

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) Docket No. 17-BHCG-389-TAR
For a Gas System Reliability Surcharge Per K.S.A.)
66-2201 through 66-2204)

DIRECT TESTIMONY OF KATHY McNULTY KROPP

1 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

2 A. My name is Kathy McNulty Kropp. My business address is 1515 Wynkoop Street,
3 Denver, CO 80202.

4
5 Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

6 A. I am employed by Black Hills Service Company, LLC (“BHSC”) as a Financial
7 Manager. In my role, I provide financial management support to Black Hills/Kansas
8 Gas Utility Company, LLC, d/b/a Black Hills Energy (“Black Hills”) which includes
9 strategic plan development, budget preparation, financial reporting and analysis, and
10 financial counsel to operating management.

11

12 Q. PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND BUSINESS
13 EXPERIENCE.

14 A. I graduated from the University of Florida with a Bachelor of Science in Accounting
15 and I graduated from the University of Miami with a Master of Professional
16 Accounting. I hold a Certified Public Accountant certificate in the State of Florida,

1 although it is currently inactive. I assumed my current role in March 2016 as a result
2 of the Black Hills Energy acquisition of SourceGas. At SourceGas I held the position
3 of Senior Manager, Business Valuation, where I was responsible for the five-year
4 strategic plan, economic valuation modeling and gross margin forecasting. Prior to
5 that I was employed by Xcel Energy for nineteen years. At Xcel Energy I held various
6 positions in the Regulatory and Accounting organizations. As a Principal Rate
7 Analyst, Revenue Requirements, I managed and coordinated the preparation of cost
8 recovery models and the related testimony for various state filings. Within the
9 Accounting organization my roles included: Principal Financial Consultant
10 Regulatory Accounting; Principal Financial Consultant, Project Development and
11 Services; Manager, Regulatory Accounting Policy and Reporting, and Manager,
12 Accounting Research. Before my employment at Xcel Energy, I worked for Deloitte
13 & Touche, LLP in Denver, and Florida Power & Light Company in Miami, Florida.

14
15 Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

16 A. The purpose of my testimony is to support the calculation of the revenue requirement
17 by customer class for the Black Hills proposed Gas System Reliability Surcharge
18 (GSRS).

19
20 Q. ARE YOU SPONSORING ANY EXHIBITS?

21 A. Yes, I am sponsoring three exhibits. Exhibit KMK-1 shows the calculation of the
22 proposed GSRS revenue. Exhibit KMK-2 details the plant and deferred taxes, and
23 KMK-3 shows the class allocation of the GSRS surcharge.

1

2 Q. PLEASE EXPLAIN EXHIBIT KMK-1.

3 A. Pursuant to the provisions of K.S.A. 66-2204, Exhibit KMK-1 shows the increase to
4 rate base and the calculation of the GSRs revenue requirement. The proposed
5 incremental revenue increase is \$580,680.

6

7 Q. DOES THE REVENUE REQUIREMENT EXCEED THE MINIMUM REVENUE
8 REQUIREMENTS SET FORTH IN SENATE BILL 414?

9 A. Yes. K.S.A. 66-2203 states that “the commission may not approve a GSRs to the
10 extent it would produce total annualized GSRs revenues below the lesser of
11 \$1,000,000 or 1/2 % of the natural gas public utility’s base revenue level approved by
12 the commission in the natural gas public utility’s most recent general rate proceeding.”
13 Based on Black Hills’ most recent general rate proceeding, that amount would total
14 \$238,898.

15

16 Q. PLEASE EXPLAIN THE COMPONENTS OF THE FILED RATE BASE.

17 A. Components of the rate base calculation include Gross Plant, which is the original cost
18 of all eligible projects, less any related cost of removal and abandonment of the
19 existing system; Accumulated Depreciation, which has been calculated by project
20 based on the approved depreciation rate for that type of plant; and Accumulated
21 Deferred Income Taxes, which has been calculated by project based on the type of
22 plant. Exhibit KMK-2 details the GSRs net plant calculation and the deferred taxes
23 calculation.

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Q. WERE ANY OF THE ELIGIBLE PROJECTS BEING CONSIDERED INCLUDED IN BLACK HILLS' LAST GENERAL RATE FILING?

A. No. None of the projects included in the GSRS filing were included in Black Hills' last rate filing. These projects were completed subsequent to the December 31, 2013 test period included in Black Hills' last general rate filing. In addition, none of the projects being considered in this GSRS filing were included in the Company's GSRS filing in Docket Number 16-BHCG-277-TAR.

Q. HOW WAS THE RATE OF RETURN CALCULATED?

A. The Stipulated Settlement Agreement in Black Hills' most recent rate case, Docket No. 14-BHCG-502-RTS, establishes the provisions for the return calculation. It states, "For purposes of calculating Black Hills' Gas System Reliability Surcharge ("GSRS"), the carrying charges to be applied to recoverable investments in such filings shall be calculated using a carrying charge of 9.763% gross of tax, which is based on state and federal tax rates in effect as of the date of this Agreement."

Q. PLEASE EXPLAIN EXHIBIT KMK-3.

A. Exhibit KMK-3 shows the allocation of the GSRS revenue by class. The customer class allocation is pursuant to the Stipulated Settlement Agreement in Docket No. 14-BHCG-502-RTS.

1 Q. DOES THE ALLOCATION OF THE PROPOSED GSRS SURCHARGE FALL
2 WITHIN THE PARAMETERS AS SET FORTH IN THE STATUTE?

3

4 A. Yes. K.S.A 66-2204 (e) (1) states, “A GSRS shall be charged to customers as a
5 monthly fixed charge and not based on volumetric consumption. Such monthly charge
6 shall not increase more than \$.40 per residential customer over the base rates in effect
7 for the initial filing of a GSRS. Thereafter, each filing shall not increase the monthly
8 charge more than \$.40 per residential customer over the most recent filing of a GSRS”.
9 The proposed GSRS increase is \$0.29 per month for a residential customer. Added to
10 the current GSRS for a residential customer, the proposed residential GSRS is \$0.69
11 per month.

12

13 Q. DOES THIS CONCLUDE YOUR TESTIMONY?

14 A. Yes it does.

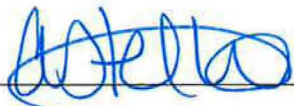
VERIFICATION

STATE OF COLORADO)
) ss:
COUNTY OF DENVER)

I, KATHY MCNULTY KROPP, being first duly sworn on oath, depose and state that I am the witness identified in the foregoing prepared direct testimony, that I have read the testimony and I am familiar with its contents, and that the facts set forth are true to the best of my knowledge, information and belief.

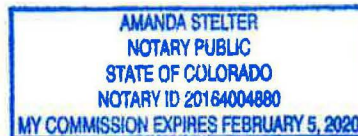

Kathy McNulty Kropp

SUBSCRIBED AND SWORN to before me this 15 day of February, 2017.



Notary Public

Appointment/Commission Expires:



Black Hills/Kansas Gas Utility Company, LLC
d/b/a Black Hills Energy
Gas System Reliability Surcharge Filing - Feb 2017

Exhibit KMK-1

2/15/2017

	<u>TOTAL</u>	<u>New Investment 11/1/15-12/31/16</u>	<u>UPDATED 16-BHCG-277-TAR DEC 2015 7/1/14-10/31/15</u>
GAS PLANT ORIGINAL COST	\$ 14,482,975	\$ 6,243,896	\$ 8,239,079
LESS: ACCUMULATED DEPRECIATION (1)	(1,057,017)	(331,252)	(725,765)
NET GAS PLANT IN SERVICE	<u>\$ 15,539,992</u>	<u>\$ 6,575,148</u>	<u>\$ 8,964,844</u>
LESS: ACCUMULATED DEFERRED INCOME TAXES	4,048,466	1,672,761	2,375,705
TOTAL GSRS RATE BASE	<u>\$ 11,491,526</u>	<u>\$ 4,902,387</u>	<u>\$ 6,589,139</u>
CARRYING CHARGE (2)	<u>9.7630%</u>	<u>9.7630%</u>	<u>9.7630%</u>
PRE-TAX REQUIRED RETURN	\$ 1,121,918	\$ 478,620	\$ 643,298
DEPRECIATION EXPENSE	<u>237,542</u>	<u>103,965</u>	<u>133,577</u>
GSRS REVENUE REQUIREMENT	\$ 1,359,460	\$ 582,585	\$ 776,875
TRUE-UP OF RECOVERIES	<u>27,998</u>		
REVISED GSRS REVENUE REQUIREMENT	\$ 1,387,458		
PREVIOUSLY AUTHORIZED GSRS	<u>806,778</u>		
INCREMENTAL INCREASE IN GSRS REVENUE	\$ 580,680		
LESS: STATUTORY LIMIT ADJUSTMENT	<u>-</u>		
INCREMENTAL GSRS REVENUE REQUEST	<u><u>\$ 580,680</u></u>		

(1) Accumulated Depreciation is a debit balance due to accumulated depreciation associated with retirements, and is therefore an increase to net plant; project additions are relatively new and do not have high accumulated depreciation balances yet to offset the balances on the retirements.

(2) Carrying Charge of 9.763% gross of tax was established in Docket 14-BHCG-502-RTS Stipulation and Agreement

Black Hills Energy Kansas Gas Utility Company, LLC										12/31/16 end of period date										Exhibit KMK-2															
GSRs																				2/15/17 2:39 PM															
Plant Data by Project																																			
Period Nov 1, 2015 through Dec 31, 2016																																			
JAW	Exh.	Proj.	S/R	Project #	Project #	Project Description	FERC Plant	Eng In Srvc	# of Mos in	Original	Associated	Net Orig	Depr	Annual	12/31/2016	Accum	12/31/2016	Unit of	263(A) -	Net Plant	2011	2011	2012	2012	2013	2013	2014	2014	2015	2015	2016	2016	Accum	Net	
No.	R	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)		
104	S	60023759		Hutchinson #3435 25% Bare Service/Yard Line Replac	38301	Gas Dist-House Regulator	Oct-15	14.0	\$ 18,627	\$ -	\$ 18,627	2.34%	\$ 436	\$ 509	\$ 18,118	\$ 1,250	\$ 17,377	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
33	S	60023765		Kanorado District Regulator Replacement #13B02	37800	Gas Dist-Gen Mea/Reg Sta	Dec-15	13.0	\$ 3,670	\$ -	\$ 3,670	2.25%	\$ 83	\$ 89	\$ 3,581	\$ 246	\$ 3,424	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
105	S	60023767		Richmond & Irving District Regulator Retirement #25	37800	Gas Dist-Gen Mea/Reg Sta	Feb-16	11.0	\$ 1,083	\$ -	\$ 1,083	2.25%	\$ 24	\$ 22	\$ 1,061	\$ 170	\$ 913	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
6	S	60023773		Avenue K Main Installation for Integrity	37602	Gas Dist - PE Mains	Nov-15	14.0	\$ 8,723	\$ -	\$ 8,723	1.64%	\$ 143	\$ 167	\$ 8,556	\$ 585	\$ 8,137	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
106	S	60023777	60023777	Line 27 Main Replacement	37603	Gas Dist - Steel Mains	Jul-56	726.0	\$ -	\$ (15,463)	\$ (15,463)	0.94%	\$ (145)	\$ -	\$ (15,463)	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.044880	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -
106	S	60023777		Line 27 Main Replacement	37602	Gas Dist - PE Mains	Dec-15	13.0	\$ 104,797	\$ -	\$ 104,797	1.64%	\$ 1,719	\$ 1,862	\$ 102,935	\$ 7,032	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
107	S	60023789	60023789	Westlink & 13th Main Replacement	37603	Gas Dist - Steel Mains	Jul-61	666.0	\$ -	\$ (348)	\$ (348)	0.94%	\$ (3)	\$ -	\$ (348)	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.044880	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -
107	S	60023789		Westlink & 13th Main Replacement	37602	Gas Dist - PE Mains	Mar-16	10.0	\$ 32,192	\$ -	\$ 32,192	1.64%	\$ 528	\$ 440	\$ 31,752	\$ 5,064	\$ 27,128	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
108	S	60023839		Radio Tower Main Replacement	37602	Gas Dist - PE Mains	Dec-15	13.0	\$ 34,842	\$ -	\$ 34,842	1.64%	\$ 571	\$ 619	\$ 34,223	\$ 2,338	\$ 32,504	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
108	S	60023839	60023839	Radio Tower Main Replacement	37603	Gas Dist - Steel Mains	Jul-61	666.0	\$ -	\$ (399)	\$ (399)	0.94%	\$ (4)	\$ -	\$ (399)	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.044880	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -
7	S	60023845	60023845	Fort Dodge District Regulator Station Replacement	37603	Gas Dist - Steel Mains	Jul-53	762.0	\$ -	\$ (26)	\$ (26)	0.94%	\$ -	\$ -	\$ (26)	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.044880	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -
7	S	60023845		Fort Dodge District Regulator Station Replacement	37603	Gas Dist - Steel Mains	Jan-16	11.0	\$ 32,116	\$ -	\$ 32,116	0.94%	\$ 302	\$ 277	\$ 31,839	\$ 5,052	\$ 27,064	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
7	S	60023845		Fort Dodge District Regulator Station Replacement	38301	Gas Dist-House Regulator	Jan-16	11.0	\$ 3,212	\$ -	\$ 3,212	2.34%	\$ 75	\$ 69	\$ 3,143	\$ 505	\$ 2,706	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
8	S	60023847	60023847	Harris Street Main Replacement	37603	Gas Dist - Steel Mains	Jul-53	762.0	\$ -	\$ (773)	\$ (773)	0.94%	\$ (7)	\$ -	\$ (773)	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.044880	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -
8	S	60023847		Harris Street Main Replacement	37602	Gas Dist - PE Mains	Dec-15	12.0	\$ 33,842	\$ -	\$ 33,842	1.64%	\$ 552	\$ 552	\$ 33,090	\$ 2,257	\$ 31,385	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
109	S	60023848	60023848	167th & 29th Main Replacement	37604	Gas Dist - PVC Mains	Jul-65	618.0	\$ -	\$ (222)	\$ (222)	1.45%	\$ (3)	\$ -	\$ (222)	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.044880	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -
109	S	60023848		167th & 29th Main Replacement	37602	Gas Dist - PE Mains	Jan-16	12.0	\$ 15,461	\$ -	\$ 15,461	1.64%	\$ 254	\$ 254	\$ 15,207	\$ 2,432	\$ 13,029	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
110	S	60023851		Hutchinson #3435 25% Bare Service/Yard Line Replac	37602	Gas Dist - PE Mains	Dec-15	13.0	\$ 14,929	\$ -	\$ 14,929	1.64%	\$ 245	\$ 265	\$ 14,664	\$ 1,002	\$ 13,927	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
110	S	60023851	60023851	Hutchinson #3435 25% Bare Service/Yard Line Replac	38003	Gas Dist-Services - Steel	Jul-60	678.0	\$ -	\$ (364)	\$ (364)	2.76%	\$ (10)	\$ -	\$ (364)	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.044880	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -
110	S	60023851		Hutchinson #3435 25% Bare Service/Yard Line Replac	37603	Gas Dist - Steel Mains	Nov-14	25.0	\$ -	\$ (930)	\$ (930)	0.94%	\$ (9)	\$ -	\$ (930)	\$ -	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
110	S	60023851	60023851	Hutchinson #3435 25% Bare Service/Yard Line Replac	37603	Gas Dist - Steel Mains	Oct-10	75.0	\$ -	\$ (1,466)	\$ (1,466)	0.94%	\$ (14)	\$ -	\$ (1,466)	\$ -	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
110	S	60023851	60023851	Hutchinson #3435 25% Bare Service/Yard Line Replac	37800	Gas Dist-Gen Mea/Reg Sta	Sep-13	39.0	\$ -	\$ (2,488)	\$ (2,488)	2.25%	\$ (56)	\$ -	\$ (2,488)	\$ -	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
111	S	60023858		Dale & 2nd Main Replacement	37602	Gas Dist - PE Mains	Jan-16	11.0	\$ 14,358	\$ -	\$ 14,358	1.64%	\$ 235	\$ 216	\$ 14,142	\$ 2,259	\$ 12,100	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
111	S	60023858	60023858	Dale & 2nd Main Replacement	37603	Gas Dist - Steel Mains	Jul-61	666.0	\$ -	\$ (107)	\$ (107)	0.94%	\$ (1)	\$ -	\$ (107)	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.044880	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -
111	S	60023858		Dale & 2nd Main Replacement	37603	Gas Dist - Steel Mains	Jan-16	11.0	\$ 3,222	\$ -	\$ 3,222	0.94%	\$ 3	\$ 3	\$ 319	\$ 51	\$ 271	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
112	S	60023863		Dale & 2nd District Regulator Install	37800	Gas Dist-Gen Mea/Reg Sta	Jan-16	12.0	\$ 7,007	\$ -	\$ 7,007	2.25%	\$ 158	\$ 158	\$ 6,849	\$ 1,102	\$ 5,905	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
113	S	60023866		Main & 3rd Plevna Main Replacement	37602	Gas Dist - PE Mains	Jan-16	12.0	\$ 25,880	\$ -	\$ 25,880	1.64%	\$ 424	\$ 424	\$ 25,456	\$ 4,071	\$ 21,809	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
113	S	60023866	60023866	Main & 3rd Plevna Main Replacement	37604	Gas Dist - PVC Mains	Jul-65	618.0	\$ -	\$ (180)	\$ (180)	1.45%	\$ (3)	\$ -	\$ (180)	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.044880	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -	0.045220	\$ -
34	S	60023868		District Regulator Replacement DRS #31C16	37800	Gas Dist-Gen Mea/Reg Sta	Dec-15	13.0	\$ 7,409	\$ -	\$ 7,409	2.25%	\$ 167	\$ 181	\$ 7,228	\$ 497	\$ 6,912	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
114	S	60023922		Orme & Main Main Replacement	37607	Gas Dist - Mains - Oth Equ	Feb-16	11.0	\$ 5,685	\$ -	\$ 5,685	3.76%	\$ 214	\$ 196	\$ 5,489	\$ 894	\$ 4,790	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
114	S	60023922		Orme & Main Main Replacement	37605																														

Black Hills Energy Kansas Gas Utility Company, LLC										12/31/16 end of period date										Exhibit KMK-2																	
GSRs																				2/15/17 2:39 PM																	
Plant Data by Project																																					
Period Nov 1, 2015 through Dec 31, 2016																																					
JAW	Exh.	Proj.	S/R	Project #	Project #	Project Description	FERC Plant	Eng In Srvc	# of Mos in	Original	Associated	Net Orig	Depr	Annual	12/31/2016	Accum	12/31/2016	Unit of	263(A) -	Net Plant	2011	2011	2012	2012	2013	2013	2014	2014	2015	2015	2016	2016	Accum	Net			
No.				(A)	(B)	(C)	(D)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)			
64	S			60024517	60024517	11th to 15th Western and Nelson Main Replacement	37603	Jul-17	834.0	\$ -	\$ (135)	\$ (135)	0.94%	(1)	\$ -	\$ (135)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
64	S			60024517	60024517	11th to 15th Western and Nelson Main Replacement	37602	Sep-16	4.0	\$ 8,101	\$ -	\$ 8,101	1.64%	133	\$ 44	\$ 44	\$ 8,057	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
65	S			60024531	60024531	Tie to Cartledge Main Installation Integrity	37603	Jul-16	618.0	\$ -	\$ (70)	\$ (70)	0.94%	(1)	\$ -	\$ (70)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
65	S			60024531	60024531	Tie to Cartledge Main Installation Integrity	37602	Jul-16	6.0	\$ 13,453	\$ -	\$ 13,453	1.64%	221	\$ 110	\$ 110	\$ 13,343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
66	S			60024547	60024547	Locke Clay & Webster Main Replacement	37603	Jul-16	822.0	\$ -	\$ (11)	\$ (11)	0.94%	(1)	\$ -	\$ (11)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
66	S			60024547	60024547	Locke Clay & Webster Main Replacement	37602	Sep-16	4.0	\$ 4,382	\$ -	\$ 4,382	1.64%	72	\$ 24	\$ 24	\$ 4,358	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
66	S			60024547	60024547	Locke Clay & Webster Main Replacement	37603	Jul-16	822.0	\$ -	\$ (11)	\$ (11)	0.94%	(1)	\$ -	\$ (11)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
66	S			60024547	60024547	Locke Clay & Webster Main Replacement	37603	Jul-49	810.0	\$ -	\$ (59)	\$ (59)	0.94%	(1)	\$ -	\$ (59)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
67	S			60024573	60024573	11th to 15th Sunset & Fairview Main Replacement	37603	Jul-16	738.0	\$ -	\$ (804)	\$ (804)	0.94%	(1)	\$ -	\$ (804)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
67	S			60024573	60024573	11th to 15th Sunset & Fairview Main Replacement	37602	Sep-16	4.0	\$ 23,698	\$ -	\$ 23,698	1.64%	389	\$ 130	\$ 130	\$ 23,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
67	S			60024573	60024573	11th to 15th Sunset & Fairview Main Replacement	37603	Jul-47	834.0	\$ -	\$ (1)	\$ (1)	0.94%	(1)	\$ -	\$ (1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
4	R			60024620	60024620	Highway 54 and Clay Main Relocation	37603	Jul-47	834.0	\$ -	\$ (246)	\$ (246)	0.94%	(2)	\$ -	\$ (246)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
4	R			60024620	60024620	Highway 54 and Clay Main Relocation	37602	Sep-16	4.0	\$ 28,422	\$ -	\$ 28,422	1.64%	466	\$ 155	\$ 155	\$ 28,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
68	S			60024636	60024636	Walnut & Seward Main Replacement	37602	Sep-16	4.0	\$ 12,953	\$ -	\$ 12,953	1.64%	212	\$ 71	\$ 71	\$ 12,882	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
68	S			60024636	60024636	Walnut & Seward Main Replacement	37603	Jul-55	738.0	\$ -	\$ (659)	\$ (659)	0.94%	(6)	\$ -	\$ (659)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
27	S			60024656	60024656	Maple Street Main Replacement	37603	Jul-49	810.0	\$ -	\$ (1,689)	\$ (1,689)	0.94%	(16)	\$ -	\$ (1,689)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
27	S			60024656	60024656	Maple Street Main Replacement	37602	Sep-16	3.0	\$ 88,863	\$ -	\$ 88,863	1.64%	1,457	\$ 364	\$ 364	\$ 88,499	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
69	S			60024664	60024664	Kansas & Walnut Main Replacement	37602	Aug-16	4.0	\$ 29,642	\$ -	\$ 29,642	1.64%	486	\$ 162	\$ 162	\$ 29,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
69	S			60024664	60024664	Kansas & Walnut Main Replacement	37603	Sep-16	4.0	\$ 7,978	\$ -	\$ 7,978	1.64%	131	\$ 44	\$ 44	\$ 7,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
69	S			60024664	60024664	Kansas & Walnut Main Replacement	37603	Jul-51	786.0	\$ -	\$ (60)	\$ (60)	0.94%	(1)	\$ -	\$ (60)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
69	S			60024664	60024664	Kansas & Walnut Main Replacement	37603	Jul-48	822.0	\$ -	\$ (75)	\$ (75)	0.94%	(1)	\$ -	\$ (75)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
69	S			60024664	60024664	Kansas & Walnut Main Replacement	37603	Jul-47	834.0	\$ -	\$ (146)	\$ (146)	0.94%	(1)	\$ -	\$ (146)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
70	S			60024690	60024690	West 2nd St Road Main Replacement	37603	Jul-78	462.0	\$ -	\$ (2,072)	\$ (2,072)	0.94%	(19)	\$ -	\$ (2,072)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
70	S			60024690	60024690	West 2nd St Road Main Replacement	37602	Jul-75	498.0	\$ -	\$ (131)	\$ (131)	1.64%	(2)	\$ -	\$ (131)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
70	S			60024690	60024690	West 2nd St Road Main Replacement	37603	Jul-79	450.0	\$ -	\$ (1,371)	\$ (1,371)	0.94%	(13)	\$ -	\$ (1,371)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
70	S			60024690	60024690	West 2nd St Road Main Replacement	37603	Jul-77	474.0	\$ -	\$ (1,670)	\$ (1,670)	0.94%	(16)	\$ -	\$ (1,670)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
70	S			60024690	60024690	West 2nd St Road Main Replacement	37603	Jul-74	510.0	\$ -	\$ (416)	\$ (416)	0.94%	(4)	\$ -	\$ (416)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
70	S			60024690	60024690	West 2nd St Road Main Replacement	37602	Sep-16	4.0	\$ 33,618	\$ -	\$ 33,618	1.64%	551	\$ 184	\$ 184	\$ 33,434	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
70	S			60024690	60024690	West 2nd St Road Main Replacement	37603	Jul-76	486.0	\$ -	\$ (2,025)	\$ (2,025)	0.94%	(17)	\$ -	\$ (2,025)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
70	S			60024690	60024690	West 2nd St Road Main Replacement	37603	Jul-75	498.0	\$ -	\$ (1,761)	\$ (1,761)	0.94%	(19)	\$ -	\$ (1,761)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
137	S			60024703	60024703	301 S Sycamore Service Replacement	37602	Aug-16	5.0	\$ 8,773	\$ -	\$ 8,773	1.64%	144	\$ 60	\$ 60	\$ 8,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
137	S			60024703	60024703	301 S Sycamore Service Replacement	38002	Jul-61	666.0	\$ -	\$ (68)	\$ (68)	1.82%	(1)	\$ -	\$ (68)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
71	S			60024704	60024704	200 Block Van Buren Main Replacement	37603	Jul-49	810.0	\$ -	\$ (170)	\$ (170)	0.94%	(2)	\$ -	\$ (170)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
71	S			60024704	60024704	200 Block Van Buren Main Replacement	37602	Sep-16	3.0	\$ 8,984	\$ -	\$ 8,984	1.64%	147	\$ 37	\$ 37	\$ 8,947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
72	S			60024749	60024749	3rd and Main Main Replacement	37603	Jul-49	810.0	\$ -	\$ (233)	\$ (233)	0.94%	(2)	\$ -	\$ (233)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
72	S			60024749	60024749	3rd and Main Main Replacement	37602	Sep-16	3.0	\$ 11,398	\$ -	\$ 11,398	1.64%	187	\$ 47	\$ 47	\$ 11,351	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	R			60024750	60024750	Inman and Bucknell Main Relocation - Sublette	37603	Jul-30	1,038.0	\$ -	\$ (6)	\$ (6)	0.94%	(1)	\$ -	\$ (6)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
5	R			60024750	60024750	Inman and Bucknell Main Relocation - Sublette	37602	Sep-16	4.0	\$ 19,909	\$ -	\$ 19,																									

Black Hills Energy Kansas Gas Utility Company, LLC										12/31/16 end of period date										Exhibit KMK-2																
GSRs																				2/15/17 2:39 PM																
Plant Data by Project																																				
Period Nov 1, 2015 through Dec 31, 2016																																				
JAW	Exh.	Related Retirement	Plant Description	FERC Plant	Plant Description	Eng In Svc	# of Mos in	Original Cost	Associated Retirement	Net Orig Cost Less Retirements	Depr Rate	Annual Depr Expense (L)=(J) X (K)	12/31/2016 Accum Depr	Depr Less Retirement	Net Plant for Rate	Unit of Prop Adj for Tax	263(A)- Unicap Adj for Tax	Net Plant for Accum	2011 Tax Depr	2011 Tax Depr	2012 Tax Depr	2012 Tax Depr	2013 Tax Depr	2013 Tax Depr	2014 Tax Depr	2014 Tax Depr	2015 Tax Depr	2015 Tax Depr	2016 Tax Depr	2016 Tax Depr	Accum Tax Depr	Net Tax Basis				
No.	S/R	Project #	Project #	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)	(AE)	(AF)	
142	S	521518133		Blanket Service Replacement - Hackney	38301	Gas Dist-House Regulator	Mar-16	10.0	\$ 5,169	\$ -	\$ 5,169	2.34%	\$ 121	\$ 101	\$ 5,068		\$ 813	\$ 4,356	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.532815	\$ 2,321	\$ 2,321	\$ 2,035
142	S	521518133		Blanket Service Replacement - Hackney	38002	Gas Dist-Services - PE	Mar-16	10.0	\$ 1,159	\$ -	\$ 1,159	1.82%	\$ 21	\$ 18	\$ 1,141		\$ 182	\$ 977	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.532815	\$ 521	\$ 521	\$ 456
142	S	521518133		Blanket Service Replacement - Hackney	38301	Gas Dist-House Regulator	Feb-15	23.0	\$ 1,274	\$ -	\$ 1,274	2.34%	\$ 30	\$ 57	\$ 1,217		\$ 86	\$ 1,189	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.518750	\$ 617	\$ 0.360695	\$ 43	\$ 660	\$ 529
142	S	521518133	521518133	Blanket Service Replacement - Hackney	38003	Gas Dist-Services - Steel	Jul-72	534.0	\$ -	\$ (25)	\$ (25)	2.76%	\$ (1)	\$ (57)	\$ -		\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -	\$ -	\$ -	\$ -		
142	S	521518133		Blanket Service Replacement - Hackney	38002	Gas Dist-Services - PE	Feb-15	23.0	\$ 183	\$ -	\$ 183	1.82%	\$ 3	\$ 6	\$ 177		\$ 12	\$ 171	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.518750	\$ 89	\$ 0.360695	\$ 6	\$ 95	\$ 76		
77	S	521512133		Blanket Service Replacement - Hugoton	38002	Gas Dist-Services - PE	Feb-16	11.0	\$ 2	\$ -	\$ 2	1.82%	\$ -	\$ -	\$ 2		\$ 0	\$ 1	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.532815	\$ 1	\$ 1	\$ 0		
77	S	521512133		Blanket Service Replacement - Hugoton	38301	Gas Dist-House Regulator	Feb-16	11.0	\$ 111	\$ -	\$ 111	2.34%	\$ 3	\$ 2	\$ 109		\$ 17	\$ 94	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.532815	\$ 50	\$ 50	\$ 44				
77	S	521512133	521512133	Blanket Service Replacement - Hugoton	38301	Gas Dist-House Regulator	Jul-73	522.0	\$ -	\$ (62)	\$ (62)	2.34%	\$ (1)	\$ -	\$ (62)		\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -	\$ -	\$ -			
77	S	521512133	521512133	Blanket Service Replacement - Hugoton	38003	Gas Dist-Services - Steel	Jul-70	558.0	\$ -	\$ (1,212)	\$ (1,212)	2.76%	\$ (33)	\$ -	\$ (1,212)		\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -	\$ -	\$ -			
77	S	521512133		Blanket Service Replacement - Hugoton	38002	Gas Dist-Services - PE	Jun-16	7.0	\$ 22,342	\$ -	\$ 22,342	1.82%	\$ 407	\$ 237	\$ 22,105		\$ 3,514	\$ 18,828	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.523440	\$ 9,855	\$ 9,855	\$ 8,973		
77	S	521512133		Blanket Service Replacement - Hugoton	38002	Gas Dist-Services - PE	Mar-15	22.0	\$ 6,792	\$ -	\$ 6,792	1.82%	\$ 124	\$ 227	\$ 6,565		\$ 1,068	\$ 5,724	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.518750	\$ 2,969	\$ 0.360695	\$ 207	\$ 3,176	\$ 2,548				
77	S	521512133	521512133	Blanket Service Replacement - Hugoton	38301	Gas Dist-House Regulator	Jul-72	534.0	\$ -	\$ (257)	\$ (257)	2.34%	\$ (6)	\$ -	\$ (257)		\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -	\$ -	\$ -			
77	S	521512133		Blanket Service Replacement - Hugoton	38301	Gas Dist-House Regulator	Oct-15	15.0	\$ 3,850	\$ -	\$ 3,850	2.34%	\$ 90	\$ 113	\$ 3,737		\$ 606	\$ 3,245	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.518750	\$ 1,683	\$ 0.360695	\$ 117	\$ 1,800	\$ 1,445				
77	S	521512133		Blanket Service Replacement - Hugoton	38301	Gas Dist-House Regulator	Jun-16	7.0	\$ 11,701	\$ -	\$ 11,701	2.34%	\$ 274	\$ 160	\$ 11,541		\$ 1,841	\$ 9,860	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.523440	\$ 5,161	\$ 5,161	\$ 4,699				
77	S	521512133	521512133	Blanket Service Replacement - Hugoton	38301	Gas Dist-House Regulator	Mar-15	22.0	\$ 870	\$ -	\$ 870	2.34%	\$ 20	\$ 37	\$ 833		\$ 137	\$ 734	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.518750	\$ 381	\$ 0.360695	\$ 26	\$ 407	\$ 327				
77	S	521512133		Blanket Service Replacement - Hugoton	38301	Gas Dist-House Regulator	Sep-16	4.0	\$ 215	\$ -	\$ 215	2.34%	\$ 5	\$ 2	\$ 213		\$ 34	\$ 181	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.514065	\$ 93	\$ 93	\$ 88						
77	S	521512133	521512133	Blanket Service Replacement - Hugoton	38002	Gas Dist-Services - PE	Jul-85	378.0	\$ -	\$ (8)	\$ (8)	1.82%	\$ -	\$ -	\$ (8)		\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -	\$ -	\$ -			
143	S	521522133		Blanket Service Replacement - Hutchinson	38003	Gas Dist-Services - Steel	Aug-15	17.0	\$ -	\$ -	\$ -	2.76%	\$ -	\$ -	\$ -		\$ -	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.518750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
143	S	521522133	521522133	Blanket Service Replacement - Hutchinson	38002	Gas Dist-Services - PE	Jul-68	582.0	\$ -	\$ (55)	\$ (55)	1.82%	\$ (1)	\$ -	\$ (55)		\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -	\$ -	\$ -			
143	S	521522133		Blanket Service Replacement - Hutchinson	38301	Gas Dist-House Regulator	Oct-16	3.0	\$ 4,590	\$ -	\$ 4,590	2.34%	\$ 107	\$ 27	\$ 4,563		\$ 722	\$ 3,868	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.500469	\$ 1,936	\$ 1,936	\$ 1,932				
143	S	521522133		Blanket Service Replacement - Hutchinson	38301	Gas Dist-House Regulator	Aug-15	17.0	\$ 5,098	\$ -	\$ 5,098	2.34%	\$ 119	\$ 169	\$ 4,929		\$ 342	\$ 4,756	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.518750	\$ 2,467	\$ 0.360695	\$ 172	\$ 2,639	\$ 2,117				
143	S	521522133	521522133	Blanket Service Replacement - Hutchinson	38003	Gas Dist-Services - Steel	Jul-57	714.0	\$ -	\$ (11)	\$ (11)	2.76%	\$ -	\$ -	\$ (11)		\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -	\$ -	\$ -			
143	S	521522133		Blanket Service Replacement - Hutchinson	38002	Gas Dist-Services - PE	Aug-15	17.0	\$ 1,389	\$ -	\$ 1,389	1.82%	\$ 25	\$ 36	\$ 1,353		\$ 93	\$ 1,295	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.518750	\$ 672	\$ 0.360695	\$ 47	\$ 719	\$ 576				
143	S	521522133		Blanket Service Replacement - Hutchinson	38002	Gas Dist-Services - PE	Oct-16	3.0	\$ 22,361	\$ -	\$ 22,361	1.82%	\$ 205	\$ 102	\$ 22,259		\$ 3,517	\$ 18,844	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.500469	\$ 9,431	\$ 9,431	\$ 9,413				
143	S	521522133		Blanket Service Replacement - Hutchinson	38002	Gas Dist-Services - PE	Dec-16	1.0	\$ 4,260	\$ -	\$ 4,260	1.82%	\$ 78	\$ 6	\$ 4,254		\$ 670	\$ 3,590	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.500469	\$ 1,797	\$ 1,797	\$ 1,793				
143	S	521522133	521522133	Blanket Service Replacement - Hutchinson	38003	Gas Dist-Services - Steel	Jul-69	570.0	\$ -	\$ (2,419)	\$ (2,419)	2.76%	\$ (67)	\$ -	\$ (2,419)		\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -	\$ -	\$ -			
78	S	521526133		Blanket Service Replacement - Liberal	38002	Gas Dist-Services - PE	Jan-16	12.0	\$ 8,331	\$ -	\$ 8,331	1.82%	\$ 152	\$ 152	\$ 8,179		\$ 1,311	\$ 7,021	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.532815	\$ 3,741	\$ 3,741	\$ 3,280				
78	S	521526133		Blanket Service Replacement - Liberal	38301	Gas Dist-House Regulator	Mar-16	10.0	\$ 85,939	\$ -	\$ 85,939	2.34%	\$ 2,003	\$ 1,669	\$ 83,274		\$ 13,464	\$ 72,129	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.532815	\$ 38,431	\$ 38,431	\$ 33,698				
78	S	521526133		Blanket Service Replacement - Liberal	38002	Gas Dist-Services - PE	Mar-16	10.0	\$ 165,828	\$ -	\$ 165,828	1.82%	\$ 3,018	\$ 2,515	\$ 163,313		\$ 26,085	\$ 139,744	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.532815	\$ 74,457	\$ 74,457	\$ 65,287				
78	S	521526133		Blanket Service Replacement - Liberal	38002	Gas Dist-Services - PE	Mar-15	22.0	\$ 956	\$ -	\$ 956	1.82%	\$ 17	\$ 32	\$ 924		\$ 150	\$ 806	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.518750	\$ 418	\$ 0.360695	\$ 29	\$ 447	\$ 359				
78	S	521526133		Blanket Service Replacement - Liberal	38301	Gas Dist-House Regulator	Mar-15	22.0	\$ 1,729	\$ -	\$ 1,729	2.34%	\$ 40	\$ 74	\$ 1,655		\$ 272	\$ 1,457	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.518750	\$ 756	\$ 0.360695	\$ 53	\$ 809	\$ 648				
78	S	521526133	521526133	Blanket Service Replacement - Liberal	38003	Gas Dist-Services - Steel	Jul-57	714.0	\$ -	\$ (944)	\$ (944)	2.76%	\$ (26)	\$ -	\$ (944)		\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -	\$ -	\$ -			
78	S	521526133	521526133	Blanket Service Replacement - Liberal	38002	Gas Dist-Services - PE	Jul-71	546.0	\$ -	\$ (79)	\$ (79)	1.82%	\$ (1)	\$ -	\$ (79)		\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -	\$ -	\$ -			

Black Hills Energy Kansas Gas Utility Company, LLC																									12/31/16 end of period date		Exhibit KMK-2						
GSRs																									2/15/17 2:39 PM								
Plant Data by Project																																	
Period Nov 1, 2015 through Dec 31, 2016																																	
JAW	Exh.	Related Retirement	FERC Plant	Eng In Srvc	# of Mos in srvc	Original Cost	Associated Retirement Cost	Net Orig Cost Less Retirements	Depr Rate	Annual Depr Expense (L)=(J) X (K)	12/31/2016 Accum Depr	Accum Depr Less Retirement	12/31/2016 Net Plant for Rate	Unit of Prop Adj for Tax	263(A) - Unicap Adj for Tax	Net Plant for Accum Tax Depr	2011 Tax Depr	2012 Tax Depr	2013 Tax Depr	2014 Tax Depr	2015 Tax Depr	2016 Tax Depr	2017 Tax Depr	2018 Tax Depr	2019 Tax Depr	2020 Tax Depr	Accum Tax Depr	Net Tax Basis					
No.	S/R	Project # (A)	Project # (B)	Project Description (C)	Plant Description (E)	Date (F)	Cost (G)	Cost (H)	Rate (I)	Expense (L)	Accum Depr (M)	Less Retirement (N)	Net Plant for Rate (O)	for Tax (P)	for Tax (Q)	for Accum Tax Depr (R)	Rate (S)	Rate (T)	Rate (U)	Rate (V)	Rate (W)	Rate (X)	Rate (Y)	Rate (Z)	Rate (AA)	Rate (AB)	Rate (AC)	Rate (AD)	Rate (AE)	Rate (AF)			
82	S	5215138133	5215138133	Blanket Service Replacement - Satanta	38003 Gas Dist-Services - Steel	Jul-65	618.0	\$ -	\$ (93)	\$ (93)	2.76%	\$ (3)	\$ (93)	\$ -	\$ -	\$ -	\$ 0.061770	\$ -	\$ 0.057130	\$ -	\$ 0.052850	\$ -	\$ 0.048880	\$ -	\$ 0.045220	\$ -	\$ 0.044620	\$ -	\$ -	\$ -			
82	S	5215138133	5215138133	Blanket Service Replacement - Satanta	38301 Gas Dist-House Regulator	Oct-16	3.0	\$ 4,195	\$ -	\$ 4,195	2.34%	\$ 98	\$ 25	\$ 25	\$ 4,170	\$ 660	\$ 3,535	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.500469	\$ 1,769	\$ 1,769	\$ 1,766		
147	S	5215140133	5215140133	Blanket Service Replacement - Sterling	38002 Gas Dist-Services - PE	Aug-16	5.0	\$ 1,200	\$ -	\$ 1,200	1.82%	\$ 22	\$ 9	\$ 9	\$ 1,191	\$ 189	\$ 1,011	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.514065	\$ 520	\$ 520	\$ 491		
147	S	5215140133	5215140133	Blanket Service Replacement - Sterling	38003 Gas Dist-Services - Steel	Jul-61	666.0	\$ -	\$ (1)	\$ (1)	2.76%	\$ -	\$ -	\$ (1)	\$ -	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -			
147	S	5215140133	5215140133	Blanket Service Replacement - Sterling	38301 Gas Dist-House Regulator	Aug-16	5.0	\$ 1,737	\$ -	\$ 1,737	2.34%	\$ 41	\$ 17	\$ 17	\$ 1,720	\$ 273	\$ 1,463	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.514065	\$ 752	\$ 752	\$ 711		
147	S	5215140133	5215140133	Blanket Service Replacement - Sterling	38003 Gas Dist-Services - Steel	Jul-65	618.0	\$ -	\$ (2)	\$ (2)	2.76%	\$ -	\$ -	\$ (2)	\$ -	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -			
147	S	5215140133	5215140133	Blanket Service Replacement - Sterling	38003 Gas Dist-Services - Steel	May-16	8.0	\$ -	\$ (825)	\$ (825)	2.76%	\$ (23)	\$ -	\$ (825)	\$ -	\$ -	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.523440	\$ -	\$ -			
83	S	5215142133	5215142133	Blanket Service Replacement - Sublette	38003 Gas Dist-Services - Steel	Jul-61	666.0	\$ -	\$ (237)	\$ (237)	2.76%	\$ (7)	\$ -	\$ (237)	\$ -	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -			
83	S	5215142133	5215142133	Blanket Service Replacement - Sublette	38301 Gas Dist-House Regulator	Jul-75	498.0	\$ -	\$ (109)	\$ (109)	2.34%	\$ (3)	\$ -	\$ (109)	\$ -	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -			
83	S	5215142133	5215142133	Blanket Service Replacement - Sublette	38002 Gas Dist-Services - PE	Jun-16	7.0	\$ 6,803	\$ -	\$ 6,803	1.82%	\$ 124	\$ 72	\$ 72	\$ 6,731	\$ 1,070	\$ 5,733	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.523440	\$ 3,001	\$ 3,001	\$ 2,732		
83	S	5215142133	5215142133	Blanket Service Replacement - Sublette	38301 Gas Dist-House Regulator	Jan-16	12.0	\$ 5,746	\$ -	\$ 5,746	2.34%	\$ 134	\$ 134	\$ 134	\$ 5,612	\$ 904	\$ 4,842	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.532815	\$ 2,580	\$ 2,580	\$ 2,262		
83	S	5215142133	5215142133	Blanket Service Replacement - Sublette	38301 Gas Dist-House Regulator	Jun-16	7.0	\$ 5,592	\$ -	\$ 5,592	2.34%	\$ 131	\$ 76	\$ 76	\$ 5,516	\$ 880	\$ 4,713	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.523440	\$ 2,467	\$ 2,467	\$ 2,246		
83	S	5215142133	5215142133	Blanket Service Replacement - Sublette	38003 Gas Dist-Services - Steel	Jul-60	678.0	\$ -	\$ (274)	\$ (274)	2.76%	\$ (8)	\$ -	\$ (274)	\$ -	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -			
83	S	5215142133	5215142133	Blanket Service Replacement - Sublette	38002 Gas Dist-Services - PE	Jan-16	12.0	\$ 3,096	\$ -	\$ 3,096	1.82%	\$ 56	\$ 56	\$ 56	\$ 3,040	\$ 487	\$ 2,609	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.532815	\$ 1,390	\$ 1,390	\$ 1,219		
83	S	5215142133	5215142133	Blanket Service Replacement - Sublette	38002 Gas Dist-Services - PE	Jul-88	342.0	\$ -	\$ (771)	\$ (771)	1.82%	\$ (14)	\$ -	\$ (771)	\$ -	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -			
83	S	5215142133	5215142133	Blanket Service Replacement - Sublette	38301 Gas Dist-House Regulator	Jul-76	486.0	\$ -	\$ (48)	\$ (48)	2.34%	\$ (1)	\$ -	\$ (48)	\$ -	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -			
83	S	5215142133	5215142133	Blanket Service Replacement - Sublette	38301 Gas Dist-House Regulator	Feb-16	11.0	\$ 370	\$ -	\$ 370	2.34%	\$ 9	\$ 8	\$ 8	\$ 362	\$ 58	\$ 312	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.532815	\$ 166	\$ 166	\$ 146		
83	S	5215142133	5215142133	Blanket Service Replacement - Sublette	38002 Gas Dist-Services - PE	Jul-87	354.0	\$ -	\$ (229)	\$ (229)	1.82%	\$ (4)	\$ -	\$ (229)	\$ -	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -			
148	S	5215143133	5215143133	Blanket Service Replacement - Wichita	38002 Gas Dist-Services - PE	Feb-16	11.0	\$ 14,870	\$ -	\$ 14,870	1.82%	\$ 271	\$ 248	\$ 248	\$ 14,622	\$ 2,339	\$ 12,531	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.532815	\$ 6,677	\$ 6,677	\$ 5,854		
148	S	5215143133	5215143133	Blanket Service Replacement - Wichita	38301 Gas Dist-House Regulator	Mar-16	10.0	\$ 2,744	\$ -	\$ 2,744	2.34%	\$ 64	\$ 54	\$ 54	\$ 2,690	\$ 432	\$ 2,312	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.532815	\$ 1,232	\$ 1,232	\$ 1,080		
148	S	5215143133	5215143133	Blanket Service Replacement - Wichita	38002 Gas Dist-Services - PE	Dec-16	1.0	\$ 174,259	\$ -	\$ 174,259	1.82%	\$ 3,172	\$ 264	\$ 264	\$ 173,995	\$ 27,411	\$ 146,848	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.500469	\$ 73,493	\$ 73,493	\$ 73,355		
148	S	5215143133	5215143133	Blanket Service Replacement - Wichita	38003 Gas Dist-Services - Steel	Jul-61	666.0	\$ -	\$ (223)	\$ (223)	2.76%	\$ (6)	\$ -	\$ (223)	\$ -	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -			
148	S	5215143133	5215143133	Blanket Service Replacement - Wichita	38002 Gas Dist-Services - PE	Jul-61	666.0	\$ -	\$ (361)	\$ (361)	1.82%	\$ (7)	\$ -	\$ (361)	\$ -	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -			
148	S	5215143133	5215143133	Blanket Service Replacement - Wichita	38002 Gas Dist-Services - PE	Nov-15	14.0	\$ 47,512	\$ -	\$ 47,512	1.82%	\$ 865	\$ 1,009	\$ 1,009	\$ 46,503	\$ 3,188	\$ 44,324	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.518750	\$ 22,993	\$ 0,36095	\$ 1,600	\$ 24,593	\$ 19,731
148	S	5215143133	5215143133	Blanket Service Replacement - Wichita	38301 Gas Dist-House Regulator	Nov-15	14.0	\$ 1,098	\$ -	\$ 1,098	2.34%	\$ 26	\$ 30	\$ 30	\$ 1,068	\$ 74	\$ 1,025	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.518750	\$ 531	\$ 0,36095	\$ 37	\$ 568	\$ 457
148	S	5215143133	5215143133	Blanket Service Replacement - Wichita	38301 Gas Dist-House Regulator	Feb-16	11.0	\$ 12,570	\$ -	\$ 12,570	2.34%	\$ 294	\$ 270	\$ 270	\$ 12,300	\$ 1,977	\$ 10,592	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.532815	\$ 5,644	\$ 5,644	\$ 4,948		
148	S	5215143133	5215143133	Blanket Service Replacement - Wichita	38003 Gas Dist-Services - Steel	Jul-57	714.0	\$ -	\$ (336)	\$ (336)	2.76%	\$ (9)	\$ -	\$ (336)	\$ -	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -			
148	S	5215143133	5215143133	Blanket Service Replacement - Wichita	38002 Gas Dist-Services - PE	Jul-80	438.0	\$ -	\$ (13)	\$ (13)	1.82%	\$ -	\$ -	\$ (13)	\$ -	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -			
148	S	5215143133	5215143133	Blanket Service Replacement - Wichita	38301 Gas Dist-House Regulator	Dec-16	1.0	\$ 77,036	\$ -	\$ 77,036	2.34%	\$ 1,803	\$ 150	\$ 150	\$ 76,886	\$ 12,118	\$ 64,918	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.500469	\$ 32,489	\$ 32,489	\$ 32,429		
148	S	5215143133	5215143133	Blanket Service Replacement - Wichita	38003 Gas Dist-Services - Steel	Jul-58	702.0	\$ -	\$ (197)	\$ (197)	2.76%	\$ (5)	\$ -	\$ (197)	\$ -	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -			
148	S	5215143133	5215143133	Blanket Service Replacement - Wichita	38003 Gas Dist-Services - Steel	Dec-14	25.0	\$ -	\$ (553)	\$ (553)	2.76%	\$ (15)	\$ -	\$ (553)	\$ -	\$ -	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.518750	\$ 0,36095	\$ -	\$ -		
148	S	5215143133	5215143133	Blanket Service Replacement - Wichita	38301 Gas Dist-House Regulator	Nov-15	14.0	\$ 33,139	\$ -	\$ 33,139	2.34%	\$ 775	\$ 905	\$ 905	\$ 32,234	\$ 2,224	\$ 30,916	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -	0.518750	\$ 16,037	\$ 0,36095	\$ 1,116	\$ 17,153	\$ 13,763
148	S	5215143133	5215143133	Blanket Service Replacement - Wichita	38003 Gas Dist-Services - Steel	Jul-93	282.0	\$ -	\$ (932)	\$ (932)	2.76%	\$ (26)	\$ -	\$ (932)	\$ -	\$ -	\$ -	0.061770	\$ -	0.057130	\$ -	0.052850	\$ -	0.048880	\$ -	0.045220	\$ -	0.044620	\$ -	\$ -			
148	S	5215143133	5215143133	Blanket Service Replacement - Wichita	38003 Gas Dist-Services - Steel	Jul-64	630.0	\$ -	\$ (7)	\$ (7)	2.76%	\$ -	\$ -	\$ (7)	\$ -	\$ -	\$ -	0.061770	\$ -	0.0571													

