,546.84	2,460.49	2,389.34	2,297.20	2,042.65	2,015.41	2,072.24	10 Years has a high F-Value and a high Adjusted R-Square
206	CHDD			1.54348	1.25810	1.17547	1.20074	0.75484	0.87584	1.71348	2.24437	1.92886	2.38717	prefer to use a longer period of time when statistics are
207	PHDD			9.51775	9.68076	9.65042	9.58229	9.57084	10.10036	9.63064	10.31097	10.22875	9.58977	similar.
208	Adj R Square			0.88	0.87	0.86	0.86	0.87	0.88	0.94	0.97	0.97	0.98	
209	F			424	361	294	258	239	219	357	578	328	326	
210	10-Year Average	HDDs	4,579											
211	Predicted Normal Annual Use/Customer - therms			84,013	82,735	81,899	79,933	76,803	78,928	79,507	81,998	79,850	79,705	L205 x 12 + (L206 x L207)) * Column B, L210
212	Predicted Peak Day Use/Customer - therms			865.70	855.17	846.39	838.54	803.69	846.89	869.61	946.03	917.29	906.51	(L205 x 12") / 365 + (L206 * Note(1) x L207 * Note(1))
213	Load Factor			26.59%	26.51%	26.51%	26.12%	26.18%	25.53%	25.05%	23.75%	23.85%	24.09%	L211 / 365 / L212
214	Time Period Used			xxxxx										
215	Weather Station - Wichita													
216	Constant (Base Use)			2,334.20	2,342.45	2,413.97	2,438.48	2,195.16	2,211.35	2,194.98	2,039.01	1,912.92	2,141.41	10 Years has a high F-Value and a high Adjusted R-Square
217	CHDD			1.00704	1.95316	2.08426	2.16101	3.30454	2.49861	2.07398	2.80545	2.99352	3.68291	prefer to use a longer period of time when statistics are
218	PHDD			20.96946	20.79526	20.67091	20.39367	19.21941	20.37762	20.86558	20.19519	19.36095	19.09919	similar.
219	Adj R Square			0.91	0.93	0.93	0.92	0.97	0.98	0.98	0.98	0.99	0.98	
220	F			593	727	595	495	1,133	1,534	1,252	821	939	358	
221	10-Year Average	HDDs	4,139											
222	Predicted Normal Annual Use/Customer - therms			118,965	122,258	123,144	122,609	119,562	121,214	121,280	119,661	115,473	119,985	L216 x 12 + (L217 x L218)) * Column B, L221
223	Predicted Peak Day Use/Customer - therms			1,692.01	1,749.02	1,751.87	1,737.94	1,727.68	1,754.11	1,758.22	1,757.58	1,705.94	1,744.89	(L216 x 12") / 365 + (L217 * Note(1) x L218 * Note(1))
224	Load Factor			19.26%	19.15%	19.26%	19.33%	18.96%	18.93%	18.90%	18.65%	18.54%	18.84%	L222 / 365 / L223
225	Time Period Used			xxxxx										

Black Hills/Kansas Gas Utility Company, LLC **KSG Rebuttal Exhibit EJF-2**
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10 Years (October 2014-September 2024)

Line No	A Description	B	C 10 Years 2014-2024	D 9 Years 2015-2024	E 8 Years 2016-2024	F 7 Years 2017-2024	G 6 Years 2018-2024	H 5 Years 2019-2024	I 4 Years 2020-2024	J 3 Years 2021-2024	K 2 Years 2022-2024	L 1 Year 2023-2024	M Comments

Notes: (1) Peak HDD used to calculate load factor:

Maximum HDD

Weather Station	Current	Previous
AKRON	76	76
ASPEN	76	76
BURLINGTON	69	69
CASTLE ROCK	70	70
DURANGO	73.5	73.5
FORT COLLINS	67	67
GLENWOOD SPRINGS	63	63
LA JUNTA	72.5	72.5
LAKE GEORGE	82	82
MONTROSE	65.5	65.5
TELLURIDE	76.5	76.5

Black Hills/Kansas Gas Utility Company, LLC **KSG Rebuttal Exhibit EJF-3**
Weather Normalization Adjustment
For the Test Year Ended September 30, 2024

	A	B	C	D	E	F	G	H	I	J
Line No.	Customer Class	Weather Station	Month	HDD Current Month Actual	HDD Current Month Normal (1)	HDD Previous Month Actual	HDD Previous Month Normal (1)	Per Cust. Adj. Therm / Cust.	# of Cust.	Volumetric Adj. Therms
				HDD	HDD	HDD	HDD	therm/cust.		therms [H]x[I]
1										
2										
3	Residential	Concordia			-		0.12308			
4			October	272	289	8	25	2.14	360	771
5			November	531	621	272	289	2.10	359	756
6			December	799	939	531	621	11.10	360	3,997
7			January	1,230	1,074	799	939	17.19	360	6,190
8			February	604	893	1,230	1,074	(19.26)	361	(6,953)
9			March	557	604	604	893	35.51	364	12,925
10			April	243	330	557	604	5.81	365	2,120
11			May	45	110	243	330	10.76	363	3,905
12			June	-	1	45	110	7.99	362	2,892
13			July	-	0	-	1	0.09	364	31
14			August	1	0	-	0	0.01	361	4
15			September	8	25	1	0	(0.09)	360	(31)
16			Total	4,290	4,886	4,290	4,886	73.35	362	26,605
17										
18	Residential	Dodge City			0.03787		0.08085			
19			October	282	270	17	25	0.16	34,400	5,521
20			November	539	607	282	270	1.58	34,922	55,226
21			December	792	905	539	607	9.75	35,047	341,567
22			January	1,134	982	792	905	3.36	35,185	118,294
23			February	606	820	1,134	982	(4.17)	35,285	(147,168)
24			March	519	573	606	820	19.31	35,246	680,735
25			April	245	324	519	573	7.37	35,271	260,085
26			May	46	114	245	324	8.97	35,102	314,995
27			June	-	3	46	114	5.64	34,981	197,138
28			July	-	0	-	3	0.25	35,022	8,627
29			August	9	1	-	0	(0.29)	34,948	(10,306)
30			September	17	25	9	1	(0.36)	34,794	(12,358)
31			Total	4,189	4,623	4,189	4,623	51.57	35,017	1,812,357
32										
33	Residential	Goodland			0.01938		0.10734			
34			October	429	408	16	55	3.72	2,308	8,586
35			November	662	710	429	408	(1.35)	2,320	(3,129)
36			December	904	1,015	662	710	7.34	2,323	17,061
37			January	1,250	1,080	904	1,015	8.61	2,328	20,049
38			February	734	929	1,250	1,080	(14.46)	2,330	(33,689)
39			March	706	712	734	929	21.04	2,331	49,054
40			April	376	456	706	712	2.17	2,336	5,080
41			May	183	208	376	456	9.07	2,326	21,104
42			June	3	14	183	208	2.84	2,292	6,499
43			July	-	0	3	14	1.15	2,312	2,649
44			August	10	4	-	0	(0.08)	2,294	(177)
45			September	16	55	10	4	0.08	2,283	184
46			Total	5,273	5,590	5,273	5,590	40.15	2,315	93,270

Black Hills/Kansas Gas Utility Company, LLC **KSG Rebuttal Exhibit EJF-3**
Weather Normalization Adjustment
For the Test Year Ended September 30, 2024

	A	B	C	D	E	F	G	H	I	J
Line No.	Customer Class	Weather Station	Month	HDD Current Month Actual	HDD Current Month Normal (1)	HDD Previous Month Actual	HDD Previous Month Normal (1)	Per Cust. Adj. Therm / Cust.	# of Cust.	Volumetric Adj. Therms
				HDD	HDD	HDD	HDD	therm/cust.		therms
47										
48	Residential	Topeka			0.02378		0.09154			
49			October	244	265	4	18	1.75	32,740	57,251
50			November	586	608	244	265	2.42	32,834	79,535
51			December	746	874	586	608	5.03	32,912	165,536
52			January	1,188	1,037	746	874	8.10	33,059	267,668
53			February	575	851	1,188	1,037	(7.23)	33,043	(238,801)
54			March	468	551	575	851	27.25	33,075	901,417
55			April	204	289	468	551	9.61	33,028	317,385
56			May	25	86	204	289	9.23	33,008	304,623
57			June	-	0	25	86	5.58	33,034	184,465
58			July	-	-	-	0	0.04	33,419	1,224
59			August	-	-	-	-	0.00	33,147	-
60			September	4	18	-	-	0.33	32,706	10,655
61			Total	4,040	4,579	4,040	4,579	62.11	33,000	2,050,957
62										
63	Residential	Wichita			0.03506		0.09390			
64			October	223	207	4	10	0.01	34,794	492
65			November	551	553	223	207	(1.46)	34,988	(51,012)
66			December	747	826	551	553	2.92	35,147	102,800
67			January	1,118	948	747	826	1.41	35,270	49,578
68			February	565	781	1,118	948	(8.42)	35,340	(297,542)
69			March	454	490	565	781	21.54	35,354	761,697
70			April	175	253	454	490	6.05	35,433	214,514
71			May	16	72	175	253	9.24	35,430	327,221
72			June	-	1	16	72	5.25	35,357	185,576
73			July	-	-	-	1	0.08	35,369	2,657
74			August	-	-	-	-	0.00	35,262	-
75			September	4	10	-	-	0.22	35,234	7,659
76			Total	3,853	4,139	3,853	4,139	36.84	35,248	1,303,639
77										
78	Small Commercial	Concordia			-		0.19567			
79			October	272	289	8	25	3.40	44	150
80			November	531	621	272	289	3.35	45	151
81			December	799	939	531	621	17.65	45	794
82			January	1,230	1,074	799	939	27.33	45	1,230
83			February	604	893	1,230	1,074	(30.62)	45	(1,378)
84			March	557	604	604	893	56.45	44	2,484
85			April	243	330	557	604	9.24	44	406
86			May	45	110	243	330	17.10	44	752
87			June	-	1	45	110	12.70	44	559
88			July	-	0	-	1	0.14	44	6
89			August	1	0	-	0	0.02	45	1
90			September	8	25	1	0	(0.14)	45	(6)
91			Total	4,290	4,886	4,290	4,886	116.62	45	5,149
92										

Black Hills/Kansas Gas Utility Company, LLC
Weather Normalization Adjustment
For the Test Year Ended September 30, 2024

KSG Rebuttal Exhibit EJF-3

	A	B	C	D	E	F	G	H	I	J
Line No.	Customer Class	Weather Station	Month	HDD Current Month Actual	HDD Current Month Normal (1)	HDD Previous Month Actual	HDD Previous Month Normal (1)	Per Cust. Adj. Therm / Cust.	# of Cust.	Volumetric Adj. Therms
				HDD	HDD	HDD	HDD	therm/cust.		therms
93	Small Commercial	Dodge City			0.06569		0.20992			
94			October	282	270	17	25	0.81	3,853	3,140
95			November	539	607	282	270	1.89	3,917	7,413
96			December	792	905	539	607	21.63	3,969	85,846
97			January	1,134	982	792	905	13.68	3,985	54,510
98			February	606	820	1,134	982	(17.80)	3,988	(70,984)
99			March	519	573	606	820	48.38	4,004	193,706
100			April	245	324	519	573	16.57	3,996	66,202
101			May	46	114	245	324	21.07	3,981	83,880
102			June	-	3	46	114	14.53	3,938	57,237
103			July	-	0	-	3	0.64	3,945	2,510
104			August	9	1	-	0	(0.50)	3,932	(1,984)
105			September	17	25	9	1	(1.17)	3,878	(4,551)
106			Total	4,189	4,623	4,189	4,623	119.72	3,949	476,925
107										
108	Small Commercial	Goodland			0.01773		0.25161			
109			October	429	408	16	55	9.31	316	2,942
110			November	662	710	429	408	(4.50)	321	(1,445)
111			December	904	1,015	662	710	14.14	326	4,611
112			January	1,250	1,080	904	1,015	24.89	328	8,164
113			February	734	929	1,250	1,080	(39.29)	328	(12,887)
114			March	706	712	734	929	49.17	326	16,028
115			April	376	456	706	712	2.88	331	953
116			May	183	208	376	456	20.59	323	6,650
117			June	3	14	183	208	6.35	321	2,039
118			July	-	0	3	14	2.67	322	861
119			August	10	4	-	0	(0.01)	322	(3)
120			September	16	55	10	4	(0.88)	321	(282)
121			Total	5,273	5,590	5,273	5,590	85.33	324	27,632
122										
123	Small Commercial	Topeka			0.03235		0.19701			
124			October	244	265	4	18	4.24	2,155	9,142
125			November	586	608	244	265	5.80	2,170	12,582
126			December	746	874	586	608	12.96	2,214	28,689
127			January	1,188	1,037	746	874	16.89	2,200	37,151
128			February	575	851	1,188	1,037	(13.49)	2,207	(29,777)
129			March	468	551	575	851	63.43	2,201	139,599
130			April	204	289	468	551	22.99	2,195	50,454
131			May	25	86	204	289	21.84	2,190	47,837
132			June	-	0	25	86	12.81	2,200	28,183
133			July	-	-	-	0	0.08	2,201	185
134			August	-	-	-	-	0.00	2,188	-
135			September	4	18	-	-	0.90	2,176	1,958
136			Total	4,040	4,579	4,040	4,579	148.44	2,191	326,004
137										

Black Hills/Kansas Gas Utility Company, LLC
Weather Normalization Adjustment
For the Test Year Ended September 30, 2024

KSG Rebuttal Exhibit EJF-3

	A	B	C	D	E	F	G	H	I	J
Line No.	Customer Class	Weather Station	Month	HDD Current Month Actual	HDD Current Month Normal (1)	HDD Previous Month Actual	HDD Previous Month Normal (1)	Per Cust. Adj. Therm / Cust.	# of Cust.	Volumetric Adj. Therms
				HDD	HDD	HDD	HDD	therm/cust.		therms
138	Small Commercial	Wichita			0.08277		0.19851			
139			October	223	207	4	10	0.24	3,056	725
140			November	551	553	223	207	(3.28)	3,096	(10,163)
141			December	747	826	551	553	5.54	3,139	17,393
142			January	1,118	948	747	826	5.31	3,173	16,837
143			February	565	781	1,118	948	(21.57)	3,217	(69,386)
144			March	454	490	565	781	47.72	3,190	152,216
145			April	175	253	454	490	12.55	3,227	40,497
146			May	16	72	175	253	19.94	3,224	64,293
147			June	-	1	16	72	11.72	3,182	37,306
148			July	-	-	-	1	0.17	3,204	538
149			August	-	-	-	-	0.00	3,153	-
150			September	4	10	-	-	0.41	3,128	1,274
151			Total	3,853	4,139	3,853	4,139	78.74	3,166	251,531
152										
153	Small Volume Firm	Concordia			-		0.27267			
154			October	272	289	8	25	4.78	0	-
155			November	531	621	272	289	9.51	0	-
156			December	799	939	531	621	28.11	0	-
157			January	1,230	1,074	799	939	19.05	0	-
158			February	604	893	1,230	1,074	(13.90)	0	-
159			March	557	604	604	893	63.66	0	-
160			April	243	330	557	604	15.65	0	-
161			May	45	110	243	330	22.61	0	-
162			June	-	1	45	110	13.67	0	-
163			July	-	0	-	1	0.15	0	-
164			August	1	0	-	0	(0.02)	0	-
165			September	8	25	1	0	1.00	0	-
166			Total	4,290	4,886	4,290	4,886	164.26	0	-
167										
168	Small Volume Firm	Dodge City			0.38471		1.08955			
169			October	282	270	17	25	0.81	544	443
170			November	539	607	282	270	1.89	547	1,035
171			December	792	905	539	607	21.63	543	11,745
172			January	1,134	982	792	905	13.68	544	7,441
173			February	606	820	1,134	982	(17.80)	548	(9,754)
174			March	519	573	606	820	48.38	545	26,366
175			April	245	324	519	573	16.57	547	9,062
176			May	46	114	245	324	21.07	546	11,504
177			June	-	3	46	114	14.53	549	7,979
178			July	-	0	-	3	0.64	547	348
179			August	9	1	-	0	(0.50)	547	(276)
180			September	17	25	9	1	(1.17)	544	(638)
181			Total	4,189	4,623	4,189	4,623	119.72	546	65,256
182										

Black Hills/Kansas Gas Utility Company, LLC
Weather Normalization Adjustment
For the Test Year Ended September 30, 2024

KSG Rebuttal Exhibit EJF-3

	A	B	C	D	E	F	G	H	I	J
Line No.	Customer Class	Weather Station	Month	HDD Current Month Actual	HDD Current Month Normal (1)	HDD Previous Month Actual	HDD Previous Month Normal (1)	Per Cust. Adj. Therm / Cust.	# of Cust.	Volumetric Adj. Therms
				HDD	HDD	HDD	HDD	therm/cust.		therms
183	Small Volume Firm	Goodland			0.32690		0.71301			
184			October	429	408	16	55	6.68	44	294
185			November	662	710	429	408	(1.29)	44	(57)
186			December	904	1,015	662	710	17.44	44	768
187			January	1,250	1,080	904	1,015	12.12	44	533
188			February	734	929	1,250	1,080	(22.86)	45	(1,029)
189			March	706	712	734	929	41.32	44	1,818
190			April	376	456	706	712	6.48	43	279
191			May	183	208	376	456	18.42	44	811
192			June	3	14	183	208	5.84	42	245
193			July	-	0	3	14	2.25	42	95
194			August	10	4	-	0	(0.32)	42	(14)
195			September	16	55	10	4	1.23	42	52
196			Total	5,273	5,590	5,273	5,590	87.31	43	3,794
197										
198	Small Volume Firm	Topeka			0.20051		1.22158			
199			October	244	265	4	18	20.91	280	5,854
200			November	586	608	244	265	29.78	275	8,190
201			December	746	874	586	608	52.22	279	14,568
202			January	1,188	1,037	746	874	125.66	278	34,932
203			February	575	851	1,188	1,037	(128.71)	277	(35,653)
204			March	468	551	575	851	354.02	280	99,127
205			April	204	289	468	551	118.31	277	32,773
206			May	25	86	204	289	116.05	279	32,377
207			June	-	0	25	86	74.47	280	20,853
208			July	-	-	-	0	0.49	279	136
209			August	-	-	-	-	0.00	282	-
210			September	4	18	-	-	2.75	278	764
211			Total	4,040	4,579	4,040	4,579	765.94	279	213,920
212										
213	Small Volume Firm	Wichita			0.54565		1.35624			
214			October	223	207	4	10	(0.43)	415	(179)
215			November	551	553	223	207	(20.99)	412	(8,647)
216			December	747	826	551	553	45.33	415	18,812
217			January	1,118	948	747	826	13.62	416	5,667
218			February	565	781	1,118	948	(113.13)	418	(47,290)
219			March	454	490	565	781	312.59	420	131,288
220			April	175	253	454	490	90.49	413	37,372
221			May	16	72	175	253	135.58	417	56,538
222			June	-	1	16	72	75.84	414	31,399
223			July	-	-	-	1	1.08	417	452
224			August	-	-	-	-	0.00	413	-
225			September	4	10	-	-	3.38	412	1,394
226			Total	3,853	4,139	3,853	4,139	543.37	415	226,805
227										

Black Hills/Kansas Gas Utility Company, LLC **KSG Rebuttal Exhibit EJF-3**
Weather Normalization Adjustment
For the Test Year Ended September 30, 2024

	A	B	C	D	E	F	G	H	I	J
Line No.	Customer Class	Weather Station	Month	HDD Current Month Actual	HDD Current Month Normal (1)	HDD Previous Month Actual	HDD Previous Month Normal (1)	Per Cust. Adj. Therm / Cust.	# of Cust.	Volumetric Adj. Therms
				HDD	HDD	HDD	HDD	therm/cust.		therms
228	Large Volume Firm	Concordia			0.32420		-			
229			October	272	289	8	25	5.54	1	-
230			November	531	621	272	289	29.24	1	-
231			December	799	939	531	621	45.29	1	-
232			January	1,230	1,074	799	939	(50.74)	1	-
233			February	604	893	1,230	1,074	93.53	1	-
234			March	557	604	604	893	15.30	1	-
235			April	243	330	557	604	28.33	1	-
236			May	45	110	243	330	21.04	1	-
237			June	-	1	45	110	0.23	1	-
238			July	-	0	-	1	0.03	1	-
239			August	1	0	-	0	(0.23)	1	-
240			September	8	25	1	0	5.64	1	-
241			Total	4,290	4,886	4,290	4,886	193.22	1	-
242										
243	Large Volume Firm	Dodge City			8.29329		4.92256			
244			October	282	270	17	25	(63.27)	10	(633)
245			November	539	607	282	270	502.23	9	4,520
246			December	792	905	539	607	1,267.57	9	11,408
247			January	1,134	982	792	905	(702.98)	8	(5,624)
248			February	606	820	1,134	982	1,024.36	9	9,219
249			March	519	573	606	820	1,500.46	10	15,005
250			April	245	324	519	573	921.97	8	7,376
251			May	46	114	245	324	955.31	11	10,508
252			June	-	3	46	114	361.09	11	3,972
253			July	-	0	-	3	15.60	11	172
254			August	9	1	-	0	(65.85)	11	(724)
255			September	17	25	9	1	24.48	11	269
256			Total	4,189	4,623	4,189	4,623	5,740.96	10	55,468
257										
258	Large Volume Firm	Goodland			0.77960		-			
259			October	429	408	16	55	(16.61)	0	-
260			November	662	710	429	408	37.73	0	-
261			December	904	1,015	662	710	86.46	0	-
262			January	1,250	1,080	904	1,015	(132.45)	0	-
263			February	734	929	1,250	1,080	152.02	0	-
264			March	706	712	734	929	4.52	0	-
265			April	376	456	706	712	62.45	0	-
266			May	183	208	376	456	19.10	0	-
267			June	3	14	183	208	8.26	0	-
268			July	-	0	3	14	0.31	0	-
269			August	10	4	-	0	(4.83)	0	-
270			September	16	55	10	4	30.01	0	-
271			Total	5,273	5,590	5,273	5,590	246.98	0	-
272										

Black Hills/Kansas Gas Utility Company, LLC
Weather Normalization Adjustment
For the Test Year Ended September 30, 2024

KSG Rebuttal Exhibit EJF-3

	A	B	C	D	E	F	G	H	I	J
Line No.	Customer Class	Weather Station	Month	HDD Current Month Actual	HDD Current Month Normal (1)	HDD Previous Month Actual	HDD Previous Month Normal (1)	Per Cust. Adj. Therm / Cust.	# of Cust.	Volumetric Adj. Therms
				HDD	HDD	HDD	HDD	therm/cust.		therms
273	Large Volume Firm	Topeka			1.54348		9.51775			
274			October	244	265	4	18	162.50	14	2,275
275			November	586	608	244	265	231.62	13	3,011
276			December	746	874	586	608	404.44	13	5,258
277			January	1,188	1,037	746	874	981.86	12	11,782
278			February	575	851	1,188	1,037	(1,008.01)	13	(13,104)
279			March	468	551	575	851	2,756.76	13	35,838
280			April	204	289	468	551	920.22	13	11,963
281			May	25	86	204	289	903.01	13	11,739
282			June	-	0	25	86	580.25	14	8,123
283			July	-	-	-	0	3.81	14	53
284			August	-	-	-	-	0.00	14	-
285			September	4	18	-	-	21.15	14	296
286			Total	4,040	4,579	4,040	4,579	5,957.58	13	77,234
287										
288	Large Volume Firm	Wichita			1.00704		20.96946			
289			October	223	207	4	10	113.70	18	2,047
290			November	551	553	223	207	(337.89)	17	(5,744)
291			December	747	826	551	553	116.90	18	2,104
292			January	1,118	948	747	826	1,476.60	18	26,579
293			February	565	781	1,118	948	(3,355.47)	19	(63,754)
294			March	454	490	565	781	4,569.35	18	82,248
295			April	175	253	454	490	822.56	19	15,629
296			May	16	72	175	253	1,683.22	18	30,298
297			June	-	1	16	72	1,166.71	18	21,001
298			July	-	-	-	1	16.78	17	285
299			August	-	-	-	-	0.00	17	-
300			September	4	10	-	-	6.24	18	112
301			Total	3,853	4,139	3,853	4,139	6,278.68	18	110,805

Black Hills/Kansas Gas Utility Company, LLC
Irrigation Normalization Adjustment
For the Test Year Ended September 30, 2024

KSG Rebuttal Exhibit EJF-4

	A	B	C	D	E	F	G	H	I	J
		Sales			Transportation			Total		
Line No.	Year	Volume	Avg. Annual Customers	Use Per Customer	Volume	Avg. Annual Customers	Use Per Customer	Volume	Avg. Annual Customers	Use Per Customer
								therms		Therms/Cust
	Historical									
1	Period 01	25,939,048	15,656	1,657	7,070,054	4,997	1,415	33,009,102	20,653	1,598
2	Period 02	24,765,850	15,865	1,561	6,447,209	4,812	1,340	31,213,059	20,677	1,510
3	Period 03	26,189,357	15,728	1,665	6,015,570	4,534	1,327	32,204,927	20,262	1,589
4	Period 04	27,479,945	15,770	1,743	5,677,305	4,490	1,264	33,157,250	20,260	1,637
5	Period 05	21,714,562	15,723	1,381	5,474,740	4,514	1,213	27,189,302	20,237	1,344
6	Period 06	30,696,999	15,995	1,919	7,217,950	4,442	1,625	37,914,949	20,437	1,855
7	Period 07	29,498,877	15,913	1,854	6,699,251	4,317	1,552	36,198,128	20,230	1,789
8	Period 08	38,803,968	16,125	2,406	7,416,693	4,135	1,794	46,220,661	20,260	2,281
9	Period 09	28,195,412	16,052	1,757	6,079,896	4,000	1,520	34,275,308	20,052	1,709
10	Period 10	31,586,269	16,095	1,962	7,860,659	4,123	1,907	39,446,928	20,218	1,951
11	10-yr Average	28,487,029	15,892	1,790	6,595,933	4,436	1,496	35,082,961	20,329	1,726
12	8-yr Average	29,270,674	15,925	1,836	6,555,258	4,319	1,525	35,825,932	20,245	1,769
13	5-yr. Average	31,756,305	16,036	1,980	7,054,890	4,203	1,679	38,811,195	20,239	1,917
14	10-yr Adjustment	(3,099,240)	16,095	(193)	(1,264,726)	4,123	(307)	(4,363,967)	20,218	(216)
15	8-yr Adjustment	(2,315,595)	16,095	(144)	(1,305,401)	4,123	(317)	(3,620,996)	20,218	(179)
16	5-yr. Adjustment	170,036	16,095	11	(805,769)	4,123	(195)	(635,733)	20,218	(31)

Black Hills/Kansas Gas Utility Company, LLC
Test Year Revenues Under Existing Rates
For the Pro Forma Period Ending September 30, 2025

	A	B	C	D	E	F	G	H	I	J	K	L
Line No.	Description	Total Company	Residential	Small Commercial	Small Commercial Transportation	Small Volume Firm	Small Volume Transportation	Large Volume Firm	Large Volume Transportation	Irrigation (Interruptible)	Irrigation Transportation	Large Volume Interruptible
1	1. Number of Bills											
2	Test Period											
3	Sales Service	1,419,577	1,271,308	116,091		15,397		505		16,095		181
4	Distribution Transportation Service	13,515			2,452		5,511		1,429		4,123	
5	Customer Additions	36	0	0					36			
6	Total Test Period	1,433,128	1,271,308	116,091	2,452	15,397	5,511	505	1,465	16,095	4,123	181
7	Average Number of Monthly Bills	119,427	105,942	9,674	204	1,283	459	42	122	1,341	344	15
8	2. Volumes - therms											
9	Test Period											
10	Sales Service	124,924,845	61,963,635	12,196,387		12,889,053		3,879,337		31,586,269		2,410,164
11	Distribution Transportation Service	74,926,273			604,152		6,600,794		59,860,668		7,860,659	
12	Customer Additions	5,118,400							5,118,400			
13	Weather Normalization	7,127,352	5,286,829	1,087,241		509,776		243,507				
14	Irrigation Adjustment	(4,363,967)								(3,099,240)	(1,264,726)	
15	Total Test Period Volumes	207,732,904	67,250,464	13,283,628	604,152	13,398,829	6,600,794	4,122,844	64,979,068	28,487,029	6,595,933	2,410,164
16	Weather Normalized											
17	Average Annual Therms per Customer		635	1,373	2,957	10,443	14,373	97,969	532,252	21,239	19,197	159,790
18	Average Therms per Bill		53	114	246	870	1,198	8,164	44,354	1,770	1,600	13,316
19	Winter Volumes											
20	November thru March	101,525,163	46,550,706	9,612,556	447,881	8,909,615	4,686,534	2,745,358	23,750,718	2,991,783	631,807	1,198,205
21	Customer Additions	2,132,667	0	0					2,132,667			
22	Weather Normalization	3,817,778	2,855,789	583,385		259,859		118,746				
23	Irrigation Adjustment	(395,207)								(293,553)	(101,653)	
24	Total	107,080,401	49,406,495	10,195,941	447,881	9,169,474	4,686,534	2,864,104	25,883,385	2,698,230	530,154	1,198,205
25	Number of Winter Bills	597,755	530,143	48,523	1,027	6,418	2,316	204	610	6,712	1,730	72
26	Average Therms per Winter Bill		93	210	436	1,429	2,024	14,040	42,432	402	306	16,642
27	Summer Volumes											
28	April thru October	98,325,955	15,412,929	2,583,831	156,271	3,979,438	1,914,260	1,133,979	36,109,950	28,594,486	7,228,852	1,211,959
29	Customer Additions	2,985,733	0	0					2,985,733			
30	Weather Normalization	3,309,574	2,431,040	503,856		249,917		124,761				
31	Irrigation Adjustment	(3,968,760)								(2,805,687)	(1,163,073)	
32	Total	100,652,503	17,843,969	3,087,687	156,271	4,229,355	1,914,260	1,258,740	39,095,683	25,788,799	6,065,779	1,211,959
33	Number of Summer Bills	835,373	741,165	67,568	1,425	8,979	3,195	301	855	9,383	2,393	109
34	Average Therms per Summer Bill		24	46	110	471	599	4,182	45,726	2,748	2,535	11,119

	A	B	C	D	E	F	G	H	I	J	K	L
Line No.	Description	Total Company	Residential	Small Commercial	Small Commercial Transportation	Small Volume Firm	Small Volume Transportation	Large Volume Firm	Large Volume Transportation	Irrigation (Interruptible)	Irrigation Transportation	Large Volume Interruptible
1	3. Current Rates											
2	Gas Cost Adjustment		$0.64694	$0.64694		$0.64694		$0.64694		$0.38660		$0.37099
3	Delivery Charge		$0.20251	$0.20251		$0.15606		$0.07937		$0.05378		$0.07937
4	Transport Delivery Charge				$0.20251		$0.15606		$0.07937		$0.05378	
5	Monthly Charge		$18.50	$28.00	$28.00	$70.00	$70.00	$355.00	$355.00	$45.00	$45.00	$355.00
6	4. Revenues Under Current Rates											
7	Cost of Gas - $											
8	Gas Cost Adjustment	71,930,625	40,086,754	7,890,331		8,338,444		2,509,698		12,211,252		894,147
9	Customer Additions	0	0	0								
10	Weather Normalization	4,610,969	3,420,261	703,380		329,794		157,534				
11	Irrigation Adjustment	(1,198,166)								(1,198,166)		
12	Total Test Period Cost of Gas - $	75,343,428	43,507,015	8,593,710	0	8,668,238	0	2,667,233	0	11,013,085	0	894,147
13	Volumetric Charge - $											
14	Delivery Charge	19,227,519	12,548,256	2,469,890		2,011,466		307,903		1,698,710		191,295
15	Transport Delivery Charge	6,326,354			122,347		1,030,120		4,751,141		422,746	
16	Customer Additions	406,247							406,247			
17	Weather Normalization Adjustment	1,389,696	1,070,636	220,177		79,556		19,327				
18	Irrigation Adjustment	(234,694)								(166,677)	(68,017)	
19	Total Test Period Volumetric Charge - $	27,115,122	13,618,891	2,690,068	122,347	2,091,021	1,030,120	327,230	5,157,389	1,532,032	354,729	191,295
20	Monthly Charge - $											
21	Monthly Charge - Sales	28,815,341	23,519,198	3,250,548		1,077,790		179,275		724,275		64,255
22	Monthly Charge - Transportation	1,147,256			68,656		385,770		507,295		185,535	
23	Monthly Charge - GSRS	4,377,415	2,969,297	442,734	9,442	257,021	93,190	86,746	251,689	188,315	48,606	30,375
24	Customer Additions	12,780							12,780			
25	Total Test Period Monthly Revenue- $	34,352,792	26,488,495	3,693,282	78,098	1,334,811	478,960	266,021	771,764	912,590	234,141	94,630
26	Total Test Period Revenue- $	61,467,914	40,107,386	6,383,350	200,445	3,425,832	1,509,080	593,251	5,929,153	2,444,623	588,871	285,924
27	Total Revenue - $											
28	Test Period	131,824,511	79,123,505	14,053,503	200,445	11,684,721	1,509,080	3,083,622	5,510,126	14,822,551	656,888	1,180,071
29	Customer Additions	419,027	0	0					419,027			
30	Weather Normalization	6,000,665	4,490,897	923,557		409,350		176,862				
31	Irrigation Adjustment	(1,432,860)								(1,364,843)	(68,017)	
32	Total Test Period Revenue - $	136,811,343	83,614,401	14,977,060	200,445	12,094,071	1,509,080	3,260,483	5,929,153	13,457,708	588,871	1,180,071

Black Hills Kansas, Inc.
Revenue Synchronization
For the Pro Forma Period Ending September 30, 2025

KSG Fritel Rebuttal Exhibit 6

	A	B	C	D	E	F	G	H	I	J
Line No.	Description	Customer Charge Revenue	Delivery Charge Revenue	GSRS	Total 12-Month Period Ending September 30, 2024	Weather Normalization Adjustment	Irrigation Adjustment	Customer Additions	Incremental GSRS	Total 12-Month Period Ending September 30, 2025
1	Billing Determinants	$29,962,597	$25,553,873	$2,986,484	$58,502,955	$1,389,696	($234,694)	$419,027	$1,390,931	$61,467,914
2	Booked Revenue				$58,366,048					
3	Synchronization Adjustment				$136,907					
4	Statement I				$58,502,955	$1,389,696	($234,694)	$419,027	$1,390,931	$61,467,914

Black Hills/Kansas Gas Utility Company, LLC
Load Factor Analysis
For the Test Year Ended September 30, 2024

KSG Rebuttal Exhibit EJF-7

	A	B	C	D	E	F	G
Line No.	Weather Station	Therms	WNA Therms	Total Therms	Percent of Total Therms	Load Factor	Weighted Average Load Factor\LF
1	**Residential**						
2	Concordia	207,618	26,605	234,223	0.35%	20.18%	0.07%
3	Dodge City	21,491,891	1,812,357	23,304,248	34.65%	19.52%	6.76%
4	Goodland	1,635,757	93,270	1,729,027	2.57%	24.20%	0.62%
5	Topeka	17,867,630	2,050,957	19,918,587	29.62%	20.16%	5.97%
6	Wichita	20,760,739	1,303,639	22,064,378	32.81%	20.16%	6.62%
7	Total	61,963,635	5,286,829	67,250,464	100.0%		20.04%
8	**Commercial**	SC	SV	LV	Winter Period	5	months
9	Adjusted Usage	13,887,780	19,999,623	71,512,076	Total	12	months
10	Winter Period Usage	10,643,822	13,856,008	29,945,694		41.67%	
11	Winter/Annual	76.64%	69.28%	41.88%			
12	Ratio to Average	1.84	1.66	1.01			
13	Peak to Average	5.00	4.00	1.50			
14	Load Factor - Use	20%	25%	67%			

Black Hills/Kansas Gas Utility Company, LLC
Functional Classification of Rate Base
For the Pro Forma Period Ending September 30, 2025

KSG Rebuttal Exhibit EJF-8
Table 2
Page 1 of 2

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line Number	Acct. No.	Description	Total Gas Utility Adjusted	Gas Supply		Transmission		Distribution		Services	Meters and Regulators	Customer Accounts	Rebuttal	Allocation Basis or Reference
				Demand	Commodity	Demand	Commodity	Demand	Customer					
			$	$	$	$	$	$	$	$	$	$	$	
1	Gas Plant in Service													
2		Intangible Plant												
3	301	Organization	186,932	0	0	8,591	6,349	20,659	37,570	39,717	32,169	41,877	0	Supervised O&M
4	302	Franchises & Consents	74,990	0	0	3,446	2,547	8,288	15,072	15,933	12,905	16,799	0	Supervised O&M
5	303	Miscellaneous Intangible Plant	3,246,838	0	0	149,213	110,275	358,827	652,558	689,847	558,754	727,365	0	Supervised O&M
5		Total Intangible Plant	3,508,760	0	0	161,249	119,171	387,773	705,200	745,497	603,829	786,041	0	Sum of Lines 3 thru 5
5														
5		Production & Gathering Plant												
5	336	Purification Equipment	0			0	0	0	0					Mains Allocation
5		Total Product. & Gather. Plant	0	0	0	0	0	0	0	0	0	0	0	Sum of Line 5
6		Transmission Plant												
7	365	Land & Land Rights	783,422			94,637	47,319	227,584	413,882					Mains Allocation
8	366	Structures & Improvements	257,943			31,160	15,580	74,932	136,271					Mains Allocation
9	367	Mains	58,417,949			7,056,888	3,528,444	16,970,414	30,862,203					Mains Allocation
10	368	Compressor Station Equipment	965,130			116,588	58,294	280,370	509,878					Mains Allocation
11	369	Measuring & Reg. Station Eq.	5,202,047			628,407	314,204	1,511,195	2,748,241					Mains Allocation
12	371	Other Equipment	106,238			12,834	6,417	30,862	56,126					Mains Allocation
13		Total Transmission Plant	65,732,729	0	0	7,940,514	3,970,257	19,095,358	34,726,601	0	0	0	0	Sum of Lines 7 thru 12
14		Distribution Plant												
15	374	Land & Land Rights	1,110,967			134,205	67,102	322,736	586,924					Mains Allocation
16	375	Structures & Improvements	1,455,709			175,850	87,925	422,883	769,051					Mains Allocation
17	376	Mains	160,037,541			19,332,535	9,666,267	46,490,906	84,547,833					Mains Allocation
18	377	Compressor Station Equipment	175,304			21,177	10,588	50,926	92,613					Mains Allocation
19	378	Meas. & Reg. Sta. Equip.	9,499,937			1,147,592	573,796	2,759,732	5,018,817					Mains Allocation
20	379	Meas. & Reg. Sta. Equip. - CG	61,111			7,382	3,691	17,753	32,285					Mains Allocation
21	380	Services	106,763,581							106,763,581				Services
22	381	Meters	23,331,179								23,331,179			Meters and Regulators
23	382	Meter Installations	4,796,808								4,796,808			Meters and Regulators
24	383	House Regulators	48,928,197								48,928,197			Meters and Regulators
25	385	Indust. Meas. & Reg. Sta. Equip.	2,874,709								2,874,709			Meters and Regulators
26	387	Other Equipment	115,909			14,002	7,001	33,671	61,235					Mains Allocation
27		Total Distribution Plant	359,150,950	0	0	20,832,742	10,416,371	50,098,606	91,108,756	106,763,581	79,930,893	0	0	Sum of Lines 15 thru 26
28		General Plant												
29	389	Land & Land Rights	856,543	0	0	39,364	29,092	94,661	172,150	181,987	147,404	191,885	0	Supervised O&M
30	390	Structures and Improvements	12,733,254	0	0	585,173	432,470	1,407,224	2,559,162	2,705,401	2,191,289	2,852,534	0	Supervised O&M
31	391	Office Furniture & Equipment	1,860,439	0	0	85,499	63,188	205,608	373,916	395,283	320,166	416,780	0	Supervised O&M
32	392	Transportation Equipment	11,313,966	0	0	519,948	384,266	1,250,371	2,273,910	2,403,848	1,947,042	2,534,582	0	Supervised O&M
33	393	Stores Equipment	51,016	0	0	2,345	1,733	5,638	10,253	10,839	8,779	11,429	0	Supervised O&M
34	394	Tools & Work Equipment	4,025,421	0	0	184,993	136,719	444,872	809,039	855,271	692,742	901,784	0	Supervised O&M
35	395	Laboratory Equipment	11,714	0	0	538	398	1,295	2,354	2,489	2,016	2,624	0	Supervised O&M
36	396	Power Operated Equipment	1,014,666	0	0	46,630	34,462	112,136	203,930	215,583	174,616	227,308	0	Supervised O&M
37	397	Communication Equipment	1,221,839	0	0	56,151	41,498	135,032	245,568	259,601	210,269	273,719	0	Supervised O&M
38	398	Misc. Equipment	32,417	0	0	1,490	1,101	3,583	6,515	6,887	5,579	7,262	0	Supervised O&M
39		General Plant	33,121,274	0	0	1,522,130	1,124,926	3,660,420	6,656,798	7,037,190	5,699,902	7,419,908	0	Sum of Lines 29 thru 38
40	118	Other Utility Plant (Allocated on Customer Count)	289,353									289,353		Customer Accounts
41	118	Other Utility Plant (Allocated on Blended Ratio)	16,866,748	0	0	775,133	572,860	1,864,040	3,389,922	3,583,633	2,902,630	3,778,530	0	Supervised O&M
			17,156,101	0	0	775,133	572,860	1,864,040	3,389,922	3,583,633	2,902,630	4,067,882	0	
42		Total Plant in Service	478,669,814	0	0	31,231,768	16,203,585	75,106,197	136,587,277	118,129,901	89,137,254	12,273,831	0	Sum of Lines 5, 5, 13, 27 and 39

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line Number	Acct. No.	Description	Total Gas Utility Adjusted	Gas Supply		Transmission		Distribution		Services	Meters and Regulators	Customer Accounts	Rebuttal	Allocation Basis or Reference
				Demand	Commodity	Demand	Commodity	Demand	Customer					
			$	$	$	$	$	$	$	$	$	$	$	
43		Accumulated Depreciation												
44		Intangible	(2,788,450)	0	0	(128,147)	(94,707)	(308,167)	(560,430)	(592,455)	(479,869)	(624,675)	0	Intangible Plant
45		Production & Gathering	0	0	0	0	0	0	0	0	0	0	0	Prod. & Gathering Plant
46		Transmission	(15,933,546)	0	0	(1,924,772)	(962,386)	(4,628,695)	(8,417,693)	0	0	0	0	Transmission Plant
47		Distribution	(102,867,436)	0	0	(5,966,880)	(2,983,440)	(14,349,162)	(26,095,223)	(30,579,053)	(22,893,677)	0	0	Distribution Plant
48		General	(7,891,457)	0	0	(362,662)	(268,024)	(872,130)	(1,586,045)	(1,676,677)	(1,358,056)	(1,767,863)	0	General Plant
49		Other Utility Plant (Allocated on Customer Count)	(102,959)									(102,959)		Customer Accounts
50		Other Utility Plant (Allocated on Blended Ratio)	(6,673,623)	0	0	(306,695)	(226,662)	(737,540)	(1,341,282)	(1,417,927)	(1,148,476)	(1,495,041)	0	Supervised O&M
51		Total Accumulated Depreciation	(136,257,471)	0	0	(8,689,156)	(4,535,219)	(20,895,694)	(38,000,672)	(34,266,111)	(25,880,079)	(3,990,539)	0	Sum of Lines 44 thru 48
52		Net Plant	342,412,343	0	0	22,542,612	11,668,366	54,210,503	98,586,605	83,863,790	63,257,175	8,283,293	0	Line 42 - Line 51
53		Other Rate Base Items												
54		Materials & Supplies	2,920,307	0	0	190,541	98,856	458,214	833,303	720,696	543,816	74,881	0	Plant in Service
55		Gas Storage	2,241,474	2,241,474										Gas Supply - Demand
56		Prepayments	58,637	0	0	3,860	1,998	9,283	16,883	14,362	10,833	1,418	0	Net Plant
57		Customer Advances	(499,779)	0	0	(22,968)	(16,974)	(55,233)	(100,447)	(106,187)	(86,008)	(111,962)	0	Supervised O&M
58		Customer Deposits	(1,118,154)									(1,118,154)		Customer Accounts
59		Other Rate Base Tax Items	(51,190,396)	0	0	(3,370,104)	(1,744,412)	(8,104,431)	(14,738,626)	(12,537,576)	(9,456,902)	(1,238,346)	0	Net Plant
60		Total Other Rate Base Items	(47,587,911)	2,241,474	0	(3,198,670)	(1,660,532)	(7,692,167)	(13,988,887)	(11,908,704)	(8,988,261)	(2,392,163)	0	Sum of Lines 54 thru 59
61														
62		Total Rate Base	294,824,432	2,241,474	0	19,343,942	10,007,834	46,518,336	84,597,718	71,955,085	54,268,914	5,891,130	0	Line 52 + Line 60

Black Hills/Kansas Gas Utility Company, LLC
Functional Classification of Operation and Maintenance Expenses
For the Pro Forma Period Ending September 30, 2025

KSG Rebuttal Exhibit EJF-8
Table 3

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line Number	Acct. No.	Description	Total Gas Utility Adjusted	Gas Supply		Transmission		Distribution		Services	Meters and Regulators	Customer Accounts	Rebuttal	Allocation Basis or Reference
				Demand	Commodity	Demand	Commodity	Demand	Customer					
			$	$	$	$	$	$	$	$	$	$	$	
1		O & M Expenses												
2		Transmission Expenses												
3		Operation												
4	850	Supervision & Engineering	172,172			20,798	10,399	50,016	90,958					Mains Allocation
5	851	Sys. Control & Load Dispatch.	4,743				4,743							Transmission - Commodity
6	852	Communication System Expenses	1,259			152	76	366	665					Mains Allocation
7	856	Mains Expenses	292,982			35,392	17,696	85,111	154,782					Mains Allocation
8	857	Meas. & Reg. Sta. Expenses	7,932			958	479	2,304	4,190					Mains Allocation
9	859	Other Expenses	227,621			27,497	13,748	66,124	120,252					Mains Allocation
10	860	Rents	19,709			2,381	1,190	5,726	10,412					Mains Allocation
11		Total Operation	726,418	0	0	87,178	48,332	209,647	381,261	0	0	0	0	Sum of Lines 4 thru 9
12		Maintenance												
13	861	Supervision & Engineering	23,564			2,847	1,423	6,845	12,449					Mains Allocation
	862	Structures & Improvements	4,096			495	247	1,190	2,164					Mains Allocation
14	863	Mains	6,303			761	381	1,831	3,330					Mains Allocation
15	864	Compressor Station Equipment	0			0	0	0	0					Mains Allocation
16	865	Meas. & Reg. Sta. Equip.	1,567			189	95	455	828					Mains Allocation
	866	Communication Equipment	5,212			630	315	1,514	2,753					Mains Allocation
17	867	Other Equipment	0			0	0	0	0					Mains Allocation
18		Total Maintenance	40,743	0	0	4,922	2,461	11,836	21,524	0	0	0	0	Sum of Lines 13 thru 17
19		Total Transmission Expenses	767,160	0	0	92,100	50,793	221,482	402,785	0	0	0	0	Line 11 + Line 18
20		Distribution Expenses												
21		Operation												
22	870	Supervision & Engineering	1,845,916			105,706	53,196	254,203	462,290	628,639	341,881			Accounts 871 - 880
23	871	Load Dispatching	1,268				1,268							Transmission - Commodity
24	872	Compressor Station Expenses	0				0							Transmission - Commodity
25	874	Mains & Services	3,116,460			225,820	112,910	543,053	987,589	1,247,088				Accounts 376 and 380
26	875	Measuring & Regulating Sta. Equip, - General	397,031			47,961	23,981	115,337	209,751					Account 378
27	876	Measuring & Regulating Sta. Equip, - Ind.	25,088								25,088			Meters and Regulators
28	877	Measuring & Regulating Sta. Equp. - CG	133,849			16,169	8,084	38,883	70,713					Account 379
29	878	Meters & House Regulators	852,151								852,151			Meters and Regulators
30	879	Customer Installation Expenses	559,863							559,863				Services
31	880	Other Expenses	1,732,014			100,466	50,233	241,602	439,374	514,870	385,469			Distribution Plant
32	881	Rents	14,827			860	430	2,068	3,761	4,408	3,300			Distribution Plant
33		Total Operation	8,678,467	0	0	496,983	250,102	1,195,146	2,173,479	2,954,868	1,607,889	0	0	Sum of Lines 22 thru 32
34		Maintenance												
35	885	Supervision & Engineering	81,181	0	0	4,141	2,071	9,959	18,111	11,442	35,458	0	0	Accounts 886 - 894
36	886	Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	Account 375
37	887	Mains	762,622			92,125	46,062	221,542	402,893					Account 376
38	888	Main. Of Compressor Sta. Eq.	73,559			8,886	4,443	21,369	38,861					Account 377
39	889	Meas. & Reg. Sta. Eq. - Gen.	123,512			14,920	7,460	35,880	65,251					Mains Allocation
40	890	Meas. & Reg. Sta. Eq. - Ind.	82,525								82,525			Meters and Regulators
41	891	Meas. & Reg. Sta. Eq. - City Gate	300,275								300,275			Meters and Regulators
42	892	Services	310,681							310,681				Services
43	893	Meters & House Regulators	629,123								629,123			Meters and Regulators
44	894	Other Equipment	70,273			4,076	2,038	9,803	17,827	20,890	15,640			Distribution Plant
45		Total Maintenance	2,433,750	0	0	124,148	62,074	298,552	542,943	343,012	1,063,020	0	0	Sum of Lines 35 thru 44
46		Total Distribution	11,112,217	0	0	621,132	312,177	1,493,698	2,716,422	3,297,880	2,670,909	0	0	Line 33 + Line 45

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line Number	Acct. No.	Description	Total Gas Utility Adjusted	Gas Supply		Transmission		Distribution		Services	Meters and Regulators	Customer Accounts	Rebuttal	Allocation Basis or Reference
				Demand	Commodity	Demand	Commodity	Demand	Customer					
			$	$	$	$	$	$	$	$	$	$	$	
47		Customer Accounts Expenses												
48	901	Supervision	212,784									212,784		Customer Accounts
49	902	Meter Reading Expenses	382,132									382,132		Customer Accounts
50	903	Customer Records & Collection	2,648,283									2,648,283		Customer Accounts
51	904	Uncollectible Accounts	856,926									856,926		Customer Accounts
52	905	Miscellaneous	65,453									65,453		Customer Accounts
53		Total Customer Accounts Expenses	4,165,578	0	0	0	0	0	0	0	0	4,165,578	0	Sum of Lines 48 thru 52
54		Customer Service & Inform. Exp.												
55	907	Supervision	48,870				24,435					24,435		50% Trans Com., 50% Cust Accts.
56	908	Customer Assistance Expenses	111,549				55,775					55,775		50% Trans Com., 50% Cust Accts.
57	909	Information & Instruction Exp.	3,233				1,617					1,617		50% Trans Com., 50% Cust Accts.
58	910	Miscellaneous	3				2					2		50% Trans Com., 50% Cust Accts.
59		Total Cust. Service & Inf. Exp.	163,656	0	0	0	81,828	0	0	0	0	81,828	0	Sum of Lines 55 thru 58
60		Sales Expenses												
61	911	Supervision	0				0					0		50% Trans Com., 50% Cust Accts.
62	912	Demonstrating & Selling Exp.	160,708				80,354					80,354		50% Trans Com., 50% Cust Accts.
63	913	Advertising Expenses	3,510				1,755					1,755		50% Trans Com., 50% Cust Accts.
64	916	Miscellaneous	0				0					0		50% Trans Com., 50% Cust Accts.
65		Total Sales Expenses	164,218	0	0	0	82,109	0	0	0	0	82,109	0	Sum of Lines 61 thru 64
66		Administrative & General Expenses												
67		Operation												
68	920	A & G Salaries	7,345,897	0	0	337,590	249,495	811,837	1,476,397	1,560,763	1,264,169	1,645,646	0	Supervised O&M
69	921	Office Supplies & Expenses	1,628,093	0	0	74,821	55,296	179,930	327,218	345,917	280,182	364,729	0	Supervised O&M
70	922	Transfers	(1,566,419)	0	0	(71,987)	(53,202)	(173,114)	(314,823)	(332,813)	(269,568)	(350,913)	0	Supervised O&M
71	923	Outside Services Employed	837,529	0	0	38,490	28,446	92,560	168,329	177,948	144,132	187,625	0	Supervised O&M
72	924	Property Insurance	37,842	0	0	2,491	1,290	5,991	10,895	9,268	6,991	915	0	Net Plant
73	925	Injuries & Damages	1,116,141	0	0	51,294	37,908	123,351	224,325	237,143	192,079	250,041	0	Supervised O&M
74	926	Employee Pensions & Benefits	2,465,659	0	0	113,312	83,743	272,494	495,554	523,872	424,320	552,363	0	Supervised O&M
75	928	Regulatory Commission Expense	437,001				437,001							Transmission - Commodity
76	929	Duplicate Charges - Credit	0	0	0	0	0	0	0	0	0	0	0	Supervised O&M
77	930	Miscellaneous	459,383	0	0	21,112	15,602	50,769	92,328	97,604	79,056	102,912	0	Supervised O&M
78	931	Rents	771,158	0	0	35,440	26,191	85,225	154,989	163,846	132,710	172,757	0	Supervised O&M
79	932	Maintenance of General Plant	1,790,489	0	0	82,284	60,812	197,877	359,857	380,420	308,129	401,110	0	Supervised O&M
80		Total A & G Expenses	15,322,771	0	0	684,847	942,583	1,646,920	2,995,070	3,163,968	2,562,199	3,327,184	0	Sum of Lines 68 thru 78
81		Total Operation & Maintenance	31,695,600	0	0	1,398,078	1,469,490	3,362,100	6,114,277	6,461,848	5,233,107	7,656,699	0	Sum of Lines 19,46,53,59,65,80
82														
83		Supervised O & M before General	15,501,075	0	0	712,371	526,476	1,713,112	3,115,446	3,293,473	2,667,609	3,472,588	0	Lines 19 + 46 - 32 + 53 - 51 + 59 + 65

Black Hills/Kansas Gas Utility Company, LLC
Functional Classification of Other Cost of Service Components
For the Pro Forma Period Ending September 30, 2025

KSG Rebuttal Exhibit EJF-8
Table 4
Page 1 of 1

Line Number	Acct. No.	Description	Total Gas Utility Adjusted	Gas Supply		Transmission		Distribution		Services	Meters and Regulators	Customer Accounts	Rebuttal	Allocation Basis or Reference
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
				Demand	Commodity	Demand	Commodity	Demand	Customer					
			$	$	$	$	$	$	$	$	$	$	$	
1		Depreciation Expense												
2		Intangible	106,944	0	0	4,915	3,632	11,819	21,494	22,722	18,404	23,958	0	Intangible Plant
3		Production & Gathering	0	0	0	0	0	0	0	0	0	0	0	Prod. & Gathering Plant
4		Transmission	1,023,905	0	0	123,688	61,844	297,444	540,929	0	0	0	0	Transmission Plant
5		Distribution	8,495,480	0	0	492,785	246,392	1,185,050	2,155,118	2,525,422	1,890,713	0	0	Distribution Plant
6		General	821,096	0	0	37,734	27,888	90,744	165,026	174,456	141,304	183,944	0	General Plant
7		Other Utility Plant (Allocated on Customer Count)	1,916,642									1,916,642	0	Customer Accounts
8		Other Utility Plant (Allocated on Blended Ratio)	0	0	0	0	0	0	0	0	0	0	0	Supervised O&M
9		Total Depreciation Expense	12,364,067	0	0	659,122	339,756	1,585,057	2,882,567	2,722,601	2,050,421	2,124,544	0	Sum of Lines 2 thru 6
10		Taxes Other Than Income Taxes												
11		Property Taxes	7,815,966	0	0	514,562	266,344	1,237,419	2,250,356	1,914,290	1,443,920	189,076	0	Net Plant
12		Payroll Taxes	950,026	0	0	43,660	32,267	104,993	190,939	201,849	163,492	212,827	0	Supervised O&M
13		Miscellaneous	173,734	0	0	7,984	5,901	19,200	34,917	36,913	29,898	38,920	0	Supervised O&M
14		Total Taxes Other than Income Taxes	8,939,725	0	0	566,205	304,511	1,361,612	2,476,212	2,153,052	1,637,309	440,823	0	Sum of Lines 11 thru 13
15		Other Operating Revenues												
16	487	Forfeited Discounts	238,887										238,887	Rebuttal
17	488	Misc. Service Revenues	662,809	0	0	30,460	22,512	73,251	133,213	140,825	114,064	148,484	0	Supervised O&M
18	489	Negotiated Margin Revenues	2,383,053			287,873	143,936	692,277	1,258,967					Mains Allocation
19		Total Other Operating Revenues	3,284,749	0	0	318,333	166,448	765,528	1,392,180	140,825	114,064	148,484	238,887	Sum of Lines 16 thru 18

Black Hills/Kansas Gas Utility Company, LLC
Functional Classification of Cost of Service and Rate Base
For the Pro Forma Period Ending September 30, 2025

KSG Rebuttal Exhibit EJF-8
Table 1

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line Number	Acct. No.	Description	Total Gas Utility Adjusted	Gas Supply		Transmission		Distribution		Services	Meters and Regulators	Customer Accounts	Rebuttal	Allocation Basis or Reference
				Demand	Commodity	Demand	Commodity	Demand	Customer					
			$	$	$	$	$	$	$	$	$	$	$	
1	Summary													
2		Rate Base	294,824,432	2,241,474	0	19,343,942	10,007,834	46,518,336	84,597,718	71,955,085	54,268,914	5,891,130	0	Table 2 Line 62
3		Rate of Return	7.63%	7.63%	7.63%	7.63%	7.63%	7.63%	7.63%	7.63%	7.63%	7.63%	7.63%	
4		Total Cost of Service												
5		Operation & Maintenance Expenses	31,695,600	0	0	1,398,078	1,469,490	3,362,100	6,114,277	6,461,848	5,233,107	7,656,699	0	Table 3 Line 81
6		Depreciation Expenses	12,364,067	0	0	659,122	339,756	1,585,057	2,882,567	2,722,601	2,050,421	2,124,544	0	Table 4 Line 9
7		Taxes Other Than Income Taxes	8,939,725	0	0	566,205	304,511	1,361,612	2,476,212	2,153,052	1,637,309	440,823	0	Table 4 Line 14
8		Return	22,495,104	171,024	0	1,475,943	763,598	3,549,349	6,454,806	5,490,173	4,140,718	449,493	0	Line 2 x Line 3
9		Income Taxes	3,182,679	24,197	0	208,821	108,036	502,173	913,247	776,767	585,842	63,596	0	Rate Base
10		Other Operating Revenues	(3,284,749)	0	0	(318,333)	(166,448)	(765,528)	(1,392,180)	(140,825)	(114,064)	(148,484)	(238,887)	Table 4 Line 19
11		Total Cost of Service	75,392,425	195,222	0	3,989,836	2,818,943	9,594,763	17,448,928	17,463,616	13,533,334	10,586,671	(238,887)	Sum of Lines 5 thru 10

Black Hills/Kansas Gas Utility Company, LLC
Rate of Return Under Current and Traditional Rate Design
For the Pro Forma Period Ending September 30, 2025

KSG Rebuttal Exhibit EJF-9
Table 1
Page 1 of 1

	A		B	C	D	E	F	G	H	I	J
					Firm and Transportation			Irrigation		Interruptible	
Line Number	Description		Total Gas Utility Adjusted	Residential Service	Small Commercial	Small Volume	Large Volume	Sales	Transportation	Large Volume	Basis of Allocation or Reference
			$	$	$	$	$	$	$	$	
1	Return Under Existing Rates										
2	Rate Base		294,824,432	208,483,077	30,713,009	21,528,136	20,406,569	10,377,545	2,624,584	691,513	Table 3 Line 18
3	Sales Revenues		136,811,343	83,614,401	15,177,505	13,603,150	9,189,636	13,457,708	588,871	1,180,071	Exhibit EJF-6
4	Cost of Gas		75,343,428	43,507,015	8,593,710	8,668,238	2,667,233	11,013,085	0	894,147	Exhibit EJF-6
5	Sales Revenues Excluding Gas Cost		61,467,914	40,107,386	6,583,795	4,934,912	6,522,404	2,444,623	588,871	285,924	Line 3 - Line 4
6	Net Cost of Service		75,392,425	53,602,501	8,205,997	5,315,069	4,737,836	2,677,178	676,284	177,561	Table 2 Line 19
7	Revenue Deficiency		13,924,511	13,495,115	1,622,202	380,157	(1,784,568)	232,555	87,413	(108,364)	Line 6 - Line 5
8	Additional Customer Charge Revenues from Negotiated LV		0	0	0	0	0	0	0	0	Not applicable w/o LV rate change
9	Net Revenue Deficiency		13,924,511	13,495,115	1,622,202	380,157	(1,784,568)	232,555	87,413	(108,364)	
10	Percent		10.18%	16.14%	10.69%	2.79%	-19.42%	1.73%	14.84%	-9.18%	Line 9 / Line 3
11	Rebalancing		0	(1,892,932)			1,784,568			108,364	
12	Net Revenue Deficiency		13,924,511	11,602,183	1,622,202	380,157	0	232,555	87,413	0	
13	Percent		10.18%	13.88%	10.69%	2.79%	0.00%	1.73%	14.84%	0.00%	
14	Increase Under Proposed Rates		13,924,268	11,414,024	1,810,527	380,071	18,868	262,990	56,880	(19,091)	
15	Percent		10.18%	13.65%	11.93%	2.79%	0.21%	1.95%	9.66%	-1.62%	Line 14 / Line 3
16	Increase Under Proposed Rates (Incl LV Credit)		13,924,268	11,414,024	1,810,527	380,071	18,868	262,990	56,880	(19,091)	
17	Incremental Taxes at	21.00%	2,924,096	2,396,945	380,211	79,815	3,962	55,228	11,945	(4,009)	Line 16 x 21.00%
18	Incremental Return		11,000,172	9,017,079	1,430,316	300,256	14,905	207,762	44,936	(15,082)	Line 16 - Line 17
19	Return Under Current Rates		11,494,741	5,246,118	1,061,863	1,342,273	2,966,830	608,088	131,199	138,370	(Line 2 X 7.63%) - Line 7 X (100 - 21.00%)
20	Rate of Return Under Current Rates		3.90%	2.52%	3.46%	6.23%	14.54%	5.86%	5.00%	20.01%	Line 19 / Line 2
21	Return Under Proposed Rates		22,494,913	14,263,197	2,492,179	1,642,529	2,981,735	815,850	176,135	123,287	Line 18 + Line 19
22	Rate of Return Under Proposed Rates		7.63%	6.84%	8.11%	7.63%	14.61%	7.86%	6.71%	17.83%	Line 21 / Line 2

21	Rate of Return Under Current Rates		Rate of Return Under Proposed Rates	
22	Residential + Small Commercial	2.64%	Residential + Small Commercial	7.00%
23	Small Volume (Firm + Full Margin Trans.)	6.23%	Small Volume (Firm + Full Margin Trans.)	7.63%
24	Large Volume (Firm + Interruptible + Full Margin Trans.)	14.72%	Large Volume (Firm + Interruptible + Full Margin Trans.)	14.72%
25	Irrigation (Firm + Full Margin Trans.)	5.69%	Irrigation (Firm + Full Margin Trans.)	7.63%
26	Total	3.90%	Total	7.63%

Black Hills/Kansas Gas Utility Company, LLC
Allocation of Cost of Service
For the Pro Forma Period Ending September 30, 2025

KSG Rebuttal Exhibit EJF-9
Table 2
Page 1 of 1

	A	B	C	D	E	F	G	H	I	J
				Firm and Transportation			Irrigation		Interruptible	
Line Number	Description	Total Gas Utility Adjusted	Residential Service	Small Commercial	Small Volume	Large Volume	Sales	Transportation	Large Volume	Basis of Allocation or Reference
		$	$	$	$	$	$	$	$	
1	Total Cost of Service									
2	Gas Supply									
3	Demand	195,222	138,261	27,933	23,824	5,203	0	0	0	50% Peak (Sales), 50% Firm Winter Period Sales
4	Commodity	0	0	0	0	0	0	0	0	Annual Sales
5	Total Gas Supply	195,222	138,261	27,933	23,824	5,203	0	0	0	Line 3 + Line 4
6	Transmission									
7	Demand	3,989,836	2,087,292	439,984	537,504	902,040	0	0	23,017	50% Peak, 50% Winter Period Throughput
8	Commodity	2,818,943	912,591	188,458	271,396	937,715	386,570	89,507	32,706	Annual Throughput
9	Total Transmission	6,808,779	2,999,883	628,442	808,899	1,839,756	386,570	89,507	55,723	Line 7 + Line 8
10	Distribution									
11	Demand	9,594,763	5,019,522	1,058,074	1,292,590	2,169,227	0	0	55,350	50% Peak, 50% Winter Period Throughput
12	Customer	17,448,928	14,493,356	1,689,290	476,717	89,835	550,466	141,011	8,254	Distribution - Customer
13	Total Distribution	27,043,691	19,512,878	2,747,363	1,769,307	2,259,062	550,466	141,011	63,604	Line 11 + Line 12
14	Services	17,463,616	14,505,556	1,690,712	477,118	89,910	550,929	141,130	8,261	Services
15	Meters and Regulators	13,533,334	8,651,946	1,613,500	1,707,485	294,952	985,818	252,533	27,100	Meters & Regulators
16	Customer Accounting	10,586,671	8,032,864	1,498,047	528,436	248,952	203,395	52,103	22,873	Customer Accounting
17	Rebuttal									
18	Forfeited Discounts	(238,887)	(238,887)							Rebuttal - Residential
19	Total Cost of Service	75,392,425	53,602,501	8,205,997	5,315,069	4,737,836	2,677,178	676,284	177,561	Sum of Lines 5,9,13,14,15,16 and 18

Black Hills/Kansas Gas Utility Company, LLC
Allocation of Rate Base
For the Pro Forma Period Ending September 30, 2025

KSG Rebuttal Exhibit EJF-9
Table 3
Page 1 of 1

	A	B	C	D	E	F	G	H	I	J
				Firm and Transportation			Irrigation		Interruptible	
Line Number	Description	Total Gas Utility Adjusted	Residential Service	Small Commercial	Small Volume	Large Volume	Sales	Transportation	Large Volume	Basis of Allocation or Reference
		$	$	$	$	$	$	$	$	
1	Rate Base									
2	Gas Supply									
3	Demand	2,241,474	1,587,468	320,722	273,540	59,744	0	0	0	50% Peak (Sales), 50% Firm Winter Period Sales
4	Commodity	0	0	0	0	0	0	0	0	Annual Sales
5	Total Gas Supply	2,241,474	1,587,468	320,722	273,540	59,744	0	0	0	Line 3 + Line 4
6	Transmission									
7	Demand	19,343,942	10,119,827	2,133,176	2,605,982	4,373,365	0	0	111,592	50% Peak, 50% Winter Period Throughput
8	Commodity	10,007,834	3,239,889	669,064	963,511	3,329,085	1,372,404	317,769	116,113	Annual Throughput
9	Total Transmission	29,351,775	13,359,715	2,802,240	3,569,493	7,702,450	1,372,404	317,769	227,705	Line 7 + Line 8
10	Distribution									
11	Demand	46,518,336	24,336,173	5,129,865	6,266,869	10,517,074	0	0	268,355	50% Peak, 50% Winter Period Throughput
12	Customer	84,597,718	70,268,204	8,190,190	2,311,269	435,546	2,668,826	683,664	40,017	Distribution - Customer
13	Total Distribution	131,116,054	94,604,377	13,320,055	8,578,139	10,952,620	2,668,826	683,664	308,373	Line 11 + Line 12
14	Services	71,955,085	59,767,033	6,966,215	1,965,864	370,456	2,269,986	581,494	34,037	Services
15	Meters and Regulators	54,268,914	34,694,462	6,470,164	6,847,044	1,182,764	3,953,146	1,012,664	108,670	Meters & Regulators
16	Customer Accounting	5,891,130	4,470,022	833,614	294,057	138,534	113,183	28,994	12,728	Customer Accounting
17	Rebuttal	0	0	0	0	0	0	0	0	Rebuttal
18	Total Rate Base	294,824,432	208,483,077	30,713,009	21,528,136	20,406,569	10,377,545	2,624,584	691,513	Sum of Lines 5,9,13,14,15,16 and 17

	A		B	C	D	E	F	G	H	I	J
					Firm and Transportation			Irrigation		Interruptible	
Line Number	Description		Total Gas Utility Adjusted	Residential Service	Small Commercial	Small Volume	Large Volume	Sales	Transportation	Large Volume	Basis of Allocation or Reference
			$	$	$	$	$	$	$	$	
1	Allocation Bases										
2	Firm Winter Peak Demand	Load Factor		20.04%	20.00%	25.00%	67.00%	0.00%	0.00%	0.00%	Load Factor Study
3	Peak Day - therms/Day		1,611,386	919,400	190,244	219,174	282,568	0	0	0	Line 15 / 365 / Line 2
4	Allocation Factor		100.0000%	57.0565%	11.8062%	13.6016%	17.5357%	0.0000%	0.0000%	0.0000%	Line 3 / Line 3 Column B
5	Firm Winter Peak Demand - Sales Only										
6	Peak Day - therms/Day		1,265,063	919,400	181,968	146,836	16,859	0	0	0	Line 18 / 365 / Line 2
7	Allocation Factor		100.0000%	72.6762%	14.3841%	11.6070%	1.3327%	0.0000%	0.0000%	0.0000%	Line 6 / Line 6 Column B
8	Winter Period Throughput										
9	Winter (Nov-Mar) Throughput - therms		103,852,018	49,406,495	10,643,822	13,856,008	28,747,489	0	0	1,198,205	Exhibit EJF-6
10	Allocation Factor		100.0000%	47.5739%	10.2490%	13.3421%	27.6812%	0.0000%	0.0000%	1.1538%	Line 9 / Line 9 Column B
11	Firm Winter Period Sales										
12	Winter (Nov-Mar) Sales - therms		71,636,013	49,406,495	10,195,941	9,169,474	2,864,104	0	0	0	Line 9 excluding interruptible and transportation
13	Allocation Factor		100.0000%	68.9688%	14.2330%	12.8001%	3.9981%	0.0000%	0.0000%	0.0000%	Line 12 / Line 12 Column B
14	Commodity										
15	Annual Throughput - therms		207,732,904	67,250,464	13,887,780	19,999,623	69,101,912	28,487,029	6,595,933	2,410,164	Exhibit EJF-6
16	Allocation Factor		100.0000%	32.3735%	6.6854%	9.6276%	33.2648%	13.7133%	3.1752%	1.1602%	Line 15 / Line 15 Column B
17	Commodity - Firm Sales										
18	Annual Sales - therms		98,055,764	67,250,464	13,283,628	13,398,829	4,122,844	0	0	0	Line 15 excluding interruptible and transportation
19	Allocation Factor		100.0000%	68.5839%	13.5470%	13.6645%	4.2046%	0.0000%	0.0000%	0.0000%	Line 18 / Line 18 Column B
20	Commodity - Sales										
21	Annual Sales - therms		128,952,957	67,250,464	13,283,628	13,398,829	4,122,844	28,487,029	0	2,410,164	Exhibit EJF-6
22	Allocation Factor		100.0000%	52.1512%	10.3011%	10.3905%	3.1972%	22.0910%	0.0000%	1.8690%	Line 21 / Line 21 Column B
23	Distribution - Customer										
24	Average Number of Customers		119,427	105,942	9,879	1,742	164	1,341	344	15	Exhibit EJF-6
25	Weighting Factor			1	1.25	2	4	3	3	4	Weighting Factor Study
26	Weighted Number of Customers		127,547	105,942	12,348	3,485	657	4,024	1,031	60	Line 24 x Line 25
27	Allocation Factor		100.0000%	83.0616%	9.6813%	2.7321%	0.5148%	3.1547%	0.8081%	0.0473%	Line 26 / Line 26 Column B
28	Services										
29	Average Number of Customers		119,427	105,942	9,879	1,742	164	1,341	344	15	Exhibit EJF-6
30	Weighting Factor			1	1.25	2	4	3	3	4	Weighting Factor Study
31	Weighted Number of Customers		127,547	105,942	12,348	3,485	657	4,024	1,031	60	Line 29 x Line 30
32	Services Cost Allocator		100.0000%	83.0616%	9.6813%	2.7321%	0.5148%	3.1547%	0.8081%	0.0473%	Line 31 / Line 31 Column B
33	Meters & Regulators										
34	Average Number of Customers		119,427	105,942	9,879	1,742	164	1,341	344	15	Exhibit EJF-6
35	Weighting Factor			1	2	12	22	9	9	22	Weighting Factor Study
36	Weighted Number of Customers		165,715	105,942	19,757	20,908	3,612	12,071	3,092	332	Line 34 x Line 35
37	Meters & Regulators Cost Allocator		100.0000%	63.9306%	11.9224%	12.6169%	2.1795%	7.2844%	1.8660%	0.2002%	Line 36 / Line 36 Column B
38	Customer Accounting										
39	Average Number of Customers		119,427	105,942	9,879	1,742	164	1,341	344	15	Exhibit EJF-6
40	Weighting Factor			1	2	4	20	2	2	20	Weighting Factor Study
41	Weighted Number of Customers		139,624	105,942	19,757	6,969	3,283	2,683	687	302	Line 39 x Line 40
42	Customer Accounts Cost Allocator		100.00%	75.9%	14.2%	5.0%	2.4%	1.9%	0.5%	0.2%	Line 41 / Line 41 Column B
43	Use per Customer		1,739	635	1,406	11,479	420,925	21,239	19,197	159,790	Line 15 / Line 24

Black Hills/Kansas Gas Utility Company, LLC
Unit Cost of Service
For the Pro Forma Period Ending September 30, 2025

KSG Rebuttal Exhibit EJF-9
Table 5
Page 1 of 1

	A	B	C	D	E	F	G	H	I	J
				Firm and Transportation			Irrigation		Interruptible	
Line Number	Description	Total Gas Utility Adjusted	Residential Service	Small Commercial	Small Volume	Large Volume	Sales	Transportation	Large Volume	Basis of Allocation or Reference
		$	$	$	$	$	$	$	$	
1	Other Gas Supply									
2	Demand - $	195,222	138,261	27,933	23,824	5,203	0	0	0	Line 3 ,Table 2
3	$/therm	0.00094	0.00206	0.00201	0.00119	0.00008	0.00000	0.00000	0.00000	Line 2 / Line 15 ,Table 4
4	Commodity - $	0	0	0	0	0	0	0	0	Line 4 ,Table 2
5	$/therm	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	Line 4 / Line 15 ,Table 4
6	Customer - Related									
7	Services	17,463,616	14,505,556	1,690,712	477,118	89,910	550,929	141,130	8,261	Line 14 ,Table 2
8	$/month		11.41	14.26	22.82	45.64	34.23	34.23	45.64	Line 7 / Line 39 ,Table 4
9	Meters & Regulators	13,533,334	8,651,946	1,613,500	1,707,485	294,952	985,818	252,533	27,100	Line 15 ,Table 2
10	$/month		6.81	13.61	81.67	149.72	61.25	61.25	149.72	Line 9 / Line 39 ,Table 4
11	Customer Accounting	10,347,784	7,793,977	1,498,047	528,436	248,952	203,395	52,103	22,873	Line 16 ,Table 2
12	$/month		6.13	12.64	25.27	126.37	12.64	12.64	126.37	Line 11 / Line 39 ,Table 4
13	Distribution - Customer	17,448,928	14,493,356	1,689,290	476,717	89,835	550,466	141,011	8,254	Line 12 ,Table 2
14	$/bill/month	12.18	11.40	14.25	22.80	45.60	34.20	34.20	45.60	Line 13 / Line 15 ,Table 4
15	Trans/Distr - Demand	13,584,599	7,106,814	1,498,058	1,830,094	3,071,267	0	0	78,367	Line 7 + Line 11, Table 2
16	$/therm	0.06539	0.10568	0.10787	0.09151	0.04445	0.00000	0.00000	0.03252	Line 15 / Line 15 ,Table 4
17	Transmission - Commodity	2,818,943	912,591	188,458	271,396	937,715	386,570	89,507	32,706	Line 8 ,Table 2
18	$/therm	0.01357	0.01357	0.01357	0.01357	0.01357	0.01357	0.01357	0.01357	Line 17 / Line 15 ,Table 4
19	Customer Costs - $	58,793,661	45,444,835	6,491,548	3,189,756	723,650	2,290,608	586,777	66,488	Line 6 + Line 9 + Line 11 + Line 13
20	Demand Costs - $	13,779,821	7,245,075	1,525,991	1,853,918	3,076,471	0	0	78,367	Line 2 + Line 15
21	Commodity Costs - $	2,818,943	912,591	188,458	271,396	937,715	386,570	89,507	32,706	Line 17
22	Total Cost of Service - $	75,392,425	53,602,501	8,205,997	5,315,069	4,737,836	2,677,178	676,284	177,561	Sum of Lines 19 thru 21
23	**Calculated Unit Rates**									
24	Customer Costs - $/bill.month		35.75	54.76	152.56	367.33	142.32	142.32	367.33	Line 8 + Line 10 + Line 12 + Line 14
25	Demand Costs - $/therm		0.10773	0.10988	0.09270	0.04452	0.00000	0.00000	0.03252	Line 3 + Line 16
26	Commodity Costs - $/therm		0.01357	0.01357	0.01357	0.01357	0.01357	0.01357	0.01357	Line 18
27	**Calculated Cost of Service Rates**									
28	Customer Costs - $/bill.month		35.75	54.76	152.56	367.33	142.32	142.32	367.33	Line 23
29	Commodity Costs - $/therm		0.12130	0.12345	0.10627	0.05809	0.01357	0.01357	0.04609	Line 25 + Line 26
30	**Proposed Rates**									
31	Customer Costs - $/bill.month		30.00	47.50	141.00	344.50	47.50	47.50	344.50	
32	Commodity Costs - $/therm		0.19899	0.19899	0.11835	0.08484	0.06821	0.06821	0.08484	Exhibit EJF-15

Black Hills/Kansas Gas Utility Company, LLC
Revenues Under Current and Proposed Rates
For the Pro Forma Period Ending September 30, 2025

	A	B	C	D	E	F	G	H	I	J	K	L	M
				Small Commercial		Small Volume		Large Volume			Irrigation		
Line Number	Description	Total Company	Residential	Sales	Transportation	Firm	Transportation	Firm	Interruptible	Transportation	Sales	Transportation	Reference
1	1. Billing Determinants												
2	Average Number of Monthly I	119,427	105,942	9,674	204	1,283	459	42	15	122	1,341	344	Exhibit EJF-6
3	Total Test Period Volumes	207,732,904	67,250,464	13,283,628	604,152	13,398,829	6,600,794	4,122,844	2,410,164	64,979,068	28,487,029	6,595,933	Exhibit EJF-6
4	2. Current Rates												
5	Customer Charge - $/month		18.50	28.00	28.00	70.00	70.00	355.00	355.00	355.00	45.00	45.00	Current Tariff
6	Delivery Charge - $/therm		0.20251	0.20251	0.20251	0.15606	0.15606	0.07937	0.07937	0.07937	0.05378	0.05378	Current Tariff
7	Cost of Gas - $/therm		0.64694	0.64694	-	0.64694	-	0.64694	0.37099	-	0.38660	-	Exhibit EJF-6
8	3. Revenue Under Current Rates												
9	Customer Charge - $	34,352,792	26,488,495	3,693,282	78,098	1,334,811	478,960	266,021	94,630	771,764	912,590	234,141	Exhibit EJF-6
10	Delivery Charge - $	27,115,122	13,618,891	2,690,068	122,347	2,091,021	1,030,120	327,230	191,295	5,157,389	1,532,032	354,729	Exhibit EJF-6
11	Margin - $	61,467,914	40,107,386	6,383,350	200,445	3,425,832	1,509,080	593,251	285,924	5,929,153	2,444,623	588,871	Line 9 + Line 10
12	Cost of Gas - $	75,343,428	43,507,015	8,593,710	-	8,668,238	-	2,667,233	894,147	-	11,013,085	-	Exhibit EJF-6
13	Total - $	136,811,343	83,614,401	14,977,060	200,445	12,094,071	1,509,080	3,260,483	1,180,071	5,929,153	13,457,708	588,871	Line 11 + Line 12
14	4. Proposed Rates												
15	Customer Charge - $/month		30.00	47.50	47.50	141.00	141.00	344.50	344.50	344.50	47.50	47.50	
16	Delivery Charge - $/therm		0.19899	0.19899	0.19899	0.11835	0.11835	0.0848400	0.0848400	0.0848400	0.06821	0.06821	
17	Cost of Gas - $/therm		0.64694	0.64694	-	0.64694	-	0.64694	0.37099	-	0.38660	-	
18	5. Revenue Under Proposed Rates												
19	Customer Charge - $	48,419,435	38,139,240	5,514,323	116,470	2,170,977	777,051	173,973	62,355	504,693	764,513	195,843	Line 15 x Line 2 x 12
20	Delivery Charge - $	26,972,748	13,382,170	2,643,309	120,220	1,585,751	781,204	349,782	204,478	5,512,824	1,943,100	449,909	Line 16 x Line 3
21	Margin - $	75,392,183	51,521,410	8,157,632	236,690	3,756,728	1,558,255	523,755	266,833	6,017,517	2,707,613	645,751	Line 19 + Line 20
22	Cost of Gas - $	75,343,428	43,507,015	8,593,710	-	8,668,238	-	2,667,233	894,147	-	11,013,085	-	Line 12
23	Total - $	150,735,611	95,028,425	16,751,342	236,690	12,424,967	1,558,255	3,190,987	1,160,980	6,017,517	13,720,698	645,751	Line 21 + Line 22
24	6. Difference												
25	Customer Charge - $	14,066,643	11,650,745	1,821,040	38,372	836,166	298,091	(92,048)	(32,275)	(267,072)	(148,078)	(38,299)	Line 19 - Line 9
26	Delivery Charge - $	(142,374)	(236,722)	(46,758)	(2,127)	(505,270)	(248,916)	22,552	13,184	355,436	411,068	95,179	Line 20 - Line 10
27	Cost of Gas - $	-	-	-	-	-	-	-	-	-	-	-	Line 22 - Line 12
28	Total - $ (2)	13,924,268	11,414,024	1,774,282	36,245	330,896	49,175	(69,496)	(19,091)	88,364	262,990	56,880	Sum of Lines 25 through 27
29	Percent Difference												
30	Customer Charge - %	40.9%	44.0%	49.3%	49.1%	62.6%	62.2%	-34.6%	-34.1%	-34.6%	-16.2%	-16.4%	
31	Delivery Charge - %	-0.5%	-1.7%	-1.7%	-1.7%	-24.2%	-24.2%	6.9%	6.9%	6.9%	26.8%	26.8%	
32	Cost of Gas - %	0.0%	0.0%	0.0%	n/a	0.0%	n/a	0.0%	0.0%	n/a	0.0%	n/a	
33	Total - %	10.2%	13.7%	11.8%	18.1%	2.7%	3.3%	-2.1%	-1.6%	1.5%	2.0%	9.7%	
	Net Revenue Deficiency		13,224,385			380,157		0			319,969		
	Customer Charge - $		13,510,157			1,134,257		(391,395)			(186,377)		

Black Hills/Kansas Gas Utility Company, LLC
Average Customer Bill Impacts Under Current and Proposed Rate Design
For the Pro Forma Period Ending September 30, 2025

KSG Rebuttal Exhibit EJF-11
Page 1 of 1

	A	B	C	D	E	F	G	H	I	J	K	L
Line No.	Description	Residential	Small Commercial		Small Volume		Large Volume			Irrigation		Reference
			Sales	Transportation	Firm	Transportation	Firm	Interruptible	Transportation	Sales	Transportation	
1	1. Billing Determinants											
2	Ave. Number of Monthly Bills	105,942	9,674	204	1,283	459	42	15	122	1,341	344	Exhibit EJF-6
3	Total Test Period Volumes	67,250,464	13,283,628	604,152	13,398,829	6,600,794	4,122,844	2,410,164	64,979,068	28,487,029	6,595,933	Exhibit EJF-6
4	Average Therms per Bill	53	114	246	870	1,198	8,164	13,316	44,354	1,770	1,600	
5	2. Current Rates											
6	Customer Charge - $/month	$18.50	$28.00	$28.00	$70.00	$70.00	$355.00	$355.00	$355.00	$45.00	$45.00	Current Tariff
7	GSRS - $/month	$2.27	$3.70	$3.70	$16.11	$16.11	$163.72	$163.72	$163.72	$11.04	$11.04	Current Tariff
8	Delivery Charge - $/therm	$0.20251	$0.20251	$0.20251	$0.15606	$0.15606	$0.07937	$0.07937	$0.07937	$0.05378	$0.05378	Current Tariff
9	PGA - $/therm	$0.64694	$0.64694		$0.64694		$0.64694	$0.37099		$0.38660		
10	3. Average Monthly Bill (Current Rates)											
11	Monthly	$20.77	$31.70	$31.70	$86.11	$86.11	$518.72	$518.72	$518.72	$56.04	$56.04	
12	Volumetric	$44.93	$97.20	$49.90	$698.79	$186.92	$5,929.63	$5,996.91	$3,520.40	$779.44	$86.04	
13	Total Average Bill	$65.70	$128.90	$81.60	$784.90	$273.03	$6,448.35	$6,515.63	$4,039.12	$835.48	$142.08	
14	4. Proposed Rates											
15	Customer Charge - $/month	$30.00	$47.50	$47.50	$141.00	$141.00	$344.50	$344.50	$344.50	$47.50	$47.50	
16	GSRS - $/month	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
17	Delivery Charge - $/therm	$0.19899	$0.19899	$0.19899	$0.11835	$0.11835	$0.08484	$0.08484	$0.08484	$0.06821	$0.06821	
18	PGA - $/therm	$0.64694	$0.64694		$0.64694		$0.64694	$0.37099		$0.38660		
19	5. Average Monthly Bill (Proposed Rates)											
20	Monthly	$30.00	$47.50	$47.50	$141.00	$141.00	$344.50	$344.50	$344.50	$47.50	$47.50	
21	Volumetric	$44.75	$96.79	$49.03	$665.97	$141.75	$5,974.29	$6,069.75	$3,763.02	$804.98	$109.12	
22	Total Average Bill	$74.75	$144.29	$96.53	$806.97	$282.75	$6,318.79	$6,414.25	$4,107.52	$852.48	$156.62	
23	6. Average Customer Bill Impact											
24	Change in Ave Monthly Bill - $	$9.05	$15.39	$14.93	$22.07	$9.72	($129.56)	($101.38)	$68.40	$17.00	$14.54	
25	Change in Ave Monthly Bill - %	13.8%	11.9%	18.3%	2.8%	3.6%	-2.0%	-1.6%	1.7%	2.0%	10.2%	

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

Revenue Adjustments		
Black Hills		
IS-7 Weather Norm	$	269,391
Irrigation Adjustment	$	(234,694)
New LVTS	$	419,027
Staff		
IS-7 Weather Norm	$	2,443,167
Irrigation Adjustment	$	(165,451)
New LVTS	$	419,027
Customer Annualization	$	121,746
Adjustment		
IS-7 Weather Norm	$	2,173,776
Irrigation Adjustment	$	69,243
Customer Annualization	$	121,746
Total Difference with Black Hills	**$**	**2,364,765**
Total Difference in Weather Normalization	**$**	**2,243,019**
	$	2,277,716

Staff's Weather Normalization			
	Customer Classification	Volumetric Adjustment	Revenue Adjustment
RS-1	Residential	8,524,700	1,726,337
SC-1	Small Commercial	1,732,242	350,796
SVF	Small Voluum Firm	1,539,149	240,200
LVF	Large Voluum Firm	238,501	18,930
LVI	Large Voluum Interuptible	1,662	132
SCTS-A	Small Commercial Transport	74,233	12,496
SVTS-A	Small Voluum Transport	602,928	94,093
LVTS	Large Voluum Transport	2,317	184
IR	Irrigation	(1,929,031)	(103,743)
ITS-A	Irrigation Transport	(408,730)	(21,981)
Total		10,377,973	2,443,167

Staff's Customer Annualization				
	Customer Classification	Customer Count Adjustment	Volumetric Adjustment	Revenue Adjustment
RS-1	Residential	328	267,574	127,002
SC-1	Small Commercial	50	84,315	33,875
SVF	Small Voluum Firm	(7)	(78,227)	(17,668)
LVF	Large Voluum Firm	1	104,411	12,547
LVI	Large Voluum Interuptible	0	0	0
SCTS-A	Small Commercial Transport	(2)	(6,643)	(1,585)
SVTS-A	Small Voluum Transport	(9)	(162,019)	(32,425)
LVTS	Large Voluum Transport	36	5,118,400	419,027
IR	Irrigation	(258)	(366,214)	(33,518)
ITS-A	Irrigation Transport	(54)	(70,262)	(6,209)
		87	4,891,335	121,746

Volumetric Adjustment				
	Customer Classification	WNA	CAA	Total
RS-1	Residential	8,524,700	267,574	8,792,273
SC-1	Small Commercial	1,732,242	84,315	1,816,557
SVF	Small Voluum Firm	1,539,149	(78,227)	1,460,923
LVF	Large Voluum Firm	238,501	104,411	342,913
LVI	Large Voluum Interuptible	1,662	0	1,662
SCTS-A	Small Commercial Transport	74,233	(6,643)	67,590
SVTS-A	Small Voluum Transport	602,928	(162,019)	440,909
LVTS	Large Voluum Transport	2,317	5,118,400	5,120,717
IR	Irrigation	(1,929,031)	(366,214)	(2,295,246)
ITS-A	Irrigation Transport	(408,730)	(70,262)	(478,991)
		10,377,973	4,891,335	15,269,308

Customer Count Adjustment				
	Customer Classification	WNA	CAA	Total
RS-1	Residential	-	328	328
SC-1	Small Commercial	-	50	50
SVF	Small Voluum Firm	-	(7)	(7)
LVF	Large Voluum Firm	-	1	1
LVI	Large Voluum Interuptible	-	0	0
SCTS-A	Small Commercial Transport	-	(2)	(2)
SVTS-A	Small Voluum Transport	-	(9)	(9)
LVTS	Large Voluum Transport	-	36	36
IR	Irrigation	-	(258)	(258)
ITS-A	Irrigation Transport	-	(54)	(54)
		-	87	87

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025
Billing Determinants

Weather Station	12/2019-12/2020 Month	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge
Concordia	September		354					44			
	October	RS-1	360	3,819	$ 18.50	$ 0.20251	SC-1	44	525	$ 28.00	$ 0.20251
	November		359	8,696	$ 18.50	$ 0.20251		45	974	$ 28.00	$ 0.20251
	December		360	24,083	$ 18.50	$ 0.20251		45	3,439	$ 28.00	$ 0.20251
	January		360	32,931	$ 18.50	$ 0.20251		45	5,533	$ 28.00	$ 0.20251
	February		361	58,790	$ 18.50	$ 0.20251		45	10,669	$ 28.00	$ 0.20251
	March		364	25,819	$ 18.50	$ 0.20251		44	4,246	$ 28.00	$ 0.20251
	April		365	23,868	$ 18.50	$ 0.20251		44	3,905	$ 28.00	$ 0.20251
	May		363	11,550	$ 18.50	$ 0.20251		44	1,661	$ 28.00	$ 0.20251
	June		362	4,477	$ 18.50	$ 0.20251		44	607	$ 28.00	$ 0.20251
	July		364	3,240	$ 18.50	$ 0.20251		44	489	$ 28.00	$ 0.20251
	August		361	5,808	$ 18.50	$ 0.20251		45	529	$ 28.00	$ 0.20251
	September		360	4,537	$ 18.50	$ 0.20251		45	488	$ 28.00	$ 0.20251
	Total										
Dodge City	September		34,497					3,886			
	October	RS-1	34,400	608,648	$ 18.50	$ 0.20251	SC-1	3,853	95,454	$ 28.00	$ 0.20251
	November		34,922	1,436,115	$ 18.50	$ 0.20251		3,917	292,099	$ 28.00	$ 0.20251
	December		35,047	2,997,936	$ 18.50	$ 0.20251		3,969	708,946	$ 28.00	$ 0.20251
	January		35,185	4,536,209	$ 18.50	$ 0.20251		3,985	1,194,806	$ 28.00	$ 0.20251
	February		35,285	4,305,440	$ 18.50	$ 0.20251		3,988	1,223,870	$ 28.00	$ 0.20251
	March		35,246	2,660,403	$ 18.50	$ 0.20251		4,004	678,359	$ 28.00	$ 0.20251
	April		35,271	1,946,807	$ 18.50	$ 0.20251		3,996	460,677	$ 28.00	$ 0.20251
	May		35,102	928,770	$ 18.50	$ 0.20251		3,981	173,072	$ 28.00	$ 0.20251
	June		34,981	576,029	$ 18.50	$ 0.20251		3,938	94,136	$ 28.00	$ 0.20251
	July		35,022	508,327	$ 18.50	$ 0.20251		3,945	77,798	$ 28.00	$ 0.20251
	August		34,948	499,741	$ 18.50	$ 0.20251		3,932	77,790	$ 28.00	$ 0.20251
	September		34,794	487,466	$ 18.50	$ 0.20251		3,878	67,332	$ 28.00	$ 0.20251
	Total										
Goodland	September		2,296					320			
	October	RS-1	2,308	37,203	$ 18.50	$ 0.20251	SC-1	316	18,976	$ 28.00	$ 0.20251
	November		2,320	109,790	$ 18.50	$ 0.20251		321	28,581	$ 28.00	$ 0.20251
	December		2,323	222,877	$ 18.50	$ 0.20251		326	65,203	$ 28.00	$ 0.20251
	January		2,328	327,691	$ 18.50	$ 0.20251		328	99,109	$ 28.00	$ 0.20251
	February		2,330	318,394	$ 18.50	$ 0.20251		328	108,217	$ 28.00	$ 0.20251
	March		2,331	212,377	$ 18.50	$ 0.20251		326	65,291	$ 28.00	$ 0.20251
	April		2,336	178,879	$ 18.50	$ 0.20251		331	61,565	$ 28.00	$ 0.20251
	May		2,326	93,319	$ 18.50	$ 0.20251		323	34,142	$ 28.00	$ 0.20251
	June		2,292	45,326	$ 18.50	$ 0.20251		321	18,874	$ 28.00	$ 0.20251
	July		2,312	29,903	$ 18.50	$ 0.20251		322	13,382	$ 28.00	$ 0.20251
	August		2,294	30,186	$ 18.50	$ 0.20251		322	14,569	$ 28.00	$ 0.20251
	September		2,283	29,812	$ 18.50	$ 0.20251		321	13,239	$ 28.00	$ 0.20251
	Total										

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025
Billing Determinants

Weather Station	12/2019-12/2020 Month	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge
Topeka	September		32,836					2,168			
	October	RS-1	32,740	463,467	$ 18.50	$ 0.20251	SC-1	2,155	60,206	$ 28.00	$ 0.20251
	November		32,834	1,165,471	$ 18.50	$ 0.20251		2,170	142,841	$ 28.00	$ 0.20251
	December		32,912	2,496,205	$ 18.50	$ 0.20251		2,214	347,915	$ 28.00	$ 0.20251
	January		33,059	3,648,917	$ 18.50	$ 0.20251		2,200	537,404	$ 28.00	$ 0.20251
	February		33,043	4,203,370	$ 18.50	$ 0.20251		2,207	678,682	$ 28.00	$ 0.20251
	March		33,075	2,034,409	$ 18.50	$ 0.20251		2,201	291,162	$ 28.00	$ 0.20251
	April		33,028	1,640,860	$ 18.50	$ 0.20251		2,195	225,534	$ 28.00	$ 0.20251
	May		33,008	724,832	$ 18.50	$ 0.20251		2,190	105,029	$ 28.00	$ 0.20251
	June		33,034	418,005	$ 18.50	$ 0.20251		2,200	60,751	$ 28.00	$ 0.20251
	July		33,419	374,611	$ 18.50	$ 0.20251		2,201	51,117	$ 28.00	$ 0.20251
	August		33,147	348,352	$ 18.50	$ 0.20251		2,188	52,964	$ 28.00	$ 0.20251
	September		32,706	349,131	$ 18.50	$ 0.20251		2,176	50,536	$ 28.00	$ 0.20251
	Total										
Wichita	September		34,738					3,030			
	October	RS-1	34,794	543,631	$ 18.50	$ 0.20251	SC-1	3,056	70,192	$ 28.00	$ 0.20251
	November		34,988	1,318,633	$ 18.50	$ 0.20251		3,096	213,072	$ 28.00	$ 0.20251
	December		35,147	2,906,959	$ 18.50	$ 0.20251		3,139	544,502	$ 28.00	$ 0.20251
	January		35,270	4,385,119	$ 18.50	$ 0.20251		3,173	925,079	$ 28.00	$ 0.20251
	February		35,340	4,702,993	$ 18.50	$ 0.20251		3,217	985,873	$ 28.00	$ 0.20251
	March		35,354	2,411,079	$ 18.50	$ 0.20251		3,190	456,684	$ 28.00	$ 0.20251
	April		35,433	1,792,599	$ 18.50	$ 0.20251		3,227	308,088	$ 28.00	$ 0.20251
	May		35,430	831,018	$ 18.50	$ 0.20251		3,224	118,709	$ 28.00	$ 0.20251
	June		35,357	520,031	$ 18.50	$ 0.20251		3,182	68,738	$ 28.00	$ 0.20251
	July		35,369	453,425	$ 18.50	$ 0.20251		3,204	60,950	$ 28.00	$ 0.20251
	August		35,262	454,998	$ 18.50	$ 0.20251		3,153	58,803	$ 28.00	$ 0.20251
	September		35,234	440,254	$ 18.50	$ 0.20251		3,128	63,004	$ 28.00	$ 0.20251
	Total										

KSG Rebuttal Exhibit EJF-12 Billing
Billing Determinants

Weather Station	12/2019-12/2020 Month	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge
Concordia	September							1			
	October	SVF			$ 70.00	$ 0.15606	LVF	1	5,416	$ 355.00	$ 0.07937
	November				$ 70.00	$ 0.15606		1	115	$ 355.00	$ 0.07937
	December				$ 70.00	$ 0.15606		1	0	$ 355.00	$ 0.07937
	January				$ 70.00	$ 0.15606		1	0	$ 355.00	$ 0.07937
	February				$ 70.00	$ 0.15606		1	0	$ 355.00	$ 0.07937
	March				$ 70.00	$ 0.15606		1	0	$ 355.00	$ 0.07937
	April				$ 70.00	$ 0.15606		1	0	$ 355.00	$ 0.07937
	May				$ 70.00	$ 0.15606		1	0	$ 355.00	$ 0.07937
	June				$ 70.00	$ 0.15606		1	0	$ 355.00	$ 0.07937
	July				$ 70.00	$ 0.15606		1	0	$ 355.00	$ 0.07937
	August				$ 70.00	$ 0.15606		1	0	$ 355.00	$ 0.07937
	September				$ 70.00	$ 0.15606		1	0	$ 355.00	$ 0.07937
	Total										
Dodge City	September		548					10			
	October	SVF	544	211,843	$ 70.00	$ 0.15606	LVF	10	42,498	$ 355.00	$ 0.07937
	November		547	354,572	$ 70.00	$ 0.15606		9	67,206	$ 355.00	$ 0.07937
	December		543	673,543	$ 70.00	$ 0.15606		9	102,342	$ 355.00	$ 0.07937
	January		544	986,337	$ 70.00	$ 0.15606		8	98,763	$ 355.00	$ 0.07937
	February		548	984,324	$ 70.00	$ 0.15606		9	209,291	$ 355.00	$ 0.07937
	March		545	648,001	$ 70.00	$ 0.15606		10	96,951	$ 355.00	$ 0.07937
	April		547	499,654	$ 70.00	$ 0.15606		8	65,781	$ 355.00	$ 0.07937
	May		546	282,407	$ 70.00	$ 0.15606		11	66,484	$ 355.00	$ 0.07937
	June		549	173,757	$ 70.00	$ 0.15606		11	24,044	$ 355.00	$ 0.07937
	July		547	147,661	$ 70.00	$ 0.15606		11	14,942	$ 355.00	$ 0.07937
	August		547	158,499	$ 70.00	$ 0.15606		11	31,785	$ 355.00	$ 0.07937
	September		544	150,892	$ 70.00	$ 0.15606		11	38,188	$ 355.00	$ 0.07937
	Total										
Goodland	September		46								
	October	SVF	44	10,208	$ 70.00	$ 0.15606	LVF			$ 355.00	$ 0.07937
	November		44	24,672	$ 70.00	$ 0.15606				$ 355.00	$ 0.07937
	December		44	37,049	$ 70.00	$ 0.15606				$ 355.00	$ 0.07937
	January		44	49,206	$ 70.00	$ 0.15606				$ 355.00	$ 0.07937
	February		45	55,123	$ 70.00	$ 0.15606				$ 355.00	$ 0.07937
	March		44	35,097	$ 70.00	$ 0.15606				$ 355.00	$ 0.07937
	April		43	31,382	$ 70.00	$ 0.15606				$ 355.00	$ 0.07937
	May		44	17,219	$ 70.00	$ 0.15606				$ 355.00	$ 0.07937
	June		42	8,533	$ 70.00	$ 0.15606				$ 355.00	$ 0.07937
	July		42	4,913	$ 70.00	$ 0.15606				$ 355.00	$ 0.07937
	August		42	5,365	$ 70.00	$ 0.15606				$ 355.00	$ 0.07937
	September		42	5,363	$ 70.00	$ 0.15606				$ 355.00	$ 0.07937
	Total										

KSG Rebuttal Exhibit EJF-12 Billing
Billing Determinants

Weather Station	12/2019-12/2020 Month	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge
Topeka	September		279					13			
	October	SVF	280	128,026	$ 70.00	$ 0.15606	LVF	14	37,825	$ 355.00	$ 0.07937
	November		275	199,912	$ 70.00	$ 0.15606		13	62,586	$ 355.00	$ 0.07937
	December		279	356,672	$ 70.00	$ 0.15606		13	118,552	$ 355.00	$ 0.07937
	January		278	467,994	$ 70.00	$ 0.15606		12	154,922	$ 355.00	$ 0.07937
	February		277	571,300	$ 70.00	$ 0.15606		13	189,621	$ 355.00	$ 0.07937
	March		280	314,571	$ 70.00	$ 0.15606		13	112,283	$ 355.00	$ 0.07937
	April		277	281,972	$ 70.00	$ 0.15606		13	90,702	$ 355.00	$ 0.07937
	May		279	173,457	$ 70.00	$ 0.15606		13	64,533	$ 355.00	$ 0.07937
	June		280	114,106	$ 70.00	$ 0.15606		14	37,575	$ 355.00	$ 0.07937
	July		279	100,717	$ 70.00	$ 0.15606		14	25,363	$ 355.00	$ 0.07937
	August		282	104,667	$ 70.00	$ 0.15606		14	27,521	$ 355.00	$ 0.07937
	September		278	106,779	$ 70.00	$ 0.15606		14	28,754	$ 355.00	$ 0.07937
	Total										
Wichita	September		416					18			
	October	SVF	415	150,940	$ 70.00	$ 0.15606	LVF	18	44,071	$ 355.00	$ 0.07937
	November		412	302,972	$ 70.00	$ 0.15606		17	114,125	$ 355.00	$ 0.07937
	December		415	600,099	$ 70.00	$ 0.15606		18	294,233	$ 355.00	$ 0.07937
	January		416	849,913	$ 70.00	$ 0.15606		18	381,832	$ 355.00	$ 0.07937
	February		418	889,241	$ 70.00	$ 0.15606		19	487,948	$ 355.00	$ 0.07937
	March		420	509,017	$ 70.00	$ 0.15606		18	254,588	$ 355.00	$ 0.07937
	April		413	385,193	$ 70.00	$ 0.15606		19	188,251	$ 355.00	$ 0.07937
	May		417	206,255	$ 70.00	$ 0.15606		18	119,506	$ 355.00	$ 0.07937
	June		414	152,783	$ 70.00	$ 0.15606		18	55,920	$ 355.00	$ 0.07937
	July		417	124,709	$ 70.00	$ 0.15606		17	39,906	$ 355.00	$ 0.07937
	August		413	123,769	$ 70.00	$ 0.15606		17	42,015	$ 355.00	$ 0.07937
	September		412	118,369	$ 70.00	$ 0.15606		18	42,899	$ 355.00	$ 0.07937
	Total										

KSG Rebuttal Exhibit EJF-12 Billing
Billing Determinants

Weather Station	12/2019-12/2020 Month	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge
Concordia	September							0			
	October	SVI					LVI	0	0	$ 355.00	$ 0.07937
	November							0	0	$ 355.00	$ 0.07937
	December							0	0	$ 355.00	$ 0.07937
	January							0	0	$ 355.00	$ 0.07937
	February							0	0	$ 355.00	$ 0.07937
	March							0	0	$ 355.00	$ 0.07937
	April							0	0	$ 355.00	$ 0.07937
	May							0	0	$ 355.00	$ 0.07937
	June							0	0	$ 355.00	$ 0.07937
	July							0	0	$ 355.00	$ 0.07937
	August							0	0	$ 355.00	$ 0.07937
	September							0	0	$ 355.00	$ 0.07937
	Total										
Dodge City	September							8			
	October	SVI					LVI	9	79,725	$ 355.00	$ 0.07937
	November							8	150,690	$ 355.00	$ 0.07937
	December							7	157,741	$ 355.00	$ 0.07937
	January							8	171,423	$ 355.00	$ 0.07937
	February							7	182,141	$ 355.00	$ 0.07937
	March							8	154,388	$ 355.00	$ 0.07937
	April							8	152,724	$ 355.00	$ 0.07937
	May							8	139,346	$ 355.00	$ 0.07937
	June							9	126,971	$ 355.00	$ 0.07937
	July							9	108,397	$ 355.00	$ 0.07937
	August							8	109,301	$ 355.00	$ 0.07937
	September							8	101,653	$ 355.00	$ 0.07937
	Total										
Goodland	September							1			
	October	SVI					LVI	2	0	$ 355.00	$ 0.07937
	November							0	6,509	$ 355.00	$ 0.07937
	December							1	1,686	$ 355.00	$ 0.07937
	January							1	4,845	$ 355.00	$ 0.07937
	February							1	5,611	$ 355.00	$ 0.07937
	March							1	2,579	$ 355.00	$ 0.07937
	April							1	0	$ 355.00	$ 0.07937
	May							1	0	$ 355.00	$ 0.07937
	June							1	0	$ 355.00	$ 0.07937
	July							1	0	$ 355.00	$ 0.07937
	August							1	0	$ 355.00	$ 0.07937
	September							1	1,170	$ 355.00	$ 0.07937
	Total										

KSG Rebuttal Exhibit EJF-12 Billing
Billing Determinants

Weather Station	12/2019-12/2020 Month	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge
Topeka	September							1			
	October	SVI					LVI	1	3,269	$ 355.00	$ 0.07937
	November							1	3,911	$ 355.00	$ 0.07937
	December							1	5,144	$ 355.00	$ 0.07937
	January							1	5,427	$ 355.00	$ 0.07937
	February							1	9,887	$ 355.00	$ 0.07937
	March							1	4,839	$ 355.00	$ 0.07937
	April							1	4,724	$ 355.00	$ 0.07937
	May							1	3,942	$ 355.00	$ 0.07937
	June							1	3,408	$ 355.00	$ 0.07937
	July							1	3,218	$ 355.00	$ 0.07937
	August							1	4,057	$ 355.00	$ 0.07937
	September							1	3,647	$ 355.00	$ 0.07937
	Total										
Wichita	September							5			
	October	SVI					LVI	5	51,275	$ 355.00	$ 0.07937
	November							5	54,146	$ 355.00	$ 0.07937
	December							5	67,867	$ 355.00	$ 0.07937
	January							5	64,438	$ 355.00	$ 0.07937
	February							5	70,520	$ 355.00	$ 0.07937
	March							5	74,413	$ 355.00	$ 0.07937
	April							5	64,577	$ 355.00	$ 0.07937
	May							5	55,528	$ 355.00	$ 0.07937
	June							5	53,780	$ 355.00	$ 0.07937
	July							5	45,012	$ 355.00	$ 0.07937
	August							5	50,069	$ 355.00	$ 0.07937
	September							5	46,166	$ 355.00	$ 0.07937
	Total										

KSG Rebuttal Exhibit EJF-12 Billing
Billing Determinants

Weather Station	12/2019-12/2020 Month	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge
Concordia	September		39					8			
	October	IR	38	7,411	$ 45.00	$ 0.05378	ITS-A	8	863	$ 45.00	$ 0.05378
	November		39	6,048	$ 45.00	$ 0.05378		8	3,861	$ 45.00	$ 0.05378
	December		29	(21,513)	$ 45.00	$ 0.05378		8	43	$ 45.00	$ 0.05378
	January		35	94	$ 45.00	$ 0.05378		8	51	$ 45.00	$ 0.05378
	February		38	174	$ 45.00	$ 0.05378		8	123	$ 45.00	$ 0.05378
	March		38	1,622	$ 45.00	$ 0.05378		8	290	$ 45.00	$ 0.05378
	April		37	46,795	$ 45.00	$ 0.05378		8	6,127	$ 45.00	$ 0.05378
	May		38	80,714	$ 45.00	$ 0.05378		8	10,417	$ 45.00	$ 0.05378
	June		37	46,503	$ 45.00	$ 0.05378		8	2,625	$ 45.00	$ 0.05378
	July		38	123,715	$ 45.00	$ 0.05378		8	13,626	$ 45.00	$ 0.05378
	August		38	179,901	$ 45.00	$ 0.05378		8	25,230	$ 45.00	$ 0.05378
	September		33	42,065	$ 45.00	$ 0.05378		8	8,501	$ 45.00	$ 0.05378
	Total										
Dodge City	September		838					140			
	October	IR	804	1,218,959	$ 45.00	$ 0.05378	ITS-A	131	243,859	$ 45.00	$ 0.05378
	November		826	1,193,819	$ 45.00	$ 0.05378		138	165,545	$ 45.00	$ 0.05378
	December		800	524,237	$ 45.00	$ 0.05378		142	95,164	$ 45.00	$ 0.05378
	January		785	198,399	$ 45.00	$ 0.05378		139	36,629	$ 45.00	$ 0.05378
	February		807	156,711	$ 45.00	$ 0.05378		142	81,002	$ 45.00	$ 0.05378
	March		808	723,016	$ 45.00	$ 0.05378		137	133,266	$ 45.00	$ 0.05378
	April		787	2,293,501	$ 45.00	$ 0.05378		139	393,848	$ 45.00	$ 0.05378
	May		798	3,265,561	$ 45.00	$ 0.05378		139	555,296	$ 45.00	$ 0.05378
	June		799	2,645,755	$ 45.00	$ 0.05378		135	433,357	$ 45.00	$ 0.05378
	July		805	3,802,402	$ 45.00	$ 0.05378		138	710,072	$ 45.00	$ 0.05378
	August		817	5,632,606	$ 45.00	$ 0.05378		141	957,679	$ 45.00	$ 0.05378
	September		798	2,772,242	$ 45.00	$ 0.05378		134	610,746	$ 45.00	$ 0.05378
	Total										
Goodland	September		403					198			
	October	IR	403	261,675	$ 45.00	$ 0.05378	ITS-A	197	140,371	$ 45.00	$ 0.05378
	November		407	109,681	$ 45.00	$ 0.05378		200	73,344	$ 45.00	$ 0.05378
	December		399	27,506	$ 45.00	$ 0.05378		194	18,519	$ 45.00	$ 0.05378
	January		402	10,054	$ 45.00	$ 0.05378		197	8,390	$ 45.00	$ 0.05378
	February		403	4,835	$ 45.00	$ 0.05378		196	5,341	$ 45.00	$ 0.05378
	March		399	12,716	$ 45.00	$ 0.05378		195	7,032	$ 45.00	$ 0.05378
	April		402	249,490	$ 45.00	$ 0.05378		195	155,791	$ 45.00	$ 0.05378
	May		402	492,569	$ 45.00	$ 0.05378		195	247,727	$ 45.00	$ 0.05378
	June		404	804,524	$ 45.00	$ 0.05378		195	395,043	$ 45.00	$ 0.05378
	July		403	1,547,113	$ 45.00	$ 0.05378		195	869,159	$ 45.00	$ 0.05378
	August		403	1,555,922	$ 45.00	$ 0.05378		194	888,236	$ 45.00	$ 0.05378
	September		404	982,558	$ 45.00	$ 0.05378		195	548,114	$ 45.00	$ 0.05378
	Total										

KSG Rebuttal Exhibit EJF-12 Billing
Billing Determinants

Weather Station	12/2019-12/2020 Month	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge
Topeka	September										
	October	IR			$ 45.00	$ 0.05378	ITS-A			$ 45.00	$ 0.05378
	November				$ 45.00	$ 0.05378				$ 45.00	$ 0.05378
	December				$ 45.00	$ 0.05378				$ 45.00	$ 0.05378
	January				$ 45.00	$ 0.05378				$ 45.00	$ 0.05378
	February				$ 45.00	$ 0.05378				$ 45.00	$ 0.05378
	March				$ 45.00	$ 0.05378				$ 45.00	$ 0.05378
	April				$ 45.00	$ 0.05378				$ 45.00	$ 0.05378
	May				$ 45.00	$ 0.05378				$ 45.00	$ 0.05378
	June				$ 45.00	$ 0.05378				$ 45.00	$ 0.05378
	July				$ 45.00	$ 0.05378				$ 45.00	$ 0.05378
	August				$ 45.00	$ 0.05378				$ 45.00	$ 0.05378
	September				$ 45.00	$ 0.05378				$ 45.00	$ 0.05378
	Total										
Wichita	September		101					2			
	October	IR	101	45,406	$ 45.00	$ 0.05378	ITS-A	2	475	$ 45.00	$ 0.05378
	November		99	10,297	$ 45.00	$ 0.05378		2	121	$ 45.00	$ 0.05378
	December		100	7,636	$ 45.00	$ 0.05378		2	525	$ 45.00	$ 0.05378
	January		100	9,000	$ 45.00	$ 0.05378		2	747	$ 45.00	$ 0.05378
	February		99	11,661	$ 45.00	$ 0.05378		2	1,275	$ 45.00	$ 0.05378
	March		99	5,790	$ 45.00	$ 0.05378		2	539	$ 45.00	$ 0.05378
	April		98	13,373	$ 45.00	$ 0.05378		2	409	$ 45.00	$ 0.05378
	May		99	27,597	$ 45.00	$ 0.05378		2	762	$ 45.00	$ 0.05378
	June		99	26,219	$ 45.00	$ 0.05378		2	513	$ 45.00	$ 0.05378
	July		100	115,425	$ 45.00	$ 0.05378		2	2,835	$ 45.00	$ 0.05378
	August		101	205,133	$ 45.00	$ 0.05378		2	5,629	$ 45.00	$ 0.05378
	September		97	109,352	$ 45.00	$ 0.05378		2	1,542	$ 45.00	$ 0.05378
	Total										

KSG Rebuttal Exhibit EJF-12 Billing
Billing Determinants

Weather Station	12/2019-12/2020 Month	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge
Concordia	September		1								
	October	SCTS-A	1	12	$ 28.00	$ 0.20251	SVTS-A			$ 70.00	$ 0.15606
	November		1	102	$ 28.00	$ 0.20251				$ 70.00	$ 0.15606
	December		1	395	$ 28.00	$ 0.20251				$ 70.00	$ 0.15606
	January		1	396	$ 28.00	$ 0.20251				$ 70.00	$ 0.15606
	February		1	1,259	$ 28.00	$ 0.20251				$ 70.00	$ 0.15606
	March		1	438	$ 28.00	$ 0.20251				$ 70.00	$ 0.15606
	April		1	362	$ 28.00	$ 0.20251				$ 70.00	$ 0.15606
	May		1	146	$ 28.00	$ 0.20251				$ 70.00	$ 0.15606
	June		1	20	$ 28.00	$ 0.20251				$ 70.00	$ 0.15606
	July		1	8	$ 28.00	$ 0.20251				$ 70.00	$ 0.15606
	August		1	7	$ 28.00	$ 0.20251				$ 70.00	$ 0.15606
	September		1	8	$ 28.00	$ 0.20251				$ 70.00	$ 0.15606
	Total										
Dodge City	September		74					193			
	October	SCTS-A	73	3,118	$ 28.00	$ 0.20251	SVTS-A	188	81,194	$ 70.00	$ 0.15606
	November		74	13,603	$ 28.00	$ 0.20251		192	145,493	$ 70.00	$ 0.15606
	December		73	29,194	$ 28.00	$ 0.20251		190	293,854	$ 70.00	$ 0.15606
	January		74	44,738	$ 28.00	$ 0.20251		192	423,015	$ 70.00	$ 0.15606
	February		75	50,449	$ 28.00	$ 0.20251		192	451,783	$ 70.00	$ 0.15606
	March		71	29,871	$ 28.00	$ 0.20251		193	280,456	$ 70.00	$ 0.15606
	April		71	25,721	$ 28.00	$ 0.20251		190	236,088	$ 70.00	$ 0.15606
	May		72	9,393	$ 28.00	$ 0.20251		195	124,839	$ 70.00	$ 0.15606
	June		72	2,872	$ 28.00	$ 0.20251		188	75,801	$ 70.00	$ 0.15606
	July		72	2,155	$ 28.00	$ 0.20251		189	50,480	$ 70.00	$ 0.15606
	August		72	2,081	$ 28.00	$ 0.20251		187	46,138	$ 70.00	$ 0.15606
	September		72	2,794	$ 28.00	$ 0.20251		185	61,946	$ 70.00	$ 0.15606
	Total										
Goodland	September		21					25			
	October	SCTS-A	21	1,274	$ 28.00	$ 0.20251	SVTS-A	25	4,953	$ 70.00	$ 0.15606
	November		21	3,226	$ 28.00	$ 0.20251		25	9,704	$ 70.00	$ 0.15606
	December		21	8,639	$ 28.00	$ 0.20251		25	16,597	$ 70.00	$ 0.15606
	January		21	14,015	$ 28.00	$ 0.20251		25	25,676	$ 70.00	$ 0.15606
	February		21	15,657	$ 28.00	$ 0.20251		25	32,796	$ 70.00	$ 0.15606
	March		21	9,678	$ 28.00	$ 0.20251		25	21,412	$ 70.00	$ 0.15606
	April		20	7,500	$ 28.00	$ 0.20251		25	17,240	$ 70.00	$ 0.15606
	May		21	3,571	$ 28.00	$ 0.20251		25	8,853	$ 70.00	$ 0.15606
	June		21	1,748	$ 28.00	$ 0.20251		25	6,032	$ 70.00	$ 0.15606
	July		21	396	$ 28.00	$ 0.20251		25	3,712	$ 70.00	$ 0.15606
	August		21	570	$ 28.00	$ 0.20251		25	5,653	$ 70.00	$ 0.15606
	September		21	939	$ 28.00	$ 0.20251		25	4,903	$ 70.00	$ 0.15606
	Total										

KSG Rebuttal Exhibit EJF-12 Billing
Billing Determinants

Weather Station	12/2019-12/2020 Month	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge
Topeka	September		42					97			
	October	SCTS-A	42	4,967	$ 28.00	$ 0.20251	SVTS-A	97	65,851	$ 70.00	$ 0.15606
	November		43	9,678	$ 28.00	$ 0.20251		98	113,840	$ 70.00	$ 0.15606
	December		41	20,727	$ 28.00	$ 0.20251		97	200,257	$ 70.00	$ 0.15606
	January		42	27,166	$ 28.00	$ 0.20251		97	272,047	$ 70.00	$ 0.15606
	February		42	36,628	$ 28.00	$ 0.20251		96	311,302	$ 70.00	$ 0.15606
	March		42	17,934	$ 28.00	$ 0.20251		95	183,856	$ 70.00	$ 0.15606
	April		42	17,725	$ 28.00	$ 0.20251		95	142,165	$ 70.00	$ 0.15606
	May		41	9,653	$ 28.00	$ 0.20251		94	90,567	$ 70.00	$ 0.15606
	June		41	6,279	$ 28.00	$ 0.20251		94	58,952	$ 70.00	$ 0.15606
	July		41	4,949	$ 28.00	$ 0.20251		97	48,685	$ 70.00	$ 0.15606
	August		41	5,470	$ 28.00	$ 0.20251		94	50,948	$ 70.00	$ 0.15606
	September		41	5,041	$ 28.00	$ 0.20251		93	46,586	$ 70.00	$ 0.15606
	Total										
Wichita	September		68					149			
	October	SCTS-A	68	2,926	$ 28.00	$ 0.20251	SVTS-A	148	75,124	$ 70.00	$ 0.15606
	November		68	9,005	$ 28.00	$ 0.20251		150	179,832	$ 70.00	$ 0.15606
	December		68	20,782	$ 28.00	$ 0.20251		149	362,661	$ 70.00	$ 0.15606
	January		68	29,348	$ 28.00	$ 0.20251		149	484,107	$ 70.00	$ 0.15606
	February		69	36,103	$ 28.00	$ 0.20251		149	570,398	$ 70.00	$ 0.15606
	March		67	18,850	$ 28.00	$ 0.20251		152	307,448	$ 70.00	$ 0.15606
	April		68	13,672	$ 28.00	$ 0.20251		149	234,520	$ 70.00	$ 0.15606
	May		68	5,274	$ 28.00	$ 0.20251		149	123,358	$ 70.00	$ 0.15606
	June		68	4,371	$ 28.00	$ 0.20251		147	68,497	$ 70.00	$ 0.15606
	July		70	4,020	$ 28.00	$ 0.20251		149	60,735	$ 70.00	$ 0.15606
	August		69	3,812	$ 28.00	$ 0.20251		148	59,958	$ 70.00	$ 0.15606
	September		68	3,417	$ 28.00	$ 0.20251		144	60,482	$ 70.00	$ 0.15606
	Total										

KSG Rebuttal Exhibit EJF-12 Billing
Billing Determinants

Weather Station	12/2019-12/2020 Month	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge
Concordia	September					
	October	LVTS			$ 355.00	$ 0.07937
	November				$ 355.00	$ 0.07937
	December				$ 355.00	$ 0.07937
	January				$ 355.00	$ 0.07937
	February				$ 355.00	$ 0.07937
	March				$ 355.00	$ 0.07937
	April				$ 355.00	$ 0.07937
	May				$ 355.00	$ 0.07937
	June				$ 355.00	$ 0.07937
	July				$ 355.00	$ 0.07937
	August				$ 355.00	$ 0.07937
	September				$ 355.00	$ 0.07937
	Total					
Dodge City	September		52			
	October	LVTS	56	3,243,958	$ 355.00	$ 0.07937
	November		92	5,527,340	$ 355.00	$ 0.07937
	December		52	1,683,951	$ 355.00	$ 0.07937
	January		54	1,515,618	$ 355.00	$ 0.07937
	February		53	1,114,185	$ 355.00	$ 0.07937
	March		53	1,877,438	$ 355.00	$ 0.07937
	April		53	3,111,213	$ 355.00	$ 0.07937
	May		53	2,622,047	$ 355.00	$ 0.07937
	June		54	2,868,954	$ 355.00	$ 0.07937
	July		53	2,252,847	$ 355.00	$ 0.07937
	August		53	5,865,139	$ 355.00	$ 0.07937
	September		52	149,124	$ 355.00	$ 0.07937
	Total					
Goodland	September		1			
	October	LVTS	1	4,247	$ 355.00	$ 0.07937
	November		1	5,935	$ 355.00	$ 0.07937
	December		1	7,479	$ 355.00	$ 0.07937
	January		1	9,579	$ 355.00	$ 0.07937
	February		1	8,339	$ 355.00	$ 0.07937
	March		1	6,937	$ 355.00	$ 0.07937
	April		1	7,159	$ 355.00	$ 0.07937
	May		1	5,419	$ 355.00	$ 0.07937
	June		1	4,211	$ 355.00	$ 0.07937
	July		1	3,622	$ 355.00	$ 0.07937
	August		1	2,984	$ 355.00	$ 0.07937
	September		1	3,431	$ 355.00	$ 0.07937
	Total					

KSG Rebuttal Exhibit EJF-12 Billing
Billing Determinants

Weather Station	12/2019-12/2020 Month	Rate Class	Customer Count	Usage	Monthly Charge	Delivery Charge
Topeka	September		24			
	October	LVTS	24	497,555	$ 355.00	$ 0.07937
	November		43	847,688	$ 355.00	$ 0.07937
	December		24	1,404,139	$ 355.00	$ 0.07937
	January		24	1,217,294	$ 355.00	$ 0.07937
	February		24	818,981	$ 355.00	$ 0.07937
	March		24	606,098	$ 355.00	$ 0.07937
	April		24	996,887	$ 355.00	$ 0.07937
	May		23	540,301	$ 355.00	$ 0.07937
	June		23	452,438	$ 355.00	$ 0.07937
	July		23	293,890	$ 355.00	$ 0.07937
	August		22	641,903	$ 355.00	$ 0.07937
	September		24	64,286	$ 355.00	$ 0.07937
	Total					
Wichita	September		41			
	October	LVTS	42	1,015,956	$ 355.00	$ 0.07937
	November		76	2,755,794	$ 355.00	$ 0.07937
	December		41	1,507,812	$ 355.00	$ 0.07937
	January		41	1,728,957	$ 355.00	$ 0.07937
	February		40	2,127,920	$ 355.00	$ 0.07937
	March		40	1,749,554	$ 355.00	$ 0.07937
	April		41	1,256,136	$ 355.00	$ 0.07937
	May		40	1,173,816	$ 355.00	$ 0.07937
	June		41	1,807,228	$ 355.00	$ 0.07937
	July		41	1,497,250	$ 355.00	$ 0.07937
	August		41	2,656,869	$ 355.00	$ 0.07937
	September		41	300,690	$ 355.00	$ 0.07937
	Total					
			118			

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

		Weather Data											
Weather		**Current Month HDD**		**Previous Month HDD**		**Current Month CDD**		**Previous Month CDD**		**Current Month PRCP**		**Previous Month PRCP**	
Station	**Month**	**Actual**	**Normal**	**Actual**	**Normal**	**Actual**	**Normal**	**Actual**	**Normal**	**Actual**	**Normal**	**Actual**	**Normal**
Concordia													
	October	272.50	301.00	1.00	50.55	62.50	27.82	277.50	184.40	1.50	1.92	2.46	2.77
	November	532.50	652.82	272.50	301.00	0.00	0.75	62.50	27.82	1.33	1.10	1.50	1.92
	December	801.00	1026.52	532.50	652.82	0.00	0.00	0.00	0.75	1.56	0.97	1.33	1.10
	January	1233.50	1108.13	801.00	1026.52	0.00	0.00	0.00	0.00	1.33	0.68	1.56	0.97
	February	605.50	904.78	1233.50	1108.13	0.00	0.00	0.00	0.00	1.07	0.84	1.33	0.68
	March	558.50	660.82	605.50	904.78	0.00	2.12	0.00	0.00	0.77	1.50	1.07	0.84
	April	243.00	357.28	558.50	660.82	39.50	14.98	0.00	2.12	3.61	2.50	0.77	1.50
	May	45.00	125.63	243.00	357.28	79.50	90.22	39.50	14.98	4.60	4.60	3.61	2.50
	June	0.00	7.78	45.00	125.63	397.00	309.87	79.50	90.22	3.65	3.47	4.60	4.60
	July	0.00	0.62	0.00	7.78	429.50	446.18	397.00	309.87	2.16	3.48	3.65	3.47
	August	1.50	0.93	0.00	0.62	407.00	381.32	429.50	446.18	2.83	3.50	2.16	3.48
	September	8.50	50.55	1.50	0.93	212.50	184.40	407.00	381.32	0.58	2.77	2.83	3.50
	Total	4301.50	5196.87	4294.00	5196.87	1627.50	1457.65	1692.50	1457.65	24.99	27.31	26.87	27.31
Dodge City													
	October	282.50	285.18	13.00	44.02	63.00	32.57	267.50	205.68	0.15	2.03	2.74	1.58
	November	540.50	624.57	282.50	285.18	0.00	0.17	63.00	32.57	0.48	0.72	0.15	2.03
	December	794.50	957.40	540.50	624.57	0.00	0.00	0.00	0.17	2.28	0.91	0.48	0.72
	January	1137.00	997.70	794.50	957.40	0.00	0.00	0.00	0.00	1.06	0.62	2.28	0.91
	February	607.50	826.47	1137.00	997.70	0.00	0.07	0.00	0.00	0.69	0.54	1.06	0.62
	March	520.50	619.63	607.50	826.47	0.00	1.57	0.00	0.07	0.25	1.38	0.69	0.54
	April	245.50	341.42	520.50	619.63	42.00	18.02	0.00	1.57	0.02	1.87	0.25	1.38
	May	46.00	118.43	245.50	341.42	100.00	103.40	42.00	18.02	1.50	3.05	0.02	1.87
	June	0.00	7.90	46.00	118.43	368.00	314.15	100.00	103.40	12.02	3.54	1.50	3.05
	July	0.00	0.80	0.00	7.90	428.50	467.98	368.00	314.15	2.45	3.08	12.02	3.54
	August	9.50	1.13	0.00	0.80	428.00	410.80	428.50	467.98	3.28	2.82	2.45	3.08
	September	17.00	44.02	9.50	1.13	241.50	205.68	428.00	410.80	2.56	1.58	3.28	2.82
	Total	4200.50	4824.65	4196.50	4824.65	1671.00	1554.40	1697.00	1554.40	26.74	22.13	26.92	22.13
Goodland													
	October	430.50	411.23	29.00	87.28	17.50	10.02	135.00	121.70	0.38	1.30	0.00	1.38
	November	665.00	738.52	430.50	411.23	0.00	0.07	17.50	10.02	0.28	0.46	0.38	1.30
	December	906.50	1051.60	665.00	738.52	0.00	0.00	0.00	0.07	1.04	0.48	0.28	0.46
	January	1254.00	1078.98	906.50	1051.60	0.00	0.00	0.00	0.00	0.69	0.37	1.04	0.48
	February	736.50	927.45	1254.00	1078.98	0.00	0.00	0.00	0.00	1.41	0.51	0.69	0.37
	March	707.50	739.38	736.50	927.45	0.00	0.10	0.00	0.00	0.69	0.96	1.41	0.51
	April	377.00	472.93	707.50	739.38	5.00	3.57	0.00	0.10	0.88	1.63	0.69	0.96
	May	183.00	213.97	377.00	472.93	26.50	40.72	5.00	3.57	1.38	2.88	0.88	1.63
	June	3.00	27.28	183.00	213.97	332.00	208.88	26.50	40.72	0.68	2.71	1.38	2.88
	July	0.50	2.78	3.00	27.28	340.00	359.78	332.00	208.88	2.61	2.85	0.68	2.71
	August	10.50	4.20	0.50	2.78	345.00	292.03	340.00	359.78	2.03	2.61	2.61	2.85
	September	16.00	87.28	10.50	4.20	204.50	121.70	345.00	292.03	0.37	1.38	2.03	2.61
	Total	5290.00	5755.62	5303.00	5755.62	1270.50	1036.87	1201.00	1036.87	12.44	18.14	0.78	18.14
Topeka													
	October	244.00	275.92	1.50	40.48	73.00	35.08	266.50	188.22	1.22	2.90	1.20	3.26
	November	587.50	610.62	244.00	275.92	0.00	1.48	73.00	35.08	1.56	1.67	1.22	2.90
	December	747.50	954.97	587.50	610.62	0.00	0.00	0.00	1.48	2.92	1.44	1.56	1.67
	January	1191.00	1070.92	747.50	954.97	0.00	0.00	0.00	0.00	2.25	0.99	2.92	1.44
	February	577.00	856.28	1191.00	1070.92	0.00	0.00	0.00	0.00	0.90	1.35	2.25	0.99
	March	468.50	604.17	577.00	856.28	4.50	4.38	0.00	0.00	1.05	2.21	0.90	1.35
	April	204.00	302.13	468.50	604.17	48.50	23.20	4.50	4.38	4.45	3.58	1.05	2.21
	May	24.50	93.43	204.00	302.13	113.00	119.87	48.50	23.20	2.60	5.48	4.45	3.58
	June	0.00	4.00	24.50	93.43	416.00	331.20	113.00	119.87	4.88	4.99	2.60	5.48
	July	0.00	0.05	0.00	4.00	442.50	463.38	416.00	331.20	6.50	3.81	4.88	4.99
	August	1.50	0.75	0.00	0.05	406.00	412.52	442.50	463.38	2.71	4.42	6.50	3.81
	September	3.00	40.48	1.50	0.75	208.50	188.22	406.00	412.52	1.37	3.26	2.71	4.42
	Total	4048.50	4813.72	4047.00	4813.72	1712.00	1579.33	1770.00	1579.33	32.41	36.08	32.24	36.08
Wichita													
	October	223.50	224.97	0.00	23.88	86.50	46.73	328.50	246.52	5.98	3.06	1.18	3.01
	November	551.50	559.18	223.50	224.97	0.00	1.60	86.50	46.73	2.90	1.31	5.98	3.06
	December	748.50	906.92	551.50	559.18	0.00	0.00	0.00	1.60	2.64	1.22	2.90	1.31
	January	1121.00	980.85	748.50	906.92	0.00	0.00	0.00	0.00	1.76	0.97	2.64	1.22
	February	566.00	786.10	1121.00	980.85	0.00	0.00	0.00	0.00	0.60	1.20	1.76	0.97
	March	455.00	549.57	566.00	786.10	4.00	3.72	0.00	0.00	1.64	2.44	0.60	1.20
	April	175.00	272.08	455.00	549.57	36.50	24.38	4.00	3.72	1.48	2.90	1.64	2.44
	May	16.50	76.52	175.00	272.08	111.00	132.73	36.50	24.38	3.84	5.36	1.48	2.90
	June	0.00	2.80	16.50	76.52	441.50	365.22	111.00	132.73	3.20	5.02	3.84	5.36
	July	0.00	0.10	0.00	2.80	501.00	516.43	441.50	365.22	2.57	3.63	3.20	5.02
	August	0.50	0.07	0.00	0.10	463.50	473.18	501.00	516.43	4.17	4.17	2.57	3.63
	September	4.50	23.88	0.50	0.07	256.00	246.52	463.50	473.18	1.87	3.01	4.17	4.17
	Total	3862.00	4383.03	3857.50	4383.03	1900.00	1810.52	1972.50	1810.52	32.65	34.29	31.96	34.29

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025
Coefficients

STAFF	Rate Class	HDD	HDD-1	Rate Class	HDD	HDD-1	Rate Class	HDD	HDD-1	Rate Class	HDD	HDD-1
Concordia	RS-1	(0.018835)	0.114286	SC-1	(0.031160)	0.188207	SVF	0	0	LVF	0	0
Dodge City		0.040668	0.081697		0.073460	0.201962		0.469557	1.175980		0	0
Goodland		0.032868	0.061989		0.027092	0.236966		0.142269	0.757778		0	0
Topeka		0.027673	0.102343		0.063096	0.235151		0.335172	1.331671		1.640127	10.683180
Wichita		0.044261	0.097242		0.104701	0.223400		0.672013	1.475075		3.035438	19.296860

Rate Class	HDD	HDD-1
SVI		

Rate Class	HDD	HDD-1
LVI	0	0
	0	0
	0	3.135642
	0	0
	0	0

Rate Class	HDD	HDD-1
SCTS-A	(0.169411)	0.923375
	0.121496	0.423781
	0	0.630690
	0	0.637926
	0.096974	0.222470

Rate Class	HDD	HDD-1
SVTS-A	0	0
	0.420629	1.534335
	0	0.898510
	0.349224	2.007148
	0.919390	2.069726

Rate Class	HDD	HDD-1
LVTS	0	0
	0	0
	1.398640	3.680959
	0	0
	0	0

Rate Class	CDD	CDD-1	PCP	PCP-1
IRR	4.813515	4.996300	0	(66.802590)
	6.383413	2.066695	0	0
	5.308427	2.130158	0	(123.675000)
	0	0	0	0
	0.879417	0.843763	(18.557160)	(57.224070)

Rate Class	CDD	CDD-1	PCP	PCP-1
ITS-A	2.956216	3.415413	0	(75.526890)
	5.373873	0	0	(134.532100)
	5.930026	2.112906	0	(145.430600)
	0	0	0	0
	0	2.117960	0	(78.087620)

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Weather Normalization						
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Current Month HDD Actual	Current Month HDD Normal	Previous Month HDD Actual	Previous Month HDD Normal	Volumetric Adj. per capita	Volumetric Adjustment	Revenue Adjustment
Concordia		September	354						$ (0.018835)		$ 0.114286			
	RS-1	October	360	3,819	10.61	$ 18.50	$ 0.20251	272.5	301.0	1.0	50.6	5.13	1,845	$ 374
		November	359	8,696	24.22	$ 18.50	$ 0.20251	532.5	652.8	272.5	301.0	0.99	356	$ 72
		December	360	24,083	66.90	$ 18.50	$ 0.20251	801.0	1,026.5	532.5	652.8	9.50	3,421	$ 693
		January	360	32,931	91.48	$ 18.50	$ 0.20251	1,233.5	1,108.1	801.0	1,026.5	28.13	10,128	$ 2,051
		February	361	58,790	162.85	$ 18.50	$ 0.20251	605.5	904.8	1,233.5	1,108.1	(19.96)	(7,207)	$ (1,460)
		March	364	25,819	70.93	$ 18.50	$ 0.20251	558.5	660.8	605.5	904.8	32.28	11,749	$ 2,379
		April	365	23,868	65.39	$ 18.50	$ 0.20251	243.0	357.3	558.5	660.8	9.54	3,482	$ 705
		May	363	11,550	31.82	$ 18.50	$ 0.20251	45.0	125.6	243.0	357.3	11.54	4,190	$ 848
		June	362	4,477	12.37	$ 18.50	$ 0.20251	0.0	7.8	45.0	125.6	9.07	3,283	$ 665
		July	364	3,240	8.90	$ 18.50	$ 0.20251	0.0	0.6	0.0	7.8	0.88	320	$ 65
		August	361	5,808	16.09	$ 18.50	$ 0.20251	1.5	0.9	0.0	0.6	0.08	29	$ 6
		September	360	4,537	12.60	$ 18.50	$ 0.20251	8.5	50.6	1.5	0.9	(0.86)	(308)	$ (62)
		Total	4,339.0	207,618.0				4,301.5	5,196.9				31,288	$ 6,336
Dodge City		September	34,497						$ 0.040668		$ 0.081697			
	RS-1	October	34,400	608,648	17.69	$ 18.50	$ 0.20251	282.5	285.2	13.0	44.0	2.64	90,922	$ 18,413
		November	34,922	1,436,115	41.12	$ 18.50	$ 0.20251	540.5	624.6	282.5	285.2	3.64	127,048	$ 25,728
		December	35,047	2,997,936	85.54	$ 18.50	$ 0.20251	794.5	957.4	540.5	624.6	13.49	472,883	$ 95,763
		January	35,185	4,536,209	128.92	$ 18.50	$ 0.20251	1,137.0	997.7	794.5	957.4	7.64	268,933	$ 54,462
		February	35,285	4,305,440	122.02	$ 18.50	$ 0.20251	607.5	826.5	1,137.0	997.7	(2.48)	(87,346)	$ (17,689)
		March	35,246	2,660,403	75.48	$ 18.50	$ 0.20251	520.5	619.6	607.5	826.5	21.92	772,609	$ 156,461
		April	35,271	1,946,807	55.20	$ 18.50	$ 0.20251	245.5	341.4	520.5	619.6	12.00	423,239	$ 85,710
		May	35,102	928,770	26.46	$ 18.50	$ 0.20251	46.0	118.4	245.5	341.4	10.78	378,464	$ 76,643
		June	34,981	576,029	16.47	$ 18.50	$ 0.20251	0.0	7.9	46.0	118.4	6.24	218,242	$ 44,196
		July	35,022	508,327	14.51	$ 18.50	$ 0.20251	0.0	0.8	0.0	7.9	0.68	23,743	$ 4,808
		August	34,948	499,741	14.30	$ 18.50	$ 0.20251	9.5	1.1	0.0	0.8	(0.27)	(9,607)	$ (1,946)
		September	34,794	487,466	14.01	$ 18.50	$ 0.20251	17.0	44.0	9.5	1.1	0.42	14,446	$ 2,925
		Total	420,203.0	21,491,891.0				4,200.5	4,824.7				2,693,574	$ 545,476
Goodland		September	2,296						$ 0.032868		$ 0.061989			
	RS-1	October	2,308	37,203	16.12	$ 18.50	$ 0.20251	430.5	411.2	29.0	87.3	2.98	6,877	$ 1,393
		November	2,320	109,790	47.32	$ 18.50	$ 0.20251	665.0	738.5	430.5	411.2	1.22	2,835	$ 574
		December	2,323	222,877	95.94	$ 18.50	$ 0.20251	906.5	1,051.6	665.0	738.5	9.33	21,665	$ 4,387
		January	2,328	327,691	140.76	$ 18.50	$ 0.20251	1,254.0	1,079.0	906.5	1,051.6	3.24	7,548	$ 1,528
		February	2,330	318,394	136.65	$ 18.50	$ 0.20251	736.5	927.5	1,254.0	1,079.0	(4.57)	(10,655)	$ (2,158)
		March	2,331	212,377	91.11	$ 18.50	$ 0.20251	707.5	739.4	736.5	927.5	12.88	30,034	$ 6,082
		April	2,336	178,879	76.57	$ 18.50	$ 0.20251	377.0	472.9	707.5	739.4	5.13	11,983	$ 2,427
		May	2,326	93,319	40.12	$ 18.50	$ 0.20251	183.0	214.0	377.0	472.9	6.96	16,200	$ 3,281
		June	2,292	45,326	19.78	$ 18.50	$ 0.20251	3.0	27.3	183.0	214.0	2.72	6,229	$ 1,261
		July	2,312	29,903	12.93	$ 18.50	$ 0.20251	0.5	2.8	3.0	27.3	1.58	3,654	$ 740
		August	2,294	30,186	13.16	$ 18.50	$ 0.20251	10.5	4.2	0.5	2.8	(0.07)	(150)	$ (30)
		September	2,283	29,812	13.06	$ 18.50	$ 0.20251	16.0	87.3	10.5	4.2	1.95	4,457	$ 903
		Total	27,783.0	1,635,757.0				5,290.0	5,755.6				100,677	$ 20,388
Topeka		September	32,836						$ 0.027673		$ 0.102343			
	RS-1	October	32,740	463,467	14.16	$ 18.50	$ 0.20251	244.0	275.9	1.5	40.5	4.87	159,539	$ 32,308
		November	32,834	1,165,471	35.50	$ 18.50	$ 0.20251	587.5	610.6	244.0	275.9	3.91	128,255	$ 25,973
		December	32,912	2,496,205	75.84	$ 18.50	$ 0.20251	747.5	955.0	587.5	610.6	8.11	266,819	$ 54,034
		January	33,059	3,648,917	110.38	$ 18.50	$ 0.20251	1,191.0	1,070.9	747.5	955.0	17.91	592,077	$ 119,901
		February	33,043	4,203,370	127.21	$ 18.50	$ 0.20251	577.0	856.3	1,191.0	1,070.9	(4.56)	(150,712)	$ (30,521)
		March	33,075	2,034,409	61.51	$ 18.50	$ 0.20251	468.5	604.2	577.0	856.3	32.34	1,069,546	$ 216,594
		April	33,028	1,640,860	49.68	$ 18.50	$ 0.20251	204.0	302.1	468.5	604.2	16.60	548,271	$ 111,030
		May	33,008	724,832	21.96	$ 18.50	$ 0.20251	24.5	93.4	204.0	302.1	11.95	394,474	$ 79,885
		June	33,034	418,005	12.65	$ 18.50	$ 0.20251	0.0	4.0	24.5	93.4	7.17	236,706	$ 47,935
		July	33,419	374,611	11.21	$ 18.50	$ 0.20251	0.0	0.1	0.0	4.0	0.41	13,727	$ 2,780
		August	33,147	348,352	10.51	$ 18.50	$ 0.20251	1.5	0.8	0.0	0.1	(0.02)	(518)	$ (105)
		September	32,706	349,131	10.67	$ 18.50	$ 0.20251	3.0	40.5	1.5	0.8	0.96	31,415	$ 6,362
		Total	396,005.0	17,867,630.0				4,048.5	4,813.7				3,289,598	$ 666,176
Wichita		September	34,738						$ 0.044261		$ 0.097242			
	RS	October	34,794	543,631	15.62	$ 18.50	$ 0.20251	223.5	225.0	0.0	23.9	2.48	86,459	$ 17,509
		November	34,988	1,318,633	37.69	$ 18.50	$ 0.20251	551.5	559.2	223.5	225.0	0.36	12,691	$ 2,570
		December	35,147	2,906,959	82.71	$ 18.50	$ 0.20251	748.5	906.9	551.5	559.2	5.17	181,717	$ 36,800
		January	35,270	4,385,119	124.33	$ 18.50	$ 0.20251	1,121.0	980.9	748.5	906.9	12.33	435,037	$ 88,099
		February	35,340	4,702,993	133.08	$ 18.50	$ 0.20251	566.0	786.1	1,121.0	980.9	(8.25)	(291,645)	$ (59,061)
		March	35,354	2,411,079	68.20	$ 18.50	$ 0.20251	455.0	549.6	566.0	786.1	25.14	888,893	$ 180,010
		April	35,433	1,792,599	50.59	$ 18.50	$ 0.20251	175.0	272.1	455.0	549.6	12.36	438,123	$ 88,724
		May	35,430	831,018	23.46	$ 18.50	$ 0.20251	16.5	76.5	175.0	272.1	11.60	410,869	$ 83,205
		June	35,357	520,031	14.71	$ 18.50	$ 0.20251	0.0	2.8	16.5	76.5	6.22	219,912	$ 44,534
		July	35,369	453,425	12.82	$ 18.50	$ 0.20251	0.0	0.1	0.0	2.8	0.29	10,233	$ 2,072
		August	35,262	454,998	12.90	$ 18.50	$ 0.20251	0.5	0.1	0.0	0.1	(0.00)	(62)	$ (13)
		September	35,234	440,254	12.50	$ 18.50	$ 0.20251	4.5	23.9	0.5	0.1	0.49	17,337	$ 3,511
		Total	422,978.0	20,760,739.0				3,862.0	4,383.0				2,409,564	$ 487,961
			1,271,308	61,963,635									8,524,700	1,726,337

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Customer Annualization					
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Customer Annualization	Annualized Customer	Volumetric Adjustment	Customer Charge Adjustment	Volumetric Revenue Adjustment	Total Revenue Adjustment
Concordia		September	354										
	RS-1	October	360	3,819	10.61	$ 18.50	$ 0.20251	0.50	6	90	$ 106	$ 18	$ 125
		November	359	8,696	24.22	$ 18.50	$ 0.20251	0.50	5	132	$ 97	$ 27	$ 124
		December	360	24,083	66.90	$ 18.50	$ 0.20251	0.50	5	363	$ 88	$ 73	$ 161
		January	360	32,931	91.48	$ 18.50	$ 0.20251	0.50	4	508	$ 79	$ 103	$ 182
		February	361	58,790	162.85	$ 18.50	$ 0.20251	0.50	4	536	$ 69	$ 109	$ 178
		March	364	25,819	70.93	$ 18.50	$ 0.20251	0.50	3	335	$ 60	$ 68	$ 128
		April	365	23,868	65.39	$ 18.50	$ 0.20251	0.50	3	206	$ 51	$ 42	$ 93
		May	363	11,550	31.82	$ 18.50	$ 0.20251	0.50	2	98	$ 42	$ 20	$ 61
		June	362	4,477	12.37	$ 18.50	$ 0.20251	0.50	2	38	$ 32	$ 8	$ 40
		July	364	3,240	8.90	$ 18.50	$ 0.20251	0.50	1	12	$ 23	$ 2	$ 26
		August	361	5,808	16.09	$ 18.50	$ 0.20251	0.50	1	12	$ 14	$ 2	$ 16
		September	360	4,537	12.60	$ 18.50	$ 0.20251	0.50	0	3	$ 5	$ 1	$ 5
		Total	4,339.0	207,618.0					3	2,334	$ 666	$ 473	$ 1,139
Dodge City		September	34,497										
	RS-1	October	34,400	608,648	17.69	$ 18.50	$ 0.20251	24.75	285	5,788	$ 5,266	$ 1,172	$ 6,438
		November	34,922	1,436,115	41.12	$ 18.50	$ 0.20251	24.75	260	11,632	$ 4,808	$ 2,356	$ 7,163
		December	35,047	2,997,936	85.54	$ 18.50	$ 0.20251	24.75	235	23,285	$ 4,350	$ 4,715	$ 9,065
		January	35,185	4,536,209	128.92	$ 18.50	$ 0.20251	24.75	210	28,730	$ 3,892	$ 5,818	$ 9,710
		February	35,285	4,305,440	122.02	$ 18.50	$ 0.20251	24.75	186	22,190	$ 3,434	$ 4,494	$ 7,928
		March	35,246	2,660,403	75.48	$ 18.50	$ 0.20251	24.75	161	15,669	$ 2,976	$ 3,173	$ 6,149
		April	35,271	1,946,807	55.20	$ 18.50	$ 0.20251	24.75	136	9,147	$ 2,518	$ 1,852	$ 4,371
		May	35,102	928,770	26.46	$ 18.50	$ 0.20251	24.75	111	4,148	$ 2,060	$ 840	$ 2,900
		June	34,981	576,029	16.47	$ 18.50	$ 0.20251	24.75	87	1,967	$ 1,603	$ 398	$ 2,001
		July	35,022	508,327	14.51	$ 18.50	$ 0.20251	24.75	62	940	$ 1,145	$ 190	$ 1,335
		August	34,948	499,741	14.30	$ 18.50	$ 0.20251	24.75	37	521	$ 687	$ 105	$ 792
		September	34,794	487,466	14.01	$ 18.50	$ 0.20251	24.75	12	179	$ 229	$ 36	$ 265
		Total	420,203.0	21,491,891.0					149	124,197	$ 32,967	$ 25,151	$ 58,118
Goodland		September	2,296										
	RS-1	October	2,308	37,203	16.12	$ 18.50	$ 0.20251	-1.08	-12	-238	$ (230)	$ (48)	$ (279)
		November	2,320	109,790	47.32	$ 18.50	$ 0.20251	-1.08	-11	-552	$ (210)	$ (112)	$ (322)
		December	2,323	222,877	95.94	$ 18.50	$ 0.20251	-1.08	-10	-1,083	$ (190)	$ (219)	$ (410)
		January	2,328	327,691	140.76	$ 18.50	$ 0.20251	-1.08	-9	-1,326	$ (170)	$ (269)	$ (439)
		February	2,330	318,394	136.65	$ 18.50	$ 0.20251	-1.08	-8	-1,073	$ (150)	$ (217)	$ (368)
		March	2,331	212,377	91.11	$ 18.50	$ 0.20251	-1.08	-7	-732	$ (130)	$ (148)	$ (279)
		April	2,336	178,879	76.57	$ 18.50	$ 0.20251	-1.08	-6	-487	$ (110)	$ (99)	$ (209)
		May	2,326	93,319	40.12	$ 18.50	$ 0.20251	-1.08	-5	-230	$ (90)	$ (46)	$ (137)
		June	2,292	45,326	19.78	$ 18.50	$ 0.20251	-1.08	-4	-85	$ (70)	$ (17)	$ (87)
		July	2,312	29,903	12.93	$ 18.50	$ 0.20251	-1.08	-3	-39	$ (50)	$ (8)	$ (58)
		August	2,294	30,186	13.16	$ 18.50	$ 0.20251	-1.08	-2	-21	$ (30)	$ (4)	$ (34)
		September	2,283	29,812	13.06	$ 18.50	$ 0.20251	-1.08	-1	-8	$ (10)	$ (2)	$ (12)
		Total	27,783.0	1,635,757.0					-7	-5,875	$ (1,443)	$ (1,190)	$ (2,633)
Topeka		September	32,836										
	RS-1	October	32,740	463,467	14.16	$ 18.50	$ 0.20251	-10.83	-125	-2,371	$ (2,305)	$ (480)	$ (2,785)
		November	32,834	1,165,471	35.50	$ 18.50	$ 0.20251	-10.83	-114	-4,482	$ (2,104)	$ (908)	$ (3,012)
		December	32,912	2,496,205	75.84	$ 18.50	$ 0.20251	-10.83	-103	-8,640	$ (1,904)	$ (1,750)	$ (3,654)
		January	33,059	3,648,917	110.38	$ 18.50	$ 0.20251	-10.83	-92	-11,813	$ (1,704)	$ (2,392)	$ (4,096)
		February	33,043	4,203,370	127.21	$ 18.50	$ 0.20251	-10.83	-81	-9,965	$ (1,503)	$ (2,018)	$ (3,521)
		March	33,075	2,034,409	61.51	$ 18.50	$ 0.20251	-10.83	-70	-6,608	$ (1,303)	$ (1,338)	$ (2,641)
		April	33,028	1,640,860	49.68	$ 18.50	$ 0.20251	-10.83	-60	-3,949	$ (1,102)	$ (800)	$ (1,902)
		May	33,008	724,832	21.96	$ 18.50	$ 0.20251	-10.83	-49	-1,653	$ (902)	$ (335)	$ (1,237)
		June	33,034	418,005	12.65	$ 18.50	$ 0.20251	-10.83	-38	-751	$ (701)	$ (152)	$ (854)
		July	33,419	374,611	11.21	$ 18.50	$ 0.20251	-10.83	-27	-315	$ (501)	$ (64)	$ (565)
		August	33,147	348,352	10.51	$ 18.50	$ 0.20251	-10.83	-16	-171	$ (301)	$ (35)	$ (335)
		September	32,706	349,131	10.67	$ 18.50	$ 0.20251	-10.83	-5	-63	$ (100)	$ (13)	$ (113)
		Total	396,005.0	17,867,630.0					-65	-50,781	$ (14,430)	$ (10,284)	$ (24,714)
Wichita		September	34,738										
	RS	October	34,794	543,631	15.62	$ 18.50	$ 0.20251	41.33	475	8,608	$ 8,794	$ 1,743	$ 10,537
		November	34,988	1,318,633	37.69	$ 18.50	$ 0.20251	41.33	434	16,514	$ 8,029	$ 3,344	$ 11,373
		December	35,147	2,906,959	82.71	$ 18.50	$ 0.20251	41.33	393	34,507	$ 7,264	$ 6,988	$ 14,252
		January	35,270	4,385,119	124.33	$ 18.50	$ 0.20251	41.33	351	48,015	$ 6,500	$ 9,723	$ 16,223
		February	35,340	4,702,993	133.08	$ 18.50	$ 0.20251	41.33	310	38,696	$ 5,735	$ 7,836	$ 13,571
		March	35,354	2,411,079	68.20	$ 18.50	$ 0.20251	41.33	269	25,078	$ 4,970	$ 5,078	$ 10,049
		April	35,433	1,792,599	50.59	$ 18.50	$ 0.20251	41.33	227	14,312	$ 4,206	$ 2,898	$ 7,104
		May	35,430	831,018	23.46	$ 18.50	$ 0.20251	41.33	186	6,520	$ 3,441	$ 1,320	$ 4,761
		June	35,357	520,031	14.71	$ 18.50	$ 0.20251	41.33	145	3,028	$ 2,676	$ 613	$ 3,289
		July	35,369	453,425	12.82	$ 18.50	$ 0.20251	41.33	103	1,355	$ 1,912	$ 274	$ 2,186
		August	35,262	454,998	12.90	$ 18.50	$ 0.20251	41.33	62	800	$ 1,147	$ 162	$ 1,309
		September	35,234	440,254	12.50	$ 18.50	$ 0.20251	41.33	21	268	$ 382	$ 54	$ 437
		Total	422,978.0	20,760,739.0					248	197,700	$ 55,056	$ 40,036	$ 95,092
			1,271,308	61,963,635					328	267,574	72,816	54,186	127,002

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Weather Normalization						
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Current Month HDD Actual	Current Month HDD Normal	Previous Month HDD Actual	Previous Month HDD Normal	Volumetric Adj. per capita	Volumetric Adjustment	Revenue Adjustment
Concordia		September	44	0					$ (0.031160)		$ 0.188207			
	SC-1	October	44	525	11.93	$ 28.00	$ 0.20	272.5	301.0	1.0	50.6	8.44	371	$ 75
		November	45	974	21.64	$ 28.00	$ 0.20251	532.5	652.8	272.5	301.0	1.61	73	$ 15
		December	45	3,439	76.42	$ 28.00	$ 0.20251	801.0	1,026.5	532.5	652.8	15.62	703	$ 142
		January	45	5,533	122.96	$ 28.00	$ 0.20251	1,233.5	1,108.1	801.0	1,026.5	46.35	2,086	$ 422
		February	45	10,669	237.09	$ 28.00	$ 0.20251	605.5	904.8	1,233.5	1,108.1	(32.92)	(1,481)	$ (300)
		March	44	4,246	96.50	$ 28.00	$ 0.20251	558.5	660.8	605.5	904.8	53.14	2,338	$ 473
		April	44	3,905	88.75	$ 28.00	$ 0.20251	243.0	357.3	558.5	660.8	15.70	691	$ 140
		May	44	1,661	37.75	$ 28.00	$ 0.20251	45.0	125.6	243.0	357.3	19.00	836	$ 169
		June	44	607	13.80	$ 28.00	$ 0.20251	0.0	7.8	45.0	125.6	14.93	657	$ 133
		July	44	489	11.11	$ 28.00	$ 0.20251	0.0	0.6	0.0	7.8	1.45	64	$ 13
		August	45	529	11.76	$ 28.00	$ 0.20251	1.5	0.9	0.0	0.6	0.13	6	$ 1
		September	45	488	10.84	$ 28.00	$ 0.20251	8.5	50.6	1.5	0.9	(1.42)	(64)	$ (13)
		Total	534	33,065									6,279	$ 1,271
Dodge City		September	3,886	0					$ 0.073460		$ 0.201962			
	SC-1	October	3,853	95,454	24.77	$ 28.00	$ 0.20	282.5	285.2	13.0	44.0	6.46	24,895	$ 5,042
		November	3,917	292,099	74.57	$ 28.00	$ 0.20251	540.5	624.6	282.5	285.2	6.72	26,312	$ 5,329
		December	3,969	708,946	178.62	$ 28.00	$ 0.20251	794.5	957.4	540.5	624.6	28.94	114,882	$ 23,265
		January	3,985	1,194,806	299.83	$ 28.00	$ 0.20251	1,137.0	997.7	794.5	957.4	22.67	90,327	$ 18,292
		February	3,988	1,223,870	306.89	$ 28.00	$ 0.20251	607.5	826.5	1,137.0	997.7	(12.05)	(48,047)	$ (9,730)
		March	4,004	678,359	169.42	$ 28.00	$ 0.20251	520.5	619.6	607.5	826.5	51.51	206,227	$ 41,763
		April	3,996	460,677	115.28	$ 28.00	$ 0.20251	245.5	341.4	520.5	619.6	27.07	108,161	$ 21,904
		May	3,981	173,072	43.47	$ 28.00	$ 0.20251	46.0	118.4	245.5	341.4	24.69	98,301	$ 19,907
		June	3,938	94,136	23.90	$ 28.00	$ 0.20251	0.0	7.9	46.0	118.4	15.21	59,893	$ 12,129
		July	3,945	77,798	19.72	$ 28.00	$ 0.20251	0.0	0.8	0.0	7.9	1.65	6,526	$ 1,322
		August	3,932	77,790	19.78	$ 28.00	$ 0.20251	9.5	1.1	0.0	0.8	(0.45)	(1,781)	$ (361)
		September	3,878	67,332	17.36	$ 28.00	$ 0.20251	17.0	44.0	9.5	1.1	0.29	1,144	$ 232
		Total	47,386	5,144,339									686,839	$ 139,092
Goodland		September	320	0					$ 0.027092		$ 0.236966			
	SC-1	October	316	18,976	60.05	$ 28.00	$ 0.20	430.5	411.2	29.0	87.3	13.29	4,199	$ 850
		November	321	28,581	89.04	$ 28.00	$ 0.20251	665.0	738.5	430.5	411.2	(2.57)	(826)	$ (167)
		December	326	65,203	200.01	$ 28.00	$ 0.20251	906.5	1,051.6	665.0	738.5	21.35	6,961	$ 1,410
		January	328	99,109	302.16	$ 28.00	$ 0.20251	1,254.0	1,079.0	906.5	1,051.6	29.64	9,723	$ 1,969
		February	328	108,217	329.93	$ 28.00	$ 0.20251	736.5	927.5	1,254.0	1,079.0	(36.30)	(11,906)	$ (2,411)
		March	326	65,291	200.28	$ 28.00	$ 0.20251	707.5	739.4	736.5	927.5	46.11	15,033	$ 3,044
		April	331	61,565	186.00	$ 28.00	$ 0.20251	377.0	472.9	707.5	739.4	10.15	3,361	$ 681
		May	323	34,142	105.70	$ 28.00	$ 0.20251	183.0	214.0	377.0	472.9	23.57	7,614	$ 1,542
		June	321	18,874	58.80	$ 28.00	$ 0.20251	3.0	27.3	183.0	214.0	8.00	2,567	$ 520
		July	322	13,382	41.56	$ 28.00	$ 0.20251	0.5	2.8	3.0	27.3	5.82	1,873	$ 379
		August	322	14,569	45.25	$ 28.00	$ 0.20251	10.5	4.2	0.5	2.8	0.37	119	$ 24
		September	321	13,239	41.24	$ 28.00	$ 0.20251	16.0	87.3	10.5	4.2	0.44	141	$ 28
		Total	3,885	541,148									38,857	$ 7,869
Topeka		September	2,168	0					$ 0.063096		$ 0.235151			
	SC-1	October	2,155	60,206	27.94	$ 28.00	$ 0.20	244.0	275.9	1.5	40.5	11.18	24,095	$ 4,879
		November	2,170	142,841	65.83	$ 28.00	$ 0.20251	587.5	610.6	244.0	275.9	8.96	19,451	$ 3,939
		December	2,214	347,915	157.14	$ 28.00	$ 0.20251	747.5	955.0	587.5	610.6	18.53	41,017	$ 8,306
		January	2,200	537,404	244.27	$ 28.00	$ 0.20251	1,191.0	1,070.9	747.5	955.0	41.21	90,660	$ 18,360
		February	2,207	678,682	307.51	$ 28.00	$ 0.20251	577.0	856.3	1,191.0	1,070.9	(10.62)	(23,430)	$ (4,745)
		March	2,201	291,162	132.29	$ 28.00	$ 0.20251	468.5	604.2	577.0	856.3	74.23	163,389	$ 33,088
		April	2,195	225,534	102.75	$ 28.00	$ 0.20251	204.0	302.1	468.5	604.2	38.09	83,616	$ 16,933
		May	2,190	105,029	47.96	$ 28.00	$ 0.20251	24.5	93.4	204.0	302.1	27.43	60,062	$ 12,163
		June	2,200	60,751	27.61	$ 28.00	$ 0.20251	0.0	4.0	24.5	93.4	16.46	36,217	$ 7,334
		July	2,201	51,117	23.22	$ 28.00	$ 0.20251	0.0	0.1	0.0	4.0	0.94	2,077	$ 421
		August	2,188	52,964	24.21	$ 28.00	$ 0.20251	1.5	0.8	0.0	0.1	(0.04)	(78)	$ (16)
		September	2,176	50,536	23.22	$ 28.00	$ 0.20251	3.0	40.5	1.5	0.8	2.19	4,763	$ 964
		Total	26,297	2,604,141									501,839	$ 101,627
Wichita		September	3,030	0					$ 0.104701		$ 0.223400			
	SC-1	October	3,056	70,192	22.97	$ 28.00	$ 0.20	223.5	225.0	0.0	23.9	5.71	17,446	$ 3,533
		November	3,096	213,072	68.82	$ 28.00	$ 0.20251	551.5	559.2	223.5	225.0	0.83	2,569	$ 520
		December	3,139	544,502	173.46	$ 28.00	$ 0.20251	748.5	906.9	551.5	559.2	11.80	37,047	$ 7,502
		January	3,173	925,079	291.55	$ 28.00	$ 0.20251	1,121.0	980.9	748.5	906.9	28.41	90,142	$ 18,255
		February	3,217	985,873	306.46	$ 28.00	$ 0.20251	566.0	786.1	1,121.0	980.9	(19.07)	(61,345)	$ (12,423)
		March	3,190	456,684	143.16	$ 28.00	$ 0.20251	455.0	549.6	566.0	786.1	57.72	184,138	$ 37,290
		April	3,227	308,088	95.47	$ 28.00	$ 0.20251	175.0	272.1	455.0	549.6	28.36	91,527	$ 18,535
		May	3,224	118,709	36.82	$ 28.00	$ 0.20251	16.5	76.5	175.0	272.1	26.62	85,810	$ 17,377
		June	3,182	68,738	21.60	$ 28.00	$ 0.20251	0.0	2.8	16.5	76.5	14.29	45,470	$ 9,208
		July	3,204	60,950	19.02	$ 28.00	$ 0.20251	0.0	0.1	0.0	2.8	0.66	2,130	$ 431
		August	3,153	58,803	18.65	$ 28.00	$ 0.20251	0.5	0.1	0.0	0.1	(0.00)	(12)	$ (2)
		September	3,128	63,004	20.14	$ 28.00	$ 0.20251	4.5	23.9	0.5	0.1	1.12	3,507	$ 710
		Total	37,989	3,873,694									498,428	$ 100,937
			116,091	12,196,387									1,732,242	350,796

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Customer Annualization					
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Customer Annualization	Annualized Customer	Volumetric Adjustment	Customer Charge Adjustment	Volumetric Revenue Adjustment	Total Revenue Adjustment
Concordia		September	44	0									
	SC-1	October	44	525	11.93	$ 28.00	$ 0.20	0.08	1	20	$ 27	$ 4	$ 31
		November	45	974	21.64	$ 28.00	$ 0.20251	0.08	1	20	$ 25	$ 4	$ 29
		December	45	3,439	76.42	$ 28.00	$ 0.20251	0.08	1	73	$ 22	$ 15	$ 37
		January	45	5,533	122.96	$ 28.00	$ 0.20251	0.08	1	120	$ 20	$ 24	$ 44
		February	45	10,669	237.09	$ 28.00	$ 0.20251	0.08	1	128	$ 18	$ 26	$ 43
		March	44	4,246	96.50	$ 28.00	$ 0.20251	0.08	1	81	$ 15	$ 16	$ 32
		April	44	3,905	88.75	$ 28.00	$ 0.20251	0.08	0	48	$ 13	$ 10	$ 23
		May	44	1,661	37.75	$ 28.00	$ 0.20251	0.08	0	21	$ 11	$ 4	$ 15
		June	44	607	13.80	$ 28.00	$ 0.20251	0.08	0	8	$ 8	$ 2	$ 10
		July	44	489	11.11	$ 28.00	$ 0.20251	0.08	0	3	$ 6	$ 1	$ 6
		August	45	529	11.76	$ 28.00	$ 0.20251	0.08	0	1	$ 4	$ 0	$ 4
		September	45	488	10.84	$ 28.00	$ 0.20251	0.08	0	0	$ 1	$ 0	$ 1
		Total	534	33,065					1	523	$ 168	$ 106	$ 274
Dodge City		September	3,886	0									
	SC-1	October	3,853	95,454	24.77	$ 28.00	$ 0.20	-0.67	-8	-239	$ (215)	$ (48)	$ (263)
		November	3,917	292,099	74.57	$ 28.00	$ 0.20251	-0.67	-7	-569	$ (196)	$ (115)	$ (311)
		December	3,969	708,946	178.62	$ 28.00	$ 0.20251	-0.67	-6	-1,315	$ (177)	$ (266)	$ (444)
		January	3,985	1,194,806	299.83	$ 28.00	$ 0.20251	-0.67	-6	-1,827	$ (159)	$ (370)	$ (529)
		February	3,988	1,223,870	306.89	$ 28.00	$ 0.20251	-0.67	-5	-1,474	$ (140)	$ (299)	$ (439)
		March	4,004	678,359	169.42	$ 28.00	$ 0.20251	-0.67	-4	-957	$ (121)	$ (194)	$ (315)
		April	3,996	460,677	115.28	$ 28.00	$ 0.20251	-0.67	-4	-522	$ (103)	$ (106)	$ (208)
		May	3,981	173,072	43.47	$ 28.00	$ 0.20251	-0.67	-3	-205	$ (84)	$ (41)	$ (125)
		June	3,938	94,136	23.90	$ 28.00	$ 0.20251	-0.67	-2	-91	$ (65)	$ (18)	$ (84)
		July	3,945	77,798	19.72	$ 28.00	$ 0.20251	-0.67	-2	-36	$ (47)	$ (7)	$ (54)
		August	3,932	77,790	19.78	$ 28.00	$ 0.20251	-0.67	-1	-19	$ (28)	$ (4)	$ (32)
		September	3,878	67,332	17.36	$ 28.00	$ 0.20251	-0.67	0	-6	$ (9)	$ (1)	$ (11)
		Total	47,386	5,144,339					-4	-7,261	$ (1,344)	$ (1,470)	$ (2,814)
Goodland		September	320	0									
	SC-1	October	316	18,976	60.05	$ 28.00	$ 0.20	0.08	1	70	$ 27	$ 14	$ 41
		November	321	28,581	89.04	$ 28.00	$ 0.20251	0.08	1	76	$ 25	$ 15	$ 40
		December	326	65,203	200.01	$ 28.00	$ 0.20251	0.08	1	175	$ 22	$ 35	$ 58
		January	328	99,109	302.16	$ 28.00	$ 0.20251	0.08	1	235	$ 20	$ 48	$ 67
		February	328	108,217	329.93	$ 28.00	$ 0.20251	0.08	1	184	$ 18	$ 37	$ 55
		March	326	65,291	200.28	$ 28.00	$ 0.20251	0.08	1	133	$ 15	$ 27	$ 42
		April	331	61,565	186.00	$ 28.00	$ 0.20251	0.08	0	90	$ 13	$ 18	$ 31
		May	323	34,142	105.70	$ 28.00	$ 0.20251	0.08	0	48	$ 11	$ 10	$ 20
		June	321	18,874	58.80	$ 28.00	$ 0.20251	0.08	0	19	$ 8	$ 4	$ 12
		July	322	13,382	41.56	$ 28.00	$ 0.20251	0.08	0	10	$ 6	$ 2	$ 8
		August	322	14,569	45.25	$ 28.00	$ 0.20251	0.08	0	6	$ 4	$ 1	$ 5
		September	321	13,239	41.24	$ 28.00	$ 0.20251	0.08	0	2	$ 1	$ 0	$ 2
		Total	3,885	541,148					1	1,048	$ 168	$ 212	$ 380
Topeka		September	2,168	0									
	SC-1	October	2,155	60,206	27.94	$ 28.00	$ 0.20	0.67	8	300	$ 215	$ 61	$ 275
		November	2,170	142,841	65.83	$ 28.00	$ 0.20251	0.67	7	524	$ 196	$ 106	$ 302
		December	2,214	347,915	157.14	$ 28.00	$ 0.20251	0.67	6	1,113	$ 177	$ 225	$ 403
		January	2,200	537,404	244.27	$ 28.00	$ 0.20251	0.67	6	1,618	$ 159	$ 328	$ 486
		February	2,207	678,682	307.51	$ 28.00	$ 0.20251	0.67	5	1,484	$ 140	$ 301	$ 441
		March	2,201	291,162	132.29	$ 28.00	$ 0.20251	0.67	4	895	$ 121	$ 181	$ 303
		April	2,195	225,534	102.75	$ 28.00	$ 0.20251	0.67	4	516	$ 103	$ 105	$ 207
		May	2,190	105,029	47.96	$ 28.00	$ 0.20251	0.67	3	226	$ 84	$ 46	$ 130
		June	2,200	60,751	27.61	$ 28.00	$ 0.20251	0.67	2	103	$ 65	$ 21	$ 86
		July	2,201	51,117	23.22	$ 28.00	$ 0.20251	0.67	2	40	$ 47	$ 8	$ 55
		August	2,188	52,964	24.21	$ 28.00	$ 0.20251	0.67	1	24	$ 28	$ 5	$ 33
		September	2,176	50,536	23.22	$ 28.00	$ 0.20251	0.67	0	8	$ 9	$ 2	$ 11
		Total	26,297	2,604,141					4	6,851	$ 1,344	$ 1,387	$ 2,731
Wichita		September	3,030	0									
	SC-1	October	3,056	70,192	22.97	$ 28.00	$ 0.20	8.17	94	2,693	$ 2,630	$ 545	$ 3,175
		November	3,096	213,072	68.82	$ 28.00	$ 0.20251	8.17	86	5,973	$ 2,401	$ 1,210	$ 3,611
		December	3,139	544,502	173.46	$ 28.00	$ 0.20251	8.17	78	14,374	$ 2,172	$ 2,911	$ 5,083
		January	3,173	925,079	291.55	$ 28.00	$ 0.20251	8.17	69	22,210	$ 1,944	$ 4,498	$ 6,441
		February	3,217	985,873	306.46	$ 28.00	$ 0.20251	8.17	61	17,603	$ 1,715	$ 3,565	$ 5,280
		March	3,190	456,684	143.16	$ 28.00	$ 0.20251	8.17	53	10,664	$ 1,486	$ 2,159	$ 3,646
		April	3,227	308,088	95.47	$ 28.00	$ 0.20251	8.17	45	5,562	$ 1,258	$ 1,126	$ 2,384
		May	3,224	118,709	36.82	$ 28.00	$ 0.20251	8.17	37	2,331	$ 1,029	$ 472	$ 1,501
		June	3,182	68,738	21.60	$ 28.00	$ 0.20251	8.17	29	1,026	$ 800	$ 208	$ 1,008
		July	3,204	60,950	19.02	$ 28.00	$ 0.20251	8.17	20	402	$ 572	$ 81	$ 653
		August	3,153	58,803	18.65	$ 28.00	$ 0.20251	8.17	12	228	$ 343	$ 46	$ 389
		September	3,128	63,004	20.14	$ 28.00	$ 0.20251	8.17	4	87	$ 114	$ 18	$ 132
		Total	37,989	3,873,694					49	83,153	$ 16,464	$ 16,839	$ 33,303
			116,091	12,196,387					50	84,315	16,800	17,075	33,875

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Weather Normalization						
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Current Month HDD Actual	Current Month HDD Normal	Previous Month HDD Actual	Previous Month HDD Normal	Volumetric Adj. per capita	Volumetric Adjustment	Revenue Adjustment
Concordia		September	0	0					$ -		$ -			
	SVF	October	0	0	0.00	$ 70.00	$ 0.15606	272.5	301.0	1.0	50.6	-	0	$ -
		November	0	0	0.00	$ 70.00	$ 0.15606	532.5	652.8	272.5	301.0	-	0	$ -
		December	0	0	0.00	$ 70.00	$ 0.15606	801.0	1,026.5	532.5	652.8	-	0	$ -
		January	0	0	0.00	$ 70.00	$ 0.15606	1,233.5	1,108.1	801.0	1,026.5	-	0	$ -
		February	0	0	0.00	$ 70.00	$ 0.15606	605.5	904.8	1,233.5	1,108.1	-	0	$ -
		March	0	0	0.00	$ 70.00	$ 0.15606	558.5	660.8	605.5	904.8	-	0	$ -
		April			0.00	$ 70.00	$ 0.15606	243.0	357.3	558.5	660.8	-	0	$ -
		May			0.00	$ 70.00	$ 0.15606	45.0	125.6	243.0	357.3	-	0	$ -
		June			0.00	$ 70.00	$ 0.15606	0.0	7.8	45.0	125.6	-	0	$ -
		July			0.00	$ 70.00	$ 0.15606	0.0	0.6	0.0	7.8	-	0	$ -
		August			0.00	$ 70.00	$ 0.15606	1.5	0.9	0.0	0.6	-	0	$ -
		September			0.00	$ 70.00	$ 0.15606	8.5	50.6	1.5	0.9	-	0	$ -
		Total	0	0									0	$ -
Dodge City		September	548	0					$ 0.469557		$ 1.175980			
	SVF	October	544	211,843	389.42	$ 70.00	$ 0.15606	282.5	285.2	13.0	44.0	37.73	20,528	$ 3,204
		November	547	354,572	648.21	$ 70.00	$ 0.15606	540.5	624.6	282.5	285.2	42.63	23,318	$ 3,639
		December	543	673,543	1,240.41	$ 70.00	$ 0.15606	794.5	957.4	540.5	624.6	175.35	95,216	$ 14,859
		January	544	986,337	1,813.12	$ 70.00	$ 0.15606	1,137.0	997.7	794.5	957.4	126.16	68,630	$ 10,710
		February	548	984,324	1,796.21	$ 70.00	$ 0.15606	607.5	826.5	1,137.0	997.7	(61.00)	(33,426)	$ (5,216)
		March	545	648,001	1,188.99	$ 70.00	$ 0.15606	520.5	619.6	607.5	826.5	304.05	165,707	$ 25,860
		April	547	499,654	913.44	$ 70.00	$ 0.15606	245.5	341.4	520.5	619.6	161.62	88,405	$ 13,796
		May	546	282,407	517.23	$ 70.00	$ 0.15606	46.0	118.4	245.5	341.4	146.81	80,157	$ 12,509
		June	549	173,757	316.50	$ 70.00	$ 0.15606	0.0	7.9	46.0	118.4	88.89	48,800	$ 7,616
		July	547	147,661	269.95	$ 70.00	$ 0.15606	0.0	0.8	0.0	7.9	9.67	5,287	$ 825
		August	547	158,499	289.76	$ 70.00	$ 0.15606	9.5	1.1	0.0	0.8	(2.99)	(1,634)	$ (255)
		September	544	150,892	277.38	$ 70.00	$ 0.15606	17.0	44.0	9.5	1.1	2.85	1,549	$ 242
		Total	6,551	5,271,490									562,536	$ 87,789
Goodland		September	46	0					$ 0.142269		$ 0.757778			
	SVF	October	44	10,208	232.00	$ 70.00	$ 0.15606	430.5	411.2	29.0	87.3	41.42	1,823	$ 284
		November	44	24,672	560.73	$ 70.00	$ 0.15606	665.0	738.5	430.5	411.2	(4.14)	(182)	$ (28)
		December	44	37,049	842.02	$ 70.00	$ 0.15606	906.5	1,051.6	665.0	738.5	76.35	3,360	$ 524
		January	44	49,206	1,118.32	$ 70.00	$ 0.15606	1,254.0	1,079.0	906.5	1,051.6	85.05	3,742	$ 584
		February	45	55,123	1,224.96	$ 70.00	$ 0.15606	736.5	927.5	1,254.0	1,079.0	(105.46)	(4,746)	$ (741)
		March	44	35,097	797.66	$ 70.00	$ 0.15606	707.5	739.4	736.5	927.5	149.23	6,566	$ 1,025
		April	43	31,382	729.81	$ 70.00	$ 0.15606	377.0	472.9	707.5	739.4	37.81	1,626	$ 254
		May	44	17,219	391.34	$ 70.00	$ 0.15606	183.0	214.0	377.0	472.9	77.10	3,392	$ 529
		June	42	8,533	203.17	$ 70.00	$ 0.15606	3.0	27.3	183.0	214.0	26.92	1,131	$ 176
		July	42	4,913	116.98	$ 70.00	$ 0.15606	0.5	2.8	3.0	27.3	18.73	787	$ 123
		August	42	5,365	127.74	$ 70.00	$ 0.15606	10.5	4.2	0.5	2.8	0.83	35	$ 5
		September	42	5,363	127.69	$ 70.00	$ 0.15606	16.0	87.3	10.5	4.2	5.37	225	$ 35
		Total	520	284,130									17,759	$ 2,771
Topeka		September	279	0					$ 0.335172		$ 1.331671			
	SVF	October	280	128,026	457.24	$ 70.00	$ 0.15606	430.5	411.2	29.0	87.3	73.02	20,447	$ 3,191
		November	275	199,912	726.95	$ 70.00	$ 0.15606	665.0	738.5	430.5	411.2	20.98	5,771	$ 901
		December	279	356,672	1,278.39	$ 70.00	$ 0.15606	906.5	1,051.6	665.0	738.5	205.95	57,461	$ 8,967
		January	278	467,994	1,683.43	$ 70.00	$ 0.15606	1,254.0	1,079.0	906.5	1,051.6	96.42	26,805	$ 4,183
		February	277	571,300	2,062.45	$ 70.00	$ 0.15606	736.5	927.5	1,254.0	1,079.0	(129.84)	(35,966)	$ (5,613)
		March	280	314,571	1,123.47	$ 70.00	$ 0.15606	707.5	739.4	736.5	927.5	303.09	84,866	$ 13,244
		April	277	281,972	1,017.95	$ 70.00	$ 0.15606	377.0	472.9	707.5	739.4	111.50	30,885	$ 4,820
		May	279	173,457	621.71	$ 70.00	$ 0.15606	183.0	214.0	377.0	472.9	162.32	45,287	$ 7,067
		June	280	114,106	407.52	$ 70.00	$ 0.15606	3.0	27.3	183.0	214.0	62.00	17,359	$ 2,709
		July	279	100,717	360.99	$ 70.00	$ 0.15606	0.5	2.8	3.0	27.3	37.35	10,422	$ 1,626
		August	282	104,667	371.16	$ 70.00	$ 0.15606	10.5	4.2	0.5	2.8	(0.87)	(244)	$ (38)
		September	278	106,779	384.10	$ 70.00	$ 0.15606	16.0	87.3	10.5	4.2	38.61	10,734	$ 1,675
		Total	3,344	2,920,173									273,825	$ 42,733
Wichita		September	416	0					$ 0.672013		$ 1.475075			
	SVF	October	415	150,940	363.71	$ 70.00	$ 0.15606	244.0	275.9	1.5	40.5	78.95	32,765	$ 5,113
		November	412	302,972	735.37	$ 70.00	$ 0.15606	587.5	610.6	244.0	275.9	62.61	25,797	$ 4,026
		December	415	600,099	1,446.02	$ 70.00	$ 0.15606	747.5	955.0	587.5	610.6	173.52	72,010	$ 11,238
		January	416	849,913	2,043.06	$ 70.00	$ 0.15606	1,191.0	1,070.9	747.5	955.0	225.33	93,738	$ 14,629
		February	418	889,241	2,127.37	$ 70.00	$ 0.15606	577.0	856.3	1,191.0	1,070.9	10.55	4,410	$ 688
		March	420	509,017	1,211.95	$ 70.00	$ 0.15606	468.5	604.2	577.0	856.3	503.13	211,316	$ 32,978
		April	413	385,193	932.67	$ 70.00	$ 0.15606	204.0	302.1	468.5	604.2	266.07	109,885	$ 17,149
		May	417	206,255	494.62	$ 70.00	$ 0.15606	24.5	93.4	204.0	302.1	191.08	79,680	$ 12,435
		June	414	152,783	369.04	$ 70.00	$ 0.15606	0.0	4.0	24.5	93.4	104.37	43,209	$ 6,743
		July	417	124,709	299.06	$ 70.00	$ 0.15606	0.0	0.1	0.0	4.0	5.93	2,474	$ 386
		August	413	123,769	299.68	$ 70.00	$ 0.15606	1.5	0.8	0.0	0.1	(0.43)	(178)	$ (28)
		September	412	118,369	287.30	$ 70.00	$ 0.15606	3.0	40.5	1.5	0.8	24.08	9,922	$ 1,548
		Total	4,982	4,413,260									685,029	$ 106,906
			15,397	12,889,053									1,539,149	240,200

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Customer Annualization					
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Customer Annualization	Annualized Customer	Volumetric Adjustment	Customer Charge Adjustment	Volumetric Revenue Adjustment	Total Revenue Adjustment
Concordia		September	0	0									
	SVF	October	0	0	0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		November	0	0	0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		December	0	0	0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		January	0	0	0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		February	0	0	0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		March	0	0	0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		April			0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		May			0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		June			0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		July			0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		August			0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		September			0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		Total	0	0					0	0	$ -	$ -	$ -
Dodge City		September	548	0									
	SVF	October	544	211,843	389.42	$ 70.00	$ 0.15606	-0.33	-4	-1,637	$ (268)	$ (256)	$ (524)
		November	547	354,572	648.21	$ 70.00	$ 0.15606	-0.33	-4	-2,418	$ (245)	$ (377)	$ (622)
		December	543	673,543	1,240.41	$ 70.00	$ 0.15606	-0.33	-3	-4,483	$ (222)	$ (700)	$ (921)
		January	544	986,337	1,813.12	$ 70.00	$ 0.15606	-0.33	-3	-5,495	$ (198)	$ (857)	$ (1,056)
		February	548	984,324	1,796.21	$ 70.00	$ 0.15606	-0.33	-3	-4,338	$ (175)	$ (677)	$ (852)
		March	545	648,001	1,188.99	$ 70.00	$ 0.15606	-0.33	-2	-3,235	$ (152)	$ (505)	$ (657)
		April	547	499,654	913.44	$ 70.00	$ 0.15606	-0.33	-2	-1,971	$ (128)	$ (308)	$ (436)
		May	546	282,407	517.23	$ 70.00	$ 0.15606	-0.33	-2	-996	$ (105)	$ (155)	$ (260)
		June	549	173,757	316.50	$ 70.00	$ 0.15606	-0.33	-1	-473	$ (82)	$ (74)	$ (155)
		July	547	147,661	269.95	$ 70.00	$ 0.15606	-0.33	-1	-233	$ (58)	$ (36)	$ (95)
		August	547	158,499	289.76	$ 70.00	$ 0.15606	-0.33	-1	-143	$ (35)	$ (22)	$ (57)
		September	544	150,892	277.38	$ 70.00	$ 0.15606	-0.33	0	-47	$ (12)	$ (7)	$ (19)
		Total	6,551	5,271,490					-2	-25,469	$ (1,680)	$ (3,975)	$ (5,655)
Goodland		September	46	0									
	SVF	October	44	10,208	232.00	$ 70.00	$ 0.15606	-0.33	-4	-1,048	$ (268)	$ (164)	$ (432)
		November	44	24,672	560.73	$ 70.00	$ 0.15606	-0.33	-4	-1,948	$ (245)	$ (304)	$ (549)
		December	44	37,049	842.02	$ 70.00	$ 0.15606	-0.33	-3	-2,908	$ (222)	$ (454)	$ (676)
		January	44	49,206	1,118.32	$ 70.00	$ 0.15606	-0.33	-3	-3,410	$ (198)	$ (532)	$ (730)
		February	45	55,123	1,224.96	$ 70.00	$ 0.15606	-0.33	-3	-2,799	$ (175)	$ (437)	$ (612)
		March	44	35,097	797.66	$ 70.00	$ 0.15606	-0.33	-2	-2,052	$ (152)	$ (320)	$ (472)
		April	43	31,382	729.81	$ 70.00	$ 0.15606	-0.33	-2	-1,407	$ (128)	$ (220)	$ (348)
		May	44	17,219	391.34	$ 70.00	$ 0.15606	-0.33	-2	-703	$ (105)	$ (110)	$ (215)
		June	42	8,533	203.17	$ 70.00	$ 0.15606	-0.33	-1	-268	$ (82)	$ (42)	$ (124)
		July	42	4,913	116.98	$ 70.00	$ 0.15606	-0.33	-1	-113	$ (58)	$ (18)	$ (76)
		August	42	5,365	127.74	$ 70.00	$ 0.15606	-0.33	-1	-64	$ (35)	$ (10)	$ (45)
		September	42	5,363	127.69	$ 70.00	$ 0.15606	-0.33	0	-22	$ (12)	$ (3)	$ (15)
		Total	520	284,130					-2	-16,742	$ (1,680)	$ (2,613)	$ (4,293)
Topeka		September	279	0									
	SVF	October	280	128,026	457.24	$ 70.00	$ 0.15606	-0.08	-1	-508	$ (67)	$ (79)	$ (146)
		November	275	199,912	726.95	$ 70.00	$ 0.15606	-0.08	-1	-654	$ (61)	$ (102)	$ (163)
		December	279	356,672	1,278.39	$ 70.00	$ 0.15606	-0.08	-1	-1,175	$ (55)	$ (183)	$ (239)
		January	278	467,994	1,683.43	$ 70.00	$ 0.15606	-0.08	-1	-1,261	$ (50)	$ (197)	$ (246)
		February	277	571,300	2,062.45	$ 70.00	$ 0.15606	-0.08	-1	-1,208	$ (44)	$ (189)	$ (232)
		March	280	314,571	1,123.47	$ 70.00	$ 0.15606	-0.08	-1	-773	$ (38)	$ (121)	$ (159)
		April	277	281,972	1,017.95	$ 70.00	$ 0.15606	-0.08	0	-518	$ (32)	$ (81)	$ (113)
		May	279	173,457	621.71	$ 70.00	$ 0.15606	-0.08	0	-294	$ (26)	$ (46)	$ (72)
		June	280	114,106	407.52	$ 70.00	$ 0.15606	-0.08	0	-137	$ (20)	$ (21)	$ (42)
		July	279	100,717	360.99	$ 70.00	$ 0.15606	-0.08	0	-83	$ (15)	$ (13)	$ (28)
		August	282	104,667	371.16	$ 70.00	$ 0.15606	-0.08	0	-46	$ (9)	$ (7)	$ (16)
		September	278	106,779	384.10	$ 70.00	$ 0.15606	-0.08	0	-18	$ (3)	$ (3)	$ (6)
		Total	3,344	2,920,173					-1	-6,675	$ (420)	$ (1,042)	$ (1,462)
Wichita		September	416	0									
	SVF	October	415	150,940	363.71	$ 70.00	$ 0.15606	-0.33	-4	-1,697	$ (268)	$ (265)	$ (533)
		November	412	302,972	735.37	$ 70.00	$ 0.15606	-0.33	-4	-2,793	$ (245)	$ (436)	$ (681)
		December	415	600,099	1,446.02	$ 70.00	$ 0.15606	-0.33	-3	-5,129	$ (222)	$ (800)	$ (1,022)
		January	416	849,913	2,043.06	$ 70.00	$ 0.15606	-0.33	-3	-6,427	$ (198)	$ (1,003)	$ (1,201)
		February	418	889,241	2,127.37	$ 70.00	$ 0.15606	-0.33	-3	-5,345	$ (175)	$ (834)	$ (1,009)
		March	420	509,017	1,211.95	$ 70.00	$ 0.15606	-0.33	-2	-3,716	$ (152)	$ (580)	$ (732)
		April	413	385,193	932.67	$ 70.00	$ 0.15606	-0.33	-2	-2,198	$ (128)	$ (343)	$ (471)
		May	417	206,255	494.62	$ 70.00	$ 0.15606	-0.33	-2	-1,029	$ (105)	$ (161)	$ (266)
		June	414	152,783	369.04	$ 70.00	$ 0.15606	-0.33	-1	-552	$ (82)	$ (86)	$ (168)
		July	417	124,709	299.06	$ 70.00	$ 0.15606	-0.33	-1	-254	$ (58)	$ (40)	$ (98)
		August	413	123,769	299.68	$ 70.00	$ 0.15606	-0.33	-1	-150	$ (35)	$ (23)	$ (58)
		September	412	118,369	287.30	$ 70.00	$ 0.15606	-0.33	0	-52	$ (12)	$ (8)	$ (20)
		Total	4,982	4,413,260					-2	-29,341	$ (1,680)	$ (4,579)	$ (6,259)
			15,397	12,889,053					(7)	(78,227)	(5,460)	(12,208)	(17,668)

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Weather Normalization						
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Current Month HDD Actual	Current Month HDD Normal	Previous Month HDD Actual	Previous Month HDD Normal	Volumetric Adj. per capita	Volumetric Adjustment	Revenue Adjustment
Concordia		September	1	0					$ -		$ -			
	LVF	October	1	5,416	5,416.00	$ 355.00	$ 0.08	272.5	301.0	1.0	50.6	-	0	$ -
		November	1	115	115.00	$ 355.00	$ 0.07937	532.5	652.8	272.5	301.0	-	0	$ -
		December	1	0	0.00	$ 355.00	$ 0.07937	801.0	1,026.5	532.5	652.8	-	0	$ -
		January	1	0	0.00	$ 355.00	$ 0.07937	1,233.5	1,108.1	801.0	1,026.5	-	0	$ -
		February	1	0	0.00	$ 355.00	$ 0.07937	605.5	904.8	1,233.5	1,108.1	-	0	$ -
		March	1	0	0.00	$ 355.00	$ 0.07937	558.5	660.8	605.5	904.8	-	0	$ -
		April	1	0	0.00	$ 355.00	$ 0.07937	243.0	357.3	558.5	660.8	-	0	$ -
		May	1	0	0.00	$ 355.00	$ 0.07937	45.0	125.6	243.0	357.3	-	0	$ -
		June	1	0	0.00	$ 355.00	$ 0.07937	0.0	7.8	45.0	125.6	-	0	$ -
		July	1	0	0.00	$ 355.00	$ 0.07937	0.0	0.6	0.0	7.8	-	0	$ -
		August	1	0	0.00	$ 355.00	$ 0.07937	1.5	0.9	0.0	0.6	-	0	$ -
		September	1	0	0.00	$ 355.00	$ 0.07937	8.5	50.6	1.5	0.9	-	0	$ -
		Total	12	5,531									0	$ -
Dodge City		September	10	0					$ -		$ -			
	LVF	October	10	42,498	4,249.80	$ 355.00	$ 0.08	282.5	285.2	13.0	44.0	-	0	$ -
		November	9	67,206	7,467.33	$ 355.00	$ 0.07937	540.5	624.6	282.5	285.2	-	0	$ -
		December	9	102,342	11,371.33	$ 355.00	$ 0.07937	794.5	957.4	540.5	624.6	-	0	$ -
		January	8	98,763	12,345.38	$ 355.00	$ 0.07937	1,137.0	997.7	794.5	957.4	-	0	$ -
		February	9	209,291	23,254.56	$ 355.00	$ 0.07937	607.5	826.5	1,137.0	997.7	-	0	$ -
		March	10	96,951	9,695.10	$ 355.00	$ 0.07937	520.5	619.6	607.5	826.5	-	0	$ -
		April	8	65,781	8,222.63	$ 355.00	$ 0.07937	245.5	341.4	520.5	619.6	-	0	$ -
		May	11	66,484	6,044.00	$ 355.00	$ 0.07937	46.0	118.4	245.5	341.4	-	0	$ -
		June	11	24,044	2,185.82	$ 355.00	$ 0.07937	0.0	7.9	46.0	118.4	-	0	$ -
		July	11	14,942	1,358.36	$ 355.00	$ 0.07937	0.0	0.8	0.0	7.9	-	0	$ -
		August	11	31,785	2,889.55	$ 355.00	$ 0.07937	9.5	1.1	0.0	0.8	-	0	$ -
		September	11	38,188	3,471.64	$ 355.00	$ 0.07937	17.0	44.0	9.5	1.1	-	0	$ -
		Total	118	858,275									0	$ -
Goodland		September	0	0					$ -		$ -			
	LVF	October	0	0	0.00	$ 355.00	$ 0.08	430.5	411.2	29.0	87.3	-	0	$ -
		November	0	0	0.00	$ 355.00	$ 0.07937	665.0	738.5	430.5	411.2	-	0	$ -
		December	0	0	0.00	$ 355.00	$ 0.07937	906.5	1,051.6	665.0	738.5	-	0	$ -
		January	0	0	0.00	$ 355.00	$ 0.07937	1,254.0	1,079.0	906.5	1,051.6	-	0	$ -
		February	0	0	0.00	$ 355.00	$ 0.07937	736.5	927.5	1,254.0	1,079.0	-	0	$ -
		March	0	0	0.00	$ 355.00	$ 0.07937	707.5	739.4	736.5	927.5	-	0	$ -
		April	0	0	0.00	$ 355.00	$ 0.07937	377.0	472.9	707.5	739.4	-	0	$ -
		May	0	0	0.00	$ 355.00	$ 0.07937	183.0	214.0	377.0	472.9	-	0	$ -
		June	0	0	0.00	$ 355.00	$ 0.07937	3.0	27.3	183.0	214.0	-	0	$ -
		July	0	0	0.00	$ 355.00	$ 0.07937	0.5	2.8	3.0	27.3	-	0	$ -
		August	0	0	0.00	$ 355.00	$ 0.07937	10.5	4.2	0.5	2.8	-	0	$ -
		September	0	0	0.00	$ 355.00	$ 0.07937	16.0	87.3	10.5	4.2	-	0	$ -
		Total	0	0									0	$ -
Topeka		September	13	0					$ 1.640127		$ 10.683180			
	LVF	October	14	37,825	2,701.79	$ 355.00	$ 0.08	244.0	275.9	1.5	40.5	468.81	6,563	$ 521
		November	13	62,586	4,814.31	$ 355.00	$ 0.07937	587.5	610.6	244.0	275.9	378.89	4,926	$ 391
		December	13	118,552	9,119.38	$ 355.00	$ 0.07937	747.5	955.0	587.5	610.6	587.23	7,634	$ 606
		January	12	154,922	12,910.17	$ 355.00	$ 0.07937	1,191.0	1,070.9	747.5	955.0	2,019.45	24,233	$ 1,923
		February	13	189,621	14,586.23	$ 355.00	$ 0.07937	577.0	856.3	1,191.0	1,070.9	(824.81)	(10,723)	$ (851)
		March	13	112,283	8,637.15	$ 355.00	$ 0.07937	468.5	604.2	577.0	856.3	3,206.14	41,680	$ 3,308
		April	13	90,702	6,977.08	$ 355.00	$ 0.07937	204.0	302.1	468.5	604.2	1,610.30	20,934	$ 1,662
		May	13	64,533	4,964.08	$ 355.00	$ 0.07937	24.5	93.4	204.0	302.1	1,161.44	15,099	$ 1,198
		June	14	37,575	2,683.93	$ 355.00	$ 0.07937	0.0	4.0	24.5	93.4	742.99	10,402	$ 826
		July	14	25,363	1,811.64	$ 355.00	$ 0.07937	0.0	0.1	0.0	4.0	42.81	599	$ 48
		August	14	27,521	1,965.79	$ 355.00	$ 0.07937	1.5	0.8	0.0	0.1	(0.70)	(10)	$ (1)
		September	14	28,754	2,053.86	$ 355.00	$ 0.07937	3.0	40.5	1.5	0.8	53.47	749	$ 59
		Total	160	950,237									122,086	$ 9,690
Wichita		September	18	0					$ 3.035438		$ 19.296860			
	LVF	October	18	44,071	2,448.39	$ 355.00	$ 0.08	223.5	225.0	0.0	23.9	257.56	4,636	$ 368
		November	17	114,125	6,713.24	$ 355.00	$ 0.07937	551.5	559.2	223.5	225.0	28.27	481	$ 38
		December	18	294,233	16,346.28	$ 355.00	$ 0.07937	748.5	906.9	551.5	559.2	341.91	6,154	$ 488
		January	18	381,832	21,212.89	$ 355.00	$ 0.07937	1,121.0	980.9	748.5	906.9	1,462.53	26,326	$ 2,089
		February	19	487,948	25,681.47	$ 355.00	$ 0.07937	566.0	786.1	1,121.0	980.9	(1,136.26)	(21,589)	$ (1,714)
		March	18	254,588	14,143.78	$ 355.00	$ 0.07937	455.0	549.6	566.0	786.1	2,506.47	45,116	$ 3,581
		April	19	188,251	9,907.95	$ 355.00	$ 0.07937	175.0	272.1	455.0	549.6	1,169.50	22,221	$ 1,764
		May	18	119,506	6,639.22	$ 355.00	$ 0.07937	16.5	76.5	175.0	272.1	1,135.59	20,441	$ 1,622
		June	18	55,920	3,106.67	$ 355.00	$ 0.07937	0.0	2.8	16.5	76.5	645.76	11,624	$ 923
		July	17	39,906	2,347.41	$ 355.00	$ 0.07937	0.0	0.1	0.0	2.8	30.08	511	$ 41
		August	17	42,015	2,471.47	$ 355.00	$ 0.07937	0.5	0.1	0.0	0.1	0.36	6	$ 0
		September	18	42,899	2,383.28	$ 355.00	$ 0.07937	4.5	23.9	0.5	0.1	27.16	489	$ 39
		Total	215	2,065,294									116,415	$ 9,240
			505	3,879,337									238,501	18,930

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Customer Annualization					
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Customer Annualization	Annualized Customer	Volumetric Adjustment	Customer Charge Adjustment	Volumetric Revenue Adjustment	Total Revenue Adjustment
Concordia		September	1	0									
	LVF	October	1	5,416	5,416.00	$ 355.00	$ 0.08	0.00	0	0	$ -	$ -	$ -
		November	1	115	115.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		December	1	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		January	1	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		February	1	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		March	1	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		April	1	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		May	1	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		June	1	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		July	1	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		August	1	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		September	1	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		Total	12	5,531					0	0	$ -	$ -	$ -
Dodge City		September	10	0									
	LVF	October	10	42,498	4,249.80	$ 355.00	$ 0.08	0.08	1	4,073	$ 340	$ 323	$ 663
		November	9	67,206	7,467.33	$ 355.00	$ 0.07937	0.08	1	6,534	$ 311	$ 519	$ 829
		December	9	102,342	11,371.33	$ 355.00	$ 0.07937	0.08	1	9,002	$ 281	$ 715	$ 996
		January	8	98,763	12,345.38	$ 355.00	$ 0.07937	0.08	1	8,745	$ 251	$ 694	$ 946
		February	9	209,291	23,254.56	$ 355.00	$ 0.07937	0.08	1	14,534	$ 222	$ 1,154	$ 1,375
		March	10	96,951	9,695.10	$ 355.00	$ 0.07937	0.08	1	5,252	$ 192	$ 417	$ 609
		April	8	65,781	8,222.63	$ 355.00	$ 0.07937	0.08	0	3,769	$ 163	$ 299	$ 462
		May	11	66,484	6,044.00	$ 355.00	$ 0.07937	0.08	0	2,267	$ 133	$ 180	$ 313
		June	11	24,044	2,185.82	$ 355.00	$ 0.07937	0.08	0	638	$ 104	$ 51	$ 154
		July	11	14,942	1,358.36	$ 355.00	$ 0.07937	0.08	0	283	$ 74	$ 22	$ 96
		August	11	31,785	2,889.55	$ 355.00	$ 0.07937	0.08	0	361	$ 44	$ 29	$ 73
		September	11	38,188	3,471.64	$ 355.00	$ 0.07937	0.08	0	145	$ 15	$ 11	$ 26
		Total	118	858,275					1	55,601	$ 2,130	$ 4,413	$ 6,543
Goodland		September	0	0									
	LVF	October	0	0	0.00	$ 355.00	$ 0.08	0.00	0	0	$ -	$ -	$ -
		November	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		December	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		January	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		February	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		March	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		April	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		May	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		June	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		July	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		August	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		September	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		Total	0	0					0	0	$ -	$ -	$ -
Topeka		September	13	0									
	LVF	October	14	37,825	2,701.79	$ 355.00	$ 0.08	0.08	1	3,038	$ 340	$ 241	$ 581
		November	13	62,586	4,814.31	$ 355.00	$ 0.07937	0.08	1	4,544	$ 311	$ 361	$ 671
		December	13	118,552	9,119.38	$ 355.00	$ 0.07937	0.08	1	7,684	$ 281	$ 610	$ 891
		January	12	154,922	12,910.17	$ 355.00	$ 0.07937	0.08	1	10,575	$ 251	$ 839	$ 1,091
		February	13	189,621	14,586.23	$ 355.00	$ 0.07937	0.08	1	8,601	$ 222	$ 683	$ 905
		March	13	112,283	8,637.15	$ 355.00	$ 0.07937	0.08	1	6,415	$ 192	$ 509	$ 701
		April	13	90,702	6,977.08	$ 355.00	$ 0.07937	0.08	0	3,936	$ 163	$ 312	$ 475
		May	13	64,533	4,964.08	$ 355.00	$ 0.07937	0.08	0	2,297	$ 133	$ 182	$ 315
		June	14	37,575	2,683.93	$ 355.00	$ 0.07937	0.08	0	1,000	$ 104	$ 79	$ 183
		July	14	25,363	1,811.64	$ 355.00	$ 0.07937	0.08	0	386	$ 74	$ 31	$ 105
		August	14	27,521	1,965.79	$ 355.00	$ 0.07937	0.08	0	246	$ 44	$ 19	$ 64
		September	14	28,754	2,053.86	$ 355.00	$ 0.07937	0.08	0	88	$ 15	$ 7	$ 22
		Total	160	950,237					1	48,810	$ 2,130	$ 3,874	$ 6,004
Wichita		September	18	0									
	LVF	October	18	44,071	2,448.39	$ 355.00	$ 0.08	0.00	0	0	$ -	$ -	$ -
		November	17	114,125	6,713.24	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		December	18	294,233	16,346.28	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		January	18	381,832	21,212.89	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		February	19	487,948	25,681.47	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		March	18	254,588	14,143.78	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		April	19	188,251	9,907.95	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		May	18	119,506	6,639.22	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		June	18	55,920	3,106.67	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		July	17	39,906	2,347.41	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		August	17	42,015	2,471.47	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		September	18	42,899	2,383.28	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		Total	215	2,065,294					0	0	$ -	$ -	$ -
			505	3,879,337					1	104,411	4,260	8,287	12,547

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Weather Normalization						
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Current Month HDD Actual	Current Month HDD Normal	Previous Month HDD Actual	Previous Month HDD Normal	Volumetric Adj. per capita	Volumetric Adjustment	Revenue Adjustment
Concordia		September	0						$ -		$ -			
	LVI	October	0	0	0.00	$ 355.00	$ 0.08	272.5	301.0	1.0	50.6	-	0	$ -
		November	0	0	0.00	$ 355.00	$ 0.07937	532.5	652.8	272.5	301.0	-	0	$ -
		December	0	0	0.00	$ 355.00	$ 0.07937	801.0	1,026.5	532.5	652.8	-	0	$ -
		January	0	0	0.00	$ 355.00	$ 0.07937	1,233.5	1,108.1	801.0	1,026.5	-	0	$ -
		February	0	0	0.00	$ 355.00	$ 0.07937	605.5	904.8	1,233.5	1,108.1	-	0	$ -
		March	0	0	0.00	$ 355.00	$ 0.07937	558.5	660.8	605.5	904.8	-	0	$ -
		April	0	0	0.00	$ 355.00	$ 0.07937	243.0	357.3	558.5	660.8	-	0	$ -
		May	0	0	0.00	$ 355.00	$ 0.07937	45.0	125.6	243.0	357.3	-	0	$ -
		June	0	0	0.00	$ 355.00	$ 0.07937	0.0	7.8	45.0	125.6	-	0	$ -
		July	0	0	0.00	$ 355.00	$ 0.07937	0.0	0.6	0.0	7.8	-	0	$ -
		August	0	0	0.00	$ 355.00	$ 0.07937	1.5	0.9	0.0	0.6	-	0	$ -
		September	0	0	0.00	$ 355.00	$ 0.07937	8.5	50.6	1.5	0.9	-	0	$ -
		Total	0	0									0	$ -
Dodge City		September	8						$ -		$ -			
	LVI	October	9	79,725	8,858.33	$ 355.00	$ 0.08	282.5	285.2	13.0	44.0	-	0	$ -
		November	8	150,690	18,836.25	$ 355.00	$ 0.07937	540.5	624.6	282.5	285.2	-	0	$ -
		December	7	157,741	22,534.43	$ 355.00	$ 0.07937	794.5	957.4	540.5	624.6	-	0	$ -
		January	8	171,423	21,427.88	$ 355.00	$ 0.07937	1,137.0	997.7	794.5	957.4	-	0	$ -
		February	7	182,141	26,020.14	$ 355.00	$ 0.07937	607.5	826.5	1,137.0	997.7	-	0	$ -
		March	8	154,388	19,298.50	$ 355.00	$ 0.07937	520.5	619.6	607.5	826.5	-	0	$ -
		April	8	152,724	19,090.50	$ 355.00	$ 0.07937	245.5	341.4	520.5	619.6	-	0	$ -
		May	8	139,346	17,418.25	$ 355.00	$ 0.07937	46.0	118.4	245.5	341.4	-	0	$ -
		June	9	126,971	14,107.89	$ 355.00	$ 0.07937	0.0	7.9	46.0	118.4	-	0	$ -
		July	9	108,397	12,044.11	$ 355.00	$ 0.07937	0.0	0.8	0.0	7.9	-	0	$ -
		August	8	109,301	13,662.63	$ 355.00	$ 0.07937	9.5	1.1	0.0	0.8	-	0	$ -
		September	8	101,653	12,706.63	$ 355.00	$ 0.07937	17.0	44.0	9.5	1.1	-	0	$ -
		Total	97	1,634,500									0	$ -
Goodland		September	1						$ -		$ 3.135642			
	LVI	October	2	0	0.00	$ 355.00	$ 0.08	430.5	411.2	29.0	87.3	182.76	366	$ 29
		November	0	6,509	0.00	$ 355.00	$ 0.07937	665.0	738.5	430.5	411.2	(60.41)	0	$ -
		December	1	1,686	1,686.00	$ 355.00	$ 0.07937	906.5	1,051.6	665.0	738.5	230.52	231	$ 18
		January	1	4,845	4,845.00	$ 355.00	$ 0.07937	1,254.0	1,079.0	906.5	1,051.6	454.98	455	$ 36
		February	1	5,611	5,611.00	$ 355.00	$ 0.07937	736.5	927.5	1,254.0	1,079.0	(548.79)	(549)	$ (44)
		March	1	2,579	2,579.00	$ 355.00	$ 0.07937	707.5	739.4	736.5	927.5	598.75	599	$ 48
		April	1	0	0.00	$ 355.00	$ 0.07937	377.0	472.9	707.5	739.4	99.97	100	$ 8
		May	1	0	0.00	$ 355.00	$ 0.07937	183.0	214.0	377.0	472.9	300.81	301	$ 24
		June	1	0	0.00	$ 355.00	$ 0.07937	3.0	27.3	183.0	214.0	97.10	97	$ 8
		July	1	0	0.00	$ 355.00	$ 0.07937	0.5	2.8	3.0	27.3	76.14	76	$ 6
		August	1	0	0.00	$ 355.00	$ 0.07937	10.5	4.2	0.5	2.8	7.16	7	$ 1
		September	1	1,170	1,170.00	$ 355.00	$ 0.07937	16.0	87.3	10.5	4.2	(19.75)	(20)	$ (2)
		Total	12	22,400									1,662	$ 132
Topeka		September	1						$ -		$ -			
	LVI	October	1	3,269	3,269.00	$ 355.00	$ 0.08	244.0	275.9	1.5	40.5	-	0	$ -
		November	1	3,911	3,911.00	$ 355.00	$ 0.07937	587.5	610.6	244.0	275.9	-	0	$ -
		December	1	5,144	5,144.00	$ 355.00	$ 0.07937	747.5	955.0	587.5	610.6	-	0	$ -
		January	1	5,427	5,427.00	$ 355.00	$ 0.07937	1,191.0	1,070.9	747.5	955.0	-	0	$ -
		February	1	9,887	9,887.00	$ 355.00	$ 0.07937	577.0	856.3	1,191.0	1,070.9	-	0	$ -
		March	1	4,839	4,839.00	$ 355.00	$ 0.07937	468.5	604.2	577.0	856.3	-	0	$ -
		April	1	4,724	4,724.00	$ 355.00	$ 0.07937	204.0	302.1	468.5	604.2	-	0	$ -
		May	1	3,942	3,942.00	$ 355.00	$ 0.07937	24.5	93.4	204.0	302.1	-	0	$ -
		June	1	3,408	3,408.00	$ 355.00	$ 0.07937	0.0	4.0	24.5	93.4	-	0	$ -
		July	1	3,218	3,218.00	$ 355.00	$ 0.07937	0.0	0.1	0.0	4.0	-	0	$ -
		August	1	4,057	4,057.00	$ 355.00	$ 0.07937	1.5	0.8	0.0	0.1	-	0	$ -
		September	1	3,647	3,647.00	$ 355.00	$ 0.07937	3.0	40.5	1.5	0.8	-	0	$ -
		Total	12	55,473									0	$ -
Wichita		September	5						$ -		$ -			
	LVI	October	5	51,275	10,255.00	$ 355.00	$ 0.08	223.5	225.0	0.0	23.9	-	0	$ -
		November	5	54,146	10,829.20	$ 355.00	$ 0.07937	551.5	559.2	223.5	225.0	-	0	$ -
		December	5	67,867	13,573.40	$ 355.00	$ 0.07937	748.5	906.9	551.5	559.2	-	0	$ -
		January	5	64,438	12,887.60	$ 355.00	$ 0.07937	1,121.0	980.9	748.5	906.9	-	0	$ -
		February	5	70,520	14,104.00	$ 355.00	$ 0.07937	566.0	786.1	1,121.0	980.9	-	0	$ -
		March	5	74,413	14,882.60	$ 355.00	$ 0.07937	455.0	549.6	566.0	786.1	-	0	$ -
		April	5	64,577	12,915.40	$ 355.00	$ 0.07937	175.0	272.1	455.0	549.6	-	0	$ -
		May	5	55,528	11,105.60	$ 355.00	$ 0.07937	16.5	76.5	175.0	272.1	-	0	$ -
		June	5	53,780	10,756.00	$ 355.00	$ 0.07937	0.0	2.8	16.5	76.5	-	0	$ -
		July	5	45,012	9,002.40	$ 355.00	$ 0.07937	0.0	0.1	0.0	2.8	-	0	$ -
		August	5	50,069	10,013.80	$ 355.00	$ 0.07937	0.5	0.1	0.0	0.1	-	0	$ -
		September	5	46,166	9,233.20	$ 355.00	$ 0.07937	4.5	23.9	0.5	0.1	-	0	$ -
		Total	60	697,791									0	$ -
			181	2,410,164									1,662	132

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Customer Annualization					
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Customer Annualization	Annualized Customer	Volumetric Adjustment	Customer Charge Adjustment	Volumetric Revenue Adjustment	Total Revenue Adjustment
Concordia		September	0										
	LVI	October	0	0	0.00	$ 355.00	$ 0.08	0.00	0	0	$ -	$ -	$ -
		November	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		December	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		January	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		February	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		March	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		April	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		May	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		June	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		July	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		August	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		September	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		Total	0	0					0	0	$ -	$ -	$ -
Dodge City		September	8										
	LVI	October	9	79,725	8,858.33	$ 355.00	$ 0.08	0.00	0	0	$ -	$ -	$ -
		November	8	150,690	18,836.25	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		December	7	157,741	22,534.43	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		January	8	171,423	21,427.88	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		February	7	182,141	26,020.14	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		March	8	154,388	19,298.50	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		April	8	152,724	19,090.50	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		May	8	139,346	17,418.25	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		June	9	126,971	14,107.89	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		July	9	108,397	12,044.11	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		August	8	109,301	13,662.63	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		September	8	101,653	12,706.63	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		Total	97	1,634,500					0	0	$ -	$ -	$ -
Goodland		September	1										
	LVI	October	2	0	0.00	$ 355.00	$ 0.08	0.00	0	0	$ -	$ -	$ -
		November	0	6,509	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		December	1	1,686	1,686.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		January	1	4,845	4,845.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		February	1	5,611	5,611.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		March	1	2,579	2,579.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		April	1	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		May	1	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		June	1	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		July	1	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		August	1	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		September	1	1,170	1,170.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		Total	12	22,400					0	0	$ -	$ -	$ -
Topeka		September	1										
	LVI	October	1	3,269	3,269.00	$ 355.00	$ 0.08	0.00	0	0	$ -	$ -	$ -
		November	1	3,911	3,911.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		December	1	5,144	5,144.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		January	1	5,427	5,427.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		February	1	9,887	9,887.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		March	1	4,839	4,839.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		April	1	4,724	4,724.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		May	1	3,942	3,942.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		June	1	3,408	3,408.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		July	1	3,218	3,218.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		August	1	4,057	4,057.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		September	1	3,647	3,647.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		Total	12	55,473					0	0	$ -	$ -	$ -
Wichita		September	5										
	LVI	October	5	51,275	10,255.00	$ 355.00	$ 0.08	0.00	0	0	$ -	$ -	$ -
		November	5	54,146	10,829.20	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		December	5	67,867	13,573.40	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		January	5	64,438	12,887.60	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		February	5	70,520	14,104.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		March	5	74,413	14,882.60	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		April	5	64,577	12,915.40	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		May	5	55,528	11,105.60	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		June	5	53,780	10,756.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		July	5	45,012	9,002.40	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		August	5	50,069	10,013.80	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		September	5	46,166	9,233.20	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		Total	60	697,791					0	0	$ -	$ -	$ -
			181	2,410,164					0	0	0	0	0

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Weather Normalization						
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Current Month HDD Actual	Current Month HDD Normal	Previous Month HDD Actual	Previous Month HDD Normal	Volumetric Adj. per capita	Volumetric Adjustment	Revenue Adjustment
Concordia		September	1	0					$ (0.169411)		$ 0.923375			
	SCTS-A	October	1	12	12.00	$ 25.94	$ 0.17	272.5	301.0	1.0	50.6	40.93	41	$ 7
		November	1	102	102.00	$ 25.94	$ 0.16833	532.5	652.8	272.5	301.0	5.93	6	$ 1
		December	1	395	395.00	$ 25.94	$ 0.16833	801.0	1,026.5	532.5	652.8	72.89	73	$ 12
		January	1	396	396.00	$ 25.94	$ 0.16833	1,233.5	1,108.1	801.0	1,026.5	229.47	229	$ 39
		February	1	1,259	1259.00	$ 25.94	$ 0.16833	605.5	904.8	1,233.5	1,108.1	(166.46)	(166)	$ (28)
		March	1	438	438.00	$ 25.94	$ 0.16833	558.5	660.8	605.5	904.8	259.02	259	$ 44
		April	1	362	362.00	$ 25.94	$ 0.16833	243.0	357.3	558.5	660.8	75.12	75	$ 13
		May	1	146	146.00	$ 25.94	$ 0.16833	45.0	125.6	243.0	357.3	91.87	92	$ 15
		June	1	20	20.00	$ 25.94	$ 0.16833	0.0	7.8	45.0	125.6	73.14	73	$ 12
		July	1	8	8.00	$ 25.94	$ 0.16833	0.0	0.6	0.0	7.8	7.08	7	$ 1
		August	1	7	7.00	$ 25.94	$ 0.16833	1.5	0.9	0.0	0.6	0.67	1	$ 0
		September	1	8	8.00	$ 25.94	$ 0.16833	8.5	50.6	1.5	0.9	(7.65)	(8)	$ (1)
		Total	12	3,153									682	$ 115
Dodge City		September	74	0					$ 0.121496		$ 0.423781			
	SCTS-A	October	73	3,118	42.71	$ 25.94	$ 0.17	282.5	285.2	13.0	44.0	13.47	983	$ 166
		November	74	13,603	183.82	$ 25.94	$ 0.16833	540.5	624.6	282.5	285.2	11.35	840	$ 141
		December	73	29,194	399.92	$ 25.94	$ 0.16833	794.5	957.4	540.5	624.6	55.42	4,045	$ 681
		January	74	44,738	604.57	$ 25.94	$ 0.16833	1,137.0	997.7	794.5	957.4	52.11	3,856	$ 649
		February	75	50,449	672.65	$ 25.94	$ 0.16833	607.5	826.5	1,137.0	997.7	(32.43)	(2,432)	$ (409)
		March	71	29,871	420.72	$ 25.94	$ 0.16833	520.5	619.6	607.5	826.5	104.84	7,444	$ 1,253
		April	71	25,721	362.27	$ 25.94	$ 0.16833	245.5	341.4	520.5	619.6	53.66	3,810	$ 641
		May	72	9,393	130.46	$ 25.94	$ 0.16833	46.0	118.4	245.5	341.4	49.45	3,560	$ 599
		June	72	2,872	39.89	$ 25.94	$ 0.16833	0.0	7.9	46.0	118.4	31.66	2,279	$ 384
		July	72	2,155	29.93	$ 25.94	$ 0.16833	0.0	0.8	0.0	7.9	3.45	248	$ 42
		August	72	2,081	28.90	$ 25.94	$ 0.16833	9.5	1.1	0.0	0.8	(0.68)	(49)	$ (8)
		September	72	2,794	38.81	$ 25.94	$ 0.16833	17.0	44.0	9.5	1.1	(0.26)	(19)	$ (3)
		Total	871	215,989									24,566	$ 4,135
Goodland		September	21	0					$ -		$ 0.630690			
	SCTS-A	October	21	1,274	60.67	$ 25.94	$ 0.17	430.5	411.2	29.0	87.3	36.76	772	$ 130
		November	21	3,226	153.62	$ 25.94	$ 0.16833	665.0	738.5	430.5	411.2	(12.15)	(255)	$ (43)
		December	21	8,639	411.38	$ 25.94	$ 0.16833	906.5	1,051.6	665.0	738.5	46.37	974	$ 164
		January	21	14,015	667.38	$ 25.94	$ 0.16833	1,254.0	1,079.0	906.5	1,051.6	91.51	1,922	$ 323
		February	21	15,657	745.57	$ 25.94	$ 0.16833	736.5	927.5	1,254.0	1,079.0	(110.38)	(2,318)	$ (390)
		March	21	9,678	460.86	$ 25.94	$ 0.16833	707.5	739.4	736.5	927.5	120.43	2,529	$ 426
		April	20	7,500	375.00	$ 25.94	$ 0.16833	377.0	472.9	707.5	739.4	20.11	402	$ 68
		May	21	3,571	170.05	$ 25.94	$ 0.16833	183.0	214.0	377.0	472.9	60.50	1,271	$ 214
		June	21	1,748	83.24	$ 25.94	$ 0.16833	3.0	27.3	183.0	214.0	19.53	410	$ 69
		July	21	396	18.86	$ 25.94	$ 0.16833	0.5	2.8	3.0	27.3	15.32	322	$ 54
		August	21	570	27.14	$ 25.94	$ 0.16833	10.5	4.2	0.5	2.8	1.44	30	$ 5
		September	21	939	44.71	$ 25.94	$ 0.16833	16.0	87.3	10.5	4.2	(3.97)	(83)	$ (14)
		Total	251	67,213									5,975	$ 1,006
Topeka		September	42	0					$ -		$ 0.637926			
	SCTS-A	October	42	4,967	118.26	$ 25.94	$ 0.17	244.0	275.9	1.5	40.5	24.87	1,044	$ 176
		November	43	9,678	225.07	$ 25.94	$ 0.16833	587.5	610.6	244.0	275.9	20.36	876	$ 147
		December	41	20,727	505.54	$ 25.94	$ 0.16833	747.5	955.0	587.5	610.6	14.75	605	$ 102
		January	42	27,166	646.81	$ 25.94	$ 0.16833	1,191.0	1,070.9	747.5	955.0	132.35	5,559	$ 936
		February	42	36,628	872.10	$ 25.94	$ 0.16833	577.0	856.3	1,191.0	1,070.9	(76.60)	(3,217)	$ (542)
		March	42	17,934	427.00	$ 25.94	$ 0.16833	468.5	604.2	577.0	856.3	178.16	7,483	$ 1,260
		April	42	17,725	422.02	$ 25.94	$ 0.16833	204.0	302.1	468.5	604.2	86.55	3,635	$ 612
		May	41	9,653	235.44	$ 25.94	$ 0.16833	24.5	93.4	204.0	302.1	62.60	2,567	$ 432
		June	41	6,279	153.15	$ 25.94	$ 0.16833	0.0	4.0	24.5	93.4	43.97	1,803	$ 303
		July	41	4,949	120.71	$ 25.94	$ 0.16833	0.0	0.1	0.0	4.0	2.55	105	$ 18
		August	41	5,470	133.41	$ 25.94	$ 0.16833	1.5	0.8	0.0	0.1	0.03	1	$ 0
		September	41	5,041	122.95	$ 25.94	$ 0.16833	3.0	40.5	1.5	0.8	(0.48)	(20)	$ (3)
		Total	499	166,217									20,439	$ 3,441
Wichita		September	68	0					$ 0.096974		$ 0.222470			
	SCTS-A	October	68	2,926	43.03	$ 25.94	$ 0.17	223.5	225.0	0.0	23.9	15.24	1,036	$ 174
		November	68	9,005	132.43	$ 25.94	$ 0.16833	551.5	559.2	223.5	225.0	0.94	64	$ 11
		December	68	20,782	305.62	$ 25.94	$ 0.16833	748.5	906.9	551.5	559.2	4.90	333	$ 56
		January	68	29,348	431.59	$ 25.94	$ 0.16833	1,121.0	980.9	748.5	906.9	101.06	6,872	$ 1,157
		February	69	36,103	523.23	$ 25.94	$ 0.16833	566.0	786.1	1,121.0	980.9	(89.41)	(6,169)	$ (1,038)
		March	67	18,850	281.34	$ 25.94	$ 0.16833	455.0	549.6	566.0	786.1	140.41	9,407	$ 1,584
		April	68	13,672	201.06	$ 25.94	$ 0.16833	175.0	272.1	455.0	549.6	60.33	4,102	$ 691
		May	68	5,274	77.56	$ 25.94	$ 0.16833	16.5	76.5	175.0	272.1	61.93	4,211	$ 709
		June	68	4,371	64.28	$ 25.94	$ 0.16833	0.0	2.8	16.5	76.5	38.29	2,603	$ 438
		July	70	4,020	57.43	$ 25.94	$ 0.16833	0.0	0.1	0.0	2.8	1.79	125	$ 21
		August	69	3,812	55.25	$ 25.94	$ 0.16833	0.5	0.1	0.0	0.1	0.06	4	$ 1
		September	68	3,417	50.25	$ 25.94	$ 0.16833	4.5	23.9	0.5	0.1	(0.28)	(19)	$ (3)
		Total	819	151,580									22,571	$ 3,799
			2,452	604,152									74,233	12,496

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Customer Annualization					
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Customer Annualization	Annualized Customer	Volumetric Adjustment	Customer Charge Adjustment	Volumetric Revenue Adjustment	Total Revenue Adjustment
Concordia		September	1	0									
	SCTS-A	October	1	12	12.00	$ 25.94	$ 0.17	0.00	0	0	$ -	$ -	$ -
		November	1	102	102.00	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		December	1	395	395.00	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		January	1	396	396.00	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		February	1	1,259	1259.00	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		March	1	438	438.00	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		April	1	362	362.00	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		May	1	146	146.00	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		June	1	20	20.00	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		July	1	8	8.00	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		August	1	7	7.00	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		September	1	8	8.00	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		Total	12	3,153					0	0	$ -	$ -	$ -
Dodge City		September	74	0									
	SCTS-A	October	73	3,118	42.71	$ 25.94	$ 0.17	-0.17	-2	-108	$ (50)	$ (18)	$ (68)
		November	74	13,603	183.82	$ 25.94	$ 0.16833	-0.17	-2	-342	$ (45)	$ (57)	$ (103)
		December	73	29,194	399.92	$ 25.94	$ 0.16833	-0.17	-2	-721	$ (41)	$ (121)	$ (162)
		January	74	44,738	604.57	$ 25.94	$ 0.16833	-0.17	-1	-930	$ (37)	$ (157)	$ (193)
		February	75	50,449	672.65	$ 25.94	$ 0.16833	-0.17	-1	-800	$ (32)	$ (135)	$ (167)
		March	71	29,871	420.72	$ 25.94	$ 0.16833	-0.17	-1	-569	$ (28)	$ (96)	$ (124)
		April	71	25,721	362.27	$ 25.94	$ 0.16833	-0.17	-1	-381	$ (24)	$ (64)	$ (88)
		May	72	9,393	130.46	$ 25.94	$ 0.16833	-0.17	-1	-135	$ (19)	$ (23)	$ (42)
		June	72	2,872	39.89	$ 25.94	$ 0.16833	-0.17	-1	-42	$ (15)	$ (7)	$ (22)
		July	72	2,155	29.93	$ 25.94	$ 0.16833	-0.17	0	-14	$ (11)	$ (2)	$ (13)
		August	72	2,081	28.90	$ 25.94	$ 0.16833	-0.17	0	-7	$ (6)	$ (1)	$ (8)
		September	72	2,794	38.81	$ 25.94	$ 0.16833	-0.17	0	-3	$ (2)	$ (1)	$ (3)
		Total	871	215,989					-1	-4,052	$ (311)	$ (682)	$ (993)
Goodland		September	21	0									
	SCTS-A	October	21	1,274	60.67	$ 25.94	$ 0.17	0.00	0	0	$ -	$ -	$ -
		November	21	3,226	153.62	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		December	21	8,639	411.38	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		January	21	14,015	667.38	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		February	21	15,657	745.57	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		March	21	9,678	460.86	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		April	20	7,500	375.00	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		May	21	3,571	170.05	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		June	21	1,748	83.24	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		July	21	396	18.86	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		August	21	570	27.14	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		September	21	939	44.71	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		Total	251	67,213					0	0	$ -	$ -	$ -
Topeka		September	42	0									
	SCTS-A	October	42	4,967	118.26	$ 25.94	$ 0.17	-0.08	-1	-137	$ (25)	$ (23)	$ (48)
		November	43	9,678	225.07	$ 25.94	$ 0.16833	-0.08	-1	-215	$ (23)	$ (36)	$ (59)
		December	41	20,727	505.54	$ 25.94	$ 0.16833	-0.08	-1	-412	$ (21)	$ (69)	$ (90)
		January	42	27,166	646.81	$ 25.94	$ 0.16833	-0.08	-1	-552	$ (18)	$ (93)	$ (111)
		February	42	36,628	872.10	$ 25.94	$ 0.16833	-0.08	-1	-497	$ (16)	$ (84)	$ (100)
		March	42	17,934	427.00	$ 25.94	$ 0.16833	-0.08	-1	-328	$ (14)	$ (55)	$ (69)
		April	42	17,725	422.02	$ 25.94	$ 0.16833	-0.08	0	-233	$ (12)	$ (39)	$ (51)
		May	41	9,653	235.44	$ 25.94	$ 0.16833	-0.08	0	-112	$ (10)	$ (19)	$ (29)
		June	41	6,279	153.15	$ 25.94	$ 0.16833	-0.08	0	-57	$ (8)	$ (10)	$ (17)
		July	41	4,949	120.71	$ 25.94	$ 0.16833	-0.08	0	-26	$ (5)	$ (4)	$ (10)
		August	41	5,470	133.41	$ 25.94	$ 0.16833	-0.08	0	-17	$ (3)	$ (3)	$ (6)
		September	41	5,041	122.95	$ 25.94	$ 0.16833	-0.08	0	-5	$ (1)	$ (1)	$ (2)
		Total	499	166,217					-1	-2,591	$ (156)	$ (436)	$ (592)
Wichita		September	68	0									
	SCTS-A	October	68	2,926	43.03	$ 25.94	$ 0.17	0.00	0	0	$ -	$ -	$ -
		November	68	9,005	132.43	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		December	68	20,782	305.62	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		January	68	29,348	431.59	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		February	69	36,103	523.23	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		March	67	18,850	281.34	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		April	68	13,672	201.06	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		May	68	5,274	77.56	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		June	68	4,371	64.28	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		July	70	4,020	57.43	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		August	69	3,812	55.25	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		September	68	3,417	50.25	$ 25.94	$ 0.16833	0.00	0	0	$ -	$ -	$ -
		Total	819	151,580					0	0	$ -	$ -	$ -
			2,452	604,152					(2)	(6,643)	(467)	(1,118)	(1,585)

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Weather Normalization						
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Current Month HDD Actual	Current Month HDD Normal	Previous Month HDD Actual	Previous Month HDD Normal	Volumetric Adj. per capita	Volumetric Adjustment	Revenue Adjustment
Concordia		September	0	0					$ -		$ -			
	SVTS-A	October	0	0	0.00	$ 70.00	$ 0.16	272.5	301.0	1.0	50.6	-	0	$ -
		November	0	0	0.00	$ 70.00	$ 0.15606	532.5	652.8	272.5	301.0	-	0	$ -
		December	0	0	0.00	$ 70.00	$ 0.15606	801.0	1,026.5	532.5	652.8	-	0	$ -
		January	0	0	0.00	$ 70.00	$ 0.15606	1,233.5	1,108.1	801.0	1,026.5	-	0	$ -
		February	0	0	0.00	$ 70.00	$ 0.15606	605.5	904.8	1,233.5	1,108.1	-	0	$ -
		March	0	0	0.00	$ 70.00	$ 0.15606	558.5	660.8	605.5	904.8	-	0	$ -
		April	0	0	0.00	$ 70.00	$ 0.15606	243.0	357.3	558.5	660.8	-	0	$ -
		May	0	0	0.00	$ 70.00	$ 0.15606	45.0	125.6	243.0	357.3	-	0	$ -
		June	0	0	0.00	$ 70.00	$ 0.15606	0.0	7.8	45.0	125.6	-	0	$ -
		July	0	0	0.00	$ 70.00	$ 0.15606	0.0	0.6	0.0	7.8	-	0	$ -
		August	0	0	0.00	$ 70.00	$ 0.15606	1.5	0.9	0.0	0.6	-	0	$ -
		September	0	0	0.00	$ 70.00	$ 0.15606	8.5	50.6	1.5	0.9	-	0	$ -
		Total	0	0									0	$ -
Dodge City		September	193	0					$ 0.420629		$ 1.534335			
	SVTS-A	October	188	81,194	431.88	$ 70.00	$ 0.16	282.5	285.2	13.0	44.0	48.72	9,159	$ 1,429
		November	192	145,493	757.78	$ 70.00	$ 0.15606	540.5	624.6	282.5	285.2	39.48	7,580	$ 1,183
		December	190	293,854	1546.60	$ 70.00	$ 0.15606	794.5	957.4	540.5	624.6	197.51	37,526	$ 5,856
		January	192	423,015	2203.20	$ 70.00	$ 0.15606	1,137.0	997.7	794.5	957.4	191.35	36,739	$ 5,734
		February	192	451,783	2353.04	$ 70.00	$ 0.15606	607.5	826.5	1,137.0	997.7	(121.63)	(23,353)	$ (3,644)
		March	193	280,456	1453.14	$ 70.00	$ 0.15606	520.5	619.6	607.5	826.5	377.67	72,890	$ 11,375
		April	190	236,088	1242.57	$ 70.00	$ 0.15606	245.5	341.4	520.5	619.6	192.45	36,565	$ 5,706
		May	195	124,839	640.20	$ 70.00	$ 0.15606	46.0	118.4	245.5	341.4	177.64	34,639	$ 5,406
		June	188	75,801	403.20	$ 70.00	$ 0.15606	0.0	7.9	46.0	118.4	114.46	21,518	$ 3,358
		July	189	50,480	267.09	$ 70.00	$ 0.15606	0.0	0.8	0.0	7.9	12.46	2,355	$ 367
		August	187	46,138	246.73	$ 70.00	$ 0.15606	9.5	1.1	0.0	0.8	(2.29)	(429)	$ (67)
		September	185	61,946	334.84	$ 70.00	$ 0.15606	17.0	44.0	9.5	1.1	(1.47)	(273)	$ (43)
		Total	2,281	2,271,087									234,917	$ 36,661
Goodland		September	25	0					$ -		$ 0.898510			
	SVTS-A	October	25	4,953	198.12	$ 70.00	$ 0.16	430.5	411.2	29.0	87.3	52.37	1,309	$ 204
		November	25	9,704	388.16	$ 70.00	$ 0.15606	665.0	738.5	430.5	411.2	(17.31)	(433)	$ (68)
		December	25	16,597	663.88	$ 70.00	$ 0.15606	906.5	1,051.6	665.0	738.5	66.06	1,651	$ 258
		January	25	25,676	1027.04	$ 70.00	$ 0.15606	1,254.0	1,079.0	906.5	1,051.6	130.37	3,259	$ 509
		February	25	32,796	1311.84	$ 70.00	$ 0.15606	736.5	927.5	1,254.0	1,079.0	(157.25)	(3,931)	$ (614)
		March	25	21,412	856.48	$ 70.00	$ 0.15606	707.5	739.4	736.5	927.5	171.57	4,289	$ 669
		April	25	17,240	689.60	$ 70.00	$ 0.15606	377.0	472.9	707.5	739.4	28.65	716	$ 112
		May	25	8,853	354.12	$ 70.00	$ 0.15606	183.0	214.0	377.0	472.9	86.20	2,155	$ 336
		June	25	6,032	241.28	$ 70.00	$ 0.15606	3.0	27.3	183.0	214.0	27.82	696	$ 109
		July	25	3,712	148.48	$ 70.00	$ 0.15606	0.5	2.8	3.0	27.3	21.82	545	$ 85
		August	25	5,653	226.12	$ 70.00	$ 0.15606	10.5	4.2	0.5	2.8	2.05	51	$ 8
		September	25	4,903	196.12	$ 70.00	$ 0.15606	16.0	87.3	10.5	4.2	(5.66)	(142)	$ (22)
		Total	300	157,531									10,167	$ 1,587
Topeka		September	97	0					$ 0.349224		$ 2.007148			
	SVTS-A	October	97	65,851	678.88	$ 70.00	$ 0.16	244.0	275.9	1.5	40.5	89.39	8,671	$ 1,353
		November	98	113,840	1161.63	$ 70.00	$ 0.15606	587.5	610.6	244.0	275.9	72.13	7,069	$ 1,103
		December	97	200,257	2064.51	$ 70.00	$ 0.15606	747.5	955.0	587.5	610.6	118.85	11,529	$ 1,799
		January	97	272,047	2804.61	$ 70.00	$ 0.15606	1,191.0	1,070.9	747.5	955.0	374.48	36,325	$ 5,669
		February	96	311,302	3242.73	$ 70.00	$ 0.15606	577.0	856.3	1,191.0	1,070.9	(143.49)	(13,775)	$ (2,150)
		March	95	183,856	1935.33	$ 70.00	$ 0.15606	468.5	604.2	577.0	856.3	607.94	57,754	$ 9,013
		April	95	142,165	1496.47	$ 70.00	$ 0.15606	204.0	302.1	468.5	604.2	306.57	29,124	$ 4,545
		May	94	90,567	963.48	$ 70.00	$ 0.15606	24.5	93.4	204.0	302.1	221.04	20,778	$ 3,243
		June	94	58,952	627.15	$ 70.00	$ 0.15606	0.0	4.0	24.5	93.4	139.76	13,137	$ 2,050
		July	97	48,685	501.91	$ 70.00	$ 0.15606	0.0	0.1	0.0	4.0	8.05	780	$ 122
		August	94	50,948	542.00	$ 70.00	$ 0.15606	1.5	0.8	0.0	0.1	(0.16)	(15)	$ (2)
		September	93	46,586	500.92	$ 70.00	$ 0.15606	3.0	40.5	1.5	0.8	11.58	1,077	$ 168
		Total	1,147	1,585,056									172,454	$ 26,913
Wichita		September	149	0					$ 0.919390		$ 2.069726			
	SVTS-A	October	148	75,124	507.59	$ 70.00	$ 0.16	223.5	225.0	0.0	23.9	48.45	7,171	$ 1,119
		November	150	179,832	1198.88	$ 70.00	$ 0.15606	551.5	559.2	223.5	225.0	5.63	844	$ 132
		December	149	362,661	2433.97	$ 70.00	$ 0.15606	748.5	906.9	551.5	559.2	70.74	10,541	$ 1,645
		January	149	484,107	3249.04	$ 70.00	$ 0.15606	1,121.0	980.9	748.5	906.9	269.02	40,084	$ 6,256
		February	149	570,398	3828.17	$ 70.00	$ 0.15606	566.0	786.1	1,121.0	980.9	(204.44)	(30,461)	$ (4,754)
		March	152	307,448	2022.68	$ 70.00	$ 0.15606	455.0	549.6	566.0	786.1	474.80	72,169	$ 11,263
		April	149	234,520	1573.96	$ 70.00	$ 0.15606	175.0	272.1	455.0	549.6	223.71	33,333	$ 5,202
		May	149	123,358	827.91	$ 70.00	$ 0.15606	16.5	76.5	175.0	272.1	215.82	32,157	$ 5,018
		June	147	68,497	465.97	$ 70.00	$ 0.15606	0.0	2.8	16.5	76.5	121.44	17,852	$ 2,786
		July	149	60,735	407.62	$ 70.00	$ 0.15606	0.0	0.1	0.0	2.8	5.65	843	$ 131
		August	148	59,958	405.12	$ 70.00	$ 0.15606	0.5	0.1	0.0	0.1	0.05	7	$ 1
		September	144	60,482	420.01	$ 70.00	$ 0.15606	4.5	23.9	0.5	0.1	5.90	850	$ 133
		Total	1,783	2,587,120									185,389	$ 28,932
			5,511	6,600,794									602,928	94,093

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Customer Annualization					
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Customer Annualization	Annualized Customer	Volumetric Adjustment	Customer Charge Adjustment	Volumetric Revenue Adjustment	Total Revenue Adjustment
Concordia		September	0	0									
	SVTS-A	October	0	0	0.00	$ 70.00	$ 0.16	0.00	0	0	$ -	$ -	$ -
		November	0	0	0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		December	0	0	0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		January	0	0	0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		February	0	0	0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		March	0	0	0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		April	0	0	0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		May	0	0	0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		June	0	0	0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		July	0	0	0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		August	0	0	0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		September	0	0	0.00	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		Total	0	0					0	0	$ -	$ -	$ -
Dodge City		September	193	0									
	SVTS-A	October	188	81,194	431.88	$ 70.00	$ 0.16	-0.67	-8	-3,685	$ (537)	$ (575)	$ (1,112)
		November	192	145,493	757.78	$ 70.00	$ 0.15606	-0.67	-7	-5,581	$ (490)	$ (871)	$ (1,361)
		December	190	293,854	1546.60	$ 70.00	$ 0.15606	-0.67	-6	-11,046	$ (443)	$ (1,724)	$ (2,167)
		January	192	423,015	2203.20	$ 70.00	$ 0.15606	-0.67	-6	-13,569	$ (397)	$ (2,118)	$ (2,514)
		February	192	451,783	2353.04	$ 70.00	$ 0.15606	-0.67	-5	-11,157	$ (350)	$ (1,741)	$ (2,091)
		March	193	280,456	1453.14	$ 70.00	$ 0.15606	-0.67	-4	-7,933	$ (303)	$ (1,238)	$ (1,541)
		April	190	236,088	1242.57	$ 70.00	$ 0.15606	-0.67	-4	-5,262	$ (257)	$ (821)	$ (1,078)
		May	195	124,839	640.20	$ 70.00	$ 0.15606	-0.67	-3	-2,454	$ (210)	$ (383)	$ (593)
		June	188	75,801	403.20	$ 70.00	$ 0.15606	-0.67	-2	-1,208	$ (163)	$ (188)	$ (352)
		July	189	50,480	267.09	$ 70.00	$ 0.15606	-0.67	-2	-466	$ (117)	$ (73)	$ (189)
		August	187	46,138	246.73	$ 70.00	$ 0.15606	-0.67	-1	-244	$ (70)	$ (38)	$ (108)
		September	185	61,946	334.84	$ 70.00	$ 0.15606	-0.67	0	-111	$ (23)	$ (17)	$ (41)
		Total	2,281	2,271,087					-4	-62,716	$ (3,360)	$ (9,787)	$ (13,147)
Goodland		September	25	0									
	SVTS-A	October	25	4,953	198.12	$ 70.00	$ 0.16	0.00	0	0	$ -	$ -	$ -
		November	25	9,704	388.16	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		December	25	16,597	663.88	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		January	25	25,676	1027.04	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		February	25	32,796	1311.84	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		March	25	21,412	856.48	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		April	25	17,240	689.60	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		May	25	8,853	354.12	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		June	25	6,032	241.28	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		July	25	3,712	148.48	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		August	25	5,653	226.12	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		September	25	4,903	196.12	$ 70.00	$ 0.15606	0.00	0	0	$ -	$ -	$ -
		Total	300	157,531					0	0	$ -	$ -	$ -
Topeka		September	97	0									
	SVTS-A	October	97	65,851	678.88	$ 70.00	$ 0.16	-0.33	-4	-2,945	$ (268)	$ (460)	$ (728)
		November	98	113,840	1161.63	$ 70.00	$ 0.15606	-0.33	-4	-4,318	$ (245)	$ (674)	$ (919)
		December	97	200,257	2064.51	$ 70.00	$ 0.15606	-0.33	-3	-6,914	$ (222)	$ (1,079)	$ (1,301)
		January	97	272,047	2804.61	$ 70.00	$ 0.15606	-0.33	-3	-9,007	$ (198)	$ (1,406)	$ (1,604)
		February	96	311,302	3242.73	$ 70.00	$ 0.15606	-0.33	-3	-7,748	$ (175)	$ (1,209)	$ (1,384)
		March	95	183,856	1935.33	$ 70.00	$ 0.15606	-0.33	-2	-5,510	$ (152)	$ (860)	$ (1,012)
		April	95	142,165	1496.47	$ 70.00	$ 0.15606	-0.33	-2	-3,306	$ (128)	$ (516)	$ (644)
		May	94	90,567	963.48	$ 70.00	$ 0.15606	-0.33	-2	-1,777	$ (105)	$ (277)	$ (382)
		June	94	58,952	627.15	$ 70.00	$ 0.15606	-0.33	-1	-895	$ (82)	$ (140)	$ (221)
		July	97	48,685	501.91	$ 70.00	$ 0.15606	-0.33	-1	-425	$ (58)	$ (66)	$ (125)
		August	94	50,948	542.00	$ 70.00	$ 0.15606	-0.33	-1	-271	$ (35)	$ (42)	$ (77)
		September	93	46,586	500.92	$ 70.00	$ 0.15606	-0.33	0	-85	$ (12)	$ (13)	$ (25)
		Total	1,147	1,585,056					-2	-43,201	$ (1,680)	$ (6,742)	$ (8,422)
Wichita		September	149	0									
	SVTS-A	October	148	75,124	507.59	$ 70.00	$ 0.16	-0.42	-5	-2,664	$ (335)	$ (416)	$ (751)
		November	150	179,832	1198.88	$ 70.00	$ 0.15606	-0.42	-4	-5,270	$ (306)	$ (822)	$ (1,129)
		December	149	362,661	2433.97	$ 70.00	$ 0.15606	-0.42	-4	-9,914	$ (277)	$ (1,547)	$ (1,824)
		January	149	484,107	3249.04	$ 70.00	$ 0.15606	-0.42	-4	-12,460	$ (248)	$ (1,944)	$ (2,192)
		February	149	570,398	3828.17	$ 70.00	$ 0.15606	-0.42	-3	-11,324	$ (219)	$ (1,767)	$ (1,986)
		March	152	307,448	2022.68	$ 70.00	$ 0.15606	-0.42	-3	-6,764	$ (190)	$ (1,056)	$ (1,245)
		April	149	234,520	1573.96	$ 70.00	$ 0.15606	-0.42	-2	-4,120	$ (160)	$ (643)	$ (803)
		May	149	123,358	827.91	$ 70.00	$ 0.15606	-0.42	-2	-1,957	$ (131)	$ (305)	$ (437)
		June	147	68,497	465.97	$ 70.00	$ 0.15606	-0.42	-1	-857	$ (102)	$ (134)	$ (236)
		July	149	60,735	407.62	$ 70.00	$ 0.15606	-0.42	-1	-430	$ (73)	$ (67)	$ (140)
		August	148	59,958	405.12	$ 70.00	$ 0.15606	-0.42	-1	-253	$ (44)	$ (40)	$ (83)
		September	144	60,482	420.01	$ 70.00	$ 0.15606	-0.42	0	-89	$ (15)	$ (14)	$ (28)
		Total	1,783	2,587,120					-3	-56,102	$ (2,100)	$ (8,755)	$ (10,855)
			5,511	6,600,794					(9)	(162,019)	(7,140)	(25,285)	(32,425)

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Weather Normalization						
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Current Month HDD Actual	Current Month HDD Normal	Previous Month HDD Actual	Previous Month HDD Normal	Volumetric Adj. per capita	Volumetric Adjustment	Revenue Adjustment
Concordia		September	0	0					$ -		$ -			
	LVTS	October	0	0	0.00	$ 355.00	$ 0.08	272.5	301.0	1.0	50.6	-	0	$ -
		November	0	0	0.00	$ 355.00	$ 0.07937	532.5	652.8	272.5	301.0	-	0	$ -
		December	0	0	0.00	$ 355.00	$ 0.07937	801.0	1,026.5	532.5	652.8	-	0	$ -
		January	0	0	0.00	$ 355.00	$ 0.07937	1,233.5	1,108.1	801.0	1,026.5	-	0	$ -
		February	0	0	0.00	$ 355.00	$ 0.07937	605.5	904.8	1,233.5	1,108.1	-	0	$ -
		March	0	0	0.00	$ 355.00	$ 0.07937	558.5	660.8	605.5	904.8	-	0	$ -
		April	0	0	0.00	$ 355.00	$ 0.07937	243.0	357.3	558.5	660.8	-	0	$ -
		May	0	0	0.00	$ 355.00	$ 0.07937	45.0	125.6	243.0	357.3	-	0	$ -
		June	0	0	0.00	$ 355.00	$ 0.07937	0.0	7.8	45.0	125.6	-	0	$ -
		July	0	0	0.00	$ 355.00	$ 0.07937	0.0	0.6	0.0	7.8	-	0	$ -
		August	0	0	0.00	$ 355.00	$ 0.07937	1.5	0.9	0.0	0.6	-	0	$ -
		September	0	0	0.00	$ 355.00	$ 0.07937	8.5	50.6	1.5	0.9	-	0	$ -
		Total	0	0									0	$ -
Dodge City		September	52	0					$ -		$ -			
	LVTS	October	56	3,243,958	57927.82	$ 355.00	$ 0.08	282.5	285.2	13.0	44.0	-	0	$ -
		November	92	5,527,340	60079.78	$ 355.00	$ 0.07937	540.5	624.6	282.5	285.2	-	0	$ -
		December	52	1,683,951	32383.67	$ 355.00	$ 0.07937	794.5	957.4	540.5	624.6	-	0	$ -
		January	54	1,515,618	28067.00	$ 355.00	$ 0.07937	1,137.0	997.7	794.5	957.4	-	0	$ -
		February	53	1,114,185	21022.36	$ 355.00	$ 0.07937	607.5	826.5	1,137.0	997.7	-	0	$ -
		March	53	1,877,438	35423.36	$ 355.00	$ 0.07937	520.5	619.6	607.5	826.5	-	0	$ -
		April	53	3,111,213	58702.13	$ 355.00	$ 0.07937	245.5	341.4	520.5	619.6	-	0	$ -
		May	53	2,622,047	49472.58	$ 355.00	$ 0.07937	46.0	118.4	245.5	341.4	-	0	$ -
		June	54	2,868,954	53128.78	$ 355.00	$ 0.07937	0.0	7.9	46.0	118.4	-	0	$ -
		July	53	2,252,847	42506.55	$ 355.00	$ 0.07937	0.0	0.8	0.0	7.9	-	0	$ -
		August	53	5,865,139	110663.00	$ 355.00	$ 0.07937	9.5	1.1	0.0	0.8	-	0	$ -
		September	52	149,124	2867.77	$ 355.00	$ 0.07937	17.0	44.0	9.5	1.1	-	0	$ -
		Total	678	31,831,814									0	$ -
Goodland		September	1	0					$ 1.398640		$ 3.680959			
	LVTS	October	1	4,247	4247.00	$ 355.00	$ 0.08	430.5	411.2	29.0	87.3	187.59	188	$ 15
		November	1	5,935	5935.00	$ 355.00	$ 0.07937	665.0	738.5	430.5	411.2	31.90	32	$ 3
		December	1	7,479	7479.00	$ 355.00	$ 0.07937	906.5	1,051.6	665.0	738.5	473.55	474	$ 38
		January	1	9,579	9579.00	$ 355.00	$ 0.07937	1,254.0	1,079.0	906.5	1,051.6	289.32	289	$ 23
		February	1	8,339	8339.00	$ 355.00	$ 0.07937	736.5	927.5	1,254.0	1,079.0	(377.16)	(377)	$ (30)
		March	1	6,937	6937.00	$ 355.00	$ 0.07937	707.5	739.4	736.5	927.5	747.47	747	$ 59
		April	1	7,159	7159.00	$ 355.00	$ 0.07937	377.0	472.9	707.5	739.4	251.54	252	$ 20
		May	1	5,419	5419.00	$ 355.00	$ 0.07937	183.0	214.0	377.0	472.9	396.44	396	$ 31
		June	1	4,211	4211.00	$ 355.00	$ 0.07937	3.0	27.3	183.0	214.0	147.95	148	$ 12
		July	1	3,622	3622.00	$ 355.00	$ 0.07937	0.5	2.8	3.0	27.3	92.58	93	$ 7
		August	1	2,984	2984.00	$ 355.00	$ 0.07937	10.5	4.2	0.5	2.8	(0.41)	(0)	$ (0)
		September	1	3,431	3431.00	$ 355.00	$ 0.07937	16.0	87.3	10.5	4.2	76.51	77	$ 6
		Total	12	69,342									2,317	$ 184
Topeka		September	24	0					$ -		$ -			
	LVTS	October	24	497,555	20731.46	$ 355.00	$ 0.08	244.0	275.9	1.5	40.5	-	0	$ -
		November	43	847,688	19713.67	$ 355.00	$ 0.07937	587.5	610.6	244.0	275.9	-	0	$ -
		December	24	1,404,139	58505.79	$ 355.00	$ 0.07937	747.5	955.0	587.5	610.6	-	0	$ -
		January	24	1,217,294	50720.58	$ 355.00	$ 0.07937	1,191.0	1,070.9	747.5	955.0	-	0	$ -
		February	24	818,981	34124.21	$ 355.00	$ 0.07937	577.0	856.3	1,191.0	1,070.9	-	0	$ -
		March	24	606,098	25254.08	$ 355.00	$ 0.07937	468.5	604.2	577.0	856.3	-	0	$ -
		April	24	996,887	41536.96	$ 355.00	$ 0.07937	204.0	302.1	468.5	604.2	-	0	$ -
		May	23	540,301	23491.35	$ 355.00	$ 0.07937	24.5	93.4	204.0	302.1	-	0	$ -
		June	23	452,438	19671.22	$ 355.00	$ 0.07937	0.0	4.0	24.5	93.4	-	0	$ -
		July	23	293,890	12777.83	$ 355.00	$ 0.07937	0.0	0.1	0.0	4.0	-	0	$ -
		August	22	641,903	29177.41	$ 355.00	$ 0.07937	1.5	0.8	0.0	0.1	-	0	$ -
		September	24	64,286	2678.58	$ 355.00	$ 0.07937	3.0	40.5	1.5	0.8	-	0	$ -
		Total	302	8,381,460									0	$ -
Wichita		September	41	0					$ -		$ -			
	LVTS	October	42	1,015,956	24189.43	$ 355.00	$ 0.08	223.5	225.0	0.0	23.9	-	0	$ -
		November	76	2,755,794	36260.45	$ 355.00	$ 0.07937	551.5	559.2	223.5	225.0	-	0	$ -
		December	41	1,507,812	36775.90	$ 355.00	$ 0.07937	748.5	906.9	551.5	559.2	-	0	$ -
		January	41	1,728,957	42169.68	$ 355.00	$ 0.07937	1,121.0	980.9	748.5	906.9	-	0	$ -
		February	40	2,127,920	53198.00	$ 355.00	$ 0.07937	566.0	786.1	1,121.0	980.9	-	0	$ -
		March	40	1,749,554	43738.85	$ 355.00	$ 0.07937	455.0	549.6	566.0	786.1	-	0	$ -
		April	41	1,256,136	30637.46	$ 355.00	$ 0.07937	175.0	272.1	455.0	549.6	-	0	$ -
		May	40	1,173,816	29345.40	$ 355.00	$ 0.07937	16.5	76.5	175.0	272.1	-	0	$ -
		June	41	1,807,228	44078.73	$ 355.00	$ 0.07937	0.0	2.8	16.5	76.5	-	0	$ -
		July	41	1,497,250	36518.29	$ 355.00	$ 0.07937	0.0	0.1	0.0	2.8	-	0	$ -
		August	41	2,656,869	64801.68	$ 355.00	$ 0.07937	0.5	0.1	0.0	0.1	-	0	$ -
		September	41	300,690	7333.90	$ 355.00	$ 0.07937	4.5	23.9	0.5	0.1	-	0	$ -
		Total	525	19,577,982									0	$ -
			1,517	59,860,598									2,317	184

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Customer Annualization					
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Customer Annualization	Annualized Customer	Volumetric Adjustment	Customer Charge Adjustment	Volumetric Revenue Adjustment	Total Revenue Adjustment
Concordia		September	0	0									
	LVTS	October	0	0	0.00	$ 355.00	$ 0.08	0.00	0	0	$ -	$ -	$ -
		November	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		December	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		January	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		February	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		March	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		April	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		May	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		June	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		July	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		August	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		September	0	0	0.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		Total	0	0					0	0	$ -	$ -	$ -
Dodge City		September	52	0									
	LVTS	October	56	3,243,958	57927.82	$ 355.00	$ 0.08	0.00	0	0	$ -	$ -	$ -
		November	92	5,527,340	60079.78	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		December	52	1,683,951	32383.67	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		January	54	1,515,618	28067.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		February	53	1,114,185	21022.36	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		March	53	1,877,438	35423.36	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		April	53	3,111,213	58702.13	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		May	53	2,622,047	49472.58	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		June	54	2,868,954	53128.78	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		July	53	2,252,847	42506.55	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		August	53	5,865,139	110663.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		September	52	149,124	2867.77	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		Total	678	31,831,814					0	0	$ -	$ -	$ -
Goodland		September	1	0									
	LVTS	October	1	4,247	4247.00	$ 355.00	$ 0.08	0.00	0	0	$ -	$ -	$ -
		November	1	5,935	5935.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		December	1	7,479	7479.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		January	1	9,579	9579.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		February	1	8,339	8339.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		March	1	6,937	6937.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		April	1	7,159	7159.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		May	1	5,419	5419.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		June	1	4,211	4211.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		July	1	3,622	3622.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		August	1	2,984	2984.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		September	1	3,431	3431.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		Total	12	69,342					0	0	$ -	$ -	$ -
Topeka		September	24	0									
	LVTS	October	24	497,555	20731.46	$ 355.00	$ 0.08	0.00	0	0	$ -	$ -	$ -
		November	43	847,688	19713.67	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		December	24	1,404,139	58505.79	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		January	24	1,217,294	50720.58	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		February	24	818,981	34124.21	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		March	24	606,098	25254.08	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		April	24	996,887	41536.96	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		May	23	540,301	23491.35	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		June	23	452,438	19671.22	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		July	23	293,890	12777.83	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		August	22	641,903	29177.41	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		September	24	64,286	2678.58	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		Total	302	8,381,460					0	0	$ -	$ -	$ -
Wichita		September	41	0									
	LVTS	October	42	1,015,956	24189.43	$ 355.00	$ 0.08	0.00	0	0	$ -	$ -	$ -
		November	76	2,755,794	36260.45	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		December	41	1,507,812	36775.90	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		January	41	1,728,957	42169.68	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		February	40	2,127,920	53198.00	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		March	40	1,749,554	43738.85	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		April	41	1,256,136	30637.46	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		May	40	1,173,816	29345.40	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		June	41	1,807,228	44078.73	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		July	41	1,497,250	36518.29	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		August	41	2,656,869	64801.68	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		September	41	300,690	7333.90	$ 355.00	$ 0.07937	0.00	0	0	$ -	$ -	$ -
		Total	525	19,577,982					0	0	$ -	$ -	$ -
			1,517	59,860,598					36	5,118,400	12,780	406,247	419,027

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Weather Normalization										
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Current Month CDD Actual	Current Month CDD Normal	Previous Month CDD Actual	Previous Month CDD Normal	Current Month PRCP Actual	Current Month PRCP Normal	Previous Month PRCP Actual	Previous Month PRCP Normal	Volumetric Adj. per capita	Volumetric Adjustment	Revenue Adjustment
Concordia		September	39	0					$ 4.813515		$ 4.996300		$ -		$ (66.802590)			
	IR	October	38	7,411	195.03	$ 45.00	$ 0.05378	62.5	27.8	277.5	184.4	1.50	1.92	2.46	2.77	(652.99)	(24,814)	$ (1,334)
		November	39	6,048	155.08	$ 45.00	$ 0.05378	0.0	0.8	62.5	27.8	1.33	1.10	1.50	1.92	(197.82)	(7,715)	$ (415)
		December	29	-21,513	(741.83)	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.8	1.56	0.97	1.33	1.10	19.45	564	$ 30
		January	35	94	2.69	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.0	1.33	0.68	1.56	0.97	39.37	1,378	$ 74
		February	38	174	4.58	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.0	1.07	0.84	1.33	0.68	43.76	1,663	$ 89
		March	38	1,622	42.68	$ 45.00	$ 0.05378	0.0	2.1	0.0	0.0	0.77	1.50	1.07	0.84	25.84	982	$ 53
		April	37	46,795	1264.73	$ 45.00	$ 0.05378	39.5	15.0	0.0	2.1	3.61	2.50	0.77	1.50	(156.09)	(5,775)	$ (311)
		May	38	80,714	2124.05	$ 45.00	$ 0.05378	79.5	90.2	39.5	15.0	4.60	4.60	3.61	2.50	3.58	136	$ 7
		June	37	46,503	1256.84	$ 45.00	$ 0.05378	397.0	309.9	79.5	90.2	3.65	3.47	4.60	4.60	(365.85)	(13,537)	$ (728)
		July	38	123,715	3255.66	$ 45.00	$ 0.05378	429.5	446.2	397.0	309.9	2.16	3.48	3.65	3.47	(342.93)	(13,031)	$ (701)
		August	38	179,901	4734.24	$ 45.00	$ 0.05378	407.0	381.3	429.5	446.2	2.83	3.50	2.16	3.48	(128.18)	(4,871)	$ (262)
		September	33	42,065	1274.70	$ 45.00	$ 0.05378	212.5	184.4	407.0	381.3	0.58	2.77	2.83	3.50	(308.21)	(10,171)	$ (547)
		Total															(75,191)	$ (4,044)
Dodge City		September	838	0					$ 6.383413		$ 2.066695		$ -		$ -			
	IR	October	804	1,218,959	1516.12	$ 45.00	$ 0.05378	63.0	32.6	267.5	205.7	0.15	2.03	2.74	1.58	(377.90)	(303,831)	$ (16,340)
		November	826	1,193,819	1445.30	$ 45.00	$ 0.05378	0.0	0.2	63.0	32.6	0.48	0.72	0.15	2.03	(276.60)	(228,468)	$ (12,287)
		December	800	524,237	655.30	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.2	2.28	0.91	0.48	0.72	(14.91)	(11,928)	$ (642)
		January	785	198,399	252.74	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.0	1.06	0.62	2.28	0.91	91.65	71,948	$ 3,869
		February	807	156,711	194.19	$ 45.00	$ 0.05378	0.0	0.1	0.0	0.0	0.69	0.54	1.06	0.62	29.96	24,177	$ 1,300
		March	808	723,016	894.82	$ 45.00	$ 0.05378	0.0	1.6	0.0	0.1	0.25	1.38	0.69	0.54	18.01	14,549	$ 782
		April	787	2,293,501	2914.23	$ 45.00	$ 0.05378	42.0	18.0	0.0	1.6	0.02	1.87	0.25	1.38	(183.33)	(144,278)	$ (7,759)
		May	798	3,265,561	4092.18	$ 45.00	$ 0.05378	100.0	103.4	42.0	18.0	1.50	3.05	0.02	1.87	(227.00)	(181,148)	$ (9,742)
		June	799	2,645,755	3311.33	$ 45.00	$ 0.05378	368.0	314.2	100.0	103.4	12.02	3.54	1.50	3.05	(346.03)	(276,479)	$ (14,869)
		July	805	3,802,402	4723.48	$ 45.00	$ 0.05378	428.5	468.0	368.0	314.2	2.45	3.08	12.02	3.54	487.82	392,697	$ 21,119
		August	817	5,632,606	6894.25	$ 45.00	$ 0.05378	428.0	410.8	428.5	468.0	3.28	2.82	2.45	3.08	72.44	59,181	$ 3,183
		September	798	2,772,242	3473.99	$ 45.00	$ 0.05378	241.5	205.7	428.0	410.8	2.56	1.58	3.28	2.82	(227.61)	(181,634)	$ (9,768)
		Total															(765,214)	$ (41,153)
Goodland		September	403	0					$ 5.308427		$ 2.130158		$ -		$ (123.675000)			
	IR	October	403	261,675	649.32	$ 45.00	$ 0.05378	17.5	10.0	135.0	121.7	0.38	1.30	0.00	1.38	(194.97)	(78,573)	$ (4,226)
		November	407	109,681	269.49	$ 45.00	$ 0.05378	0.0	0.1	17.5	10.0	0.28	0.46	0.38	1.30	(98.46)	(40,073)	$ (2,155)
		December	399	27,506	68.94	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.1	1.04	0.48	0.28	0.46	(11.38)	(4,540)	$ (244)
		January	402	10,054	25.01	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.0	0.69	0.37	1.04	0.48	37.50	15,074	$ 811
		February	403	4,835	12.00	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.0	1.41	0.51	0.69	0.37	21.07	8,489	$ 457
		March	399	12,716	31.87	$ 45.00	$ 0.05378	0.0	0.1	0.0	0.0	0.69	0.96	1.41	0.51	60.94	24,314	$ 1,308
		April	402	249,490	620.62	$ 45.00	$ 0.05378	5.0	3.6	0.0	0.1	0.88	1.63	0.69	0.96	(24.44)	(9,823)	$ (528)
		May	402	492,569	1225.30	$ 45.00	$ 0.05378	26.5	40.7	5.0	3.6	1.38	2.88	0.88	1.63	11.44	4,597	$ 247
		June	404	804,524	1991.40	$ 45.00	$ 0.05378	332.0	208.9	26.5	40.7	0.68	2.71	1.38	2.88	(621.91)	(251,251)	$ (13,512)
		July	403	1,547,113	3838.99	$ 45.00	$ 0.05378	340.0	359.8	332.0	208.9	2.61	2.85	0.68	2.71	(655.58)	(264,197)	$ (14,209)
		August	403	1,555,922	3860.85	$ 45.00	$ 0.05378	345.0	292.0	340.0	359.8	2.03	2.61	2.61	2.85	(172.08)	(69,348)	$ (3,730)
		September	404	982,558	2432.07	$ 45.00	$ 0.05378	204.5	121.7	345.0	292.0	0.37	1.38	2.03	2.61	(702.08)	(283,639)	$ (15,254)
		Total						1270.5	1036.866667	1201	1036.866667			12.07	18.14		(948,970)	$ (51,036)
Topeka		September	0	0					$ -		$ -		$ -		$ -			
	IR	October	0	0	0.00	$ 45.00	$ 0.05378	73.0	35.1	266.5	188.2	1.22	2.90	1.20	3.26	(711.48)	0	$ -
		November	0	0	0.00	$ 45.00	$ 0.05378	0.0	1.5	73.0	35.1	1.56	1.67	1.22	2.90	(294.84)	0	$ -
		December	0	0	0.00	$ 45.00	$ 0.05378	0.0	0.0	0.0	1.5	2.92	1.44	1.56	1.67	0.35	0	$ -
		January	0	0	0.00	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.0	2.25	0.99	2.92	1.44	98.91	0	$ -
		February	0	0	0.00	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.0	0.90	1.35	2.25	0.99	84.48	0	$ -
		March	0	0	0.00	$ 45.00	$ 0.05378	4.5	4.4	0.0	0.0	1.05	2.21	0.90	1.35	(30.58)	0	$ -
		April	0	0	0.00	$ 45.00	$ 0.05378	48.5	23.2	4.5	4.4	4.45	3.58	1.05	2.21	(200.03)	0	$ -
		May	0	0	0.00	$ 45.00	$ 0.05378	113.0	119.9	48.5	23.2	2.60	5.48	4.45	3.58	(35.01)	0	$ -
		June	0	0	0.00	$ 45.00	$ 0.05378	416.0	331.2	113.0	119.9	4.88	4.99	2.60	5.48	(565.96)	0	$ -
		July	0	0	0.00	$ 45.00	$ 0.05378	442.5	463.4	416.0	331.2	6.50	3.81	4.88	4.99	(330.29)	0	$ -
		August	0	0	0.00	$ 45.00	$ 0.05378	406.0	412.5	442.5	463.4	2.71	4.42	6.50	3.81	315.58	0	$ -
		September	0	0	0.00	$ 45.00	$ 0.05378	208.5	188.2	406.0	412.5	1.37	3.26	2.71	4.42	(179.08)	0	$ -
		Total															0	$ -
Wichita		September	101	0					$ 0.879417		$ 0.843763		$ (18.557160)		$ (57.224070)			
	IR	October	101	45,406	449.56	$ 45.00	$ 0.05378	86.5	46.7	328.5	246.5	5.98	3.06	1.18	3.01	(723.46)	(73,069)	$ (3,930)
		November	99	10,297	104.01	$ 45.00	$ 0.05378	0.0	1.6	86.5	46.7	2.90	1.31	5.98	3.06	4.35	430	$ 23
		December	100	7,636	76.36	$ 45.00	$ 0.05378	0.0	0.0	0.0	1.6	2.64	1.22	2.90	1.31	114.17	11,417	$ 614
		January	100	9,000	90.00	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.0	1.76	0.97	2.64	1.22	94.59	9,459	$ 509
		February	99	11,661	117.79	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.0	0.60	1.20	1.76	0.97	52.71	5,218	$ 281
		March	99	5,790	58.48	$ 45.00	$ 0.05378	4.0	3.7	0.0	0.0	1.64	2.44	0.60	1.20	(41.31)	(4,090)	$ (220)
		April	98	13,373	136.46	$ 45.00	$ 0.05378	36.5	24.4	4.0	3.7	1.48	2.90	1.64	2.44	(113.27)	(11,101)	$ (597)
		May	99	27,597	278.76	$ 45.00	$ 0.05378	111.0	132.7	36.5	24.4	3.84	5.36	1.48	2.90	(50.94)	(5,043)	$ (271)
		June	99	26,219	264.84	$ 45.00	$ 0.05378	441.5	365.2	111.0	132.7	3.20	5.02	3.84	5.36	(360.19)	(35,659)	$ (1,918)
		July	100	115,425	1154.25	$ 45.00	$ 0.05378	501.0	516.4	441.5	365.2	2.57	3.63	3.20	5.02	(428.27)	(42,827)	$ (2,303)
		August	101	205,133	2031.02	$ 45.00	$ 0.05378	463.5	473.2	501.0	516.4	4.17	4.17	2.57	3.63	52.69	5,321	$ 286
		September	97	109,352	1127.34	$ 45.00	$ 0.05378	256.0	246.5	463.5	473.2	1.87	3.01	4.17	4.17	2.96	287	$ 15
		Total															(139,656)	$ (7,511)
			16,095	31,586,269								32.65	34.29	31.96	34.29		(1,929,031)	(103,743)

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Customer Annualization					
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Customer Annualization	Annualized Customer	Volumetric Adjustment	Customer Charge Adjustment	Volumetric Revenue Adjustment	Total Revenue Adjustment
Concordia		September	39	0									
	IR	October	38	7,411	195.03	$ 45.00	$ 0.05378	-0.50	-6	2,633	$ (259)	$ 142	$ (117)
		November	39	6,048	155.08	$ 45.00	$ 0.05378	-0.50	-5	224	$ (236)	$ 12	$ (224)
		December	29	-21,513	(741.83)	$ 45.00	$ 0.05378	-0.50	-5	3,431	$ (214)	$ 185	$ (29)
		January	35	94	2.69	$ 45.00	$ 0.05378	-0.50	-4	-179	$ (191)	$ (10)	$ (201)
		February	38	174	4.58	$ 45.00	$ 0.05378	-0.50	-4	-181	$ (169)	$ (10)	$ (178)
		March	38	1,622	42.68	$ 45.00	$ 0.05378	-0.50	-3	-223	$ (146)	$ (12)	$ (158)
		April	37	46,795	1264.73	$ 45.00	$ 0.05378	-0.50	-3	-3,049	$ (124)	$ (164)	$ (288)
		May	38	80,714	2124.05	$ 45.00	$ 0.05378	-0.50	-2	-4,787	$ (101)	$ (257)	$ (359)
		June	37	46,503	1256.84	$ 45.00	$ 0.05378	-0.50	-2	-1,559	$ (79)	$ (84)	$ (163)
		July	38	123,715	3255.66	$ 45.00	$ 0.05378	-0.50	-1	-3,641	$ (56)	$ (196)	$ (252)
		August	38	179,901	4734.24	$ 45.00	$ 0.05378	-0.50	-1	-3,455	$ (34)	$ (186)	$ (220)
		September	33	42,065	1274.70	$ 45.00	$ 0.05378	-0.50	0	-242	$ (11)	$ (13)	$ (24)
		Total							-36	-11,026	$ (1,620)	$ (593)	$ (2,213)
Dodge City		September	838	0									
	IR	October	804	1,218,959	1516.12	$ 45.00	$ 0.05378	-3.33	-38	-43,632	$ (1,725)	$ (2,347)	$ (4,072)
		November	826	1,193,819	1445.30	$ 45.00	$ 0.05378	-3.33	-35	-40,905	$ (1,575)	$ (2,200)	$ (3,775)
		December	800	524,237	655.30	$ 45.00	$ 0.05378	-3.33	-32	-20,279	$ (1,425)	$ (1,091)	$ (2,516)
		January	785	198,399	252.74	$ 45.00	$ 0.05378	-3.33	-28	-9,758	$ (1,275)	$ (525)	$ (1,800)
		February	807	156,711	194.19	$ 45.00	$ 0.05378	-3.33	-25	-5,604	$ (1,125)	$ (301)	$ (1,426)
		March	808	723,016	894.82	$ 45.00	$ 0.05378	-3.33	-22	-19,778	$ (975)	$ (1,064)	$ (2,039)
		April	787	2,293,501	2914.23	$ 45.00	$ 0.05378	-3.33	-18	-50,067	$ (825)	$ (2,693)	$ (3,518)
		May	798	3,265,561	4092.18	$ 45.00	$ 0.05378	-3.33	-15	-57,978	$ (675)	$ (3,118)	$ (3,793)
		June	799	2,645,755	3311.33	$ 45.00	$ 0.05378	-3.33	-12	-34,595	$ (525)	$ (1,861)	$ (2,386)
		July	805	3,802,402	4723.48	$ 45.00	$ 0.05378	-3.33	-8	-43,428	$ (375)	$ (2,336)	$ (2,711)
		August	817	5,632,606	6894.25	$ 45.00	$ 0.05378	-3.33	-5	-34,833	$ (225)	$ (1,873)	$ (2,098)
		September	798	2,772,242	3473.99	$ 45.00	$ 0.05378	-3.33	-2	-5,411	$ (75)	$ (291)	$ (366)
		Total							-240	-366,266	$ (10,800)	$ (19,698)	$ (30,498)
Goodland		September	403	0									
	IR	October	403	261,675	649.32	$ 45.00	$ 0.05378	0.08	1	435	$ 43	$ 23	$ 67
		November	407	109,681	269.49	$ 45.00	$ 0.05378	0.08	1	150	$ 39	$ 8	$ 47
		December	399	27,506	68.94	$ 45.00	$ 0.05378	0.08	1	46	$ 36	$ 2	$ 38
		January	402	10,054	25.01	$ 45.00	$ 0.05378	0.08	1	44	$ 32	$ 2	$ 34
		February	403	4,835	12.00	$ 45.00	$ 0.05378	0.08	1	21	$ 28	$ 1	$ 29
		March	399	12,716	31.87	$ 45.00	$ 0.05378	0.08	1	50	$ 24	$ 3	$ 27
		April	402	249,490	620.62	$ 45.00	$ 0.05378	0.08	0	273	$ 21	$ 15	$ 35
		May	402	492,569	1225.30	$ 45.00	$ 0.05378	0.08	0	464	$ 17	$ 25	$ 42
		June	404	804,524	1991.40	$ 45.00	$ 0.05378	0.08	0	399	$ 13	$ 21	$ 35
		July	403	1,547,113	3838.99	$ 45.00	$ 0.05378	0.08	0	663	$ 9	$ 36	$ 45
		August	403	1,555,922	3860.85	$ 45.00	$ 0.05378	0.08	0	461	$ 6	$ 25	$ 30
		September	404	982,558	2432.07	$ 45.00	$ 0.05378	0.08	0	72	$ 2	$ 4	$ 6
		Total							6	3,079	$ 270	$ 166	$ 436
Topeka		September	0	0									
	IR	October	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		November	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		December	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		January	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		February	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		March	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		April	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		May	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		June	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		July	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		August	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		September	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		Total							0	0	$ -	$ -	$ -
Wichita		September	101	0									
	IR	October	101	45,406	449.56	$ 45.00	$ 0.05378	-0.33	-4	1,050	$ (173)	$ 56	$ (116)
		November	99	10,297	104.01	$ 45.00	$ 0.05378	-0.33	-4	-379	$ (158)	$ (20)	$ (178)
		December	100	7,636	76.36	$ 45.00	$ 0.05378	-0.33	-3	-603	$ (143)	$ (32)	$ (175)
		January	100	9,000	90.00	$ 45.00	$ 0.05378	-0.33	-3	-523	$ (128)	$ (28)	$ (156)
		February	99	11,661	117.79	$ 45.00	$ 0.05378	-0.33	-3	-426	$ (113)	$ (23)	$ (135)
		March	99	5,790	58.48	$ 45.00	$ 0.05378	-0.33	-2	-37	$ (98)	$ (2)	$ (100)
		April	98	13,373	136.46	$ 45.00	$ 0.05378	-0.33	-2	-43	$ (83)	$ (2)	$ (85)
		May	99	27,597	278.76	$ 45.00	$ 0.05378	-0.33	-2	-342	$ (68)	$ (18)	$ (86)
		June	99	26,219	264.84	$ 45.00	$ 0.05378	-0.33	-1	111	$ (53)	$ 6	$ (47)
		July	100	115,425	1154.25	$ 45.00	$ 0.05378	-0.33	-1	-605	$ (38)	$ (33)	$ (70)
		August	101	205,133	2031.02	$ 45.00	$ 0.05378	-0.33	-1	-1,042	$ (23)	$ (56)	$ (79)
		September	97	109,352	1127.34	$ 45.00	$ 0.05378	-0.33	0	-188	$ (8)	$ (10)	$ (18)
		Total							-24	-3,027	$ (1,080)	$ (163)	$ (1,243)
			16,095	31,586,269				$ -	-258	-366,214	$ (11,610)	$ (19,695)	$ (33,518)

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Weather Normalization										
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Current Month Temp Actual	Current Month Temp Normal	Previous Month Temp Actual	Previous Month Temp Normal	Current Month PRC Actual	Current Month PRC Normal	Previous Month PRCP Actual	Previous Month PRCP Normal	Volumetric Adj. per capita	Volumetric Adjustment	Revenue Adjustment
Concordia		September	8	0					$ 2.956216		$ 3.415413		$ -		$ (75.526890)			
	ITS-A	October	8	863	107.88	$ 45.00	$ 0.05	62.50	27.82	277.50	184.40	1.50	1.92	2.46	2.77	(444.12)	(3,553)	$ (191)
		November	8	3,861	482.63	$ 45.00	$ 0.05378	0.00	0.75	62.50	27.82	1.33	1.10	1.50	1.92	(148.06)	(1,185)	$ (64)
		December	8	43	5.38	$ 45.00	$ 0.05378	0.00	0.00	0.00	0.75	1.56	0.97	1.33	1.10	20.31	162	$ 9
		January	8	51	6.38	$ 45.00	$ 0.05378	0.00	0.00	0.00	0.00	1.33	0.68	1.56	0.97	44.51	356	$ 19
		February	8	123	15.38	$ 45.00	$ 0.05378	0.00	0.00	0.00	0.00	1.07	0.84	1.33	0.68	49.47	396	$ 21
		March	8	290	36.25	$ 45.00	$ 0.05378	0.00	2.12	0.00	0.00	0.77	1.50	1.07	0.84	23.96	192	$ 10
		April	8	6,127	765.88	$ 45.00	$ 0.05378	39.50	14.98	0.00	2.12	3.61	2.50	0.77	1.50	(120.26)	(962)	$ (52)
		May	8	10,417	1302.13	$ 45.00	$ 0.05378	79.50	90.22	39.50	14.98	4.60	4.60	3.61	2.50	32.16	257	$ 14
		June	8	2,625	328.13	$ 45.00	$ 0.05378	397.00	309.87	79.50	90.22	3.65	3.47	4.60	4.60	(220.96)	(1,768)	$ (95)
		July	8	13,626	1703.25	$ 45.00	$ 0.05378	429.50	446.18	397.00	309.87	2.16	3.48	3.65	3.47	(234.58)	(1,877)	$ (101)
		August	8	25,230	3153.75	$ 45.00	$ 0.05378	407.00	381.32	429.50	446.18	2.83	3.50	2.16	3.48	(118.34)	(947)	$ (51)
		September	8	8,501	1062.63	$ 45.00	$ 0.05378	212.50	184.40	407.00	381.32	0.58	2.77	2.83	3.50	(221.24)	(1,770)	$ (95)
		Total															(10,697)	$ (575)
Dodge City		September	140	0					$ 5.373873		$ -		$ -		$ (134.532100)			
	ITS-A	October	131	243,859	1861.52	$ 45.00	$ 0.05	63.0	32.6	267.5	205.7	0.15	2.03	2.74	1.58	(213.54)	(27,973)	$ (1,504)
		November	138	165,545	1199.60	$ 45.00	$ 0.05378	0.0	0.2	63.0	32.6	0.48	0.72	0.15	2.03	(245.16)	(33,833)	$ (1,820)
		December	142	95,164	670.17	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.2	2.28	0.91	0.48	0.72	(17.23)	(2,447)	$ (132)
		January	139	36,629	263.52	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.0	1.06	0.62	2.28	0.91	103.62	14,404	$ 775
		February	142	81,002	570.44	$ 45.00	$ 0.05378	0.0	0.1	0.0	0.0	0.69	0.54	1.06	0.62	33.71	4,786	$ 257
		March	137	133,266	972.74	$ 45.00	$ 0.05378	0.0	1.6	0.0	0.1	0.25	1.38	0.69	0.54	16.31	2,235	$ 120
		April	139	393,848	2833.44	$ 45.00	$ 0.05378	42.0	18.0	0.0	1.6	0.02	1.87	0.25	1.38	(151.15)	(21,009)	$ (1,130)
		May	139	555,296	3994.94	$ 45.00	$ 0.05378	100.0	103.4	42.0	18.0	1.50	3.05	0.02	1.87	(211.54)	(29,404)	$ (1,581)
		June	135	433,357	3210.05	$ 45.00	$ 0.05378	368.0	314.2	100.0	103.4	12.02	3.54	1.50	3.05	(264.95)	(35,768)	$ (1,924)
		July	138	710,072	5145.45	$ 45.00	$ 0.05378	428.5	468.0	368.0	314.2	2.45	3.08	12.02	3.54	573.65	79,163	$ 4,257
		August	141	957,679	6792.05	$ 45.00	$ 0.05378	428.0	410.8	428.5	468.0	3.28	2.82	2.45	3.08	36.47	5,143	$ 277
		September	134	610,746	4557.81	$ 45.00	$ 0.05378	241.5	205.7	428.0	410.8	2.56	1.58	3.28	2.82	(129.88)	(17,405)	$ (936)
		Total															(62,107)	$ (3,340)
Goodland		September	198	0					$ 5.930026		$ 2.112906		$ -		$ (145.430600)			
	ITS-A	October	197	140,371	712.54	$ 45.00	$ 0.05	17.5	10.0	135.0	121.7	0.38	1.30	0.00	1.38	(172.13)	(33,909)	$ (1,824)
		November	200	73,344	366.72	$ 45.00	$ 0.05378	0.0	0.1	17.5	10.0	0.28	0.46	0.38	1.30	(94.77)	(18,954)	$ (1,019)
		December	194	18,519	95.46	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.1	1.04	0.48	0.28	0.46	(13.01)	(2,525)	$ (136)
		January	197	8,390	42.59	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.0	0.69	0.37	1.04	0.48	42.40	8,352	$ 449
		February	196	5,341	27.25	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.0	1.41	0.51	0.69	0.37	23.82	4,668	$ 251
		March	195	7,032	36.06	$ 45.00	$ 0.05378	0.0	0.1	0.0	0.0	0.69	0.96	1.41	0.51	68.65	13,386	$ 720
		April	195	155,791	798.93	$ 45.00	$ 0.05378	5.0	3.6	0.0	0.1	0.88	1.63	0.69	0.96	(24.29)	(4,736)	$ (255)
		May	195	247,727	1270.39	$ 45.00	$ 0.05378	26.5	40.7	5.0	3.6	1.38	2.88	0.88	1.63	(19.21)	(3,746)	$ (201)
		June	195	395,043	2025.86	$ 45.00	$ 0.05378	332.0	208.9	26.5	40.7	0.68	2.71	1.38	2.88	(428.82)	(83,620)	$ (4,497)
		July	195	869,159	4457.23	$ 45.00	$ 0.05378	340.0	359.8	332.0	208.9	2.61	2.85	0.68	2.71	(515.41)	(100,504)	$ (5,405)
		August	194	888,236	4578.54	$ 45.00	$ 0.05378	345.0	292.0	340.0	359.8	2.03	2.61	2.61	2.85	(107.06)	(20,770)	$ (1,117)
		September	195	548,114	2810.84	$ 45.00	$ 0.05378	204.5	121.7	345.0	292.0	0.37	1.38	2.03	2.61	(469.63)	(91,579)	$ (4,925)
		Total															(333,937)	$ (17,959)
Topeka		September	0	0					$ -		$ -		$ -		$ -			
	ITS-A	October	0	0	0.00	$ 45.00	$ 0.05	73.0	35.1	266.5	188.2	1.22	2.90	1.20	3.26	(535.30)	0	$ -
		November	0	0	0.00	$ 45.00	$ 0.05378	0.0	1.5	73.0	35.1	1.56	1.67	1.22	2.90	(252.35)	0	$ -
		December	0	0	0.00	$ 45.00	$ 0.05378	0.0	0.0	0.0	1.5	2.92	1.44	1.56	1.67	(2.91)	0	$ -
		January	0	0	0.00	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.0	2.25	0.99	2.92	1.44	111.83	0	$ -
		February	0	0	0.00	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.0	0.90	1.35	2.25	0.99	95.52	0	$ -
		March	0	0	0.00	$ 45.00	$ 0.05378	4.5	4.4	0.0	0.0	1.05	2.21	0.90	1.35	(34.28)	0	$ -
		April	0	0	0.00	$ 45.00	$ 0.05378	48.5	23.2	4.5	4.4	4.45	3.58	1.05	2.21	(163.00)	0	$ -
		May	0	0	0.00	$ 45.00	$ 0.05378	113.0	119.9	48.5	23.2	2.60	5.48	4.45	3.58	(0.15)	0	$ -
		June	0	0	0.00	$ 45.00	$ 0.05378	416.0	331.2	113.0	119.9	4.88	4.99	2.60	5.48	(444.40)	0	$ -
		July	0	0	0.00	$ 45.00	$ 0.05378	442.5	463.4	416.0	331.2	6.50	3.81	4.88	4.99	(235.95)	0	$ -
		August	0	0	0.00	$ 45.00	$ 0.05378	406.0	412.5	442.5	463.4	2.71	4.42	6.50	3.81	293.96	0	$ -
		September	0	0	0.00	$ 45.00	$ 0.05378	208.5	188.2	406.0	412.5	1.37	3.26	2.71	4.42	(166.60)	0	$ -
		Total															0	$ -
Wichita		September	2	0					$ -		$ 2.117960		$ -		$ (78.087620)			
	ITS-A	October	2	475	237.50	$ 45.00	$ 0.05	86.5	46.7	328.5	246.5	5.98	3.06	1.18	3.01	(535.98)	(1,072)	$ (58)
		November	2	121	60.50	$ 45.00	$ 0.05378	0.0	1.6	86.5	46.7	2.90	1.31	5.98	3.06	89.75	180	$ 10
		December	2	525	262.50	$ 45.00	$ 0.05378	0.0	0.0	0.0	1.6	2.64	1.22	2.90	1.31	125.50	251	$ 13
		January	2	747	373.50	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.0	1.76	0.97	2.64	1.22	106.95	214	$ 12
		February	2	1,275	637.50	$ 45.00	$ 0.05378	0.0	0.0	0.0	0.0	0.60	1.20	1.76	0.97	59.59	119	$ 6
		March	2	539	269.50	$ 45.00	$ 0.05378	4.0	3.7	0.0	0.0	1.64	2.44	0.60	1.20	(46.00)	(92)	$ (5)
		April	2	409	204.50	$ 45.00	$ 0.05378	36.5	24.4	4.0	3.7	1.48	2.90	1.64	2.44	(97.31)	(195)	$ (10)
		May	2	762	381.00	$ 45.00	$ 0.05378	111.0	132.7	36.5	24.4	3.84	5.36	1.48	2.90	(84.56)	(169)	$ (9)
		June	2	513	256.50	$ 45.00	$ 0.05378	441.5	365.2	111.0	132.7	3.20	5.02	3.84	5.36	(266.13)	(532)	$ (29)
		July	2	2,835	1417.50	$ 45.00	$ 0.05378	501.0	516.4	441.5	365.2	2.57	3.63	3.20	5.02	(352.20)	(704)	$ (38)
		August	2	5,629	2814.50	$ 45.00	$ 0.05378	463.5	473.2	501.0	516.4	4.17	4.17	2.57	3.63	1.03	2	$ 0
		September	2	1,542	771.00	$ 45.00	$ 0.05378	256.0	246.5	463.5	473.2	1.87	3.01	4.17	4.17	5.29	11	$ 1
		Total															(1,988)	$ (107)
			4,123	7,860,659													(408,730)	(21,981)

KSG Rebuttal Exhibit EJF-12 Billing Determinants Workpaper 05-02-2025

			Billing Determinants					Customer Annualization					
Weather Station	Rate Class	12/2019-12/2020 Month	Customer Count	Usage	Average Usage	Basic Service	Commodity Rate	Customer Annualization	Annualized Customer	Volumetric Adjustment	Customer Charge Adjustment	Volumetric Revenue Adjustment	Total Revenue Adjustment
Concordia		September	8	0									
	ITS-A	October	8	863	107.88	$ 45.00	$ 0.05	0.00	0	0	$ -	$ -	$ -
		November	8	3,861	482.63	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		December	8	43	5.38	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		January	8	51	6.38	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		February	8	123	15.38	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		March	8	290	36.25	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		April	8	6,127	765.88	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		May	8	10,417	1302.13	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		June	8	2,625	328.13	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		July	8	13,626	1703.25	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		August	8	25,230	3153.75	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		September	8	8,501	1062.63	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		Total							0	0	$ -	$ -	$ -
Dodge City		September	140	0									
	ITS-A	October	131	243,859	1861.52	$ 45.00	$ 0.05	-0.50	-6	-9,476	$ (259)	$ (510)	$ (768)
		November	138	165,545	1199.60	$ 45.00	$ 0.05378	-0.50	-5	-5,011	$ (236)	$ (269)	$ (506)
		December	142	95,164	670.17	$ 45.00	$ 0.05378	-0.50	-5	-3,101	$ (214)	$ (167)	$ (381)
		January	139	36,629	263.52	$ 45.00	$ 0.05378	-0.50	-4	-1,560	$ (191)	$ (84)	$ (275)
		February	142	81,002	570.44	$ 45.00	$ 0.05378	-0.50	-4	-2,266	$ (169)	$ (122)	$ (291)
		March	137	133,266	972.74	$ 45.00	$ 0.05378	-0.50	-3	-3,214	$ (146)	$ (173)	$ (319)
		April	139	393,848	2833.44	$ 45.00	$ 0.05378	-0.50	-3	-7,376	$ (124)	$ (397)	$ (520)
		May	139	555,296	3994.94	$ 45.00	$ 0.05378	-0.50	-2	-8,513	$ (101)	$ (458)	$ (559)
		June	135	433,357	3210.05	$ 45.00	$ 0.05378	-0.50	-2	-5,154	$ (79)	$ (277)	$ (356)
		July	138	710,072	5145.45	$ 45.00	$ 0.05378	-0.50	-1	-7,149	$ (56)	$ (384)	$ (441)
		August	141	957,679	6792.05	$ 45.00	$ 0.05378	-0.50	-1	-5,121	$ (34)	$ (275)	$ (309)
		September	134	610,746	4557.81	$ 45.00	$ 0.05378	-0.50	0	-1,107	$ (11)	$ (60)	$ (71)
		Total							-36	-59,049	$ (1,620)	$ (3,176)	$ (4,796)
Goodland		September	198	0									
	ITS-A	October	197	140,371	712.54	$ 45.00	$ 0.05	-0.25	-3	-1,554	$ (129)	$ (84)	$ (213)
		November	200	73,344	366.72	$ 45.00	$ 0.05378	-0.25	-3	-714	$ (118)	$ (38)	$ (157)
		December	194	18,519	95.46	$ 45.00	$ 0.05378	-0.25	-2	-196	$ (107)	$ (11)	$ (117)
		January	197	8,390	42.59	$ 45.00	$ 0.05378	-0.25	-2	-181	$ (96)	$ (10)	$ (105)
		February	196	5,341	27.25	$ 45.00	$ 0.05378	-0.25	-2	-96	$ (84)	$ (5)	$ (90)
		March	195	7,032	36.06	$ 45.00	$ 0.05378	-0.25	-2	-170	$ (73)	$ (9)	$ (82)
		April	195	155,791	798.93	$ 45.00	$ 0.05378	-0.25	-1	-1,065	$ (62)	$ (57)	$ (119)
		May	195	247,727	1270.39	$ 45.00	$ 0.05378	-0.25	-1	-1,408	$ (51)	$ (76)	$ (126)
		June	195	395,043	2025.86	$ 45.00	$ 0.05378	-0.25	-1	-1,397	$ (39)	$ (75)	$ (115)
		July	195	869,159	4457.23	$ 45.00	$ 0.05378	-0.25	-1	-2,464	$ (28)	$ (132)	$ (161)
		August	194	888,236	4578.54	$ 45.00	$ 0.05378	-0.25	0	-1,677	$ (17)	$ (90)	$ (107)
		September	195	548,114	2810.84	$ 45.00	$ 0.05378	-0.25	0	-293	$ (6)	$ (16)	$ (21)
		Total							-18	-11,213	$ (810)	$ (603)	$ (1,413)
Topeka		September	0	0									
	ITS-A	October	0	0	0.00	$ 45.00	$ 0.05	0.00	0	0	$ -	$ -	$ -
		November	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		December	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		January	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		February	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		March	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		April	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		May	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		June	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		July	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		August	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		September	0	0	0.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		Total							0	0	$ -	$ -	$ -
Wichita		September	2	0									
	ITS-A	October	2	475	237.50	$ 45.00	$ 0.05	0.00	0	0	$ -	$ -	$ -
		November	2	121	60.50	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		December	2	525	262.50	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		January	2	747	373.50	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		February	2	1,275	637.50	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		March	2	539	269.50	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		April	2	409	204.50	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		May	2	762	381.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		June	2	513	256.50	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		July	2	2,835	1417.50	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		August	2	5,629	2814.50	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		September	2	1,542	771.00	$ 45.00	$ 0.05378	0.00	0	0	$ -	$ -	$ -
		Total							0	0	$ -	$ -	$ -
			4,123	7,860,659				$ -	-54	-70,262	$ (2,430)	$ (3,779)	$ (6,209)