

**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**

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**Docket No. 25-BHCG-298-RTS**

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**REBUTTAL TESTIMONY OF SAMANTHA K. JOHNSON**

**ON BEHALF OF**

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

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## TABLE OF CONTENTS

<b>I.</b>	<b>INTRODUCTION .....</b>	<b>1</b>
<b>II.</b>	<b>REBUTTAL REVENUE REQUIREMENT STUDY.....</b>	<b>3</b>
<b>III.</b>	<b>ISSUES RAISED BY STAFF AND INTERVENORS AFFECTING THE REVENUE REQUIREMENT .....</b>	<b>8</b>
<b>IV.</b>	<b>RATE BASE.....</b>	<b>13</b>
<b>V.</b>	<b>CAPITAL STRUCTURE, ROE, AND COST OF LONG-TERM DEBT .....</b>	<b>16</b>
<b>VI.</b>	<b>O&amp;M EXPENSE ADJUSTMENTS.....</b>	<b>17</b>
<b>VII.</b>	<b>TAXES OTHER THAN INCOME TAX.....</b>	<b>28</b>
<b>VIII.</b>	<b>REVENUE ADJUSTMENTS.....</b>	<b>28</b>
<b>IX.</b>	<b>INCOME TAX EXPENSE.....</b>	<b>30</b>
<b>X.</b>	<b>ACCOUNTING TRACKING MECHANISMS.....</b>	<b>30</b>
<b>XI.</b>	<b>CONCLUSION .....</b>	<b>31</b>

## EXHIBITS

KSG Rebuttal Exhibit SKJ-1	Rebuttal RRS
KSG Rebuttal Exhibit SKJ-2	RRS Statements and Schedules Detail & Filing Requirements Sections 3-11 to RRS Cross Reference
KSG Rebuttal Exhibit SKJ-3	Rebuttal RRS Deficiency Walkforward from Direct

### **List of Acronyms**

ADIT	Accumulated Deferred Income Tax
AIP	Annual Incentive Pay
BHC	Black Hills Corporation
BHSC	Black Hills Service Company, LLC
“Black Hills” or the “Company”	Black Hills/Kansas Gas Utility Company, LLC
CCOSS	Class Cost of Service Study
Commission	Kansas Corporation Commission
CURB	Citizens Utility Ratepayer Board
CWIP	Capital Work in Progress
DIIP	Data Improvement Integrity Program
FERC	Federal Energy Regulatory Commission
FICA	Federal Insurance Contributions Act
GSRs	Gas System Reliability Surcharge
IS	Income Statement
KCC	Kansas Corporation Commission
KSG	Kansas Gas
NOL	Net Operating Loss
O&M	Operations & Maintenance
OPEB	Other Post Employment Benefits
PHMSA	Pipeline and Hazardous Materials Safety Administration
<i>Pro Forma</i> Period	October 1, 2024 through September 30, 2025 (Capital and O&M)
ROE	Return on Equity
RRS	Revenue Requirement Study(ies)
Staff	Staff of the Kansas Corporation Commission
STIP	Short-Term Incentive Plan
Test Year	Historical test year based on 12 months ending September 30, 2024 (10/1/2023 to 9/30/2024)
TOTI	Taxes Other than Federal Income Taxes
WACC	Weighted Average Cost of Capital
WNA	Weather Normalization Adjustment

**I. INTRODUCTION**

**Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

A. My name is Samantha K. Johnson. My business address is 7001 Mount Rushmore Rd, Rapid City, SD 57702.

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

A. I am employed by Black Hills Service Company, LLC (“BHSC”), a wholly owned subsidiary of Black Hills Corporation (“BHC”). I am Director - Regulatory.

**Q. ARE YOU THE SAME SAMANTHA K. JOHNSON WHO FILED DIRECT TESTIMONY IN THIS DOCKET?**

A. Yes.

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

A. Yes. I am sponsoring the following exhibits:

KSG Rebuttal Exhibit SKJ-1	Rebuttal RRS
KSG Rebuttal Exhibit SKJ-2	RRS Statements and Schedules Detail & Filing Requirements Sections 3-11 to RRS Cross Reference
KSG Rebuttal Exhibit SKJ-3	Rebuttal RRS Deficiency Walkforward from Direct

**Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?**

A. I sponsor and support Black Hills/Kansas Gas Utility Company, LLC (“Black Hills” or “Company”) revised revenue requirement study reflecting its rebuttal positions which is provided as KSG Rebuttal Exhibit SKJ-1 (“Rebuttal RRS model”). I detail and explain the adjustments within the model as well as the changes made in the Rebuttal RRS, as compared

1 to the Company's initial proposed RRS model provided as KSG Direct Exhibit SKJ-1 to my  
2 Direct Testimony. In addition, I will summarize the issues raised by Staff of the Kansas  
3 Corporation Commission ("Staff") and Citizens' Utility Ratepayer Board ("CURB")  
4 witnesses affecting the revenue requirement and respond to Staff's and CURB's positions  
5 regarding the following topics:

- 6 • Rate Base
- 7 • Calculation of Working Capital components
- 8 • Capital Structure, ROE, and Cost of Long-Term Debt;
- 9 • O&M Expense adjustments:
  - 10 ○ Advertising expenses;
  - 11 ○ Employee gifts and rewards;
  - 12 ○ Direct payroll annualization;
  - 13 ○ Employee benefits adjustment;
  - 14 ○ Amortization of pension and retiree healthcare liability;
  - 15 ○ Incentive Compensation;
  - 16 ○ Intercompany charges from BHSC;
  - 17 ○ Bad debt expense;
  - 18 ○ Rate case expense and amortization;
  - 19 ○ Severance expense adjustment;
  - 20 ○ Payment Processing fee adjustment;
  - 21 ○ Fleet depreciation adjustment;
  - 22 ○ Commission fee expense adjustment;
  - 23 ○ Data improvement integrity program adjustment;
  - 24 ○ Pipeline and Hazardous Materials Safety Administration ("PHMSA" fee
  - 25 adjustment;
  - 26 ○ Research and development expense adjustment;
  - 27 ○ Damage prevention expense adjustment;
  - 28 ○ Line locate expense adjustment;
  - 29 ○ Vegetation management expenses;
  - 30 ○ Depreciation expense adjustment;
  - 31 ○ Payroll tax adjustment; and
  - 32 ○ Weather and irrigation normalization adjustments.

33 After an initial discussion and explanation of Black Hills' Rebuttal RRS provided in  
34 KSG Rebuttal Exhibit SKJ-1, the structure of my testimony follows the Kansas Corporation

Commission's ("Commission") Rate Application filing requirement for each of the Commission's Rate Application Sections outlined in my Direct Testimony.

## **II. REBUTTAL REVENUE REQUIREMENT STUDY**

**Q. WHAT IS THE BASIS FOR THE COMPANY SUBMITTING A REBUTTAL RRS MODEL AND THE CHANGES REFLECTED THEREIN AS COMPARED TO ITS ORIGINAL RRS MODEL FILED IN ITS DIRECT CASE?**

A. Upon review of the testimony filed by Staff and CURB, the Company has calculated a Rebuttal RRS which updates rate base to February 28, 2025, and removed capital additions from March 1, 2025, through September 30, 2025, primarily based on Staff and CURB's recommendation in this docket for an abbreviated rate case. Consistent with Staff's recommendation<sup>1</sup>, the Rebuttal RRS also includes the balance of Construction Work in Progress ("CWIP") as of February 28, 2025. The additional updates, corrections, and concessions made within the Company's Rebuttal RRS are detailed below. Mr. Daniel discusses the Company's overall response to the Staff and intervenor testimony, the Company's Rebuttal positions and explains why the Company has decided to reduce its requested revenue requirement.

**Q. PLEASE DESCRIBE THE ADDITIONAL UPDATES, CORRECTIONS AND CONCESSIONS MADE TO THE REBUTTAL RRS AND THE UPDATED REVENUE REQUIREMENT, AND RESULTING REVENUE DEFICIENCY.**

A. The following changes were made in the Rebuttal RRS:

- Updated rate base to February 28, 2025.

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<sup>1</sup> Direct Testimony of Daniel Buller, page 7, lines 24-25.

- 1 • Inclusion of CWIP balance at February 28, 2025, in the amount of \$3,471,949 as  
2 proposed by Staff.
- 3 • Adjusted Customer Deposits to \$1,118,154 and Customer Advances to \$499,779, the 13-  
4 month average ending February 28, 2025, as proposed by Staff.
- 5 • Updated the Weather Normalization adjustment to \$1,389,696, as the Company  
6 identified an error in the calculations of the weather normalization coefficients used in  
7 the Company's direct filing, as further discussed in the Rebuttal Testimony of Mr. Fritel.
- 8 • Updated O&M expenses to remove \$1,395 in advertising expenses as proposed by Staff.  
9 The additional \$92 Staff identified has already been removed in the Company's KSG  
10 Direct Exhibit SKJ-2.
- 11 • Updated O&M expenses to remove 50% of employee gifts and awards expenses in the  
12 amount of \$31,932 within the test year.
- 13 • Updated direct payroll adjustment to \$356,496 to include the following items:
  - 14 ○ Base pay as of February 28, 2025;
  - 15 ○ 3-year average of other pay grossed up for merit increases;
  - 16 ○ Actual Annual Incentive Plan ("AIP") and Short-Term Incentive Plan ("STIP")  
17 payouts for the 12-months ended September 30, 2024 ("Test Year");
  - 18 ○ 401(k) and retirement contributions based on contribution percentages as of  
19 February 28, 2025; and
  - 20 ○ Capitalization of total direct payroll expense based on 3-year average ratio for  
21 O&M expense.

- 1 • Updated employee pension and benefits expense to actuals for the 12-months ended  
2 February 28, 2025, in the amount of \$430,212 as proposed by Staff.
- 3 • Updated tracker balances for pension and retiree healthcare to \$286,331 for retiree  
4 healthcare and \$2,153,845 for pension as recommended by Staff and CURB.
- 5 • Updated Intercompany charges from BHSC adjustment to \$1,575,269, which includes  
6 the following items:
  - 7 ○ Updated labor related costs by annualizing actual data for January and February  
8 2025;
  - 9 ○ Updated non-labor related costs as of February 28, 2025, and adjusted for  
10 updated cost allocations; and
  - 11 ○ Update insurance premium adjustment to \$178,731.
- 12 • Decreased the Bad Debt Adjustment to \$170,032 which includes updating the 3-year  
13 average of net write-offs and billed revenues for the period of March 2022 through  
14 February 2025, as proposed by Staff.
- 15 • Updated Rate Case expenses to CURB's recommendation of \$580,000 and adjusted the  
16 amortization period for the prior rate case expenses to 3 years.
- 17 • Decreased Severance expense to \$53,972 which is the actual expense for the 12 months  
18 ending February 28, 2025.
- 19 • Updated the Fleet Depreciation adjustment to match updated plant balances at February  
20 28, 2025, resulting in an adjustment of \$16,447 which includes the vehicle loading  
21 capitalization rate as of February 28, 2025, as proposed by Staff.
- 22 • Removed the \$17,113 adjustment to PHMSA fees as proposed by Staff.



- Reduced Line Locate expense adjustment to \$15,906 as proposed by Staff.
- Updated Vegetation Management Expense adjustment to \$80,000 as proposed by CURB.
- Included a Propane Conversion Expense adjustment of \$100,000, as discussed in more detail in Mr. Smith’s Rebuttal Testimony.
- Added a \$94,726 forfeited discounts adjustment as proposed by Staff, calculated with a 3-year average of forfeited discounts and billed revenues for the period of March 2022 through February 2025.

**Q. PLEASE SUMMARIZE THE RESULTS OF THE REBUTTAL RRS MODEL.**

A. The updated RRS model calculates a total revenue requirement for base rate revenues of \$13,924,511, as summarized in Statement A of KSG Rebuttal Exhibit SKJ-1. The Rebuttal RRS model begins with KSG Direct Exhibit SKJ-2 and makes adjustments as discussed throughout my testimony. As stated in my Direct Testimony, KSG Direct Exhibit 2 began with per-book financial statements for the Test Year, as reflected in the Balance Sheet and Income Statement of the RRS model, prepared in accordance with the Federal Energy Regulatory Commission (“FERC”) Uniform System of Accounts. The Test Year is adjusted to arrive at the Adjusted Test Year. All capital additions and attendant impacts placed in service after February 28, 2025, have been removed from KSG Rebuttal Exhibit SKJ-1 and are excluded from the Rebuttal RRS. The Adjusted Test Year forms the basis for the Class Cost of Service Study (“CCOSS”) and Rate Design presented by Company witness, Mr. Fritel. I provide more detail on the adjustments the Company has made within its rebuttal filing later in my testimony.

My Rebuttal Testimony addresses the contested issues. A complete explanation of the uncontested adjustments made to the Company's filed RRS can be found in my Direct Testimony. The resulting revenue requirement is based on the Company's proposed return on equity ("ROE") of 10.50%, an updated cost of long-term debt of 4.71%, and a capital structure of 50.44% equity, 49.56% debt, for an overall weighted average cost of capital ("WACC") of 7.63%.

**Q. WHAT IS THE RESULTING REVISED CHANGE IN BASE RATE REVENUES THE COMPANY IS REQUESTING IN ITS REBUTTAL CASE?**

A. In summary, the Company is requesting a base rate increase of \$13,924,511, as shown in Table SKJ-1 below:

**Table SKJ-1 – Summary of Requested Rate Increase**

<b>Description</b>	<b>Revenue Requirement</b>
Total Adjusted Rate Base	\$ 294,824,431
Rate of Return	7.63%
<b>Return</b>	<b>\$ 22,495,104</b>
Operations & Maintenance	\$ 31,695,600
Depreciation/Amortization	12,364,067
Taxes Other Than Income	8,939,725
FIT - Existing Rates	258,532
Other Operating Revenue	(3,284,749)
<b>Total Cost of Service</b>	<b>\$ 72,468,278</b>
Revenue Under Existing Rates	61,467,914
<b>Increase/(Decrease) Before Taxes</b>	<b>\$ 11,000,364</b>
Combined Tax Rate	21.00%
<b>Revenue Deficiency / (Excess) After Tax Gross up</b>	<b>\$ 13,924,511</b>
<b>Total Revenue Requirement after Tax Gross up</b>	<b>\$ 75,392,425</b>

**III. ISSUES RAISED BY STAFF AND INTERVENORS AFFECTING  
THE REVENUE REQUIREMENT**

**Q. PLEASE SUMMARIZE THE PARTIES' REVENUE REQUIREMENTS AND REVENUE DEFICIENCIES.**

A. Staff's revenue requirement model produces a new deficiency of \$9,184,235. CURB proposes a revenue deficiency of \$13,690,044. Table SKJ-2 below compares the revenue requirements of Staff and CURB as well as the RRS models filed by the Company in its direct and rebuttal filings.

**Table SKJ-2 – Comparison of Proposed Revenue Requirements**

Description	BH Direct	KCC Staff	CURB	BH Rebuttal RRS
Total Adjusted Rate Base	\$305,947,330	\$294,261,415	\$300,475,962	\$294,824,431
Rate of Return	7.63%	6.94%	7.11%	7.63%
<b>Return</b>	<b>\$ 23,343,781</b>	<b>\$ 20,421,742</b>	<b>\$ 21,348,817</b>	<b>\$ 22,495,104</b>
Operations & Maintenance	32,351,842	30,935,581	30,696,965	31,695,600
Depreciation & Amortization	12,746,995	12,364,166	13,377,101	12,364,067
Taxes Other Than Income	8,963,372	8,914,966	8,895,593	8,939,725
FIT - Existing Rates	(84,781)	(341,269)	155,651	258,532
Other Operating Revenue	(3,379,475)	(12,661,938)	(3,379,475)	(3,284,749)
<b>Total Cost of Service</b>	<b>\$ 73,941,734</b>	<b>\$ 59,633,248</b>	<b>\$ 71,094,652</b>	<b>\$ 72,468,278</b>
Revenue Under Existing Base Rates	60,347,609	48,922,436	60,347,609	61,467,914
<b>Increase (Decrease) before Taxes</b>	<b>\$ 13,594,124</b>	<b>\$ 10,710,812</b>	<b>\$ 10,747,043</b>	<b>\$ 11,000,364</b>
Combined Tax Rate	21.00%	21.00%	21.50%	21.00%
<b>Revenue Deficiency (Excess) after Tax Gross up</b>	<b>\$ 17,207,752</b>	<b>\$ 13,561,650</b>	<b>\$ 13,690,444</b>	<b>\$ 13,924,511</b>
GSRS Revenue		(4,377,414)		
<b>Net New Revenue</b>		<b>\$ 9,184,235</b>	<b>\$ 13,690,444</b>	<b>\$ 13,924,511</b>

**Q. WHAT ARE THE ADJUSTMENTS STAFF PROPOSES IN THE DEVELOPMENT OF THE REVENUE REQUIREMENT IN THIS PROCEEDING?**

A. Staff recommends the following adjustments listed in Table SKJ-3 below, and as shown in their proposed 25-BHCG-298 RTS Schedules, which were included as Exhibits within the Direct Testimonies of Mr. Daniel Buller, Ms. Katie Figgs, Mr. Bill Baldry and Dr. Bob Glass. Company witness Mr. Daniel discusses the Company's unopposed or partially opposed positions to Staff's recommendations in his Rebuttal Testimony and details the summary in KSG Rebuttal Exhibit RD-1. Mr. Daniel also discusses the Company's opposed positions to Staff and CURB's recommendations in his Rebuttal Testimony and details the summary in KSG Rebuttal Exhibit RD-2.

**Table SKJ-3 – Staff Adjustments**

<b>Adjustment #</b>	<b>Description</b>	<b>Adjustment Amount</b>	<b>Schedule Reference</b>
Rate Base Adj. No. 1	Update Plant in Service to February 28, 2025	(20,102,606)	A-2, Column B
Rate Base Adj. No. 2	Update Accumulated Depreciation to February 28, 2025	2,498,882	A-2, Column C
Rate Base Adj. No. 3	Include CWIP balance at February 28, 2025,	3,471,949	A-2, Column D
Rate Base Adj. No. 4	Update gas storage balance to the 13-month average ended February 28, 2025	(421,363)	A-2, Column E
Rate Base Adj. No. 5	Update materials and supplies balance to the 13-month average ended February 28, 2025	21,200	A-2, Column F
Rate Base Adj. No. 6	Update prepayments balance to the 13-month average ended February 28, 2025	6,334	A-2, Column G
Rate Base Adj. No. 7	Update customer deposits balance to the 13-month average ended February 28, 2025	(27,348)	A-2, Column H
Rate Base Adj. No. 8	Update prepayments balance to the 13-month average ended February 28, 2025	7,166	A-2, Column I
Rate Base Adj. No. 9	Update ADIT balance to February 28, 2025	2,859,891	A-2, Column J
Capitalization	Update capital structure to 54.24% debt and 45.76% equity		C-1
Long-Term Debt	Update Long-term debt to 4.61%		C-1

Return on Equity	Update ROE to 9.7%		C-1
Income Stmt Adj. No. 1	Update depreciation expense based upon Plant in Service balance at February 28, 2025	(382,830)	B-2, Column B
Income Stmt Adj. No. 2	Update fleet depreciation amount and the vehicle loading capitalization rate	(14,944)	B-2, Column C
Income Stmt Adj. No. 3	Removal of the pro forma DIIP adjustment	(250,276)	B-2, Column D
Income Stmt Adj. No. 4	Removal of vegetation management expenses	(100,000)	B-2, Column E
Income Stmt Adj. No. 5	Adjustment to decrease the adjusted total to include a 3.4% increase over the test year	(53,983)	B-2, Column F
Income Stmt Adj. No. 6	Decrease advertising expense to remove two corporate sales advertising expenses	(1,487)	B-2, Column G
Income Stmt Adj. No. 7	Remove employee gift and reward expenses	(63,864)	B-2, Column H
Income Stmt Adj. No. 8	Update pension and postretirement benefit expenses to the 12-months ended February 28, 2025	3,987	B-2, Column I
Income Stmt Adj. No. 9	Update the pension and postretirement benefit tracker liability amortizations for the balances as of February 28, 2025	(228,289)	B-2, Column J
Income Stmt Adj. No. 10	Update bad debt adjustment utilizing a 3-year average ending February 2025 for net write-offs and billed revenues	(8,751)	B-2, Column K
Income Stmt Adj. No. 11	Reduce forfeited discount revenues utilizing a 3-year average ending February 2025 for forfeited discounts and billed revenues	(130,062)	B-2, Column L
Income Stmt Adj. No. 12	Update direct payroll expense as of February 28, 2025, as well as adjustments to other pay and incentive compensation	(329,609)	B-2, Column M
Income Stmt Adj. No. 13	Update expenses from BHSC as of February 28, 2025, as well as adjustments incentive compensation and insurance expense	113,677	B-2, Column N
Income Stmt Adj. No. 14	Removal of severance expense	(118,673)	B-2, Column O
Income Stmt Adj. No. 15	Update payment processing fee expenses to the actual number of transactions processed during 2024	(46,137)	B-2, Column P
Income Stmt Adj. No. 16	Adjustment to reflect CURB and Commission assessment rates and Staff's calculated revenue requirement	(15,391)	B-2, Column Q
Income Stmt Adj. No. 17	Removal of the adjustment to PHMSA fees	(17,114)	B-2, Column R
Income Stmt Adj. No. 18	Adjustment to reduce R & D expenses by 50%	(29,864)	B-2, Column S
Income Stmt Adj. No. 19	Update weather normalization adjustment to use 30-year normal	2,243,019	B-2, Column T
Income Stmt Adj. No. 20	Update to include a customer annualization adjustment	121,746	B-2, Column U

Income Stmt Adj. No. 21	Adjust rate case expenses to actual amounts incurred, amortized over 5 years	(303,949)	B-2, Column V
Income Stmt Adj. No. 22	Remove GSRS revenues	(4,377,414)	B-2, Column W
Income Stmt Adj. No. 23	Update the R & D tax credits, amortization protected plant EDIT and income tax expense as of February 28, 2025	(256,487)	B-2, Column X

**Q. WHAT IS STAFF'S PROPOSED REVENUE DEFICIENCY?**

A. Staff's revenue requirement model results in a revenue deficiency of \$13,561,650 and net new revenue of \$9,184,235, after accounting for GSRS revenue the Company is collecting currently.

**Q. WHAT ARE THE ISSUES CURB RAISES CONCERNING THE DEVELOPMENT OF THE REVENUE REQUIREMENT IN THIS PROCEEDING?**

A. CURB recommends the following adjustments listed in Table SKJ-4 below, and as shown in their proposed Appendix A to the testimony of Ms. Audrey Behnam. Mr. Daniel discusses the Company's opposed or partially opposed positions to CURB's recommendations in his Rebuttal Testimony and details the summary in KSG Rebuttal Exhibit RD-1. Additionally, Mr. Daniel provides the adjustments the Company opposes in his Rebuttal Exhibit RD-2.

**Table SKJ-4 – CURB Adjustments**

Adjustment No.	Description	Adjustment Amount	Schedule Reference
ALB-2	Update capital structure to 50% debt and 50% equity		Schedule ALB-2
ALB-2	Update ROE to 9.5%		Schedule ALB-2
ALB-2	Reduce plant in service to reflect actual plant additions through February 28, 2025	(6,671,986)	Schedule ALB-4
ALB-2	Adjust accumulated depreciation to match update to plant in service through February 28, 2025	143,816	Schedule ALB-5
ALB-2	Update Deferred Income Taxes to February 28, 2025	(1,297,957)	Schedule ALB-6
ALB-2	Update ADIT-Property to February 28, 2025	(2,780,903)	Schedule ALB-7

ALB-2	Update Reg Liability - TCJA to February 28, 2025	(377,551)	Schedule ALB-8
ALB-2	Update Reg Liability - Kansas EDIT to February 28, 2025	359,160	Schedule ALB-9
ALB-2	Update ADIT - Other to February 28, 2025	13,922	Schedule ALB-10
ALB-2	Update BHSC ADIT and EDIT to February 28, 2025	142,980	Schedule ALB-11
ALB-2	Update direct payroll expense as of February 28, 2025	(54,324)	Schedule ALB-13
ALB-2	Update allocated BHSC payroll expense as of February 28, 2025	(81,382)	Schedule ALB-14
ALB-2	Adjustment to incentive compensation	(750,293)	Schedule ALB-15
ALB-2	Update payroll tax expense consistent with update to payroll expenses	(67,779)	Schedule ALB-16
ALB-2	Update pension and postretirement benefit expenses to the 12-months ended February 28, 2025	(25,859)	Schedule ALB-17
ALB-2	Update the tracker balances to February 28, 2025 and apply five-year amortization	(97,068)	Schedule ALB-18
ALB-2	Update bad debt calculation for reflect three-year timeframe of Oct 2021 - Sept 2024	(108,839)	Schedule ALB-19
ALB-2	Update expense for instant docket to \$580,000 and apply five-year amortization	(117,334)	Schedule ALB-20
ALB-2	Update Payment Processing Fee expenses to actual test year expenses	(69,026)	Schedule ALB-21
ALB-2	Update DIIP expenses to three-year average of actual expenses	(221,040)	Schedule ALB-22
ALB-2	Adjustment to remove R & D expenses	(59,712)	Schedule ALB-23
ALB-2	Removal of damage prevention expenses	(50,000)	Schedule ALB-24
ALB-2	Reduce vegetation management expenses	(20,000)	Schedule ALB-25
ALB-2	Update depreciation expense based upon updated Plant in Service balance	630,106	Schedule ALB-26
ALB-2	Synchronize interest expense to updated weighted cost of debt	52,364	Schedule ALB-27
ALB-2	Inclusion of revenue multiplier	86,593	Schedule ALB-29

1 **Q. WHAT IS CURB'S PROPOSED REVENUE DEFICIENCY?**

2 A. CURB's proposed revenue deficiency is \$13,690,444.

1 **IV. RATE BASE**

2 **Q. WOULD YOU SUMMARIZE STAFF'S ADJUSTMENTS TO RATE BASE?**

3 A. Staff has maintained its established process for updating rate base with known and  
4 measurable changes through February 28, 2025, referenced as the update period. Staff  
5 witness Mr. Buller sponsors Staff's update to plant and accumulated depreciation balances  
6 and the corresponding update to depreciation expense for the 12-month period ending  
7 February 28, 2025. Staff witness Ms. Figgs sponsors Staff's update of ADIT throughout the  
8 same time period. Staff's proposed rate base is \$294,261,415.

9 **Q. WOULD YOU SUMMARIZE CURB'S ADJUSTMENTS TO RATE BASE?**

10 A. CURB took a similar approach to Staff, utilizing an update period of February 28, 2025, for  
11 certain rate base items to reflect known and measurable costs more accurately. CURB  
12 witness Ms. Benham sponsors CURB's updates to plant in service, accumulated  
13 depreciation, and deferred income tax. CURB's proposed rate base is \$300,475,962.

14 **Q. DOES THE COMPANY SUPPORT THE RATE BASE ADJUSTMENTS**  
15 **RECOMMENDED BY STAFF?**

16 A. Partially. The Company has adopted for purposes of this proceeding and in conjunction with  
17 Staff's and CURB's support of the abbreviated rate case, updating rate base to February 28,  
18 2025, and does not oppose the following rate base adjustments:

- 19 • Staff's rate base Adjustment No. 1 Plant in Service;  
20 • Staff's rate base Adjustment No. 2 Accumulated Depreciation;  
21 • Staff's rate base Adjustment No. 3 CWIP; and



- Staff's rate base Adjustment Numbers 4 through 8 updating to a 13-month average ending February 28, 2025.

When updating rate base as described above, and including adjustments as discussed in the Rebuttal Testimony of Mr. Daniel in Section VII, the updated ADIT and EDIT balances included in the Company's RRS total \$51,190,396. The specific adjustments to ADIT and EDIT are as follows:

**Table SKJ-5 – ADIT and EDIT Adjustments**

Schedule Reference	Description	Adjustment Amount	Related Schedules
Schedule C-1, line 3	Adjust ADIT for the change to bad debt on Schedule H-9	35,707	Schedule H-9
Schedule C-1, line 9	Adjust the DTA for the tax gross up offset for changes to the regulatory liability for EDIT	(619,691)	Computational adjustment to EDIT on Sched C-1.
Schedule C-1, line 12	Adjust the ADIT for change to pension expense on Schedule H-6	(2,740)	Schedule H-6
Schedule C-1, line 13	Remove offset to account 254200 not included in rate base	(1,107,721)	Account 254200
Schedule C-1, line 14	Remove offset to account 254100 not included in rate base	(114,435)	Account 254100
Schedule C-1, line 15	Update net operating loss DTA as required by the IRS normalization rules	1,832,463	Schedule C-2
Schedule C-1, line 19	Adjust ADIT for change to KCC fees on Schedule H-14	4,080	Schedule H-14
Schedule C-1, line 24	Update property ADIT for increase due to adoption of IRS Rev. Proc 2023-15 and decrease due to adjustment to book depreciation on Statement J.	(897,430)	Schedule ALB-9
Schedule C-1, line 30	Remove EDIT to be refunded in the TA Rider the result of adoption Rev. Proc. 2023-15	2,950,909	None
Schedule C-1, line 31	Reclass EDIT from lines 33 and 37 that should have been recorded on line 31 that are related to cost of removal DDIT ("COR").	(81,169)	Schedule C-1, lines 33 and 37
Schedule C-1, line 33	Reclass of COR described above	(277,990)	None
Schedule C-1, line 37	Reclass of COR described above	359,160	None

Schedule C-1, line 42	Adjust the ADIT for change to retiree healthcare expenses on Schedule H-6	(2,691)	Schedule H-6
Schedule C-1, line 52	Total Pro Forma adjustments to ADIT and EDIT	2,078,452	

**Q. DOES THE COMPANY SUPPORT THE RATE BASE ADJUSTMENTS RECOMMENDED BY CURB?**

A. As mentioned above, the Company does not oppose an update rate base to February 28, 2025. When making these updates in the Rebuttal RRS, the Company calculates a total rate base of \$294,824,431 compared to the rate base proposed by CURB of \$300,475,962.

**Q. WHAT IS THE COMPANY PROPOSING IN ITS REBUTTAL CASE WITH RESPECT TO RATE BASE?**

A. As discussed above, the Rebuttal RRS updates rate base to February 28, 2025, including plant in service, accumulated depreciation, ADIT and EDIT. Additional adjustments are made to the February 28, 2025, balances for ADIT and EDIT as discussed in the Rebuttal Testimony of Mr. Daniel. The Company also updated working capital components, customer advances and customer deposits to thirteen-month averages ending February 28, 2025. The rate base proposed by the Company in its Rebuttal RRS is derived by including \$478,669,813 for plant in service, \$136,257,471 for accumulated depreciation, \$5,220,418 for working capital and \$52,808,330 for other rate base items resulting in total rate base of \$294,824,431, as detailed above in Sections 3.1, 3.2 pages 1 and 2. Mr. Daniel discusses the Company's proposal for an abbreviated rate case and the impacts it will have in the instant docket as it relates to CWIP and projects placed in service by the end of the *Pro Forma* Period.

1           **V.     CAPITAL STRUCTURE, ROE, AND COST OF LONG-TERM DEBT**

2   **Q.     PLEASE SUMMARIZE THE INTERVENOR RECOMMENDATIONS RELATED**  
3       **TO CAPITAL STRUCTURE, COST OF DEBT, ROE, AND WACC.**

4   A.     Staff recommends a capital structure of 54.24% debt and 45.76% equity, a 4.61% cost of  
5       debt, an ROE of 9.7%, and an overall WACC of 6.94%. CURB recommends a capital  
6       structure of 50.00% debt and 50.00% equity, a 4.71% cost of debt, an ROE of 9.50% and an  
7       overall WACC of 7.11%.

8   **Q.     WHAT IS THE COMPANY PROPOSING IN ITS REBUTTAL CASE WITH**  
9       **RESPECT TO CAPITAL STRUCTURE, COST OF DEBT, ROE AND WACC?**

10 A.     As detailed in the Rebuttal Testimony of Mr. Stevens and Mr. McKenzie and shown on  
11       Statement G of KSG Rebuttal Exhibit SKJ-1, the Company is proposing its *pro forma* capital  
12       structure comprised of 50.44% equity and 49.56% debt as of September 30, 2025, an ROE  
13       of 10.50%, a cost of debt of 4.71% and an overall WACC of 7.63% as shown in Table SKJ-  
14       6 below. The proposed capital structure is presented on Schedule 7.1 and Statement G of  
15       KSG Rebuttal Exhibit SKJ-2

16                                   **Table SKJ-6 – Cost of Capital**

	<b>Capital Structure</b>	<b>Cost of Debt/Equity</b>	<b>Weighted Cost</b>
Long-Term Debt	49.56%	4.71%	2.33%
Common Equity	50.44%	10.50%	5.30%
<b>Rate of Return</b>	<b>100.00%</b>		<b>7.63%</b>

1 **VI. O&M EXPENSE ADJUSTMENTS**

2 **Q. DID STAFF AND CURB RECOMMEND ADJUSTMENTS TO DEPRECIATION**  
3 **EXPENSE?**

4 A. Yes. Staff proposed a decrease to depreciation expense within Staff income statement  
5 adjustment No. 1 to sync with the plant adjustment proposed in Staff rate base adjustment  
6 No. 1.

7 CURB recommended a decrease to depreciation expense in its adjustment ALB-26  
8 to reduce depreciation expense to reflect the adjusted depreciation expense as of February  
9 28, 2025. However, their adjustment recommendation is based on the difference between  
10 the expense for the twelve months ended February 28, 2025, and the adjusted expense at that  
11 time rather than the difference between the Test Year and adjusted expense as at February  
12 28, 2025. This causes a variance of \$247,177 between CURB's calculation and the  
13 Company's calculation for plant balances as of February 28, 2025.

14 The Company has updated its Rebuttal RRS to reflect the adjusted depreciation  
15 expense as of February 28, 2025, of \$12,364,067. The adjustment of \$491,550 from the test  
16 year amount is shown on Adjustment IS-32 and Statement J, and is driven by the removal of  
17 capital additions after February 28, 2025.

18 **Q. DID STAFF RECOMMEND ADJUSTMENTS TO ADVERTISING EXPENSES?**

19 A. Yes. Staff proposed within Staff income statement adjustment No. 6 decreasing expenses by  
20 \$1,487 to remove two additional corporate sales advertising expenses. The Company agrees  
21 with this adjustment, in part. The Company had removed \$92 of the amount within IS-12,  
22 Schedule H-2, and as stated in response to data request KCC-214. Removal of this \$92 again

1 would remove the amount twice. In the Company's direct filing, the \$1,395 expense was  
2 excluded from IS-12, as it was determined to be customer information rather than an  
3 advertising expense. The Company has removed \$1,395 as proposed by Staff and shown in  
4 KSG Rebuttal Exhibit SKJ-1, IS-11 and Schedule H-1.

5 **Q. DID STAFF RECOMMEND ANY OTHER ADJUSTMENTS TO EXPENSES?**

6 A. Yes. Within Staff income statement adjustment No.7, Staff removed \$63,865 in employee  
7 gifts and awards expenses that the Company included in their per book test year expenses.  
8 The Company has agreed to Staff's recommendation in part and has removed 50% of the  
9 expenses in the amount of \$31,932 and included the adjustment within KSG Rebuttal Exhibit  
10 SKJ-1 Schedule H-1 and IS-11.

11 **Q. DID STAFF AND CURB RECOMMEND ADJUSTMENTS TO ANNUALIZED**  
12 **DIRECT PAYROLL EXPENSES?**

13 A. Yes. Staff made the following recommendations within Staff income statement adjustment  
14 No.12:

- 15 • Calculated the adjusted payroll expense using known and measurable information as  
16 of February 28, 2025. Additionally, Staff recommends a capitalization rate based on  
17 a 3-year average ratio for O&M expenses.
- 18 • Calculated a 3-year average of overtime, stand-by pay and call out pay for period  
19 ending February 28, 2025, grossed up each year for annual merit increases.
- 20 • Included the actual annual payout of AIP during the Test Year.
- 21 • Removed the amount of STIP compensation paid to officers that is financially  
22 performance-based.

- Removed 50% of officer equity compensation expense associated with restricted stock units.
- Removed 100% of the officer equity compensation expense associated with performance-based units.

CURB made several recommendations within adjustments ALB-13, ALB-14, and ALB-16:

- Calculated the adjusted payroll expense using known and measurable information as of February 28, 2025.
- Adjusted AIP and STIP payout to 100% of target.
- Removed 30% of actual annual payout of AIP and STIP during the Test Year.
- Removed 50% of officer equity compensation expense associated with restricted stock units.
- Removed 100% of the officer equity compensation expense associated with performance-based units.

The Company has updated the annualized payroll expense using payroll data as of February 28, 2025 consistent with Staff's and CURB's recommendation, included Staff's calculated 3-year average of overtime, stand-by pay, and call out pay, grossed up for each merit increase, 401(k) and retirement contributions are based on contribution percentages as of February 28, 2025, updated AIP payout to the actual payout of 99.42% experienced during the Test Year and capitalization of total direct payroll expense is based on 3-year average ratio for O&M expenses. The adjustment to direct payroll expense in the amount of \$356,496 is shown in KSG Rebuttal Exhibit SKJ-1, IS-15 and Schedule H-5. The Company continues

1 to include the updated incentive compensation amounts in its Rebuttal RRS. Company  
2 Witness Mr. Pontious addresses the Company's position on incentive compensation in detail  
3 within his Rebuttal Testimony.

4 **Q. DID STAFF AND CURB RECOMMEND ADJUSTMENTS TO PENSION AND**  
5 **OPEB EXPENSES?**

6 A. Yes. Staff proposed to update pension and postretirement benefit expense for the 12-month  
7 period ending February 28, 2025, as shown in Staff income statement adjustment No. 8.  
8 CURB recommends using actual accrual amounts through the update period ending  
9 February 28, 2025, in adjustment ALB-17.

10 Consistent with Staff's and CURB's recommendations, the Company has updated its  
11 RRS to include \$262,612 in pension expense and \$167,600 in OPEB expense as shown in  
12 KSG Rebuttal Exhibit SKJ-1, IS-16 and Schedule H-6. Company Witness Mr. Stevens  
13 addresses this issue in further detail in his Rebuttal Testimony.

14 **Q. DID STAFF AND CURB RECOMMEND ADJUSTMENTS TO THE PENSION AND**  
15 **OPEB TRACKER EXPENSES?**

16 A. Yes. Staff proposed updating the adjustment using the tracker liability balances as of  
17 February 28, 2025, as shown in Staff income statement adjustment No. 9. CURB  
18 recommended in adjustment ALB-8 updating tracker liability balances as of February 28,  
19 2025. Additionally, it recommended extending the amortization period from three years to  
20 five years.

21 The Company has updated its RRS to reflect pension tracker and OPEB tracker  
22 balances as of February 28, 2025, consistent with Staff's and CURB's recommendations,

1           however, maintains a 3-year amortization is appropriate. These balances are \$2,153,845 and  
2           \$286,331, respectively, and result in a decrease to expense of \$813,392, as shown in KSG  
3           Rebuttal Exhibit SKJ-1, IS-17 and Schedule H-7. Company Witness Mr. Stevens addresses  
4           this issue in his Rebuttal Testimony.

5   **Q.   DID STAFF AND CURB RECOMMEND ADJUSTMENTS TO BHSC**  
6   **INTERCOMPANY EXPENSES?**

7   A.   Yes. Staff calculated the adjusted balance for intercompany charges, including labor and  
8       non-labor expenses, using known and measurable information as of February 28, 2025,  
9       within Staff income statement adjustment No. 13. Additionally, Staff updated labor related  
10      costs by annualizing actual data for January and February 2025, to account for updates to  
11      the cost allocations, 2025 merit increases as well as changes in employment after the test  
12      year, adjusted incentive pay based on the actual payout during the test year and removing  
13      the financial performance payouts, and increased insurance premiums to reflect new contract  
14      rates. CURB recommends adjusting labor expenses to annualize allocated expenses as of  
15      February 28, 2025, using known and measurable information.

16           The Company updated its Rebuttal RRS to annualize intercompany charges related  
17      to payroll expense as of February 28, 2025, consistent with Staff's and CURB's  
18      recommendations and included Staff's adjustment to insurance premiums in the amount of  
19      \$178,731, for a total adjustment of \$1,575,269, as shown in KSG Rebuttal Exhibit SKJ-1,  
20      IS-18 and Schedule H-8.



1 **Q. DID STAFF AND CURB RECOMMEND ADJUSTMENTS TO BAD DEBT**  
2 **EXPENSES?**

3 A. Yes. Staff income statement adjustment No. 10 utilized a 3-year average ending February  
4 2025 for net write-offs and billed revenues. Staff utilized the sales revenues provided within  
5 Attachment KCC-144 Bad Debt rather than billed revenues as calculated within the  
6 Company's bad debt adjustment. CURB adjustment ALB-19 proposes updating the bad debt  
7 rate to the rate experienced in the three-year timeframe of October 2021 through September  
8 2024.

9 The Company has updated the adjustment to reflect a 3-year average ending February  
10 2025 for net write-offs and billed revenues for an adjustment of \$170,032, as shown in KSG  
11 Rebuttal Exhibit SKJ-1, IS-19 and Schedule H-9.

12 **Q. DID STAFF AND CURB RECOMMEND ADJUSTMENTS TO RATE CASE**  
13 **EXPENSES?**

14 A. Yes. Staff income statement adjustment No. 21 adjusts rate case expenses by updating the  
15 Company's estimated expenses using actual amounts incurred thus far in this Docket by the  
16 Company of \$170,834 through April 18, 2025. Additionally, Staff included the amount of  
17 previous rate case expense yet to be recovered to calculate the total amount of rate case  
18 expense and update the amortization period to five years. CURB recommends reducing rate  
19 case expenses recoverable in this proceeding to \$580,000 and amortizing the expense over  
20 a five-year period as shown in adjustment ALB-20.

21 The Company reduced its estimated rate case expenses to \$580,000 and adjusted the  
22 amortization period of previous rate case expenses to 3 years, for a total expense of

1       \$111,836, as shown in KSG Rebuttal Exhibit SKJ-1, IS-20 and Schedule H-10. The  
2       Company does not oppose Staff's and CURB's recommendations that the actual amount of  
3       rate case expense should be reflected in the final revenue requirement using the amortization  
4       period approved by the Commission.

5       **Q.     DID STAFF RECOMMEND ADJUSTMENTS TO SEVERANCE EXPENSES?**

6       A.     Yes. Staff income statement adjustment No. 14 removes all severance expenses from the test  
7       year. Severance expenses are a component of the normal course of business and are a  
8       necessary component of managing a utilities' workforce with operational needs and ensuring  
9       efficient operations. Consistent with its update to labor and benefit expense, the Company  
10      updated severance expense to the per book amount for the 12 months ended February 28,  
11      2025, reducing the expense by \$91,017 and resulting in severance expense in the amount of  
12      \$53,972, as shown in KSG Rebuttal Exhibit SKJ-1, IS-21 and Schedule H-11.

13      **Q.     DID STAFF RECOMMEND ADJUSTMENTS TO FLEET DEPRECIATION?**

14      A.     Yes. Staff recommended within income statement adjustment No. 2, updating the vehicle  
15      loading capitalization rate and fleet depreciation expense adjustment calculated using plant  
16      balances times the depreciation rates as of February 28, 2025, resulting in an adjustment of  
17      \$14,944.

18             The Company does not oppose Staff's update to a 40.42% capitalization rate for 12  
19      months ending February 28, 2025, using the updated fleet depreciation expense on Statement  
20      J. The resulting calculation is a \$16,448 increase to fleet depreciation, as shown in KSG  
21      Rebuttal Exhibit SKJ-1, IS-23 and Schedule H-13.

1   **Q.     DID STAFF RECOMMEND ADJUSTMENTS TO PHMSA FEES?**

2   A.     Yes. Staff proposed removing the PHMSA Fee adjustment, leaving the test year fees  
3           unadjusted. Consistent with Staff’s recommendation, the Company updated its Rebuttal RRS  
4           to remove the PHMSA Fee adjustment as shown on SKJ-1, IS-26 and Schedule H-16, for  
5           total PHMSA fees in the amount of \$160,552, as shown in KSG Rebuttal Exhibit SKJ-1,  
6           Schedule H-16. Company witness Marc T. Eyre discusses this in more detail in his Rebuttal  
7           Testimony.

8   **Q.     DID STAFF RECOMMEND ADJUSTMENTS TO LINE LOCATE EXPENSES?**

9   A.     Yes. Staff proposed an adjustment to update line locate expense to reflect known and  
10          measurable expenses through Staff’s update period ending February 28, 2025, and the most  
11          recently verified contract rate increase from March 2025 through September 2025, as shown  
12          in Staff income statement adjustment No. 5.

13               The Company has updated the line locate expense adjustment to Staff’s  
14               recommendation of \$15,906 its Rebuttal RRS, as shown on KSG Rebuttal Exhibit SKJ-1,  
15               IS-29 and Schedule H-19.

16   **Q.     DID STAFF AND CURB RECOMMEND ADJUSTMENTS TO VEGETATION**  
17   **MANAGEMENT EXPENSES?**

18   A.     Yes. Staff income statement adjustment No. 4 proposed removal of the vegetation  
19          management adjustment. CURB recommends including a vegetation management expense  
20          adjustment of \$80,000 as shown in adjustment ALB-25.

21               The Company has updated its Rebuttal RRS consistent with CURB’s  
22          recommendation to include vegetation management expenses in the amount of \$80,000 as

1 shown in KSG Rebuttal Exhibit SKJ-1, IS-30 and Schedule H-20. This adjustment is further  
2 discussed in the Rebuttal Testimony of Company Witness Mr. Eyre.

3 **Q. DID THE COMPANY UPDATE ANY OTHER EXPENSES IN ITS REBUTTAL**  
4 **RRS?**

5 A. Yes. As discussed in the Rebuttal Testimony of Mr. Smith, the Company included an  
6 adjustment for propane conversation expenses in the amount of \$100,000 as shown in KSG  
7 Rebuttal Exhibit SKJ-1, IS-31, and Schedule H-21.

8 **Q. WERE THERE OTHER EXPENSE ADJUSTMENTS PROPOSED BY THE**  
9 **PARTIES?**

10 A. Yes. The Company's response to the expense adjustments proposed by the parties not  
11 detailed above are discussed below.

12 **Q. DID STAFF AND CURB RECOMMEND ADJUSTMENTS TO DIIP EXPENSES?**

13 A. Yes. Staff proposed within income statement adjustment No. 3 retaining test period DIIP  
14 expenses with no incremental adjustment. CURB recommended, within ALB-22, updating  
15 DIIP expenses to a three-year average of actual expenses from the period October 1, 2021,  
16 to September 30, 2022, through the Test Year.

17 The Company maintains its position as stated in its direct filing and has not updated  
18 its RRS from the originally filed versions shown in KSG Rebuttal Exhibit SKJ-1, IS-25 and  
19 Schedule H-15. Mr. Eyre discusses the Company's position in more detail in his Rebuttal  
20 Testimony.

1 **Q. DID STAFF AND CURB RECOMMEND ADJUSTMENTS TO PAYMENT**  
2 **PROCESSING FEES?**

3 A. Yes. Staff proposed within income statement adjustment No. 15 to account for the actual  
4 number of transactions processed during 2024, rather than a projected amount based upon a  
5 year-over-year average increase of transactions. CURB recommends, within ALB-21,  
6 adjusting the payment processing fees to the level experienced during the Test Year.

7 The Company maintains its position to calculate the increase calculated based on the  
8 actual number of card transactions in the Test Year increased by 18% to reflect an increase  
9 in transaction volume in line with historical year-over-year volume increases as shown on  
10 IS-22 and Schedule H-12, and discussed in Mr. Smith's Rebuttal Testimony.

11 **Q. DID STAFF RECOMMEND ADJUSTMENTS TO COMMISSION FEES?**

12 A. Yes. Staff income statement adjustment No. 16 proposed adjustment applied the current  
13 assessment rates from the most recent invoices related to the CURB assessment fee and the  
14 Commission costs assessment fee. The assessment rates in Staff adjustment IS-16 were the  
15 same as those within the Company's Direct Exhibit SKJ-2, IS-24 and Schedule H-14. Staff  
16 also reduced the Commission Fee adjustment by removing the annual incremental  
17 adjustment for docket fee expenses.

18 The Company does not agree with Staff's adjustment to the annual incremental  
19 adjustment for docket fee expense and continues to propose the adjustment from the test year  
20 expense to the three-year average consistent with the Company's position in the direct filing  
21 and as shown in KSG Rebuttal Exhibit SKJ-1, IS-24 and Schedule H-14.

1 **Q. DID STAFF AND CURB RECOMMEND ADJUSTMENTS TO RESEARCH AND**  
2 **DEVELOPMENT EXPENSES?**

3 A. Yes. Staff proposed to reduce the research and development expenses by 50% in their  
4 income statement adjustment No. 18 adjustment, stating the cost should be shared equally  
5 between shareholders and customers. CURB, in adjustment ALB-23, recommends removal  
6 of the entire request to recover \$59,712 in R&D expenses.

7 The Company maintains its position to include all of the research and development  
8 expenses as shown in KSG Rebuttal Exhibit SKJ-1, IS-27 and Schedule H-17. Company  
9 Witness Mr. Smith addresses this in more detail in his Rebuttal Testimony.

10 **Q. DID CURB RECOMMEND ADJUSTMENTS TO DAMAGE PREVENTION**  
11 **EXPENSES?**

12 A. Yes. CURB recommends removal of the adjustment to the Company's filed damage  
13 prevention expenses. Staff did not recommend an adjustment to the Company's filed damage  
14 prevention adjustment. The Company continues to support the damage prevention expense  
15 and has not made a change to its RRS as filed with my Direct Testimony and as shown in  
16 KSG Rebuttal Exhibit SKJ-1, IS-28 and Schedule H-18. Company Witness Mr. Eyre  
17 addresses the damage prevention expenses in more detail within his Rebuttal Testimony.

18 **Q. DID STAFF RECOMMEND PRO FORMA ADJUSTMENTS TO ADIT AND EDIT**  
19 **FOR CHANGES IN O&M EXPENSES?**

20 A. Yes. Staff made computational adjustments to ADIT for their proposed changes to O&M  
21 expenses. While the Company generally agreed with this approach, it calculated the  
22 adjustments slightly differently. Please refer to the Rebuttal Testimony of Mr. Daniel for a

1 detailed discussion of the required *pro forma* adjustments to ADIT and EDIT.

2 **VII. TAXES OTHER THAN INCOME TAX**

3 **Q. DID STAFF AND CURB RECOMMEND ADJUSTMENTS TO ANY TAXES OTHER**  
4 **THAN INCOME TAX?**

5 A. Yes. Staff and CURB proposed reducing payroll taxes that would change as a result of its  
6 recommendations to annualize direct payroll and intercompany charges related to labor as  
7 of February 28, 2025. The Company does not oppose the parties' positions, and the updated  
8 direct and allocated labor adjustments are utilized to calculate the updated payroll taxes as  
9 shown on IS-33, IS-34, IS-35, and Schedule L-1 of KSG Rebuttal Exhibit SKJ-1.

10 **VIII. REVENUE ADJUSTMENTS**

11 **Q. DID STAFF AND CURB RECOMMEND ADJUSTMENTS TO ANY REVENUES?**

12 A. Yes. Staff proposed an adjustment to weather normalization and irrigation revenues within  
13 Staff income statement adjustment No. 19. Staff also proposed a customer annualization  
14 adjustment within Staff income statement adjustment No. 20. Both adjustments resulted in  
15 an increase to revenues as further discussed in the Rebuttal Testimony of Mr. Fritel.

16 Within Staff income statement adjustment No. 22, Staff proposed removing the  
17 GSRS adjustment as well as the amount of GSRS revenue included in the test year.

18 Other than the updated required revenue increase, CURB did not make any  
19 adjustment to revenues in its Direct Testimony.

1 **Q. DOES THE COMPANY OPPOSE THE RECOMMENDED REVENUE**  
2 **ADJUSTMENTS PROPOSED BY STAFF DISCUSSED ABOVE?**

3 A. In part. As I stated above, the Company realized an error in their calculation of the weather  
4 normalization adjustment included in Exhibit SKJ-2 and Mr. Fritel's Direct Testimony. The  
5 updated weather normalization adjustment of \$1,389,696 is reflected in KSG Rebuttal  
6 Exhibit SKJ-1 IS-8 and Schedule I-8 and is discussed in detail in the Rebuttal Testimony of  
7 Mr. Fritel. The Company opposes Staff's update to irrigation revenues. Company Witness  
8 Mr. Fritel addresses this issue in his Rebuttal Testimony.

9 **Q. DID THE COMPANY MAKE ANY OTHER REVENUE ADJUSTMENTS IN ITS**  
10 **REBUTTAL RRS?**

11 A. Yes. Consistent with Staff's recommendation, the Company has included an adjustment to  
12 forfeited discount revenues to normalizes forfeited discount revenue based on the adjusted  
13 revenue in the Company's rebuttal RRS. Rather than using recorded retail revenues as Staff  
14 proposes, the Company has updated to use the three-year average of billed revenues and  
15 forfeited discounts based on the 12-month periods ending February 28, 2023, February 29,  
16 2024, and February 28, 2025, arriving at a 3-year average forfeited discount rate of 0.1665  
17 percent. The forfeited discount rate is applied to the adjusted revenue in the Rebuttal RRS  
18 and compared to the amount of forfeited discounts recorded during the test year. This results  
19 in an adjustment that decreases forfeited discount revenues by \$94,276 as shown on KSG  
20 Rebuttal Exhibit SKJ-1 IS-1 and Schedule I-1.



1 **IX. INCOME TAX EXPENSE**

2 **Q. WHICH ADJUSTMENTS RELATE TO INCOME TAXES?**

3 A. Income tax expense has been updated consistent with all adjustments made in the Company's  
4 Rebuttal RRS and results in adjusted income tax expense in the amount of \$258,532 as  
5 shown on KSG Rebuttal Exhibit SKJ-1 Section 3, Schedule 2, page 4, and Statement K.

6 **X. ACCOUNTING TRACKING MECHANISMS**

7 **Q. WHAT DID THE COMPANY PROPOSE WITH RESPECT TO DEFERRED**  
8 **ACCOUNTING TRACKERS IN ITS DIRECT FILING IN THIS PROCEEDING?**

9 A. The Company proposed continuation of the deferred accounting mechanisms for pension  
10 and retiree healthcare expenses and property tax expenses as well as a deferred accounting  
11 mechanism for insurance expenses. Generally, deferred accounting orders are used to grant  
12 a public utility the opportunity to defer and track unanticipated costs, typically outside the  
13 control of the utility, with the opportunity to request recovery of the costs at a later time. The  
14 costs are generally significant in amount and/or could stem from unanticipated costs and/or  
15 are from new federal or state laws or rules that impact the utility's costs.

16 **Q. PLEASE EXPLAIN WHY THE COMPANY IS CONTINUING TO PROPOSE AN**  
17 **INSURANCE EXPENSE TRACKER IN THIS PROCEEDING.**

18 A. As discussed above, the Company has updated its insurance expense amount in the Rebuttal  
19 RRS consistent with Staff's and CURB's recommendations. As supported in my Direct  
20 Testimony, insurance expenses are highly variable year over year, outside the control of the  
21 management, and are required to be paid. The tracker ensures customers pay no more or no  
22 less than the assessed insurance expense.

1 **Q. DO THE PARTIES SUPPORT THE CREATION OF THESE REGULATORY**  
2 **ASSETS?**

3 A. Through the Direct Testimony of Mr. Unrein, Staff supports the Company's request for  
4 deferred accounting treatment for insurance expenses with a baseline amount of \$1,128,696  
5 included in the revenue requirement. Staff cites the recent rises in excess liability insurance  
6 and the impacts the insurance market has seen given the rise in material and labor expenses  
7 for the replacement of damage that has resulted from the current inflationary environment.  
8 Mr. Unrein continues to state the tracker would ensure customers pay no more or no less  
9 than the actual insurance expenses incurred by the Company.

10 CURB witness Ms. Benham proposes the insurance expense tracker be re-examined  
11 during the abbreviated rate case. Mr. Daniel responds to this proposal in his Rebuttal  
12 Testimony.

13 **Q. WHAT IS THE COMPANY'S RECOMMENDATION RELATED TO THE**  
14 **ACCOUNTING TRACKING MECHANISMS IN ITS REBUTTAL FILING?**

15 A. Consistent with Staff's recommendation, the Company does not oppose Staff's  
16 recommendation that the baseline amount from which to track insurance expenses to  
17 \$1,128,696 and continues to support the tracking mechanism for insurance expenses.

## 18 **XI. CONCLUSION**

19 **Q. WHAT ARE YOUR RECOMMENDATIONS?**

20 A. I recommend that the Commission approve:

- 21 1. The revenue requirement resulting from the Rebuttal RRS model of \$75,392,425,  
22 reflected in KSG Rebuttal Exhibit SKJ-1;

- 1           2.     An incremental revenue deficiency of \$13,924,511; and
- 2           3.     The accounting tracking mechanism related to insurance expense, continuation of
- 3                 the Ad Valorem Tax Surcharge Rider, and Pension and retiree healthcare tracking
- 4                 mechanisms.<sup>2</sup>
- 5   **Q.     DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?**
- 6   A.     Yes.

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<sup>2</sup> See Black Hills Tariff Index No. 14 (Rate Schedule Index) for identification of various charges currently approved by the Commission.

**AFFIDAVIT OF SAMANTHA K. JOHNSON**

State of SD )  
 ) ss  
County of Pennington )

I, SAMANTHA K. JOHNSON, being first duly sworn on oath, depose and state that I am the same Samantha K. Johnson 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.

  
Samantha K. Johnson

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



BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 PROPOSED RATE ADJUSTMENT CALCULATED ON  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
 SCHEDULE 1  
 PAGE 1 OF 1

LINE NO.	RESTATED TEST PERIOD	REFERENCE* (Tab, Col. Line No.)	
001	GAS PLANT	3-2 pg 1 -7-1	475,197,864
002	DEPRECIATION AND AMORTIZATION RESERVE	3-2 pg 1 -7-2	136,257,471
003	NET GAS PLANT		<u>\$338,940,393</u>
004	CONSTRUCTION WORK IN PROGRESS	3-2 pg 1 -7-4	0
005	MATERIALS AND SUPPLIES	3-2 pg 1 -7-5	2,920,307
006	GAS STORAGE	3-2 pg 1 -7-6	2,241,474
007	PREPAYMENTS	3-2 pg 1 -7-7	58,637
008	CASH WORKING CAPITAL	3-2 pg 1 -7-8	0
009	CUSTOMER DEPOSITS	3-2 pg 1 -7-9	(1,118,154)
010	CUSTOMER ADVANCES	3-2 pg 1 -7-10	(499,779)
011	DEFERRED INCOME TAX ASSETS	3-2 pg 1 -7-11	5,025,729
012	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	3-2 pg 1 -7-12	(46,110,665)
013	REGULATORY LIABILITIES FOR FEDERAL TCJA EDIT	3-2 pg 1 -7-13	(8,288,023)
014	REGULATORY LIABILITIES FOR KANSAS EDIT	3-2 pg 1 -7-14	0
015	ACCUMULATED DEFERRED INCOME TAXES - OTHER	3-2 pg 1 -7-15	(173,940)
016	ALLOCATED BLACK HILLS SERVICE COMPANY ADIT & EDIT	3-2 pg 1 -7-16	<u>(1,643,497)</u>
017	TOTAL RATE BASE	Sum, Lns 003 - 016	<u>\$291,352,482</u>
018	ADJUSTED OPERATING REVENUES	3-2 pg 4 - 1- 3	64,752,664
019	ADJUSTED OPERATING EXPENSES	3-2 pg 4 -1-11	<u>53,257,924</u>
020	ADJ OPERATING INCOME AT PRESENT RATES	3-2 pg 4 -1-12	11,494,740
021	RATE OF RETURN - PRESENT RATES	Ln 020/Ln 017	<u>3.95 %</u>
022	ADD'L REVENUE FROM PROPOSED RATE ADJ	3-3-1-7	13,924,512
023	LESS: INCOME TAXES ON PROPOSED RATE ADJ	Ln 022 - Ln 024 + 3-2-4-12	2,924,147
024	ADJ OPERATING INCOME - PROPOSED RATES	3-3-1-3	22,495,104
025	RATE OF RETURN - PROPOSED RATES	7-1-4-12	<u>7.63 %</u>
026	TOTAL PROPOSED RATE ADJUSTMENT		<u>13,924,512</u>

\* References reflect Section - Schedule - Page Number - Line Number

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RATE BASE

SECTION 3  
SCHEDULE 2  
PAGE 1 OF 43

LINE NO.	RESTATED TEST PERIOD	ADJUSTMENTS							ADJUSTED 9/30/2025 (COL. 7)
		REF	TEST YEAR	RB-1	RB-2	RB-3	RB-4	RB-5	
		(Tab, Col. Line No.)	9/30/2024 (COL.1)	CAP ADDS (COL.2)	CAP RETIRES (COL.3)	DEPR ROLL FWD (COL. 4)	WKG CAP (COL.5)	OTH RB ADJ (COL. 6)	
001	GAS PLANT	4-1-1-8	461,555,548	14,771,732	(1,129,416)				475,197,864
002	DEPRECIATION AND AMORTIZATION RES	5-1-1-8	132,029,326	0	0	4,228,145			136,257,471
003	NET GAS PLANT		\$329,526,222	\$14,771,732	(\$1,129,416)	(\$4,228,145)	\$0	\$0	\$338,940,393
004	CONSTRUCTION WORK IN PROGRESS		0						0
005	MATERIALS AND SUPPLIES	6-1-1	2,857,668				62,639		2,920,307
006	GAS STORAGE	6-1-2	3,401,168				(1,159,694)		2,241,474
007	PREPAYMENTS	6-1-3	48,496				10,141		58,637
008	CASH WORKING CAPITAL	6-1-4	0						0
009	CUSTOMER DEPOSITS	Sched C-1 Ln 54	(1,090,806)					(27,348)	(1,118,154)
010	CUSTOMER ADVANCES	Sched C-1 Ln 55	(506,945)					7,166	(499,779)
011	DEFERRED INCOME TAX ASSETS	Sched C-1 Ln 21	5,198,048					(172,319)	5,025,729
012	ACCUMULATED DEFERRED INCOME TAXES - PROPERTY	Sched C-1 Ln 27	(41,786,171)					(4,324,494)	(46,110,665)
013	REGULATORY LIABILITIES FOR FEDERAL TCJA EDIT	Sched C-1 Ln 34	(11,710,151)					3,422,128	(8,288,023)
014	REGULATORY LIABILITIES FOR KANSAS EDIT	Sched C-1 Ln 38	(752,105)					752,105	0
015	ACCUMULATED DEFERRED INCOME TAXES - OTHER	Sched C-1 Ln 44	(153,659)					(20,281)	(173,940)
016	ALLOCATED BLACK HILLS SERVICE COMPANY ADIT & EDIT	Sched C-1 Ln 50	(1,566,507)					(76,990)	(1,643,497)
017	TOTAL RATE BASE		\$283,465,259	\$14,771,732	(\$1,129,416)	(\$4,228,145)	(\$1,086,914)	(\$440,034)	\$291,352,482

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR AND ADJUSTED INCOME STATEMENT SCHEDULE 2  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024

SECTION 3  
PAGE 2 OF 43

LINE NO.	RESTATED TEST PERIOD	
001	GAS SALES REVENUES	113,043,575
<u>002</u>	<u>OTHER REVENUES</u>	<u>9,507,464</u>
003	TOTAL OPERATING REVENUES	\$ 122,551,039
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	59,251,385
<u>005</u>	<u>O &amp; M</u>	<u>29,889,098</u>
006	TOTAL OPERATING EXPENSES	\$ 89,140,483
007	DEPRECIATION & AMORTIZATION	11,872,517
008	TAXES OTHER THAN INCOME	6,874,267
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	<u>INCOME TAXES</u>	<u>44,778</u>
<u>011</u>	<u>TOTAL EXPENSES</u>	<u>\$ 107,932,045</u>
<u>012</u>	<u>TOTAL UTILITY OPERATING INCOME</u>	<u>\$ 14,618,994</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR AND ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 3 OF 43

LINE NO.	TOTAL PRO FORMA ADJUSTMENTS	
001	GAS SALES REVENUES	(60,988,185)
002	OTHER REVENUES	<u>3,189,810</u>
003	TOTAL OPERATING REVENUES	\$ (57,798,375)
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	(59,251,385)
005	O & M	<u>1,806,502</u>
006	TOTAL OPERATING EXPENSES	\$ (57,444,883)
007	DEPRECIATION & AMORTIZATION	491,550
008	TAXES OTHER THAN INCOME	2,065,458
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
010	INCOME TAXES	297,379
011	TOTAL EXPENSES	\$ <u>(54,590,496)</u>
012	TOTAL UTILITY OPERATING INCOME	\$ <u>(3,207,880)</u>
	INC. TAX TOTAL OF PRO FORMA ADJUSTMENTS	297,379
	INC. TAX EFFECT OF INTEREST EXP	(73,439)
	INC. TAX EFFECT OF PERMANENT TAX DIFFERENCES	<u>(10,187)</u>
	ADJUSTED INCOME TAX (9-1-1-10)	213,753



BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR AND ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 4 OF 43

LINE NO.	ADJUSTED INCOME STATEMENT *	
001	GAS SALES REVENUES	52,055,390
002	OTHER REVENUES	<u>12,697,274</u>
003	TOTAL OPERATING REVENUES	\$ 64,752,664
	OPERATING EXPENSES	
004	PURCHASED GAS	0
005	O & M	<u>31,695,600</u>
006	TOTAL OPERATING EXPENSES	\$ 31,695,600
007	DEPRECIATION & AMORTIZATION	12,364,067
008	TAXES OTHER THAN INCOME	8,939,725
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
010	INCOME TAXES	<u>258,532</u>
011	TOTAL EXPENSES	\$ <u>53,257,924</u>
012	TOTAL UTILITY OPERATING INCOME	\$ <u>11,494,740</u>

\*SUMMARY OF ADJUSTMENTS APPEARS ON PAGE 3 OF THIS SCHEDULE.

DETAIL OF ADJUSTMENTS APPEAR ON PAGES 5 THROUGH 41 OF THIS SCHEDULE.

A NARRATIVE DESCRIPTION OF THE ADJUSTMENTS IS PROVIDED FOR SECTION 9, SCHEDULE 2.

A SUMMARY OF ADJUSTMENTS FOR KNOWN OR DETERMINABLE CHANGES IN REVENUE AND EXPENSES IS INCLUDED ON SECTION 9, SCHEDULE 2.

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 5 OF 43

		ADJUSTMENT IS-1 UNBILLED/OTHER REVENUES	
LINE NO.			
001	GAS SALES REVENUES		1,107,610
002	OTHER REVENUES		806,757
			<hr/>
003	TOTAL OPERATING REVENUES	\$	1,914,367
	OPERATING EXPENSES		
004	PURCHASED GAS		0
005	O & M		0
			<hr/>
006	TOTAL OPERATING EXPENSES	\$	0
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		0
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
010	INCOME TAXES		402,017
			<hr/>
011	TOTAL EXPENSES	\$	402,017
			<hr/>
012	TOTAL UTILITY OPERATING INCOME	\$	1,512,350
			<hr/>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 6 OF 43

		ADJUSTMENT IS-2	
LINE NO.	GAS COST REVENUE ADJUSTMENT		
001	GAS SALES REVENUES		(62,530,354)
<u>002</u>	<u>OTHER REVENUES</u>		<u>0</u>
003	TOTAL OPERATING REVENUES	\$	(62,530,354)
	<u>OPERATING EXPENSES</u>		
004	PURCHASED GAS		0
<u>005</u>	<u>O &amp; M</u>		<u>0</u>
006	TOTAL OPERATING EXPENSES	\$	0
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		0
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
<u>010</u>	<u>INCOME TAXES</u>		<u>(13,131,374)</u>
<u>011</u>	<u>TOTAL EXPENSES</u>	\$	<u>(13,131,374)</u>
<u>012</u>	<u>TOTAL UTILITY OPERATING INCOME</u>	\$	<u>(49,398,980)</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 7 OF 43

		ADJUSTMENT IS-3	
		WNA RIDER REVENUE ADJUSTMENT	
LINE NO.			
001	GAS SALES REVENUES		(1,903,789)
002	OTHER REVENUES		<u>0</u>
003	TOTAL OPERATING REVENUES	\$	(1,903,789)
	<u>OPERATING EXPENSES</u>		
004	PURCHASED GAS		0
005	O & M		<u>0</u>
006	TOTAL OPERATING EXPENSES	\$	0
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		0
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
010	INCOME TAXES		<u>(399,796)</u>
011	TOTAL EXPENSES	\$	<u>(399,796)</u>
012	TOTAL UTILITY OPERATING INCOME	\$	<u>(1,503,993)</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 8 OF 43

LINE NO.	ADJUSTMENT IS-4 AVTS REVENUE ADJUSTMENT	
001	GAS SALES REVENUES	(1,457,265)
<u>002</u>	OTHER REVENUES	<u>0</u>
003	TOTAL OPERATING REVENUES	\$ (1,457,265)
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	0
<u>005</u>	O & M	<u>0</u>
006	TOTAL OPERATING EXPENSES	\$ 0
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	INCOME TAXES	<u>(306,026)</u>
<u>011</u>	TOTAL EXPENSES	\$ <u>(306,026)</u>
<u>012</u>	TOTAL UTILITY OPERATING INCOME	\$ <u>(1,151,239)</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 9 OF 43

ADJUSTMENT IS-5		
TA RIDER REVENUE ADJUSTMENT		
LINE NO.		
001	GAS SALES REVENUES	2,985,240
<u>002</u>	<u>OTHER REVENUES</u>	<u>0</u>
003	TOTAL OPERATING REVENUES	\$ 2,985,240
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	0
<u>005</u>	<u>O &amp; M</u>	<u>0</u>
006	TOTAL OPERATING EXPENSES	\$ 0
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	<u>INCOME TAXES</u>	<u>626,900</u>
<u>011</u>	<u>TOTAL EXPENSES</u>	<u>\$ 626,900</u>
<u>012</u>	<u>TOTAL UTILITY OPERATING INCOME</u>	<u>\$ 2,358,340</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 10 OF 43

ADJUSTMENT IS-6		
LINE NO.	NEGOTIATED RATE REVENUE ADJUSTMENT	
001	GAS SALES REVENUES	(2,291,493)
<u>002</u>	<u>OTHER REVENUES</u>	<u>2,291,493</u>
003	TOTAL OPERATING REVENUES	\$ 0
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	0
<u>005</u>	<u>O &amp; M</u>	<u>0</u>
006	TOTAL OPERATING EXPENSES	\$ 0
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	<u>INCOME TAXES</u>	<u>0</u>
<u>011</u>	<u>TOTAL EXPENSES</u>	<u>\$ 0</u>
<u>012</u>	<u>TOTAL UTILITY OPERATING INCOME</u>	<u>\$ 0</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 11 OF 43

ADJUSTMENT IS-7		
LINE NO.	REVENUE SYNCHRONIZATION ADJUSTMENT	
001	GAS SALES REVENUES	136,907
002	OTHER REVENUES	0
		<hr/>
003	TOTAL OPERATING REVENUES	\$ 136,907
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	0
005	O & M	0
		<hr/>
006	TOTAL OPERATING EXPENSES	\$ 0
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
010	INCOME TAXES	28,750
		<hr/>
011	TOTAL EXPENSES	\$ 28,750
		<hr/>
012	TOTAL UTILITY OPERATING INCOME	\$ 108,156
		<hr/>



BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 12 OF 43

		ADJUSTMENT IS-8	
		WEATHER NORMALIZATION ADJUSTMENT	
LINE NO.			
001	GAS SALES REVENUES		1,155,002
002	OTHER REVENUES		<u>0</u>
003	TOTAL OPERATING REVENUES	\$	1,155,002
	OPERATING EXPENSES		
004	PURCHASED GAS		0
005	O & M		<u>0</u>
006	TOTAL OPERATING EXPENSES	\$	0
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		0
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
010	INCOME TAXES		<u>242,550</u>
011	TOTAL EXPENSES	\$	<u>242,550</u>
012	TOTAL UTILITY OPERATING INCOME	\$	<u>912,451</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 13 OF 43

ADJUSTMENT IS-9		
LINE <u>NO.</u>	INCREMENTAL GSRS REVENUE ADJUSTMENT	
001	GAS SALES REVENUES	1,390,930
<u>002</u>	OTHER REVENUES	<u>0</u>
003	TOTAL OPERATING REVENUES	\$ 1,390,930
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	0
<u>005</u>	O & M	<u>0</u>
006	TOTAL OPERATING EXPENSES	\$ 0
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	INCOME TAXES	<u>292,095</u>
<u>011</u>	TOTAL EXPENSES	\$ <u>292,095</u>
<u>012</u>	TOTAL UTILITY OPERATING INCOME	\$ <u>1,098,835</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 14 OF 43

ADJUSTMENT IS-10		
LVTS CUSTOMER REVENUE ADJUSTMENT		
LINE NO.		
001	GAS SALES REVENUES	419,027
<u>002</u>	OTHER REVENUES	<u>91,560</u>
003	TOTAL OPERATING REVENUES	\$ 510,587
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	0
<u>005</u>	O & M	<u>0</u>
006	TOTAL OPERATING EXPENSES	\$ 0
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	INCOME TAXES	<u>107,223</u>
<u>011</u>	TOTAL EXPENSES	\$ <u>107,223</u>
<u>012</u>	TOTAL UTILITY OPERATING INCOME	\$ <u>403,364</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 15 OF 43

ADJUSTMENT IS-11		
LINE	OUT OF PERIOD EXPENSE / ATYPICAL EXPENSE ADJUSTMENT	
<u>NO.</u>		
001	GAS SALES REVENUES	0
<u>002</u>	OTHER REVENUES	<u>0</u>
003	TOTAL OPERATING REVENUES	\$ 0
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	0
<u>005</u>	O & M	<u>(51,482)</u>
006	TOTAL OPERATING EXPENSES	\$ (51,482)
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	INCOME TAXES	<u>10,811</u>
<u>011</u>	TOTAL EXPENSES	\$ <u>(40,671)</u>
<u>012</u>	TOTAL UTILITY OPERATING INCOME	\$ <u>40,671</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 16 OF 43

		ADJUSTMENT IS-12	
		REMOVAL OF ADVERTISING EXPENSE	
LINE NO.			
001	GAS SALES REVENUES		0
002	OTHER REVENUES		0
			<hr/>
003	TOTAL OPERATING REVENUES	\$	0
	OPERATING EXPENSES		
004	PURCHASED GAS		0
005	O & M		(85,650)
			<hr/>
006	TOTAL OPERATING EXPENSES	\$	(85,650)
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		0
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
010	INCOME TAXES		17,987
			<hr/>
011	TOTAL EXPENSES	\$	(67,664)
			<hr/>
012	TOTAL UTILITY OPERATING INCOME	\$	67,664
			<hr/>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 17 OF 43

ADJUSTMENT IS-13		
LINE NO.	DUES AND CONTRIBUTIONS EXPENSE ADJUSTMENT	
001	GAS SALES REVENUES	0
<u>002</u>	<u>OTHER REVENUES</u>	<u>0</u>
003	TOTAL OPERATING REVENUES	\$ 0
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	0
<u>005</u>	<u>O &amp; M</u>	<u>(99,435)</u>
006	TOTAL OPERATING EXPENSES	\$ (99,435)
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	<u>INCOME TAXES</u>	<u>20,881</u>
<u>011</u>	<u>TOTAL EXPENSES</u>	<u>\$ (78,554)</u>
<u>012</u>	<u>TOTAL UTILITY OPERATING INCOME</u>	<u>\$ 78,554</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 18 OF 43

ADJUSTMENT IS-14		
LINE NO.	REMOVAL OF GAS COSTS ADJUSTMENT	
001	GAS SALES REVENUES	0
<u>002</u>	<u>OTHER REVENUES</u>	<u>0</u>
003	TOTAL OPERATING REVENUES	\$ 0
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	(59,251,385)
<u>005</u>	<u>O &amp; M</u>	<u>0</u>
006	TOTAL OPERATING EXPENSES	\$ (59,251,385)
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	<u>INCOME TAXES</u>	<u>12,442,791</u>
<u>011</u>	<u>TOTAL EXPENSES</u>	<u>\$ (46,808,594)</u>
<u>012</u>	<u>TOTAL UTILITY OPERATING INCOME</u>	<u>\$ 46,808,594</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 19 OF 43

ADJUSTMENT IS-15			
LINE NO.	WAGES AND SALARIES ADJUSTMENT FOR ANNUALIZATION OF DIRECT EMPLOYEES		
001	GAS SALES REVENUES		0
002	OTHER REVENUES		0
			<hr/>
003	TOTAL OPERATING REVENUES	\$	0
	OPERATING EXPENSES		
004	PURCHASED GAS		0
005	O & M		356,496
			<hr/>
006	TOTAL OPERATING EXPENSES	\$	356,496
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		0
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
010	INCOME TAXES		(74,864)
			<hr/>
011	TOTAL EXPENSES	\$	281,632
			<hr/>
012	TOTAL UTILITY OPERATING INCOME	\$	(281,632)
			<hr/>



BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 20 OF 43

ADJUSTMENT IS-16		
EMPLOYEE BENEFIT ADJUSTMENT		
LINE NO.		
001	GAS SALES REVENUES	0
<u>002</u>	OTHER REVENUES	<u>0</u>
003	TOTAL OPERATING REVENUES	\$ 0
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	0
<u>005</u>	O & M	<u>(25,859)</u>
006	TOTAL OPERATING EXPENSES	\$ (25,859)
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	INCOME TAXES	<u>5,430</u>
<u>011</u>	TOTAL EXPENSES	\$ <u>(20,429)</u>
<u>012</u>	TOTAL UTILITY OPERATING INCOME	\$ <u>20,429</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 21 OF 43

ADJUSTMENT IS-17		
LINE NO.	AMORTIZATION OF PENSION AND RETIREE HEALTHCARE LIABILITY	
001	GAS SALES REVENUES	0
002	OTHER REVENUES	0
003	TOTAL OPERATING REVENUES	\$ 0
	OPERATING EXPENSES	
004	PURCHASED GAS	0
005	O & M	(813,392)
006	TOTAL OPERATING EXPENSES	\$ (813,392)
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
010	INCOME TAXES	170,812
011	TOTAL EXPENSES	\$ (642,580)
012	TOTAL UTILITY OPERATING INCOME	\$ 642,580

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 22 OF 43

ADJUSTMENT IS-18		
LINE NO.	INTERCOMPANY CHARGES FROM BLACK HILLS SERVICE COMPANY	
001	GAS SALES REVENUES	0
<u>002</u>	OTHER REVENUES	<u>0</u>
003	TOTAL OPERATING REVENUES	\$ 0
	OPERATING EXPENSES	
004	PURCHASED GAS	0
<u>005</u>	O & M	<u>1,575,270</u>
006	TOTAL OPERATING EXPENSES	\$ 1,575,270
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	INCOME TAXES	<u>(330,807)</u>
<u>011</u>	TOTAL EXPENSES	\$ <u>1,244,463</u>
<u>012</u>	TOTAL UTILITY OPERATING INCOME	\$ <u>(1,244,463)</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 23 OF 43

ADJUSTMENT IS-19		
BAD DEBT EXPENSE ADJUSTMENT		
LINE <u>NO.</u>		
001	GAS SALES REVENUES	0
<u>002</u>	OTHER REVENUES	<u>0</u>
003	TOTAL OPERATING REVENUES	\$ 0
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	0
<u>005</u>	O & M	<u>170,032</u>
006	TOTAL OPERATING EXPENSES	\$ 170,032
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	INCOME TAXES	<u>(35,707)</u>
<u>011</u>	TOTAL EXPENSES	\$ <u>134,326</u>
<u>012</u>	TOTAL UTILITY OPERATING INCOME	\$ <u>(134,326)</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 24 OF 43

		ADJUSTMENT IS-20	
		RATE CASE EXPENSE ADJUSTMENT	
<u>LINE</u>	<u>NO.</u>		
001	GAS SALES REVENUES		0
<u>002</u>	OTHER REVENUES		<u>0</u>
003	TOTAL OPERATING REVENUES	\$	0
	<u>OPERATING EXPENSES</u>		
004	PURCHASED GAS		0
<u>005</u>	O & M		<u>111,836</u>
006	TOTAL OPERATING EXPENSES	\$	111,836
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		0
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
<u>010</u>	INCOME TAXES		<u>(23,485)</u>
<u>011</u>	TOTAL EXPENSES	\$	<u>88,350</u>
<u>012</u>	TOTAL UTILITY OPERATING INCOME	\$	<u>(88,350)</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 25 OF 43

ADJUSTMENT IS-21		
LINE NO.	SEVERANCE EXPENSE ADJUSTMENT	
001	GAS SALES REVENUES	0
<u>002</u>	<u>OTHER REVENUES</u>	<u>0</u>
003	TOTAL OPERATING REVENUES	\$ 0
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	0
<u>005</u>	<u>O &amp; M</u>	<u>(91,017)</u>
006	TOTAL OPERATING EXPENSES	\$ (91,017)
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	<u>INCOME TAXES</u>	<u>19,114</u>
<u>011</u>	<u>TOTAL EXPENSES</u>	<u>\$ (71,903)</u>
<u>012</u>	<u>TOTAL UTILITY OPERATING INCOME</u>	<u>\$ 71,903</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 26 OF 43

		ADJUSTMENT IS-22	
		PAYMENT PROCESSING FEE ADJUSTMENT	
<u>LINE</u>	<u>NO.</u>		
001	GAS SALES REVENUES		0
<u>002</u>	<u>OTHER REVENUES</u>		<u>0</u>
003	TOTAL OPERATING REVENUES	\$	0
	<u>OPERATING EXPENSES</u>		
004	PURCHASED GAS		0
<u>005</u>	<u>O &amp; M</u>		<u>168,706</u>
006	TOTAL OPERATING EXPENSES	\$	168,706
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		0
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
<u>010</u>	<u>INCOME TAXES</u>		<u>(35,428)</u>
<u>011</u>	<u>TOTAL EXPENSES</u>	\$	<u>133,278</u>
<u>012</u>	<u>TOTAL UTILITY OPERATING INCOME</u>	\$	<u>(133,278)</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 27 OF 43

		ADJUSTMENT IS-23 FLEET DEPRECIATION ADJUSTMENT	
LINE NO.			
001	GAS SALES REVENUES		0
<u>002</u>	<u>OTHER REVENUES</u>		<u>0</u>
003	TOTAL OPERATING REVENUES	\$	0
	<u>OPERATING EXPENSES</u>		
004	PURCHASED GAS		0
<u>005</u>	<u>O &amp; M</u>		<u>16,447</u>
006	TOTAL OPERATING EXPENSES	\$	16,447
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		0
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
<u>010</u>	<u>INCOME TAXES</u>		<u>(3,454)</u>
<u>011</u>	<u>TOTAL EXPENSES</u>	\$	<u>12,993</u>
<u>012</u>	<u>TOTAL UTILITY OPERATING INCOME</u>	\$	<u>(12,993)</u>



BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 28 OF 43

ADJUSTMENT IS-24			
COMMISSION FEE EXPENSE ADJUSTMENT			
LINE NO.			
001	GAS SALES REVENUES		0
002	OTHER REVENUES		0
			<hr/>
003	TOTAL OPERATING REVENUES	\$	0
	<u>OPERATING EXPENSES</u>		
004	PURCHASED GAS		0
005	O & M		19,428
			<hr/>
006	TOTAL OPERATING EXPENSES	\$	19,428
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		0
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
010	INCOME TAXES		(4,080)
			<hr/>
011	TOTAL EXPENSES	\$	15,349
			<hr/>
012	TOTAL UTILITY OPERATING INCOME	\$	(15,349)
			<hr/>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 29 OF 43

ADJUSTMENT IS-25			
LINE	DATA IMPROVEMENT INTEGRITY PROGRAM EXPENSE ADJUSTMENT		
<u>NO.</u>			
001	GAS SALES REVENUES		0
<u>002</u>	OTHER REVENUES		<u>0</u>
003	TOTAL OPERATING REVENUES	\$	0
	<u>OPERATING EXPENSES</u>		
004	PURCHASED GAS		0
<u>005</u>	O & M		<u>250,276</u>
006	TOTAL OPERATING EXPENSES	\$	250,276
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		0
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
<u>010</u>	INCOME TAXES		<u>(52,558)</u>
<u>011</u>	TOTAL EXPENSES	\$	<u>197,718</u>
<u>012</u>	TOTAL UTILITY OPERATING INCOME	\$	<u>(197,718)</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 30 OF 43

		ADJUSTMENT IS-26	
		PHMSA FEE EXPENSE ADJUSTMENT	
<u>LINE</u>	<u>NO.</u>		
001	GAS SALES REVENUES		0
<u>002</u>	OTHER REVENUES		<u>0</u>
003	TOTAL OPERATING REVENUES	\$	0
	OPERATING EXPENSES		
004	PURCHASED GAS		0
<u>005</u>	O & M		<u>0</u>
006	TOTAL OPERATING EXPENSES	\$	0
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		0
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
<u>010</u>	INCOME TAXES		<u>0</u>
<u>011</u>	TOTAL EXPENSES	\$	<u>0</u>
<u>012</u>	TOTAL UTILITY OPERATING INCOME	\$	<u>0</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 31 OF 43

ADJUSTMENT IS-27		
LINE NO.	RESEARCH AND DEVELOPMENT EXPENSE ADJUSTMENT	
001	GAS SALES REVENUES	0
<u>002</u>	<u>OTHER REVENUES</u>	<u>0</u>
003	TOTAL OPERATING REVENUES	\$ 0
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	0
<u>005</u>	<u>O &amp; M</u>	<u>59,712</u>
006	TOTAL OPERATING EXPENSES	\$ 59,712
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	<u>INCOME TAXES</u>	<u>(12,540)</u>
<u>011</u>	<u>TOTAL EXPENSES</u>	<u>\$ 47,172</u>
<u>012</u>	<u>TOTAL UTILITY OPERATING INCOME</u>	<u>\$ (47,172)</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 32 OF 43

ADJUSTMENT IS-28		
LINE NO.	DAMAGE PREVENTION EXPENSE ADJUSTMENT	
001	GAS SALES REVENUES	0
<u>002</u>	OTHER REVENUES	<u>0</u>
003	TOTAL OPERATING REVENUES	\$ 0
	OPERATING EXPENSES	
004	PURCHASED GAS	0
<u>005</u>	O & M	<u>49,228</u>
006	TOTAL OPERATING EXPENSES	\$ 49,228
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	INCOME TAXES	<u>(10,338)</u>
<u>011</u>	TOTAL EXPENSES	\$ <u>38,890</u>
<u>012</u>	TOTAL UTILITY OPERATING INCOME	\$ <u>(38,890)</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 33 OF 43

ADJUSTMENT IS-29			
LINE LOCATE EXPENSE ADJUSTMENT			
LINE NO.			
001	GAS SALES REVENUES		0
002	OTHER REVENUES		0
			<hr/>
003	TOTAL OPERATING REVENUES	\$	0
	OPERATING EXPENSES		
	<hr/>		
004	PURCHASED GAS		0
005	O & M		15,906
			<hr/>
006	TOTAL OPERATING EXPENSES	\$	15,906
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		0
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
010	INCOME TAXES		(3,340)
			<hr/>
011	TOTAL EXPENSES	\$	12,566
			<hr/>
012	TOTAL UTILITY OPERATING INCOME	\$	(12,566)
			<hr/>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 34 OF 43

ADJUSTMENT IS-30			
VEGETATION MANAGEMENT EXPENSE ADJUSTMENT			
LINE NO.			
001	GAS SALES REVENUES		0
002	OTHER REVENUES		0
			<hr/>
003	TOTAL OPERATING REVENUES	\$	0
	<u>OPERATING EXPENSES</u>		
004	PURCHASED GAS		0
005	O & M		80,000
			<hr/>
006	TOTAL OPERATING EXPENSES	\$	80,000
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		0
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
010	INCOME TAXES		(16,800)
			<hr/>
011	TOTAL EXPENSES	\$	63,200
			<hr/>
012	TOTAL UTILITY OPERATING INCOME	\$	(63,200)
			<hr/>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 35 OF 43

ADJUSTMENT IS-31			
PROPANE CONVERSION EXPENSE ADJUSTMENT			
LINE NO.			
001	GAS SALES REVENUES		0
002	OTHER REVENUES		0
			<hr/>
003	TOTAL OPERATING REVENUES	\$	0
	<u>OPERATING EXPENSES</u>		
004	PURCHASED GAS		0
005	O & M		100,000
			<hr/>
006	TOTAL OPERATING EXPENSES	\$	100,000
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		0
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
010	INCOME TAXES		(21,000)
			<hr/>
011	TOTAL EXPENSES	\$	79,000
			<hr/>
012	TOTAL UTILITY OPERATING INCOME	\$	(79,000)
			<hr/>



BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 36 OF 43

ADJUSTMENT IS-32		
LINE NO.	DEPRECIATION AND AMORTIZATION EXPENSE ADJUSTMENT	
001	GAS SALES REVENUES	0
002	OTHER REVENUES	0
003	TOTAL OPERATING REVENUES	\$ 0
	OPERATING EXPENSES	
004	PURCHASED GAS	0
005	O & M	0
006	TOTAL OPERATING EXPENSES	\$ 0
007	DEPRECIATION & AMORTIZATION	491,550
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
010	INCOME TAXES	(103,226)
011	TOTAL EXPENSES	\$ 388,325
012	TOTAL UTILITY OPERATING INCOME	\$ (388,325)

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 37 OF 43

ADJUSTMENT IS-33			
FICA TAX EXPENSE ADJUSTMENT			
LINE NO.			
001	GAS SALES REVENUES		0
002	OTHER REVENUES		0
			<hr/>
003	TOTAL OPERATING REVENUES	\$	0
	OPERATING EXPENSES		
	<hr/>		
004	PURCHASED GAS		0
005	O & M		0
			<hr/>
006	TOTAL OPERATING EXPENSES	\$	0
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		98,459
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
010	INCOME TAXES		(20,676)
			<hr/>
011	TOTAL EXPENSES	\$	77,783
			<hr/>
012	TOTAL UTILITY OPERATING INCOME	\$	(77,783)
			<hr/>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 38 OF 43

ADJUSTMENT IS-34		
FUTA TAX EXPENSE ADJUSTMENT		
LINE NO.		
001	GAS SALES REVENUES	0
<u>002</u>	OTHER REVENUES	<u>0</u>
003	TOTAL OPERATING REVENUES	\$ 0
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	0
<u>005</u>	O & M	<u>0</u>
006	TOTAL OPERATING EXPENSES	\$ 0
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	84
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	INCOME TAXES	<u>(18)</u>
<u>011</u>	TOTAL EXPENSES	\$ <u>66</u>
<u>012</u>	TOTAL UTILITY OPERATING INCOME	\$ <u>(66)</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 39 OF 43

		ADJUSTMENT IS-35	
		SUTA TAX EXPENSE ADJUSTMENT	
LINE			
<u>NO.</u>			
001	GAS SALES REVENUES		0
<u>002</u>	OTHER REVENUES		<u>0</u>
003	TOTAL OPERATING REVENUES	\$	0
	OPERATING EXPENSES		
004	PURCHASED GAS		0
<u>005</u>	O & M		<u>0</u>
006	TOTAL OPERATING EXPENSES	\$	0
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		132
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
<u>010</u>	INCOME TAXES		<u>(28)</u>
<u>011</u>	TOTAL EXPENSES	\$	<u>104</u>
<u>012</u>	TOTAL UTILITY OPERATING INCOME	\$	<u>(104)</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 2  
PAGE 40 OF 43

ADJUSTMENT IS-36		
LINE <u>NO.</u>	PROPERTY TAX EXPENSE ADJUSTMENT	
001	GAS SALES REVENUES	0
<u>002</u>	OTHER REVENUES	<u>0</u>
003	TOTAL OPERATING REVENUES	\$ 0
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	0
<u>005</u>	O & M	<u>0</u>
006	TOTAL OPERATING EXPENSES	\$ 0
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	1,966,783
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	INCOME TAXES	<u>(413,024)</u>
<u>011</u>	TOTAL EXPENSES	\$ <u>1,553,759</u>
<u>012</u>	TOTAL UTILITY OPERATING INCOME	\$ <u>(1,553,759)</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR YEAR ENDED 9/30/2024

SECTION 3  
SCHEDULE 2  
PAGE 41 OF 43

ADJUSTMENT IS-37			
AMORTIZATION PROTECTED PLANT EDIT - ARAM ADJUSTMENT			
LINE NO.			
001	GAS SALES REVENUES		0
002	OTHER REVENUES		0
			<hr/>
003	TOTAL OPERATING REVENUES	\$	0
	OPERATING EXPENSES		
	<hr/>		
004	PURCHASED GAS		0
005	O & M		0
			<hr/>
006	TOTAL OPERATING EXPENSES	\$	0
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		0
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
010	INCOME TAXES		905,732
			<hr/>
011	TOTAL EXPENSES	\$	905,732
			<hr/>
012	TOTAL UTILITY OPERATING INCOME	\$	(905,732)
			<hr/>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR YEAR ENDED 9/30/2024

SECTION 3  
SCHEDULE 2  
PAGE 42 OF 43

ADJUSTMENT IS-38			
LINE NO.	AMORTIZATION PROTECTED PLANT SC EDIT - ARAM ADJUSTMENT		
001	GAS SALES REVENUES		0
002	OTHER REVENUES		0
			<hr/>
003	TOTAL OPERATING REVENUES	\$	0
	OPERATING EXPENSES		
	<hr/>		
004	PURCHASED GAS		0
005	O & M		0
			<hr/>
006	TOTAL OPERATING EXPENSES	\$	0
007	DEPRECIATION & AMORTIZATION		0
008	TAXES OTHER THAN INCOME		0
009	CUSTOMER DEPOSIT INTEREST EXPENSE		0
010	INCOME TAXES		727
			<hr/>
011	TOTAL EXPENSES	\$	727
			<hr/>
012	TOTAL UTILITY OPERATING INCOME	\$	(727)
			<hr/>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RECONCILIATION OF RESTATED TEST YEAR & ADJUSTED INCOME STATEMENT  
FOR YEAR ENDED 9/30/2024

SECTION 3  
SCHEDULE 2  
PAGE 43 OF 43

ADJUSTMENT IS-39		
LINE <u>NO.</u>	RESEARCH AND DEVELOPMENT TAX CREDITS ADJUSTMENT	
001	GAS SALES REVENUES	0
<u>002</u>	OTHER REVENUES	<u>0</u>
003	TOTAL OPERATING REVENUES	\$ 0
	<u>OPERATING EXPENSES</u>	
004	PURCHASED GAS	0
<u>005</u>	O & M	<u>0</u>
006	TOTAL OPERATING EXPENSES	\$ 0
007	DEPRECIATION & AMORTIZATION	0
008	TAXES OTHER THAN INCOME	0
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0
<u>010</u>	INCOME TAXES	<u>2,126</u>
<u>011</u>	TOTAL EXPENSES	\$ <u>2,126</u>
<u>012</u>	TOTAL UTILITY OPERATING INCOME	\$ <u>(2,126)</u>



BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
COMPUTATION OF REVENUE DEFICIENCY  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 3  
SCHEDULE 3  
PAGE 1 OF 1

<u>LINE</u> <u>NO.</u>		
001	RATE BASE	294,824,431
<u>002</u>	RATE OF RETURN	<u>7.63 %</u>
003	REQUIRED RETURN	22,495,104
<u>004</u>	LESS: ADJUSTED RETURN	<u>11,494,740</u>
005	RETURN DEFICIENCY	11,000,364
<u>006</u>	TAX FACTOR	<u>79.00 %</u>
<u>007</u>	REVENUE DEFICIENCY	<u><u>13,924,512</u></u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
GAS PLANT IN SERVICE

SECTION 4  
SCHEDULE 1  
PAGE 1 OF 1

LINE NO.	REFERENCE (Tab, Col. Line No.)	TEST YEAR 9/30/2024 (COL.1)	ADJUSTMENTS (COL.2)	ADJUSTED 9/30/2025 (COL.3)
<u>GAS PLANT IN SERVICE</u>				
001	INTANGIBLE PLANT	4-2-5 Ln 008	\$3,508,760	\$0
002	MANUFACTURED GAS PRODUCING PI	4-2-5	0	0
003	PRODUCTION & GATHERING PLANT	4-2-5 Ln 010	0	0
004	PRODUCT EXTRACTION PLANT	4-2-5	0	0
005	TRANSMISSION PLANT	4-2-5 Ln 025	65,050,291	(64,245)
006	DISTRIBUTION PLANT	4-2-5 Ln 047	343,412,658	13,895,857
007	GENERAL PLANT	4-2-5 Ln 069	49,583,839	(189,296)
<u>008</u>	<u>TOTAL PLANT IN SERVICE</u>	<u>4-2-5 Ln 070</u>	<u>\$ 461,555,548</u>	<u>\$ 475,197,864</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
GAS PLANT IN SERVICE

SECTION 4  
SCHEDULE 2  
PAGE 1 OF 2

LINE NO.	ACCT. NO.	ACCOUNT TITLE	12/31/2021 (COL.1)	12/31/2022 (COL.2)	9/30/2023 (COL.3)	12/31/2023 (COL.4)	TEST YEAR 9/30/2024 (COL.5)	ADJUSTMENTS (COL.6)	ADJUSTED 9/30/2025 (COL.7)
<u>INTANGIBLE PLANT</u>									
001	301.00	ORGANIZATION	186,932	186,932	186,932	186,932	186,932	0	186,932
002	302.00	FRANCHISES AND CONSENTS	74,990	74,990	74,990	74,990	74,990	0	74,990
003	303.00	MISCELLANEOUS	1,039,860	1,039,860	1,039,860	1,039,860	1,039,860	0	1,039,860
004	303.01	MISCELLANEOUS - EASEMENTS	1,730,332	1,730,332	1,730,332	1,730,332	1,730,332	0	1,730,332
005	303.02	MISCELLANEOUS - TRADEMARKS	181,000	181,000	181,000	181,000	181,000	0	181,000
006	303.03	MISCELLANEOUS - WORKFORCE	0	0	0	0	0	0	0
007	303.70	MISCELLANEOUS - FARM	295,646	295,646	295,646	295,646	295,646	0	295,646
008		TOTAL INTANGIBLE PLANT	\$3,508,760	\$3,508,760	\$3,508,760	\$3,508,760	\$3,508,760	\$0	\$3,508,760
<u>NAT GAS PRODUCTION &amp; GATHERING PLANT</u>									
009	336.01	PURIFICATION EQUIPMENT	0	0	0	0	0	0	0
010		TOT NAT GAS PROD & GATH. PLANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>TRANSMISSION PLANT</u>									
011	365.01	LAND	9,431	9,431	9,431	9,431	9,431	0	9,431
012	365.02	LAND RIGHTS/RIGHT-OF-WAY	616,595	616,595	720,634	720,634	720,497	50,750	771,247
013	365.71	LAND/FARM TAP	644	644	644	644	644	0	644
014	365.72	LAND RIGHTS/FARM TAP	2,100	2,100	2,100	2,100	2,100	0	2,100
015	366.01	STRUCTURES AND IMPROVEMENTS	134,758	159,579	159,579	159,579	159,579	(150)	159,429
016	336.20	MEASURING	0	19,359	65,598	65,598	74,963	14,952	89,914
017	366.71	STRUCTURES AND IMPROVEMENTS	8,600	8,600	8,600	8,600	8,600	0	8,600
018	367.00	TRANSMISSION PLANT - MAINS	54,520,963	56,696,043	56,758,606	55,760,844	58,767,417	(1,165,305)	57,602,112
019	367.80	GAS TRANS - OTHER MAINS - RNG	0	0	0	0	0	89,017	89,017
020	368.04	COMPRESSOR STATION EQUIPMENT	2,475	2,475	2,475	2,475	2,475	0	2,475
021	368.80	GAS TRANS - COMP ST EQP - RNG	0	0	0	0	0	962,655	962,655
022	369.03	MEAS. AND REG. STA. EQUIP.	4,486,989	4,575,494	4,971,769	5,008,874	5,147,043	(16,164)	5,130,880
023	369.73	MEAS. AND REG. STA. EQUIP.	51,304	51,304	51,304	51,304	51,304	0	51,304
024	371.01	OTHER EQUIPMENT	106,791	106,791	106,238	106,238	106,238	0	106,238
025		TOTAL TRANSMISSION PLANT	\$59,940,649	\$62,248,415	\$62,856,977	\$61,896,321	\$65,050,291	(\$64,245)	\$64,986,046
<u>DISTRIBUTION PLANT</u>									
026	374.01	LAND	186,909	186,909	186,909	186,909	186,909	0	186,909
027	374.02	LAND RIGHTS/RIGHT-OF-WAY	635,199	658,535	737,174	737,174	776,669	0	776,669
028	374.82	GAS DIST-LD RT/ROW-ND-RNG	0	0	0	0	0	147,389	147,389
029	375.01	STRUCTURES AND IMPROVEMENTS	945,246	992,111	1,025,552	1,243,879	1,167,578	283,961	1,451,539
030	375.03	STRUCTURES AND IMPROVEMENTS - TBS	0	0	0	0	0	0	0
031	375.80	GAS DIST-STRCT AND IMPROVE- RNG	0	0	0	0	0	4,170	4,170
032	376.00	DISTRIBUTION PLANT - MAINS	132,394,490	139,990,152	144,114,492	146,771,373	152,609,049	5,130,772	157,739,821
033	376.80	GAS DIST - MAINS - RNG	0	0	0	874,723	989,195	(330,746)	658,450
034	377.00	COMPRESSOR STATION EQUIPMENT	175,304	175,304	175,304	175,304	175,304	0	175,304
035	378.00	MEAS. AND REG. STA. EQUIP. - GENERAL	6,805,632	7,776,075	8,473,999	8,504,396	8,892,806	135,830	9,028,636
036	378.50	MEAS. AND REG. STA. EQUIP. - LEASE	0	0	0	0	0	0	0
037	378.70	MEAS. AND REG. STA. EQUIP.	188,347	161,882	161,882	161,882	174,723	0	174,723
038	378.80	GAS DIST - MEA/REG ST - RNG	0	0	0	0	0	212,817	212,817
039	379.00	MEAS. AND REG. EQUIP. CTY GATE	61,111	61,111	61,111	61,111	61,111	0	61,111
040	380.00	DISTRIBUTION PLANT - SERVICES	83,259,412	89,587,006	95,235,005	97,693,398	100,601,826	6,042,352	106,644,178
041	381.00	METERS	10,301,799	10,643,912	11,189,366	12,103,450	12,635,869	524,530	13,160,398
042	381.01	METERS - ERT & AMI	9,584,753	9,893,012	10,000,855	10,026,507	10,095,105	75,676	10,170,781
043	382.01	METER INSTALLATIONS	1,843,759	1,843,994	1,910,155	4,778,976	4,786,072	10,735	4,796,808
044	383.01	HOUSE REGULATORS	36,091,386	40,163,449	41,167,753	43,450,348	47,383,736	1,544,460	48,928,197
045	385.01	IND. MEAS. AND REG. STA. EQUIP.	6,226,701	6,520,945	6,332,311	2,608,278	2,760,797	113,913	2,874,709
046	387.00	OTHER EQUIPMENT	109,363	109,363	109,363	109,363	115,909	0	115,909

047	TOTAL DISTRIBUTION PLANT	\$288,809,411	\$308,763,760	\$320,881,229	\$329,487,071	\$343,412,658	\$13,895,857	\$357,308,515
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BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
GAS PLANT IN SERVICE

SECTION 4  
SCHEDULE 2  
PAGE 2 OF 2

LNE NO.	ACCT. NO.	ACCOUNT TITLE	12/31/2021 (COL.1)	12/31/2022 (COL.2)	9/30/2023 (COL.4)	12/31/2023 (COL.3)	PER BOOKS 9/30/2024 (COL.5)	ADJUSTMENTS 9/30/2024 (COL.6)	ADJUSTED 9/30/2024 (COL.7)
<u>GENERAL PLANT</u>									
048	389.01	LAND	856,543	856,543	856,543	856,543	856,543	0	856,543
049	390.01	STRUCTURES AND IMPROVEMENTS	12,612,082	12,659,097	12,664,422	12,636,399	12,622,890	110,364	12,733,254
050	390.51	LEASEHOLD IMPROVEMENTS	0	0	0	0	0	0	0
051	391.01	OFFICE FURNITURE & EQUIPMENT	581,572	588,437	603,854	612,628	612,628	98,919	711,547
052	391.03	COMPUTER HARDWARE	984,743	1,035,891	1,127,462	1,302,582	1,298,502	(183,509)	1,114,992
053	391.04	SOFTWARE	95,874	95,874	95,874	95,874	95,874	(95,874)	0
054	391.07	IPAD HARDWARE	256,192	256,192	256,723	256,723	33,899	0	33,899
055	392.01	TRANSPORTATION EQUIPMENT	50,025	82,886	86,534	124,748	207,305	0	207,305
056	392.03	LIGHT TRUCKS	7,480,890	7,429,823	8,685,593	9,406,013	10,069,428	(252,073)	9,817,355
057	392.04	MEDIUM TRUCKS	62,551	62,551	0	0	0	0	0
058	392.05	HEAVY TRUCKS	427,251	531,165	498,021	498,021	498,021	0	498,021
059	392.06	TRAILERS	196,208	196,208	184,148	184,331	189,639	0	189,639
060	393.00	STORES EQUIPMENT	73,045	73,045	73,045	51,583	51,583	(566)	51,016
061	394.00	TOOLS, SHOP, AND GARAGE EQUIPMENT	2,941,066	3,199,260	3,308,601	3,447,550	3,554,977	470,444	4,025,421
062	395.00	LABORATORY EQUIPMENT	11,714	11,714	11,714	11,714	11,714	0	11,714
063	396.00	POWER OPERATED EQUIPMENT	1,104,675	1,202,259	1,036,404	1,044,659	1,031,830	(17,165)	1,014,666
064	397.00	COMMUNICATION EQUIPMENT	1,541,150	1,381,005	1,552,330	1,276,953	1,221,839	0	1,221,839
065	398.00	MISCELLANEOUS EQUIPMENT	32,417	32,417	32,417	32,417	32,417	0	32,417
066	118.00	OTHER UTILITY PLANT	12,770,129	13,492,109	13,977,464	15,174,152	15,776,087	(19,480)	15,756,607
067	118.00	OTHER UTILITY PLANT	525,833	524,584	598,830	598,411	615,026	(325,673)	289,353
068	118.00	OTHER UTILITY PLANT	641,161	683,444	736,509	741,226	803,638	25,317	828,956
069		TOTAL GENERAL PLANT	<u>\$43,245,121</u>	<u>\$44,394,504</u>	<u>\$46,386,487</u>	<u>\$48,352,526</u>	<u>\$49,583,839</u>	<u>(\$189,296)</u>	<u>\$49,394,543</u>
070		TOTAL FOR GAS PLANT	<u><u>\$395,503,942</u></u>	<u><u>\$418,915,438</u></u>	<u><u>\$433,633,454</u></u>	<u><u>\$443,244,677</u></u>	<u><u>\$461,555,548</u></u>	<u><u>\$13,642,316</u></u>	<u><u>\$475,197,864</u></u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION

SECTION 5  
SCHEDULE 1  
PAGE 1 OF 1

LINE NO.	ACCOUNT TITLE	12/31/2021 (COL.1)	12/31/2022 (COL.2)	9/30/2023 (COL.3)	12/31/2023 (COL.4)	TEST YEAR 9/30/2024 (COL.5)	ADJUSTMENTS (COL.6)	ADJUSTED 9/30/2025 (COL.7)
<u>ACCUMULATED PROVISION FOR DEPRECIATION</u>								
001	PRODUCTION AND GATHERING	(5,607)	(5,607)	(5,607)	(5,607)	0	0	0
002	PRODUCTS EXTRACTION	0	0	0	0	0	0	0
003	TRANSMISSION	13,304,183	13,837,416	14,551,541	14,800,943	15,511,444	422,102	15,933,546
004	DISTRIBUTION	84,037,649	89,815,290	93,350,460	94,688,335	98,357,662	4,509,774	102,867,436
005	GENERAL	8,572,326	11,854,720	13,638,225	14,185,578	15,410,924	(742,884)	14,668,039
006	TOTAL DEPRECIATION	\$105,908,551	\$115,501,819	\$121,534,619	\$123,669,249	\$129,280,030	\$4,188,992	\$133,469,021
<u>ACCUMULATED PROVISION FOR AMORTIZATION</u>								
007	OTHER GAS PLANT IN SERVICE	2,479,228	2,579,602	2,654,823	2,678,819	2,749,296	39,154	2,788,450
008	TOTAL DEPRECIATION AND AMORT	<u>\$108,387,779</u>	<u>\$118,081,421</u>	<u>\$124,189,442</u>	<u>\$126,348,068</u>	<u>\$132,029,326</u>	<u>\$4,228,145</u>	<u>\$136,257,471</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
COMPUTATION OF WORKING CAPITAL

SECTION 6  
SCHEDULE 1  
PAGE 1 OF 1

LINE NO.	REFERENCES		TEST YEAR	ADJUSTMENTS	ADJUSTED
			9/30/2024		9/30/2025
			(COL.1)	(COL.2)	(COL.3)
	UNADJUSTED	ADJUSTED			
001	Materials and Supplies	Stmt F Ln 1(d) Stmt F Ln 1(f)	2,857,668	62,639	2,920,307
002	Gas Stored Underground	Stmt F Ln 3(d) Stmt F Ln 3(f)	3,401,168	(1,159,694)	2,241,474
003	Prepaid Expenses	Stmt F Ln 5(d) Stmt F Ln 5(f)	48,496	10,141	58,637
004	Cash Requirements		0	0	0
005			6,307,332	(1,086,914)	5,220,418

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
CAPITALIZATION AND REQUESTED RATE OF RETURN  
AS OF 09/30/2023, 9/30/2024 AND 9/30/2025

SECTION 7  
SCHEDULE 1  
PAGE 1 OF 1

LINE NO.		TOTAL COMPANY CAPITALIZATION (COL.1) \$	CAPITALIZATION PERCENT (COL.2) %	WEIGHTED AVERAGE COST OF CAPITAL (COL.3) %	REQUESTED RATE OF RETURN (COL.4) %
<u>09/30/2023</u>					
001	LONG TERM DEBT	130,000,000	50.37		
002	PREFERRED STOCK EQUITY	0	0.00		
003	COMMON STOCK EQUITY	128,103,103	49.63		
004	TOTAL CAPITALIZATION	258,103,103	100.00		
<u>9/30/2024</u>					
005	LONG TERM DEBT	139,100,000	49.90	4.61	2.30
006	PREFERRED STOCK EQUITY	0	0.00	0.00	0.00
007	COMMON STOCK EQUITY	139,646,666	50.10	10.50	5.26
008	TOTAL CAPITALIZATION	278,746,666	100.00		7.56
<u>9/30/2025</u>					
009	LONG TERM DEBT	151,800,000	49.56	4.71	2.33
010	PREFERRED STOCK EQUITY	0	0.00	0.00	0.00
011	COMMON STOCK EQUITY	154,464,934	50.44	10.50	5.30
012	TOTAL CAPITALIZATION	306,264,934	100.00		7.63



BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
COST OF EACH ISSUE OF DEBT  
AS OF 09/30/2023 AND 9/30/2024

SECTION 7  
SCHEDULE 2  
PAGE 1 OF 1

LINE		DATE OF	DATE OF	PRINCIPAL		NET	INTEREST	YIELD TO	FINANCING	GAIN/LOSS ON	COST OF	PRINCIPAL	ANNUAL
NO.	SERIES	ISSUANCE	MATURITY	AMOUNT	DISCOUNT	PROCEEDS	RATE	MATURITY	COSTS	REACQUIR ED DEBT	MONEY	OUTSTANDING	COST
		(COL.1)	(COL.2)	(COL.3)	(COL.4)	(COL.5)	(COL.6)	(COL.7)	(COL.8)	(COL. 9)	(COL.10)	(COL.11)	(COL.12)
	<b><u>FOR THE YEAR ENDED SEPTEMBER 30, 2023</u></b>												
001	BHC \$525M Notes Due 2023	11/19/2013	11/30/2023	525,000,000	0.9953	522,532,500	4.25%	4.31%	0.09%	0.00%	4.40%	525,000,000	23,100,000
002	BHC \$300M Notes Due 2026	1/13/2016	1/15/2026	300,000,000	0.9970	299,091,000	3.95%	3.99%	0.10%	0.00%	4.08%	300,000,000	12,240,000
003	BHC \$400M Notes Due 2027	8/19/2016	1/15/2027	400,000,000	0.9995	399,796,000	3.15%	3.16%	0.79%	0.20%	4.15%	400,000,000	16,600,000
004	BHC \$350M Notes Due 2028	3/7/2023	3/15/2028	350,000,000	0.9968	348,869,500	5.95%	6.02%	0.19%	0.00%	6.22%	350,000,000	21,770,000
005	BHC \$400M Notes Due 2029	10/3/2019	10/15/2029	400,000,000	0.9966	398,624,000	3.05%	3.09%	0.09%	0.00%	3.18%	400,000,000	12,720,000
006	BHC \$400M Notes Due 2030	6/17/2020	6/15/2030	400,000,000	0.9966	398,632,000	2.50%	2.54%	0.09%	0.00%	2.63%	400,000,000	10,520,000
007	BHC \$400M Notes Dues 2033	8/17/2018	5/1/2033	400,000,000	0.9954	398,172,000	4.35%	4.39%	0.08%	0.04%	4.51%	400,000,000	18,040,000
008	BHC \$450M Notes Due 2034	9/15/2023	5/15/2034	450,000,000	0.9923	446,512,500	6.15%	6.25%	0.09%	0.00%	6.34%	450,000,000	28,530,000
009	BHC \$300M Notes Due 2046	8/19/2016	9/15/2046	300,000,000	0.9946	298,365,000	4.20%	4.23%	0.04%	0.10%	4.37%	300,000,000	13,110,000
010	BHC \$300M Notes Due 2049	10/3/2019	10/15/2049	300,000,000	0.9981	299,415,000	3.88%	3.89%	0.04%	0.06%	3.98%	300,000,000	11,940,000
011													
012	Long-Term Debt at BHC											3,825,000,000	168,570,000
013													
014	Weighted Average Cost of BHC Debt												4.41%
015													
016	Debt Allocated to Black Hills Kansas Gas											\$ 130,000,000	\$ 5,733,000
017													
018	<b><u>FOR THE TEST PERIOD ENDED SEPTEMBER 30, 2024</u></b>												
019	BHC \$300M Notes Due 2026	1/13/2016	1/15/2026	300,000,000	0.9970	299,091,000	3.95%	3.99%	0.10%	0.00%	4.08%	300,000,000	12,240,000
020	BHC \$400M Notes Due 2027	8/19/2016	1/15/2027	400,000,000	0.9995	399,796,000	3.15%	3.16%	0.79%	0.20%	4.15%	400,000,000	16,600,000
021	BHC \$350M Notes Due 2028	3/7/2023	3/15/2028	350,000,000	0.9968	348,869,500	5.95%	6.02%	0.19%	0.00%	6.22%	350,000,000	21,770,000
022	BHC \$400M Notes Due 2029	10/3/2019	10/15/2029	400,000,000	0.9966	398,624,000	3.05%	3.09%	0.09%	0.00%	3.18%	400,000,000	12,720,000
023	BHC \$400M Notes Due 2030	6/17/2020	6/15/2030	400,000,000	0.9966	398,632,000	2.50%	2.54%	0.09%	0.00%	2.63%	400,000,000	10,520,000
024	BHC \$400M Notes Dues 2033	8/17/2018	5/1/2033	400,000,000	0.9954	398,172,000	4.35%	4.39%	0.08%	0.04%	4.51%	400,000,000	18,040,000
025	BHC \$450M Notes Due 2034	9/15/2023	5/15/2034	450,000,000	0.9923	446,512,500	6.15%	6.25%	0.09%	0.00%	6.34%	450,000,000	28,530,000
026	BHC \$450M Notes Due 2035	5/16/2024	1/15/2035	450,000,000	0.9979	449,041,500	6.00%	6.03%	0.09%	0.00%	6.12%	450,000,000	27,540,000
027	BHC \$300M Notes Due 2046	8/19/2016	9/15/2046	300,000,000	0.9946	298,365,000	4.20%	4.23%	0.04%	0.10%	4.37%	300,000,000	13,110,000
028	BHC \$300M Notes Due 2049	10/3/2019	10/15/2049	300,000,000	0.9981	299,415,000	3.88%	3.89%	0.04%	0.06%	3.98%	300,000,000	11,940,000
029													
030	Long-Term Debt at BHC											3,750,000,000	173,010,000
031													
032	Weighted Average Cost of BHC Debt												4.61%
033													
034	Debt Allocated to Black Hills Kansas Gas											\$ 139,100,000	\$ 6,412,510
035													
036	<b><u>FOR THE PRO FORMA PERIOD ENDED SEPTEMBER 30, 2025</u></b>												
037	Pro Forma Weighted Average Cost of Debt Adjustment												4.71%

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
INTEREST COVERAGE COMPUTATION

SECTION 7  
SCHEDULE 3  
PAGE 1 OF 1

LINE NO.	ACCOUNT TITLE	12/31/2021 (COL.1)	12/31/2022 (COL.2)	9/30/2023 (COL.3)	12/31/2023 (COL.4)	TEST YEAR 9/30/2024 (COL.5)	ADJUSTED 9/30/2025 (COL.6)
001	UTILITY INCOME AVAILABLE FOR INTEREST - PRETAX	15,743,521	16,863,920	15,472,606	14,584,680	14,663,772	11,753,272
002	DIVIDED BY : INT. EXPENSE	<u>4,698,749</u>	<u>5,176,618</u>	<u>6,080,133</u>	<u>6,070,870</u>	<u>6,519,701</u>	<u>6,869,409</u>
003	INTEREST COVERAGE RATIO	3.3506	3.2577	2.5448	2.4024	2.2491	1.7110
 <u>INTEREST COMPUTATION</u>							
004	RATE BASE	244,726,534	264,113,153	273,879,869	277,208,655	283,465,259	294,824,431
005	TIMES: WEIGHTED COST OF DEBT	<u>1.92 %</u>	<u>1.96 %</u>	<u>2.22 %</u>	<u>2.19 %</u>	<u>2.30 %</u>	<u>2.33 %</u>
006	INTEREST EXPENSE	4,698,749	5,176,618	6,080,133	6,070,870	6,519,701	6,869,409

## BLACK HILLS CORPORATION

SECTION 7  
SCHEDULE 4  
PAGE 1 OF 1CAPITAL STRUCTURE  
(Thousands of Dollars)

LINE NO.	CAPITALIZATION AND LIABILITIES	9/30/2023 (COL.1)	9/30/2024 (COL.2)
001	LONG-TERM DEBT	4,924,510,345	4,248,794,631
002	SHORT-TERM DEBT	(594,288,861)	4,970,303
003	TOTAL EQUITY	<u>3,167,317,371</u>	<u>3,446,620,498</u>
004	TOTAL CAPITALIZATION	<u><u>7,497,538,856</u></u>	<u><u>7,700,385,431</u></u>
007	DEBT %	57.76%	55.24%
<u>008</u>	<u>EQUITY %</u>	<u>42.24%</u>	<u>44.76%</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
BALANCE SHEET

SECTION 8  
SCHEDULE 1  
PAGE 1 OF 2

LINE NO.		12/31/2021 (COL.1)	12/31/2022 (COL.2)	9/30/2023 (COL.3)	12/31/2023 (COL.4)	9/30/2024 (COL.5)
	UTILITY PLANT IN SERVICE					
001	GAS (101-106/114/118)	\$ 400,063,251	\$ 423,465,951	\$ 438,199,765	\$ 447,810,989	\$ 465,908,739
002	LESS ACCUMULATED DEPRECIATION (108/111-115/119)	108,258,376	117,914,487	123,906,946	126,520,299	131,887,939
003	NET UTILITY PLANT IN SERVICE	291,804,875	305,551,464	314,292,819	321,290,690	334,020,800
004	CONSTRUCTION WORK IN PROGRESS (107)	2,399,305	4,061,123	4,980,357	4,971,446	7,543,194
005	NET UTILITY PLANT	294,204,180	309,612,587	319,273,176	326,262,136	341,563,994
006	OTHER PROPERTY AND INVESTMENTS (101/108/121-122)	315,108	168,151	153,166	173,478	158,428
	CURRENT ASSETS:					
007	CASH, SPECIAL DEPOSITS & INVESTMENTS (131-136)	0	208,152	1	1	1
008	NOTES & ACCOUNTS RECEIVABLE - NET (141-149/173)	20,361,568	47,510,511	19,944,710	28,979,916	11,242,107
009	FUEL (151/164)	6,133,729	9,275,187	4,367,399	3,444,519	3,401,168
010	MATERIALS AND SUPPLIES (154-156,163)	2,397,717	3,185,976	3,113,140	2,721,551	2,857,668
011	PREPAY AND OTHER CURRENT ASSETS (165/174/176)	82,217	227,119	163,632	48,400	48,498
012	TOTAL CURRENT ASSETS	28,975,231	60,406,945	27,588,882	35,194,387	17,549,442
013	DEFERRED CHARGES (182-187/190/191)	126,916,423	117,361,981	101,474,106	97,828,388	82,947,249
014	TOTAL ASSETS	\$450,410,942	\$487,549,664	\$448,489,330	\$459,458,389	\$442,219,113

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
BALANCE SHEET

SECTION 8  
SCHEDULE 1  
PAGE 2 OF 2

LINE NO.		12/31/2021 (COL.1)	12/31/2022 (COL.2)	9/30/2023 (COL.3)	12/31/2023 (COL.4)	9/30/2024 (COL.5)
	CAPITALIZATION:					
001	DIVISION EQUITY (211/216/219)	\$118,785,095	\$149,789,788	\$153,103,102	\$156,787,250	\$156,346,665
002	LONG-TERM DEBT (226)	0	0	0	0	0
003	TOTAL CAPITALIZATION	<u>118,785,095</u>	<u>149,789,788</u>	<u>153,103,102</u>	<u>156,787,250</u>	<u>156,346,665</u>
	LIABILITIES:					
004	ACCOUNTS & NOTES PAYABLE (232-234)	244,443,118	238,683,584	192,445,943	197,867,236	194,631,622
005	CUSTOMER DEPOSITS (235)	1,077,514	1,000,600	1,050,325	1,107,871	1,090,806
006	ACCRUED TAXES (236)	3,144,651	2,570,575	5,380,735	3,470,682	5,530,215
007	ACCRUED INTEREST (237)	8,011	4,005	36,517	0	36,260
008	TAX COLLECTIONS PAYABLE (241)	1,051,527	2,243,994	706,741	1,389,787	640,298
009	MISC CURRENT AND ACCRUED (242)	4,412,172	4,725,419	3,641,141	5,802,860	4,778,701
010	OPERATING LEASE OBLIGATION - ST (243)	20,737	20,391	21,856	15,220	590
011	OTHER NONCURRENT LIABILITIES (227/228/229/230)	2,587,249	2,641,828	2,848,669	3,666,390	3,363,744
012	TOTAL CURRENT AND NONCURRENT LIABILITIES	<u>256,744,979</u>	<u>251,890,396</u>	<u>206,131,927</u>	<u>213,320,046</u>	<u>210,072,236</u>
	DEFERRED CREDITS:					
013	DEFERRED INCOME TAXES (282/283)	45,128,184	57,153,684	55,581,465	55,675,999	54,949,455
014	INVESTMENT TAX CREDIT (255)	0	0	0	0	0
015	OTHER (252/253/254)	29,752,684	28,715,796	33,672,836	33,675,094	20,850,757
016	TOTAL DEFERRED CREDITS	<u>74,880,868</u>	<u>85,869,480</u>	<u>89,254,301</u>	<u>89,351,093</u>	<u>75,800,212</u>
017	TOTAL CAPITAL AND LIABILITIES	<u><u>\$450,410,942</u></u>	<u><u>\$487,549,664</u></u>	<u><u>\$448,489,330</u></u>	<u><u>\$459,458,389</u></u>	<u><u>\$442,219,113</u></u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
INCOME STATEMENT & STATEMENT OF RETAINED EARNINGS

SECTION 8  
SCHEDULE 2  
PAGE 1 OF 1

LINE NO.		12/31/2021 (COL.1)	12/31/2022 (COL.2)	9/30/2023 (COL.3)	12/31/2023 (COL.4)	9/30/2024 (COL.5)
	OPERATING REVENUE					
001	GAS SALES (480-482)	107,436,946	174,334,201	160,052,855	139,853,992	113,043,575
002	OTHER (483-496)	9,016,887	11,341,049	12,332,403	10,562,510	9,507,464
003	TOTAL OPERATING REVENUE	<u>\$116,453,833</u>	<u>\$185,675,250</u>	<u>\$172,385,258</u>	<u>\$150,416,502</u>	<u>\$122,551,039</u>
	COSTS AND EXPENSES					
004	COST OF GAS SOLD (800-813)	57,293,139	121,897,584	107,552,974	86,984,060	59,251,385
005	OPERATING EXPENSES (850-932)	27,553,155	29,401,270	30,707,675	30,633,069	29,889,098
006	DEPRECIATION AND AMORTIZATION (403-406)	9,683,549	10,762,494	11,162,722	11,337,460	11,854,347
007	TAXES OTHER THAN INCOME (408)	6,180,469	6,749,982	7,489,281	6,877,233	6,820,317
008	INTEREST & RELATED CHARGES (427-431)	4,698,749	5,176,618	6,080,133	6,070,870	6,519,701
009	ALLOWANCE FOR BORROWED FUNDS (CONST) (432)	0	0	0	0	0
010	TOTAL COSTS AND EXPENSES	<u>\$105,409,061</u>	<u>\$173,987,948</u>	<u>\$162,992,785</u>	<u>\$141,902,692</u>	<u>\$114,334,848</u>
011	AMORTIZATION INVESTMENT TAX CR (411.4)	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
012	INCOME BEFORE INCOME TAXES	\$11,044,772	\$11,687,302	\$9,392,474	\$8,513,810	\$8,216,191
	TAXES ON INCOME & RELATED CHARGES					
013	TAXABLE CURRENTLY (409.1)	962,835	7,302,233	(2,537,319)	(1,269,560)	(103,907)
014	PAYMENT DEFERRED (410-411)	(3,063,821)	(7,603,411)	2,615,057	2,113,304	883,561
015	LOSS FROM DISCONTINUED OPERATIONS (435)	0	0	0	0	
016	TOTAL TAXES INCOME/RELATED CHARGES	<u>(\$2,100,986)</u>	<u>(\$301,178)</u>	<u>\$77,738</u>	<u>\$843,744</u>	<u>\$779,654</u>
017	TOTAL NET INCOME	<u>\$8,943,786</u>	<u>\$11,386,124</u>	<u>\$9,470,212</u>	<u>\$9,357,554</u>	<u>\$8,995,845</u>
018	RETAINED EARNINGS @ BEG OF YEAR (216)	17,974,468	26,155,473	31,828,738	34,271,072	36,005,207
019	COMMON STOCK DIVIDENDS (438)					
020	NET INCOME	10,115,595	13,004,691	10,760,343	10,268,019	9,543,555
021	ADJUSTMENTS TO RETAINED EARNINGS (216)	<u>(1,934,590)</u>	<u>(4,889,092)</u>	<u>(6,583,874)</u>	<u>(8,533,892)</u>	<u>(19,575,535)</u>
022	RETAINED EARNINGS AT YEAR END (216)	<u>\$26,155,473</u>	<u>\$34,271,072</u>	<u>\$36,005,207</u>	<u>\$36,005,199</u>	<u>\$25,973,227</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
REVENUES AND EXPENSES

SECTION 8  
SCHEDULE 3  
PAGE 1 OF 4

LINE NO.	ACCT. NO.	ACCOUNT TITLE	12/31/2021 (COL.1)	12/31/2022 (COL.2)	9/30/2023 (COL.3)	12/31/2023 (COL.4)	9/30/2024 (COL.5)
<u>OPERATING REVENUE</u>							
<u>SALES OF GAS</u>							
001	480	RESIDENTIAL SALES	68,363,336	100,315,869	104,699,778	91,687,754	77,174,514
002	481	COMMERCIAL AND INDUSTRIAL SALES	39,073,611	74,018,331	55,353,080	48,166,237	35,869,061
003	489	REV FROM TRANS OF GAS OF OTH	9,448,493	10,619,610	11,398,266	10,454,745	9,412,525
004		TOTAL SALES OF GAS	<u>\$116,885,441</u>	<u>\$184,953,810</u>	<u>\$171,451,124</u>	<u>\$150,308,736</u>	<u>\$122,456,099</u>
<u>OTHER OPERATING REVENUES</u>							
005	483	SALES FOR RESALE	0	0	0	0	0
006	487	FORFEITED DISCOUNTS	(5)	93	260,667	329,157	333,613
007	488	MISCELLANEOUS SERVICE REVENUES	645,721	672,166	673,368	679,991	662,809
008	492	INCIDENTAL GAS AND OIL SALES	0	0	0	0	0
009	493	RENT GAS PROPERTY	0	0	0	0	0
010	495	OTHER GAS REVENUES	641,355	49,179	100	100	0
011		TOTAL OTHER OPERATING REVENUES	<u>\$1,287,071</u>	<u>\$721,438</u>	<u>\$934,135</u>	<u>\$1,009,248</u>	<u>\$996,422</u>
012	496	PROVISION RATE REFUND	<u>(1,718,678)</u>	<u>0</u>	<u>0</u>	<u>(901,483)</u>	<u>(901,483)</u>
013		TOTAL FOR OPERATING REVENUE	<u><u>\$116,453,834</u></u>	<u><u>\$185,675,248</u></u>	<u><u>\$172,385,259</u></u>	<u><u>\$150,416,501</u></u>	<u><u>\$122,551,039</u></u>
<u>OPERATION AND MAINTENANCE</u>							
<u>MANUFACTURED GAS PRODUCTION</u>							
014	735	MFD GAS PLANT CLEAN UP AND EVAL	0	0	0	0	0
015	742	MAINT OF PRODUCTION EQUIPMENT	0	0	0	0	0
016		TOTAL MANUFACTURED GAS PROD	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>NATURAL GAS PRODUCTION AND GATHERING</u>							
017	750	OPER SUPERV AND ENGINEERING	0	0	0	0	0
018	752	GAS WELLS EXPENSES	0	0	0	0	0
019	753	FIELD LINES EXPENSES	0	0	0	0	0
020	754	FIELD COMPRESSOR STAT EXPS	0	0	0	0	0
021	755	FIELD COMPRESSOR STATION FUEL & POWER	0	0	0	0	0
022	756	FIELD MEAS AND REG STA EXPS	0	0	0	0	0
023	757	PURIFICATION EXPENSES	0	0	0	0	0
024	758	GAS WELL ROYALTIES	0	0	0	0	0
025	759	OTHER EXPENSES	0	0	0	0	0
026	760	RENTS	0	0	0	0	0
027	761	MAINT SUPERV AND ENG	0	0	0	0	0
028	762	MAINT OF STRUCTURES & IMPROVEMENTS	0	0	0	0	0
029	763	MAINT OF PRODUCING GAS WELLS	0	0	0	0	0
030	764	MAINTENANCE OF FIELD LINES	0	0	0	0	0
031	765	MAINT OF FLD COMP STA EQUIP	0	0	0	0	0
032	766	MAINT OF FLD MEAS & REG STA	0	0	0	0	0
033	767	MAINT OF PURIFICATION EQUIP	0	0	0	0	0
034		TOTAL NAT GAS PROD & GATH	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL NAT GAS PROD EXPENSES			0	0	0	0	0

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
REVENUES AND EXPENSES

SECTION 8  
SCHEDULE 3  
PAGE 2 OF 4

LINE NO.	ACCT. NO.	ACCOUNT TITLE	12/31/2021 (COL.1)	12/31/2022 (COL.2)	9/30/2023 (COL.3)	12/31/2023 (COL.4)	9/30/2024 (COL.5)
		<u>OTHER GAS SUPPLY EXPENSES</u>					
001	804	NAT GAS CITY GATE PURCHASES	151,977,133	116,087,700	74,595,686	55,712,693	52,079,893
002	805	OTHER GAS PURCHASES	456,903	11,908,447	(2,126,597)	(10,463,728)	(414,456)
003	805.1	PURCHASED GAS COST ADJUSTMENTS	(91,488,650)	(1,856,931)	29,477,174	38,101,351	8,388,144
004	805.2	FINANCIAL GAS COST ADJUSTMENTS	183,404	(1,056,457)	(2,392,131)	(2,167,462)	(1,750,359)
005	806	EXCHANGE GAS	0	0	0	0	0
006	808	GAS STORAGE - GAS OPS	0	0	0	0	0
007	808.1	WITHDRAWALS FROM STORAGE	5,296,239	13,617,557	15,328,817	11,342,571	5,762,137
008	808.2	GAS DELIVERED TO STORAGE	(9,112,107)	(16,759,015)	(7,295,009)	(5,511,903)	(4,795,906)
009	812	GAS USED FOR OTH UTIL OPERATION	(19,783)	(43,718)	(43,225)	(37,723)	(18,266)
010	813	OTHER GAS SUPPLY EXPENSES	0	1	8,261	8,261	198
011		<u>TOTAL OTHER GAS SUPPLY EXPENSES</u>	<u>\$57,293,140</u>	<u>\$121,897,583</u>	<u>\$107,552,975</u>	<u>\$86,984,060</u>	<u>\$59,251,385</u>
012		TOTAL PRODUCTION EXPENSES	\$57,293,140	\$121,897,583	\$107,552,975	\$86,984,060	\$59,251,385
		<u>UNDERGROUND STORAGE EXPENSES</u>					
013	814	OPER SUPERVISION & ENGINEERING	0	0	0	0	0
014	816	WELLS EXPENSE	0	0	0	0	0
015	817	LINES EXPENSE	0	0	0	0	0
016	818	COMPRESSOR STATION EXPENSE	0	0	0	0	0
017	819	COMPRESSOR STATION FUEL & POWER	0	0	0	0	0
018	820	STORAGE - MEAS & REG STATION EXP.	0	0	0	0	0
019	821	PURIFICATION EXPENSE	0	0	0	0	0
020	824	OTHER EXPENSES	0	0	0	0	0
021	826	RENTS	0	0	0	0	0
022	830	MAINTENANCE SUP & ENGINEERING	0	0	0	0	0
023	832	MAINTENANCE OF RESERVOIRS & WELLS	0	0	0	0	0
024	833	MAINTENANCE OF LINES	0	0	0	0	0
025	834	MAINT. OF COMPRESSOR STN EQUIP.	0	0	0	0	0
026	835	MAINT OF MEAS AND REG STA EQUIP	0	0	0	0	0
027	836	MAINT. OF PURIFICATION EQUIPMENT	0	0	0	0	0
028		<u>TOTAL UNDERGR. STORAGE EXPENSES</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
		<u>TRANSMISSION EXPENSES</u>					
029	850	OPER SUPERVISION & ENGINEERING	130,636	389,343	349,505	336,641	180,821
030	851	SYS CONTROL & LOAD DISPATCHING	1,512	480	0	0	1,447
031	852	COMMUNICATION SYSTEM EXPENSES	139	1,292	1,029	705	1,184
032	853	COMPRESSOR LABOR & EXPENSE	0	0	0	0	0
033	856	MAINS EXPENSES	100,421	106,239	101,290	103,365	111,033
034	857	MEAS AND REG STATION EXPENSE	6,832	7,942	6,609	6,444	7,860
035	859	OTHER EXPENSES	119,730	161,899	132,076	130,584	214,856
036	860	RENTS	27,224	20,280	19,589	17,375	19,709
037	861	MAINT SUPERV & ENGINEERING	15,893	28,378	33,211	27,188	22,710
038	862	MAINT OF STRUCT & IMPROVEMENTS	2,841	0	0	928	3,948
039	863	MAINTENANCE OF MAINS	52,820	20,536	11,380	15,996	6,078
040	864	MAINT OF COMPRESSOR STATION EQUIP	0	0	0	0	0
041	865	MAINT OF MEAS & REG STATION EQUIP	1,600	0	0	0	1,514
042	866	MAINT OF COMMUNICATION EQUIP	0	0	0	0	5,043
043	867	MAINT OF OTHER EQUIPMENT	1,213	573	0	0	0
044		<u>TOTAL TRANSMISSION EXPENSES</u>	<u>\$460,859</u>	<u>\$736,962</u>	<u>\$654,690</u>	<u>\$639,226</u>	<u>\$576,203</u>



BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
REVENUES AND EXPENSES

SECTION 8  
SCHEDULE 3  
PAGE 3 OF 4

LINE NO.	ACCT. NO.	ACCOUNT TITLE	12/31/2021 (COL.1)	12/31/2022 (COL.2)	9/30/2023 (COL.3)	12/31/2023 (COL.4)	9/30/2024 (COL.5)
<u>DISTRIBUTION EXPENSES</u>							
001	870	OPER SUPERVISION AND ENGINEERING	1,732,011	1,662,341	1,882,457	1,889,321	1,656,873
002	871	DISTRIBUTION LOAD DISPATCHING	11,633	2,290	36	36	1,222
003	872	COMPRESSOR STATION LABOR & EXP	0	0	1,081	514	(567)
004	873	COMPRESSOR STATION FUEL & POWER	0	0	61	61	0
005	874	OPER/INSPECT UG DIST. MAINS - GAS	2,614,662	2,861,517	3,108,087	3,188,873	3,066,584
006	875	MEAS & REG STATION EXP-GENERAL	340,976	391,573	353,402	336,588	383,006
007	876	MEAS & REG STATION EXP-INDUSTRIAL	22,398	20,842	18,447	17,733	24,218
008	877	MEAS & REG STATION EXP-CITY GATE	107,984	103,095	142,409	154,975	129,106
009	878	OPER/INSPECT METERS & COLLECT DATA	600,662	584,678	653,602	719,831	826,900
010	879	CUSTOMER INSTALLATIONS EXPENSES	506,681	531,818	590,770	562,279	539,956
011	880	DIST. OPERATIONS OTHER EXPENSES	1,552,724	1,936,582	2,124,413	1,927,775	1,665,038
012	881	DIST. OPERATIONS RENTS	26,722	21,894	18,995	19,687	16,633
013	885	MAINT SUPERV AND ENGINEERING	68,951	82,546	85,020	84,528	78,223
014	886	MAINT OF STRUCTURES & IMPRVMNTS	2,129	536	0	0	0
015	887	UNDERGROUND LINE MAINTENANCE	515,544	463,567	697,387	832,862	747,080
016	888	MAINT OF COMPRESSOR STATION EQUIP	91,818	63,703	53,674	55,075	71,325
017	889	MAINT OF GEN MEAS & REG STATION EQUIP	124,572	131,159	138,811	140,619	120,886
018	890	MAINT OF INDUSTRIAL REG & MEAS EQUIP	29,538	65,186	90,717	99,308	79,596
019	891	MAINT OF CITY GATE MEAS & REG EQUIP	211,213	176,319	254,501	308,190	294,131
020	892	MAINTENANCE OF SERVICES	234,634	286,970	334,490	334,960	301,520
021	893	MAINT OF MTRS AND HOUSE REGULATORS	594,157	692,256	628,036	617,799	606,078
022	894	MAINTENANCE OF OTHER EQUIPMENT	23,649	25,804	16,021	22,323	68,613
023		TOTAL DISTRIBUTION EXPENSES	\$9,412,657	\$10,104,676	\$11,192,417	\$11,313,337	\$10,676,420
<u>CUSTOMER ACCOUNT EXPENSES</u>							
024	901	SUPERVISION	197,782	191,687	210,066	210,890	194,279
025	902	METER READING EXPENSES	343,711	295,403	341,399	361,170	365,244
026	903	CUST. RECORDS & COLLECTION EXPENSES	2,156,633	2,391,960	2,434,647	2,429,936	2,327,698
027	904	UNCOLLECTIBLE ACCOUNTS	(53,023)	627,649	610,163	634,477	686,894
028	905	MISC CUSTOMER ACCOUNTS EXPENSE	58,432	53,368	48,997	48,608	54,479
029		TOTAL CUSTOMER ACCOUNT EXPENSES	\$2,703,534	\$3,560,067	\$3,645,272	\$3,685,080	\$3,628,594
<u>CUSTOMER SERVICE INFORMATION EXPENSE</u>							
030	907	SUPERVISION	48,895	50,762	68,419	68,508	51,062
031	908	CUSTOMER ASSISTANCE EXPENSES	200,718	157,288	136,337	144,026	123,383
032	909	INFORM AND INSTRUCT ADV. EXPENSE	21,509	84,230	58,526	61,545	22,378
033	910	MISC CUSTOMER SRVC AND INFO EXP	4,693	890	89	89	395
034		TOTAL CUST SVC & INFO EXPENSES	\$275,815	\$293,169	\$263,371	\$274,168	\$197,217

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
REVENUES AND EXPENSES

SECTION 8  
SCHEDULE 3  
PAGE 4 OF 4

LINE NO.	ACCT. NO.	ACCOUNT TITLE	12/31/2021 (COL.1)	12/31/2022 (COL.2)	9/30/2023 (COL.3)	12/31/2023 (COL.4)	9/30/2024 (COL.5)
		<u>SALES EXPENSES</u>					
001	911	SUPERVISION	0	18	106	88	0
002	912	DEMONSTRATION AND SELLING EXPENSE	108,799	184,619	193,751	199,204	192,495
003	913	ADVERTISING EXPENSES	47,580	73,742	36,717	16,024	15,353
004	916	MISCELLANEOUS SALES EXPENSES	0	0	0	0	4,699
005		TOTAL SALES EXPENSES	<u>\$156,379</u>	<u>\$258,379</u>	<u>\$230,574</u>	<u>\$215,316</u>	<u>\$212,547</u>
		<u>ADMINISTRATIVE &amp; GENERAL EXPENSES</u>					
006	920	ADMIN. AND GENERAL SALARIES	6,288,305	5,915,152	6,466,906	6,581,624	6,726,547
007	921	OFFICE SUPPLIES AND EXPENSES	1,441,624	1,977,841	1,748,901	1,676,946	1,759,269
008	922	ADMIN. EXPENSE TRANSFERRED-CR	(1,267,872)	(1,443,405)	(1,442,124)	(1,456,224)	(1,488,429)
009	923	OUTSIDE SERVICES EMPLOYED	1,092,582	1,297,153	1,320,165	1,167,500	860,536
010	924	PROPERTY INSURANCE	10,674	15,686	15,206	14,869	18,101
011	925	INJURIES AND DAMAGES	467,597	554,715	575,816	598,769	769,703
012	926	EMPLOYEE PENSIONS AND BENEFITS	3,970,895	2,859,431	3,034,773	3,023,777	2,666,666
013	927	FRANCHISE REQUIREMENTS	0	0	0	0	0
014	928	REGULATORY COMMISSION EXPENSES	(48,363)	415,361	362,662	340,338	331,334
015	929	DUPLICATE CHARGES-CREDIT	2	0	0	0	0
016	930.1	GENERAL ADVERTISING EXPENSE	300,003	277,039	172,385	54,598	76,104
017	930.2	MISCELLANEOUS GENERAL EXPENSE	406,786	430,145	229,782	196,514	388,884
018	931	RENTS	859,284	789,325	799,527	801,678	784,010
019	932	MAINTENANCE OF GENERAL PLANT	1,022,391	1,359,573	1,437,349	1,505,551	1,705,393
020		TOTAL ADMIN & GEN EXPENSE	<u>\$14,543,907</u>	<u>\$14,448,015</u>	<u>\$14,721,349</u>	<u>\$14,505,941</u>	<u>\$14,598,117</u>
021		TOTAL OPERATION & MAINTENANCE	<u>\$84,846,291</u>	<u>\$151,298,850</u>	<u>\$138,260,647</u>	<u>\$117,617,127</u>	<u>\$89,140,482</u>
		<u>OTHER EXPENSES</u>					
022	403	DEPRECIATION EXPENSE					
023	405-406	AMORTIZATION EXPENSE	9,683,549	10,762,494	11,162,722	11,337,460	11,854,347
024	408.1	TAXES OTHER THAN INCOME	6,180,469	6,749,982	7,489,281	6,877,233	6,820,317
025	431	CUSTOMER DEPOSIT INTEREST EXPENSE	0	0	0	0	0
026	409-411	INCOME TAXES	2,100,986	301,178	(77,738)	(843,744)	(779,654)
027		TOTAL OTHER EXPENSES	<u>\$17,965,004</u>	<u>\$17,813,654</u>	<u>\$18,574,265</u>	<u>\$17,370,949</u>	<u>\$17,895,010</u>
028		TOTAL EXPENSES	<u>\$102,811,295</u>	<u>\$169,112,504</u>	<u>\$156,834,912</u>	<u>\$134,988,076</u>	<u>\$107,035,492</u>
029		TOTAL UTILITY NET OPER INCOME	<u>\$13,642,539</u>	<u>\$16,562,744</u>	<u>\$15,550,347</u>	<u>\$15,428,425</u>	<u>\$15,515,546</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
ANNUAL PAYROLL EXPENSE

SECTION 8  
SCHEDULE 5  
PAGE 1 OF 3

LINE NO.	ACCT. NO.	ACCOUNT TITLE	12/31/2021 (COL.1)	12/31/2022 (COL.2)	9/30/2023 (COL.3)	12/31/2023 (COL.4)	9/30/2024 (COL.5)
<u>MANUFACTURED GAS PRODUCTION</u>							
001	735	MFD GAS PLANT CLEAN UP AND EVAL	0	0	0	0	0
002	742	MAINT OF PRODUCTION EQUIPMENT	0	0	0	0	0
003		TOTAL MANUFACTURED GAS PROD	\$0	\$0	\$0	\$0	\$0
<u>NATURAL GAS PRODUCTION AND GATHERING</u>							
004	750	OPER SUPERV AND ENGINEERING	0	0	0	0	0
005	752	GAS WELLS EXPENSES	0	0	0	0	0
006	753	FIELD LINES EXPENSES	0	0	0	0	0
007	754	FIELD COMPRESSOR STATION EXPS	0	0	0	0	0
008	756	FIELD MEAS AND REG STATION EXPS	0	0	0	0	0
009	757	PURIFICATION EXPENSES	0	0	0	0	0
010	759	OTHER EXPENSES	0	0	0	0	0
011	760	RENTS	0	0	0	0	0
012	761	MAINT OF SUPR AND ENGINEERING	0	0	0	0	0
013	763	DEMONSTRATION AND SELLING EXPS	0	0	0	0	0
014	764	MAINTENANCE OF FIELD LINES	0	0	0	0	0
015	765	MAINT OF FIELD COMP STA EQUIP	0	0	0	0	0
016	766	MAINT OF FLD MEAS & REG STA	0	0	0	0	0
017	767	MAINT OF PURIFICATION EQUIP	0	0	0	0	0
018	769	MAINT OF OTHER PLANT	0	0	0	0	0
019		TOTAL FOR NAT. GAS PROD & GATH	\$0	\$0	\$0	\$0	\$0
<u>PRODUCTS EXTRACTION</u>							
020	771	OPERATION LABOR	0	0	0	0	0
021		TOTAL FOR PRODUCTS EXTRACTION	\$0	\$0	\$0	\$0	\$0
022		TOTAL NAT GAS PROD EXPENSES	\$0	\$0	\$0	\$0	\$0
<u>OTHER GAS SUPPLY EXPENSES</u>							
023	807	PURCHASED GAS EXPENSES	0	0	0	0	0
024	813	OTHER GAS SUPPLY EXPENSES	0	0	0	0	0
025		TOTAL OTHER GAS SUPPLY EXPENSES	\$0	\$0	\$0	\$0	\$0
026		TOTAL FOR PRODUCTION EXPENSES	0	0	0	0	0
<u>UNDERGROUND STORAGE EXPENSE</u>							
027	814	OPERATION SUPR AND ENGINEERING	(0)	(0)	0	0	0
028	835	MAINT OF MEAS AND REG STA EQUIP	0	0	0	0	0
029		TOTAL GAS STORAGE EXPENSES	(\$0)	(\$0)	\$0	\$0	\$0

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
ANNUAL PAYROLL EXPENSE

SECTION 8  
SCHEDULE 5  
PAGE 2 OF 3

LINE NO.	ACCT. NO.	ACCOUNT TITLE	12/31/2021 (COL.1)	12/31/2022 (COL.2)	9/30/2023 (COL.3)	12/31/2023 (COL.4)	9/30/2024 (COL.5)
<u>TRANSMISSION EXPENSES</u>							
001	850	OPER SUPERV AND ENGINEERING	107,621	139,596	96,786	97,065	90,778
002	851	GAS WELLS EXPENSES	1,507	480	0	0	1,274
003	852	FIELD LINES EXPENSES	0	0	0	0	733
004	853	FIELD COMPRESSOR STAT EXPS	0	0	0	0	0
005	854	GAS FOR COMPRESSOR STATION FUEL	0	0	0	0	0
006	856	FIELD MEAS AND REG STA EXPS	50,119	46,347	41,223	44,592	45,526
007	857	PURIFICATION EXPENSES	0	0	0	0	1,809
008	859	OTHER EXPENSES	2,783	3,296	2,086	898	729
009	860	RENTS	608	1,019	0	0	0
010	861	MAINT OF PRODUCING GAS WELLS	13,790	19,654	24,534	24,496	20,237
011	862	MAINTENANCE OF FIELD LINES	2,431	0	0	826	3,485
012	863	MAINT OF FLD COMP STA EQUIP	8,628	4,814	2,623	4,189	1,811
013	865	MAINT OF PURIFICATION EQUIP	0	0	0	0	1,194
014	866	MAINT OF COMMUNICATION EQUIP	0	0	0	0	4,049
015	867	DEMONSTRATION AND SELLING EXPS	1,041	526	0	0	0
016		TOTAL FOR TRANSMISSION EXPENSES	\$188,527	\$215,733	\$167,253	\$172,066	\$171,625
<u>DISTRIBUTION EXPENSES</u>							
017	870	OPER SUPERV AND ENGINEERING	1,059,827	1,249,664	1,484,800	1,543,650	1,248,363
018	871	DISTRIBUTION LOAD DISPATCHING	10,388	2,123	0	0	1,049
019	872	COMPRESSOR STA LABOR & EXPENSES	0	0	1,081	514	(567)
020	874	MAINS AND SERVICES EXPENSES	1,017,352	1,045,899	1,220,191	1,272,118	1,249,267
021	875	MEAS AND REG STA EXP-GEN'L	284,017	331,188	300,970	284,905	328,033
022	876	MEAS AND REG STA EXP-IND	11,902	13,603	11,608	13,231	20,365
023	877	MEAS AND REG STA EXP-CITY GATE	91,913	87,548	122,201	134,150	110,467
024	878	METER AND HOUSE REG EXP	456,929	456,963	553,622	594,216	589,804
025	879	CUSTOMER INSTALLATIONS EXPENSES	420,560	453,452	508,645	488,975	469,300
026	880	OTHER EXPENSES	1,008,953	1,124,497	1,201,109	1,125,713	922,291
027	885	MAINT SUPRV & ENGINEERING	60,271	73,277	76,392	76,039	70,297
028	886	MAINT OF STRUCTURES/IMPROVEMNTS	0	0	0	0	0
029	887	MAINTENANCE OF MAINS	172,931	212,095	197,683	238,593	381,018
030	888	MAINT OF COMPRESSOR STA EQUIP	63,912	50,877	41,580	43,062	50,077
031	889	MAINT OF GEN'L MEAS EQUIP	43,655	31,109	39,794	51,612	61,561
032	890	MAINT OF IND MEAS EQUIP	21,844	56,238	75,711	83,573	67,856
033	891	MAINT MEAS & REG STA EQUIP-CITY GATE	115,873	126,031	124,915	124,173	143,640
034	892	MAINTENANCE OF SERVICES	157,916	199,903	233,122	229,218	212,632
035	893	MAINT OF MTRS AND HSE REGS	494,470	569,119	518,618	508,058	484,888
036	894	MAINTENANCE OF OTHER EQUIPMENT	20,062	21,586	13,795	15,593	39,035
037		TOTAL FOR DISTRIBUTION EXPENSES	\$5,512,774	\$6,105,172	\$6,725,838	\$6,827,393	\$6,449,373

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
ANNUAL PAYROLL EXPENSE

SECTION 8  
SCHEDULE 5  
PAGE 3 OF 3

LINE NO.	ACCT. NO.	ACCOUNT TITLE	12/31/2021 (COL.1)	12/31/2022 (COL.2)	9/30/2023 (COL.3)	12/31/2023 (COL.4)	9/30/2024 (COL.5)
<u>CUSTOMER ACCOUNT EXPENSES</u>							
001	901	SUPERVISION	203,215	196,609	221,303	225,610	207,711
002	902	METER READING EXPENSES	272,589	235,712	275,932	293,163	291,259
003	903	CUST RECORDS & COLL EXPENSES	1,301,973	1,333,810	1,492,185	1,504,469	1,318,317
004	904	UNCOLLECTIBLE ACCOUNTS	0	0	0	0	0
005	905	MISC CUSTOMER ACCOUNTS EXP	53,952	50,755	46,769	47,220	54,056
006		TOTAL CUSTOMER ACCOUNT EXPENSES	<u>\$1,831,729</u>	<u>\$1,816,885</u>	<u>\$2,036,188</u>	<u>\$2,070,461</u>	<u>\$1,871,343</u>
<u>CUSTOMER SERVICE INFORMATION EXPENSE</u>							
007	907	SUPERVISION	53,039	53,388	71,357	72,778	54,508
008	908	CUSTOMER ASSISTANCE EXPENSES	213,904	162,588	136,471	145,172	123,089
009	909	INFORM AND INSTRUCT ADV EXPS	1,700	22,558	1,480	762	73
010	910	MISC CUST SERVICE AND INFO EXPENSES	118	890	0	0	395
011		TOTAL CUST SVC & INFO EXPENSES	<u>\$268,761</u>	<u>\$239,424</u>	<u>\$209,309</u>	<u>\$218,711</u>	<u>\$178,065</u>
<u>SALES EXPENSES</u>							
012	911	SUPERVISION	0	0	0	0	0
013	912	DEMONSTRATION AND SELLING EXPS	106,601	182,311	191,223	197,098	191,839
014	913	ADVERTISING EXPENSES	5,193	604	248	(203)	4,825
015	916	MISC SALES EXPENSES	0	0	0	0	0
016		TOTAL FOR SALES EXPENSES	<u>\$111,794</u>	<u>\$182,915</u>	<u>\$191,470</u>	<u>\$196,895</u>	<u>\$196,664</u>
<u>ADMINISTRATIVE &amp; GENERAL EXPENSES</u>							
017	920	ADMIN AND GENERAL SALARIES	5,963,478	5,678,862	6,012,302	5,980,541	5,252,372
018	921	OFFICE SUPPLIES AND EXPENSES	0	708	1,889	1,422	21,323
019	922	ADMIN EXPS TRANSFERRED-CR	0	0	0	0	0
020	926	EMPLOYEE PENSIONS AND BENEFITS	2,043,143	3,805,548	4,020,614	4,043,772	3,593,770
021	930	GENERAL EXPENSES	5,358	7,741	9,144	8,948	4,296
022	932	MAINT OF GEN'L PLANT	120,325	148,247	175,606	180,644	195,180
023		TOTAL FOR ADMIN & GEN EXPS	<u>\$8,132,304</u>	<u>\$9,641,106</u>	<u>\$10,219,555</u>	<u>\$10,215,328</u>	<u>\$9,066,941</u>
024		TOTAL UTILITY PAYROLL	<u>\$16,045,890</u>	<u>\$18,201,235</u>	<u>\$19,549,614</u>	<u>\$19,700,854</u>	<u>\$17,934,011</u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
INCOME STATEMENT SUMMARY  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 9  
SCHEDULE 1  
PAGE 1 OF 1

LINE NO.		(NOTE 1) RESTATED TEST PERIOD (COL.1)	(NOTE 2) PRO FORMA ADJUSTMENTS (COL.2)	(NOTE 3) TOTAL AFTER ADJUSTMENTS (COL.3)
001	GAS REVENUES	113,043,575	(60,988,185)	52,055,390
002	OTHER REVENUES	<u>9,507,464</u>	<u>3,189,810</u>	<u>12,697,274</u>
003	TOTAL REVENUES	122,551,039	(57,798,375)	64,752,664
	<u>OPERATING EXPENSES</u>			
004	PURCHASED GAS	59,251,385	(59,251,385)	0
005	O & M	<u>29,889,098</u>	<u>1,806,502</u>	<u>31,695,600</u>
006	TOTAL OPERATING EXPENSES	89,140,483	(57,444,883)	31,695,600
007	DEPRECIATION AND AMORTIZATION	11,872,517	491,550	12,364,067
008	TAXES OTHER THAN INCOME	6,874,267	2,065,458	8,939,725
009	CUSTOMER DEPOSIT INTEREST EXPENSE	0	0	0
010	INCOME TAXES	<u>44,778</u>	<u>213,753</u>	<u>258,532</u>
011	TOTAL EXPENSES	<u>107,932,045</u>	<u>(54,674,122)</u>	<u>53,257,924</u>
012	TOTAL UTILITY OPERATING INCOME	<u><u>14,618,994</u></u>	<u><u>(3,124,253)</u></u>	<u><u>11,494,740</u></u>

NOTE 1: FROM SECTION 3, SCHEDULE 2, PAGE 2

NOTE 2: FROM SECTION 3, SCHEDULE 2, PAGE 3

NOTE 3: FROM SECTION 3, SCHEDULE 2, PAGE 4

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
ADJUSTMENTS FOR KNOWN OR DETERMINABLE CHANGES IN REVENUE AND EXPENSES  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1

SECTION 9  
SCHEDULE 2  
PAGE 6 OF 14

LINE				IS-1	IS-2	IS-3	IS-4	IS-5	IS-6	IS-7	IS-8	IS-9	IS-10
		FERC	TEST	UNBILLED/ OTHER	GAS COST	WNA RIDER	AVTS	TA RIDER	NEGOTIATED RATE	REVENUE SYNCHRONIZATION	WEATHER NORMALIZATION	INCREMENTAL GSRS	LVTS CUSTOMER
NO.	CATEGORY	Acct	YEAR	REVENUES	REVENUES	REVENUES	REVENUES	REVENUES	REVENUES	REVENUES	REVENUES	REVENUES	REVENUES
OPERATING REVENUES													
001	OPERATING REVENUE	480	77,174,514	(29,985)	(39,061,279)	(1,569,511)	(525,444)	1,942,953	-	163,689	1,070,636	941,814	-
002		481	35,869,061	215,899	(23,469,075)	(334,278)	(266,130)	654,420	(6,133)	(2,346)	152,383	319,179	-
003		489	9,412,525	921,696	-	-	(665,691)	387,867	(2,285,361)	(24,436)	(68,017)	129,938	419,027
OTHER OPERATING REVENUE													
004		483	-	-	-	-	-	-	-	-	-	-	-
005		487	333,613	(94,726)	-	-	-	-	-	-	-	-	-
006		488	662,809	-	-	-	-	-	-	-	-	-	-
007		489	-	-	-	-	-	-	2,291,493	-	-	-	91,560
008		493	-	-	-	-	-	-	-	-	-	-	-
009		495	-	-	-	-	-	-	-	-	-	-	-
010		496	(901,483)	901,483	-	-	-	-	-	-	-	-	-
011	TOTAL OPERATING REVENUES	TOTAL	122,551,039	1,914,367	(62,530,354)	(1,903,789)	(1,457,265)	2,985,240	-	136,907	1,155,002	1,390,930	510,587
OPERATING EXPENSES													
012	PRODUCTION AND GATHERING	750	-	-	-	-	-	-	-	-	-	-	-
013		752	-	-	-	-	-	-	-	-	-	-	-
014		753	-	-	-	-	-	-	-	-	-	-	-
015		754	-	-	-	-	-	-	-	-	-	-	-
016		755	-	-	-	-	-	-	-	-	-	-	-
017		756	-	-	-	-	-	-	-	-	-	-	-
018		757	-	-	-	-	-	-	-	-	-	-	-
019		758	-	-	-	-	-	-	-	-	-	-	-
020		759	-	-	-	-	-	-	-	-	-	-	-
021		760	-	-	-	-	-	-	-	-	-	-	-
022		761	-	-	-	-	-	-	-	-	-	-	-
023		762	-	-	-	-	-	-	-	-	-	-	-
024		763	-	-	-	-	-	-	-	-	-	-	-
025		764	-	-	-	-	-	-	-	-	-	-	-
026		765	-	-	-	-	-	-	-	-	-	-	-
027		766	-	-	-	-	-	-	-	-	-	-	-
028		767	-	-	-	-	-	-	-	-	-	-	-
OTHER GAS SUPPLY													
029		804	52,079,893	-	-	-	-	-	-	-	-	-	-
030		805	6,223,329	-	-	-	-	-	-	-	-	-	-
031		806	-	-	-	-	-	-	-	-	-	-	-
032		808	966,231	-	-	-	-	-	-	-	-	-	-
033		812	(18,266)	-	-	-	-	-	-	-	-	-	-
034		813	198	-	-	-	-	-	-	-	-	-	-
UNDERGROUND STORAGE													
035		814	-	-	-	-	-	-	-	-	-	-	-
036		816	-	-	-	-	-	-	-	-	-	-	-
037		817	-	-	-	-	-	-	-	-	-	-	-
038		818	-	-	-	-	-	-	-	-	-	-	-
039		819	-	-	-	-	-	-	-	-	-	-	-
040		820	-	-	-	-	-	-	-	-	-	-	-
041		821	-	-	-	-	-	-	-	-	-	-	-
042		824	-	-	-	-	-	-	-	-	-	-	-
043		826	-	-	-	-	-	-	-	-	-	-	-
044		830	-	-	-	-	-	-	-	-	-	-	-
045		832	-	-	-	-	-	-	-	-	-	-	-
046		833	-	-	-	-	-	-	-	-	-	-	-
047		834	-	-	-	-	-	-	-	-	-	-	-
048		835	-	-	-	-	-	-	-	-	-	-	-

		IS-11IS-12IS-13IS-14IS-15IS-16IS-17IS-18IS-19IS-20										
LINE			OUT OF PERIOD	ADVERTISING	DUES	GAS COSTS	PAYROLL	EMPLOYEE	PENSION & RHC	INTERCOMPAN	BAD	RATE CASE
NO.	CATEGORY	Acct	EXPENSE	EXPENSE	EXPENSE	REMOVAL	ANNUALIZATION	BENEFIT	LIAB	Y	DEBT	AMORTIZATION
001	OPERATING REVENUE	480	-	-	-	-	-	-	-	-	-	-
002		481	-	-	-	-	-	-	-	-	-	-
003		489	-	-	-	-	-	-	-	-	-	-
004	OTHER OPERATING REVENUE	483	-	-	-	-	-	-	-	-	-	-
005		487	-	-	-	-	-	-	-	-	-	-
006		488	-	-	-	-	-	-	-	-	-	-
007		489	-	-	-	-	-	-	-	-	-	-
008		493	-	-	-	-	-	-	-	-	-	-
009		495	-	-	-	-	-	-	-	-	-	-
010		496	-	-	-	-	-	-	-	-	-	-
011	TOTAL OPERATING REVENUES	TOTAL	-	-	-	-	-	-	-	-	-	-



## KSG Rebuttal Exhibit SKJ-1

SECTION 9

SCHEDULE 2

PAGE 8 OF 14

LINE			IS-21	IS-22	IS-23	IS-24	IS-25	IS-26	IS-27	IS-28	IS-29	IS-30	IS-31	TOTAL
NO.	CATEGORY	FERC Acct	SEVERANC E EXPENSE	PAYMENT PROCESSING EXPENSE	FLEET DEPR EXPENSE	COMMISSION FEE EXPENSE	DATA IMPROV EXPENSE	PHMSA FEE EXPENSE	RESEARCH DVLPM T EXPENSE	DAMAGE PVTN EXPENSE	LINE LOCATE EXPENSE	VEG MGMT EXPENSE	PROPANE CONVERSION EXPENSE	ADJUSTED O&M
	<u>OPERATING REVENUES</u>													
001	OPERATING REVENUE	480	-	-	-	-	-	-	-	-	-	-	-	40,107,386
002		481	-	-	-	-	-	-	-	-	-	-	-	13,132,980
003		489	-	-	-	-	-	-	-	-	-	-	-	8,227,548
004	OTHER OPERATING REVENUE	483	-	-	-	-	-	-	-	-	-	-	-	-
005		487	-	-	-	-	-	-	-	-	-	-	-	238,887
006		488	-	-	-	-	-	-	-	-	-	-	-	662,809
007		489	-	-	-	-	-	-	-	-	-	-	-	2,383,053
008		493	-	-	-	-	-	-	-	-	-	-	-	-
009		495	-	-	-	-	-	-	-	-	-	-	-	-
010		496	-	-	-	-	-	-	-	-	-	-	-	-
011	TOTAL OPERATING REVENUES	TOTAL	-	-	-	-	-	-	-	-	-	-	-	64,752,663
	<u>OPERATING EXPENSES</u>													
012	PRODUCTION AND GATHERING	750	-	-	-	-	-	-	-	-	-	-	-	-
013		752	-	-	-	-	-	-	-	-	-	-	-	-
014		753	-	-	-	-	-	-	-	-	-	-	-	-
015		754	-	-	-	-	-	-	-	-	-	-	-	-
016		755	-	-	-	-	-	-	-	-	-	-	-	-
017		756	-	-	-	-	-	-	-	-	-	-	-	-
018		757	-	-	-	-	-	-	-	-	-	-	-	-
019		758	-	-	-	-	-	-	-	-	-	-	-	-
020		759	-	-	-	-	-	-	-	-	-	-	-	-
021		760	-	-	-	-	-	-	-	-	-	-	-	-
022		761	-	-	-	-	-	-	-	-	-	-	-	-
023		762	-	-	-	-	-	-	-	-	-	-	-	-
024		763	-	-	-	-	-	-	-	-	-	-	-	-
025		764	-	-	-	-	-	-	-	-	-	-	-	-
026		765	-	-	-	-	-	-	-	-	-	-	-	-
027		766	-	-	-	-	-	-	-	-	-	-	-	-
028		767	-	-	-	-	-	-	-	-	-	-	-	-
029	OTHER GAS SUPPLY	804	-	-	-	-	-	-	-	-	-	-	-	0
030		805	-	-	-	-	-	-	-	-	-	-	-	-
031		806	-	-	-	-	-	-	-	-	-	-	-	-
032		808	-	-	-	-	-	-	-	-	-	-	-	-
033		812	-	-	-	-	-	-	-	-	-	-	-	-
034		813	-	-	-	-	-	-	-	-	-	-	-	-
035	UNDERGROUND STORAGE	814	-	-	-	-	-	-	-	-	-	-	-	-
036		816	-	-	-	-	-	-	-	-	-	-	-	-
037		817	-	-	-	-	-	-	-	-	-	-	-	-
038		818	-	-	-	-	-	-	-	-	-	-	-	-
039		819	-	-	-	-	-	-	-	-	-	-	-	-
040		820	-	-	-	-	-	-	-	-	-	-	-	-
041		821	-	-	-	-	-	-	-	-	-	-	-	-
042		824	-	-	-	-	-	-	-	-	-	-	-	-
043		826	-	-	-	-	-	-	-	-	-	-	-	-
044		830	-	-	-	-	-	-	-	-	-	-	-	-
045		832	-	-	-	-	-	-	-	-	-	-	-	-
046		833	-	-	-	-	-	-	-	-	-	-	-	-
047		834	-	-	-	-	-	-	-	-	-	-	-	-
048		835	-	-	-	-	-	-	-	-	-	-	-	-







BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 ADJUSTMENTS FOR KNOWN OR DETERMINABLE CHANGES IN REVENUE AND EXPENSES  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 9  
 SCHEDULE 2  
 PAGE 9 OF 14

LINE NO.	CATEGORY	FERC Acct	TEST YEAR	IS-1	IS-2	IS-3	IS-4	IS-5	IS-6	IS-7	IS-8	IS-9	IS-10
				UNBILLED/ OTHER REVENUES	GAS COST REVENUES	WNA RIDER REVENUES	AVTS REVENUES	TA RIDER REVENUES	NEGOTIATED RATE REVENUES	REVENUE SYNCHRONIZATION REVENUES	WEATHER NORMALIZATION REVENUES	INCREMENTAL GSRs REVENUES	LVTS CUSTOMER REVENUES
050	TRANSMISSION	850	180,821	-	-	-	-	-	-	-	-	-	-
051		851	1,447	-	-	-	-	-	-	-	-	-	-
052		852	1,184	-	-	-	-	-	-	-	-	-	-
053		853	-	-	-	-	-	-	-	-	-	-	-
054		856	111,033	-	-	-	-	-	-	-	-	-	-
055		857	7,860	-	-	-	-	-	-	-	-	-	-
056		859	214,856	-	-	-	-	-	-	-	-	-	-
057		860	19,709	-	-	-	-	-	-	-	-	-	-
058		861	22,710	-	-	-	-	-	-	-	-	-	-
059		862	3,948	-	-	-	-	-	-	-	-	-	-
060		863	6,078	-	-	-	-	-	-	-	-	-	-
061		864	-	-	-	-	-	-	-	-	-	-	-
062		865	1,514	-	-	-	-	-	-	-	-	-	-
063		866	5,043	-	-	-	-	-	-	-	-	-	-
064		867	-	-	-	-	-	-	-	-	-	-	-
065	DISTRIBUTION	870	1,656,873	-	-	-	-	-	-	-	-	-	-
066		871	1,222	-	-	-	-	-	-	-	-	-	-
067		872	(567)	-	-	-	-	-	-	-	-	-	-
068		873	-	-	-	-	-	-	-	-	-	-	-
069		874	3,066,584	-	-	-	-	-	-	-	-	-	-
070		875	383,006	-	-	-	-	-	-	-	-	-	-
071		876	24,218	-	-	-	-	-	-	-	-	-	-
072		877	129,106	-	-	-	-	-	-	-	-	-	-
073		878	826,900	-	-	-	-	-	-	-	-	-	-
074		879	539,956	-	-	-	-	-	-	-	-	-	-
075		880	1,665,038	-	-	-	-	-	-	-	-	-	-
076		881	16,633	-	-	-	-	-	-	-	-	-	-
077		885	78,223	-	-	-	-	-	-	-	-	-	-
078		886	-	-	-	-	-	-	-	-	-	-	-
079		887	747,080	-	-	-	-	-	-	-	-	-	-
080		888	71,325	-	-	-	-	-	-	-	-	-	-
081	CUSTOMER ACCOUNTS	889	120,886	-	-	-	-	-	-	-	-	-	-
082		890	79,596	-	-	-	-	-	-	-	-	-	-
083		891	294,131	-	-	-	-	-	-	-	-	-	-
084		892	301,520	-	-	-	-	-	-	-	-	-	-
085		893	606,078	-	-	-	-	-	-	-	-	-	-
086		894	68,613	-	-	-	-	-	-	-	-	-	-
087	CUSTOMER ACCOUNTS	901	194,279	-	-	-	-	-	-	-	-	-	-
088		902	365,244	-	-	-	-	-	-	-	-	-	-
089		903	2,327,698	-	-	-	-	-	-	-	-	-	-
090		904	686,894	-	-	-	-	-	-	-	-	-	-
091		905	54,479	-	-	-	-	-	-	-	-	-	-
092	CUSTOMER SRVC/INFO	907	51,062	-	-	-	-	-	-	-	-	-	-
093		908	123,383	-	-	-	-	-	-	-	-	-	-
094		909	22,378	-	-	-	-	-	-	-	-	-	-
095		910	395	-	-	-	-	-	-	-	-	-	-
096	SALES	911	-	-	-	-	-	-	-	-	-	-	-
097		912	192,495	-	-	-	-	-	-	-	-	-	-
098		913	15,353	-	-	-	-	-	-	-	-	-	-
099		916	4,699	-	-	-	-	-	-	-	-	-	-

LINE NO.	CATEGORY	FERC Acct	IS-11	IS-12	IS-13	IS-14	IS-15	IS-16	IS-17	IS-18	IS-19	IS-20
			OUT OF PERIOD EXPENSE	ADVERTISING EXPENSE	DUES EXPENSE	GAS COSTS REMOVAL	PAYROLL ANNUALIZATION	EMPLOYEE BENEFIT EXPENSE	PENSION & RHC LIAB AMORTIZATION	INTERCOMPAN Y EXPENSE	BAD DEBT	RATE CASE AMORTIZATION
050	TRANSMISSION	850	(51)	-	(233)	-	-	-	-	(8,365)	-	-
051		851	-	-	-	-	42	-	-	3,250	-	-
052		852	-	-	-	-	29	-	-	44	-	-
053		853	-	-	-	-	-	-	-	-	-	-
054		856	-	-	-	-	1,822	-	-	-	-	-
055		857	(5)	-	-	-	72	-	-	-	-	-
056		859	-	-	-	-	29	-	-	12,735	-	-
057		860	-	-	-	-	-	-	-	-	-	-
058		861	-	-	-	-	810	-	-	-	-	-
059		862	-	-	-	-	139	-	-	-	-	-
060		863	-	-	-	-	78	-	-	142	-	-
061		864	-	-	-	-	-	-	-	-	-	-
062		865	-	-	-	-	48	-	-	-	-	-
063		866	-	-	-	-	162	-	-	-	-	-
064		867	-	-	-	-	-	-	-	-	-	-
065	DISTRIBUTION	870	(55)	(1,749)	(346)	-	18,726	-	-	(78,830)	-	-
066		871	-	-	-	-	42	-	-	-	-	-
067		872	-	-	-	-	-	-	-	567	-	-
068		873	-	-	-	-	-	-	-	-	-	-
069		874	(18,160)	-	-	-	49,977	-	-	(530)	-	-
070		875	(14)	-	-	-	13,129	-	-	-	-	-
071		876	-	-	-	-	815	-	-	-	-	-
072		877	-	-	-	-	4,421	-	-	-	-	-
073		878	-	-	-	-	23,605	-	-	-	-	-
074		879	-	-	-	-	18,783	-	-	-	-	-
075		880	(1,119)	(457)	(2,066)	-	36,725	-	-	31,021	-	-
076		881	-	-	-	-	-	-	-	(1,807)	-	-
077		885	-	-	-	-	2,813	-	-	-	-	-
078		886	-	-	-	-	-	-	-	-	-	-
079		887	-	-	-	-	15,224	-	-	(635)	-	-
080		888	-	-	-	-	2,004	-	-	-	-	-
081		889	(2)	-	-	-	2,464	-	-	-	-	-
082		890	-	-	-	-	2,716	-	-	-	-	-
083		891	-	-	-	-	5,749	-	-	-	-	-
084		892	-	-	-	-	8,510	-	-	-	-	-
085		893	-	-	(144)	-	17,671	-	-	4,232	-	-
086		894	-	-	-	-	1,562	-	-	-	-	-
087	CUSTOMER ACCOUNTS	901	(61)	-	-	-	3,513	-	-	15,053	-	-
088		902	-	-	-	-	11,166	-	-	4,883	-	-
089		903	(255)	(3,417)	-	-	7,630	-	-	147,322	-	-
090		904	-	-	-	-	-	-	-	-	170,032	-
091		905	-	-	-	-	727	-	-	10,247	-	-
092	CUSTOMER SRVC/INFO	907	(37)	-	-	-	-	-	-	(2,155)	-	-
093		908	-	(392)	-	-	-	-	-	(11,442)	-	-
094		909	-	(2,782)	-	-	-	-	-	(16,362)	-	-
095		910	-	-	-	-	-	-	-	(391)	-	-
096	SALES	911	-	-	-	-	-	-	-	-	-	-
097		912	-	(130)	(13)	-	-	-	-	(31,644)	-	-
098		913	(1,395)	(9,133)	-	-	193	-	-	(1,509)	-	-
099		916	-	(4,699)	-	-	-	-	-	-	-	-

## KSG Rebuttal Exhibit SKJ-1

SECTION 9  
SCHEDULE 2  
PAGE 11 OF 14

		IS-21IS-22IS-23IS-24IS-25IS-26IS-27IS-28IS-29IS-30IS-31TOTAL													
LINE		FERC	SEVERANC E	PAYMENT PROCESSING	FLEET DEPR	COMMISSION FEE	DATA IMPROV	PHMSA FEE	RESEARCH DVLPMT	DAMAGE PVTN	LINE LOCATE	VEG MGMT	PROPANE CONVERSION	ADJUSTED	
NO.	CATEGORY	Acct	EXPENSE	EXPENSE	EXPENSE	EXPENSE	EXPENSE	EXPENSE	EXPENSE	EXPENSE	EXPENSE	EXPENSE	EXPENSE	O&M	
050	TRANSMISSION	850	-	-	-	-	-	-	-	-	-	-	-	172,172	
051		851	-	-	3	-	-	-	-	-	-	-	-	4,743	
052		852	-	-	2	-	-	-	-	-	-	-	-	1,259	
053		853	-	-	-	-	-	-	-	-	-	-	-	-	
054		856	-	-	127	-	-	-	-	-	-	-	80,000	100,000	292,982
055		857	-	-	4	-	-	-	-	-	-	-	-	-	7,932
056		859	-	-	2	-	-	-	-	-	-	-	-	-	227,621
057		860	-	-	-	-	-	-	-	-	-	-	-	-	19,709
058		861	-	-	45	-	-	-	-	-	-	-	-	-	23,564
059		862	-	-	8	-	-	-	-	-	-	-	-	-	4,096
060		863	-	-	5	-	-	-	-	-	-	-	-	-	6,303
061		864	-	-	-	-	-	-	-	-	-	-	-	-	-
062		865	-	-	5	-	-	-	-	-	-	-	-	-	1,567
063		866	-	-	7	-	-	-	-	-	-	-	-	-	5,212
064	867	-	-	-	-	-	-	-	-	-	-	-	-	-	
065	DISTRIBUTION	870	-	-	1,022	-	250,276	-	-	-	-	-	-	1,845,916	
066		871	-	-	3	-	-	-	-	-	-	-	-	1,268	
067		872	-	-	-	-	-	-	-	-	-	-	-	-	
068		873	-	-	-	-	-	-	-	-	-	-	-	-	
069		874	-	-	2,684	-	-	-	-	-	-	15,906	-	-	3,116,460
070		875	-	-	911	-	-	-	-	-	-	-	-	-	397,031
071		876	-	-	55	-	-	-	-	-	-	-	-	-	25,088
072		877	-	-	322	-	-	-	-	-	-	-	-	-	133,849
073		878	-	-	1,646	-	-	-	-	-	-	-	-	-	852,151
074		879	-	-	1,125	-	-	-	-	-	-	-	-	-	559,863
075		880	-	-	2,871	-	-	-	-	-	-	-	-	-	1,732,014
076		881	-	-	-	-	-	-	-	-	-	-	-	-	14,827
077		885	-	-	144	-	-	-	-	-	-	-	-	-	81,181
078		886	-	-	-	-	-	-	-	-	-	-	-	-	-
079		887	-	-	953	-	-	-	-	-	-	-	-	-	762,622
080		888	-	-	230	-	-	-	-	-	-	-	-	-	73,559
081	889	-	-	164	-	-	-	-	-	-	-	-	-	123,512	
082	890	-	-	213	-	-	-	-	-	-	-	-	-	82,525	
083	891	-	-	395	-	-	-	-	-	-	-	-	-	300,275	
084	892	-	-	650	-	-	-	-	-	-	-	-	-	310,681	
085	893	-	-	1,285	-	-	-	-	-	-	-	-	-	629,123	
086	894	-	-	98	-	-	-	-	-	-	-	-	-	70,273	
087	CUSTOMER ACCOUNTS	901	-	-	-	-	-	-	-	-	-	-	-	212,784	
088		902	-	-	839	-	-	-	-	-	-	-	-	382,132	
089		903	-	168,706	599	-	-	-	-	-	-	-	-	2,648,283	
090		904	-	-	-	-	-	-	-	-	-	-	-	856,926	
091		905	-	-	-	-	-	-	-	-	-	-	-	65,453	
092	CUSTOMER SRVC/INFO	907	-	-	-	-	-	-	-	-	-	-	-	48,870	
093		908	-	-	-	-	-	-	-	-	-	-	-	111,549	
094		909	-	-	-	-	-	-	-	-	-	-	-	3,233	
095		910	-	-	-	-	-	-	-	-	-	-	-	3	
096	SALES	911	-	-	-	-	-	-	-	-	-	-	-	-	
097		912	-	-	-	-	-	-	-	-	-	-	-	160,708	
098		913	-	-	1	-	-	-	-	-	-	-	-	3,510	
099		916	-	-	-	-	-	-	-	-	-	-	-	-	

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 ADJUSTMENTS FOR KNOWN OR DETERMINABLE CHANGES IN REVENUE AND EXPENSES  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 9  
 SCHEDULE 2  
 PAGE 12 OF 14

LINE NO.	CATEGORY	FERC Acct	TEST YEAR	IS-1	IS-2	IS-3	IS-4	IS-5	IS-6	IS-7	IS-8	IS-9	IS-10
				UNBILLED/ OTHER REVENUES	GAS COST REVENUES	WNA RIDER REVENUES	AVTS REVENUES	TA RIDER REVENUES	NEGOTIATED RATE REVENUES	REVENUE SYNCHRONIZATION REVENUES	WEATHER NORMALIZATION REVENUES	INCREMENTAL GSRs REVENUES	LVTS CUSTOMER REVENUES
100	ADMIN & GENERAL	920	6,726,547	-	-	-	-	-	-	-	-	-	-
101		921	1,759,269	-	-	-	-	-	-	-	-	-	-
102		922	(1,488,429)	-	-	-	-	-	-	-	-	-	-
103		923	860,536	-	-	-	-	-	-	-	-	-	-
104		924	18,101	-	-	-	-	-	-	-	-	-	-
105		925	769,703	-	-	-	-	-	-	-	-	-	-
106		926	2,666,666	-	-	-	-	-	-	-	-	-	-
107		927	-	-	-	-	-	-	-	-	-	-	-
108		928	331,334	-	-	-	-	-	-	-	-	-	-
109		929	-	-	-	-	-	-	-	-	-	-	-
110		930	464,987	-	-	-	-	-	-	-	-	-	-
111		931	784,010	-	-	-	-	-	-	-	-	-	-
112		932	1,705,393	-	-	-	-	-	-	-	-	-	-
113	TOTAL OPERATING EXPENSES	TOTAL	89,140,482	-	-	-	-	-	-	-	-	-	-



SECTION 9  
SCHEDULE 2  
PAGE 13 OF 14

LINE NO.	CATEGORY	FERC Acct	IS-11	IS-12	IS-13	IS-14	IS-15	IS-16	IS-17	IS-18	IS-19	IS-20
			OUT OF PERIOD EXPENSE	ADVERTISING EXPENSE	DUES EXPENSE	GAS COSTS REMOVAL	PAYROLL ANNUALIZATION	EMPLOYEE BENEFIT EXPENSE	PENSION & RHC LIAB AMORTIZATION	INTERCOMPAN Y EXPENSE	BAD DEBT	RATE CASE AMORTIZATION
100	ADMIN & GENERAL	920	(487)	-	-	-	17,743	-	-	693,112	-	-
101		921	(29,841)	(345)	(47,022)	-	-	-	-	(53,968)	-	-
102		922	-	-	-	-	-	-	-	(77,990)	-	-
103		923	-	-	-	-	-	-	-	(23,007)	-	-
104		924	-	-	-	-	-	-	-	19,741	-	-
105		925	-	-	-	-	-	-	-	346,437	-	-
106		926	-	-	-	-	79,619	(25,859)	(813,392)	558,624	-	-
107		927	-	-	-	-	-	-	-	-	-	-
108		928	-	-	-	-	-	-	-	(25,597)	-	111,836
109		929	-	-	-	-	-	-	-	-	-	-
110		930	-	(62,546)	(49,601)	-	-	-	-	(2,396)	-	-
111		931	-	-	-	-	-	-	-	(12,852)	-	-
112		932	-	-	(10)	-	7,736	-	-	77,340	-	-
113	TOTAL OPERATING EXPENSES	TOTAL	(51,482)	(85,650)	(99,435)	(59,251,385)	356,496	(25,859)	(813,392)	1,575,270	170,032	111,836

LINE NO.	CATEGORY	FERC Acct	IS-21	IS-22	IS-23	IS-24	IS-25	IS-26	IS-27	IS-28	IS-29	IS-30	IS-31	TOTAL
			SEVERANC E EXPENSE	PAYMENT PROCESSING EXPENSE	FLEET DEPR EXPENSE	COMMISSION FEE EXPENSE	DATA IMPROV EXPENSE	PHMSA FEE EXPENSE	RESEARCH DVLPM T EXPENSE	DAMAGE PVTN EXPENSE	LINE LOCATE EXPENSE	VEG MGMT EXPENSE	PROPANE CONVERSION EXPENSE	ADJUSTED O&M
100	ADMIN & GENERAL	920	(91,017)	-	0	-	-	-	-	-	-	-	-	7,345,897
101		921	-	-	-	-	-	-	-	-	-	-	-	1,628,093
102		922	-	-	-	-	-	-	-	-	-	-	-	(1,566,419)
103		923	-	-	-	-	-	-	-	-	-	-	-	837,529
104		924	-	-	-	-	-	-	-	-	-	-	-	37,842
105		925	-	-	-	-	-	-	-	-	-	-	-	1,116,141
106		926	-	-	-	-	-	-	-	-	-	-	-	2,465,659
107		927	-	-	-	-	-	-	-	-	-	-	-	-
108		928	-	-	-	19,428	-	-	-	-	-	-	-	437,001
109		929	-	-	-	-	-	-	-	-	-	-	-	-
110		930	-	-	-	-	-	-	59,712	49,228	-	-	-	459,383
111		931	-	-	-	-	-	-	-	-	-	-	-	771,158
112		932	-	-	30	-	-	-	-	-	-	-	-	1,790,489
113	TOTAL OPERATING EXPENSES	TOTAL	(91,017)	168,706	16,447	19,428	250,276	-	59,712	49,228	15,906	80,000	100,000	31,695,600

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
DEPRECIATION AND AMORTIZATION  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 10  
SCHEDULE 1  
PAGE 1 OF 1

<u>LINE NO.</u>		<u>COMPOSITE PERCENTAGE</u> (COL.1)		<u>PER BOOKS 9/30/2024</u> (COL.2)
	<u>DEPRECIATION - ACCOUNT 403</u>			
001	PRODUCTION AND GATHERING PLANT	VARIOUS	%	5,607
002	PRODUCTS EXTRACTION PLANT	VARIOUS	%	0
003	TRANSMISSION PLANT	VARIOUS	%	947,807
004	DISTRIBUTION PLANT	VARIOUS	%	7,977,123
<u>005</u>	GENERAL PLANT	VARIOUS	%	<u>3,644,337</u>
006	TOTAL DEPRECIATION			\$12,574,874
	<u>AMORTIZATION - ACCOUNTS 404 &amp; 405</u>			
<u>007</u>	OTHER AMORT OF GAS PLANT	VARIOUS	%	<u>94,473</u>
<u>008</u>	TOTAL DEPRECIATION AND AMORTIZATION			<u><u>\$12,669,347</u></u>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 ADJUSTED INCOME TAXES & TAXES OTHER THAN INCOME  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 11  
 SCHEDULE 1  
 PAGE 1 OF 2

LINE NO.		REFERENCE (Tab, Col. Line No.)	PER BOOKS 9/30/2024 (COL.1)	ADJUSTMENTS (COL.2)	ADJUSTED 9/30/2025 (COL.3)
001	STATE INCOME TAXES	11-4-1-1	0	0	0
<u>002</u>	FEDERAL INCOME TAXES	11-4-1-2	<u>44,778</u>	<u>213,753</u>	<u>258,532</u>
003	TOTAL INCOME TAXES	Ln 001 + Ln 002	44,778	213,753	258,532
004	AD VALOREM TAXES	Stmt L Ln 26	5,849,183	1,966,783	7,815,966
005	SALES & USE TAXES	Stmt L Ln 20	(36,402)	0	(36,402)
006	MISCELLANEOUS TAXES	Stmt L Ln 32 + Ln 38	(370,776)	0	(370,776)
007	FEDERAL & STATE UNEMPLOYMENT TAXES	11-1-2-1	13,481	216	13,696
<u>008</u>	FICA TAXES	11-1-2-4	<u>922,754</u>	<u>27,272</u>	<u>950,026</u>
009	TOTAL TAXES OTHER THAN INCOME		6,378,239	1,994,271	8,372,510

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 UNEMPLOYMENT AND FICA TAXES  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 11  
 SCHEDULE 1

LINE NO.	<u>FEDERAL AND STATE UNEMPLOYMENT TAXES</u>	
001	UNEMPLOYMENT TAXES (PER BOOK)	13,481
<u>002</u>	PLUS: ADJ.TO TEST PERIOD BASE & RATE	<u>216</u>
003	UNEMPLOYMENT TAXES - ADJUSTED	13,696
	<u>FICA TAXES</u>	
004	FICA TAXES - PER BOOK	922,754
<u>005</u>	PLUS: ADJ. TO TEST PERIOD BASE & RATE	<u>27,272</u>
006	FICA TAXES - ADJUSTED	950,026

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 COMPUTATION OF TAXABLE INCOME  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 11  
 SCHEDULES 2 & 3  
 PAGE 1 OF 1

LINE NO.		REFERENCE (Tab, Col. Line No.)	TEST YEAR PER BOOKS (COL.1)	PRO FORMA ADJUSTMENTS (COL.2)	TOTAL AFTER ADJUSTMENTS (COL.3)
001	OPERATING REVENUES	9-1-1-3	122,551,039	(57,798,375)	64,752,664
002	PURCHASED GAS EXPENSE	9-1-1-4	59,251,385	(59,251,385)	0
003	OPERATION & MAINTENANCE EXPENSE	9-1-1-5	29,889,098	1,806,502	31,695,600
004	DEPRECIATION & AMORTIZATION	9-1-1-7	11,872,517	491,550	12,364,067
005	TAXES OTHER THAN INCOME	9-1-1-8	6,874,267	2,065,458	8,939,725
006	INTEREST EXP ON CUSTOMER DEPOSITS	9-1-1-9	0	0	0
007	GROSS OPERATING INCOME		14,663,772	(2,910,500)	11,753,272
008	LESS: INTEREST EXP. ON LONG TERM DEBT	7-3-1-2	6,519,701	349,708	6,869,409
009	TAXABLE INCOME		8,144,071	(3,260,208)	4,883,863

FOR METHOD OF COMPUTATION SEE SECTION 9, SCHEDULE 1, PAGE 1

A NARRATIVE DESCRIPTION OF THE ADJUSTMENTS IS PROVIDED FOR SECTION 9, SCHEDULE 2.

A SUMMARY OF ADJUSTMENTS FOR KNOWN OR DETERMINABLE CHANGES IN REVENUE

AND EXPENSES IS INCLUDED ON SECTION 9, SCHEDULE 2.

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 COMPUTATION OF INCOME TAXES  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

SECTION 11  
 SCHEDULE 4  
 PAGE 1 OF 1

LINE NO.	REFERENCE	TEST YEAR PER BOOKS (COL.1)	PRO FORMA ADJUSTMENTS (COL.2)	TOTAL AFTER ADJUSTMENTS (COL.3)
001	INCOME TAXES - STATE	0	0	0
002	INCOME TAXES - FEDERAL	44,778	213,753	258,532
003	TOTAL INCOME TAXES	44,778	213,753	258,532
004	LESS PROV. FOR DEFERRED INCOME TAX	689,598	5,102,461	5,792,060
005	RESEARCH & DEVELOPMENT TAX CREDIT	(108,882)	2,126	(106,756)
006	AMORTIZATION PROTECTED PLANT EDIT - ARAM	(1,523,021)	905,732	(617,290)
007	AMORTIZATION SERVICE COMPANY PLANT EDIT - ARAM	(53,599)	727	(52,872)
008	PLUS: INVESTMENT TAX CREDIT	0	0	0
009	CURRENT INCOME TAXES PAYABLE	1,040,682	(5,797,292)	(4,756,610)

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 DEFERRED INCOME TAXES RELATED TO ITC

SECTION 11  
 SCHEDULE 5  
 PAGE 1 OF 1

<u>LINE NO.</u>		<u>BEGINNING BALANCE</u> (COL.1)	<u>NET CHANGE</u> (COL.2)	<u>ENDING BALANCE</u> (COL.3)
001	12/31/2015	0	0	0
002	12/31/2016	0	0	0
003	12/31/2017	0	0	0
004	12/31/2018	0	0	0
005	12/31/2019	0	0	0
006	12/31/2020	0	0	0
007	12/31/2021	0	0	0
008	12/31/2022	0	0	0
009	12/31/2023	0	0	0
010	9/30/2024	0	0	0



BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
DEFERRED INCOME TAXES

SECTION 11  
SCHEDULE 6  
PAGE 1 OF 1

LINE NO.		BEGINNING BALANCE (COL.1)	NET CHANGE (COL.2)	ENDING BALANCE (COL.3)
001	12/31/2015	(15,534,059)	(3,408,315)	(18,942,374)
002	12/31/2016	(18,942,374)	(4,278,806)	(23,221,180)
003	12/31/2017	(23,221,180)	11,382,615	(11,838,565)
004	12/31/2018	(11,838,565)	(1,099,323)	(12,937,888)
005	12/31/2019	(12,937,888)	(1,843,668)	(14,781,557)
006	12/31/2020	(14,781,557)	104,760	(14,676,797)
007	12/31/2021	(14,676,797)	(4,032,705)	(18,709,502)
008	12/31/2022	(18,709,502)	(10,179,513)	(28,889,015)
009	12/31/2023	(28,889,015)	(652,480)	(29,541,495)
010	9/30/2024	(29,541,495)	(1,567,647)	(31,109,142)

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**KSG Rebuttal Exhibit SKJ-1**  
**Revenue Requirement Study**  
**Table of Contents**

Statement A	Calculation of the Revenue Deficiency
Statement B	Overall Revenue Requirement
Statement C	Other Rate Base Items
Statement D	Plant in Service
Statement E	Accumulated Provision for Depreciation
Statement F	Working Capital
Statement G	Cost of Capital
Statement H	Operating and Maintenance Expenses
Statement I	Operating Revenue
Statement J	Depreciation Expense
Statement K	Computation of Federal Income Tax
Statement L	Taxes Other Than Income
Statement M	Revenue Requirement Analysis
BS	Balance Sheet
IS	Income Statement

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**CALCULATION OF REVENUE DEFICIENCY**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement A**

(a)	(b)	(c)	(d)
Line No.	Description	Reference	Amount
1	Total Adjusted Rate Base	Stmt. B, Ln. 26, Col. (f)	\$ 294,824,431
2	Rate of Return	Stmt. G, Ln. 35 Col. (g)	7.63%
3	<b>Return</b>	(Line 1 * Line 2)	<b>\$ 22,495,104</b>
4			
5	Operations & Maintenance	Stmt. B, Ln. 7, Col. (f)	31,695,600
6	Depreciation/Amortization	Stmt. B, Ln. 8, Col. (f)	12,364,067
7	Taxes Other Than Income	Stmt. B, Ln. 9, Col. (f)	8,939,725
8	FIT - Existing Rates	Stmt. B, Ln. 14, Col. (f)	258,532
9	Other Operating Revenue	Stmt B, Ln. 3 Col. (f)	(3,284,749)
10	<b>Total Cost of Service</b>	(Sum Ln. 3 thru 9)	<b>72,468,278</b>
11			
12	Revenue Under Existing Base Rates	Stmt. B, Ln. 2, Col. (f)	61,467,914
13	<b>Increase/(Decrease) Before Taxes</b>	(Ln. 10 - Ln. 12)	<b>11,000,364</b>
14			
15	Combined Tax Rate	Fed Rate	21.00%
16	<b>Revenue Deficiency / (Excess) After Tax Gross up</b>	(Ln. 13 / (1 - Ln. 15))	<b>\$ 13,924,511</b>

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**OVERALL REVENUE REQUIREMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement B**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	Reference	Test Year Ended September 30, 2024	Pro Forma Adjustments	Adjusted Total	Additional Revenue Required	Adjusted Rate of Return
1	<b>Operating Revenue</b>						
2	Total Sales	Stmt. I, Ln.6	\$ 122,456,099	\$ (60,988,185)	\$ 61,467,914	\$ 13,924,511	\$ 75,392,425
3	Other Operating Revenue	Stmt. I, Ln.15 + Stmt. I, Ln.17	94,939	3,189,810	3,284,749	-	3,284,749
4	<b>Total Operating Revenue</b>		<b>\$ 122,551,039</b>	<b>\$ (57,798,375)</b>	<b>\$ 64,752,663</b>	<b>\$ 13,924,511</b>	<b>\$ 78,677,175</b>
5							
6	<b>Operating Expenses</b>						
7	Operation and Maintenance	Stmt. H, Ln.165	\$ 89,140,483	\$ (57,444,883)	\$ 31,695,600	\$ -	\$ 31,695,600
8	Depreciation	Stmt. J, Ln.24	11,872,517	491,550	12,364,067	-	12,364,067
9	Taxes Other Than Income Tax	Stmt. L, Ln.44 + Ln. 50 & Ln. 47 + Ln. 53	6,874,267	2,065,458	8,939,725	-	8,939,725
10	<b>Total Operating Expenses</b>		<b>\$ 107,887,267</b>	<b>\$ (54,887,875)</b>	<b>\$ 52,999,392</b>	<b>\$ -</b>	<b>\$ 52,999,392</b>
11							
12	<b>Operating Income Before Tax</b>	Ln.4 - Ln.10	<b>\$ 14,663,772</b>	<b>\$ (2,910,500)</b>	<b>\$ 11,753,272</b>	<b>\$ 13,924,511</b>	<b>\$ 25,677,783</b>
13							
14	Income Tax Expense	Stmt. K, Ln.82	44,778	213,753	258,532	2,924,147	3,182,679
15							
16	<b>Return (Operating Income)</b>	Ln.12 - Ln.14	<b>\$ 14,618,994</b>		<b>\$ 11,494,740</b>		<b>\$ 22,495,104</b>
17							
18	<b>Rate of Return</b>	Ln.16 ÷ Ln.26	<b>5.16%</b>		<b>3.90%</b>		<b>7.63%</b>
19							
20	<b>Rate Base</b>						
21	Plant in Service	Stmt. D, Ln.83	\$ 461,555,548	\$ 17,114,265	\$ 478,669,813	\$ -	\$ 478,669,813
22	Accumulated Depreciation	Stmt. E, Ln.83	(132,029,326)	(4,228,145)	(136,257,471)	-	(136,257,471)
23	Working Capital	Stmt. F, Ln.7	6,307,332	(1,086,914)	5,220,418	-	5,220,418
24	Other Rate Base Items	Stmt. C, Ln.14	(52,368,296)	(440,034)	(52,808,330)	-	(52,808,330)
25							
26	<b>Total Rate Base</b>		<b>\$ 283,465,259</b>	<b>\$ 11,359,172</b>	<b>\$ 294,824,431</b>	<b>\$ -</b>	<b>\$ 294,824,431</b>

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**OTHER RATE BASE ITEMS**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement C**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account & Description	Reference	Test Year Ended September 30, 2024	Pro Forma Adjustments	Adjusted Total
1	<b>Other Rate Base Tax Items</b>				
2	190 - Total Deferred Income Tax Assets	Sched. C-1, Ln. 21	\$ 5,198,048	\$ (172,319)	\$ 5,025,729
3	254 - Total Regulatory Liabilities/EDIT	Sched. C-1, Ln. 34 + Ln. 38	(12,462,256)	4,174,233	(8,288,023)
4	282 - Total Accelerated Deferred Income Taxes - Property	Sched. C-1, Ln. 27	(41,786,171)	(4,324,494)	(46,110,665)
5	283 - Total Accelerated Deferred Income Taxes - Other	Sched. C-1, Ln. 43	(153,659)	(20,281)	(173,940)
6	254/282 - Allocated BHSC ADIT	Sched. C-1, Ln. 49	(1,566,507)	(76,990)	(1,643,497)
7	<b>Subtotal Other Rate Base Tax Items</b>		<b>\$ (50,770,545)</b>	<b>\$ (419,852)</b>	<b>\$ (51,190,396)</b>
8					
9	<b>Other Rate Base Non-Tax Items</b>				
10	235 - Customer Deposits	Sched. C-1, Ln. 54	(1,090,806)	(27,348)	(1,118,154)
11	252 - Customer Advances	Sched. C-1, Ln. 55	(506,945)	7,166	(499,779)
12	<b>Subtotal Other Rate Base Non-Tax Items</b>		<b>\$ (1,597,751)</b>	<b>\$ (20,182)</b>	<b>\$ (1,617,933)</b>
13					
14	<b>Total Other Rate Base Items</b>		<b>\$ (52,368,296)</b>	<b>\$ (440,034)</b>	<b>\$ (52,808,330)</b>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
OTHER RATE BASE ITEMS - TAX  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
Schedule C-1

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Account & Description	Test Year Ended September 30, 2024	Adjustments	Actual as of February 28, 2025	Adjustments	Adjusted Total for the Period Ended February 28, 2025
1	<b>Deferred Income Tax Assets</b>					
2	190300 - DTA LT - VACATION:	\$ 107,390	\$ 11,190	\$ 118,580	\$ -	\$ 118,580
3	190300 - DTA LT - BAD DEBT RESERVE:	576,298	144,517	720,815	35,707	756,522
4	190300 - DTA LT - EMPLOYEE GROUP INSURANCE:	26,999	7,275	34,274	-	34,274
5	190300 - DTA LT - AIP BONUS:	172,079	(150,034)	22,046	-	22,046
6	190300 - DTA LT - WORKMANS COMP:	(45,485)	4,884	(40,601)	-	(40,601)
7	190300 - DTA LT-OTHER:	2,533,810	(174,380)	2,359,431	-	2,359,431
8	190300 - DTA LT-RETIREE HEALTHCARE:	-	-	-	-	-
9	190300 - DTA LT-TAX ON TAX FED GROSS UP - TCJA	83,263	(82,518)	745	(619,691)	(618,946)
10	190300 - DTA LT-PERFORMANCE PLAN:	0	0	0	-	0
11	190300 - DTA LT-LINE EXTENSION DEP GAS:	162,933	(18,967)	143,966	-	143,966
12	190300 - DTA LT-PENSION FAS 87:	(403,647)	16,850	(386,797)	(2,740)	(389,536)
13	190300 - DTA LT-PENSION FAS 158 LIAB:	1,086,907	20,813	1,107,721	(1,107,721)	-
14	190300 - DTA LT-RET HLTH FAS158 LIAB:	141,642	(27,207)	114,435	(114,435)	-
15	190300 - DTA LT-NOL CARRYFORWARD:	(1)	1	-	1,832,463	1,832,463
16	190300 - DTA LT-INS RESERVE LIAB:	1	(1)	(0)	-	(0)
17	190300 - DTA LT - ALT FUEL VEHICLE CREDIT:	50,000	-	50,000	-	50,000
18	190300 - DTA LT - R&D CREDIT:	549,676	64,373	614,049	-	614,049
19	190300 - DTA LT - PUC FEES:	83,215	(14,004)	69,211	4,080	73,291
20	190998 - DTA LT - SVC CO FAS 109 OTHER:	72,966	(2,775)	70,192	-	70,192
21	<b>Subtotal Deferred Income Tax Assets</b>	<b>\$ 5,198,048</b>	<b>\$ (199,982)</b>	<b>\$ 4,998,066</b>	<b>\$ 27,663</b>	<b>\$ 5,025,729</b>
22						
23	<b>Accelerated Deferred Income Taxes - Property</b>					
24	282300 - DEF TAX PROPERTY LT-ACCELERATED DEP:	\$ (42,182,475)	\$ (3,292,798)	\$ (45,475,272)	\$ (897,430)	\$ (46,372,702)
25	282300 - DEF TAX PROPERTY LT-CWIP:	218,644	(40,984)	177,660	-	177,660
26	282300 - DEF TAX PROPERTY LT-OTHER PROPERTY:	177,660	(93,284)	84,377	-	84,377
27	<b>Subtotal Accelerated Deferred Income Taxes - Property</b>	<b>\$ (41,786,171)</b>	<b>\$ (3,427,065)</b>	<b>\$ (45,213,236)</b>	<b>\$ (897,430)</b>	<b>\$ (46,110,665)</b>
28						
29	<b>Regulatory Liabilities</b>					
30	254015 - PROTECTED PROPERTY RB	\$ (12,189,693)	\$ 226,999	\$ (11,962,694)	\$ 2,950,909	\$ (9,011,785)
31	254015 - NON-PROTECTED COST OF REMOVAL - ARAM	724,243	80,689	804,932	(81,169)	723,762
32	254015 - NON-PROTECTED PROPERTY RB_PT	(386,997)	386,997	-	-	-
33	254015 - NON-REFUNDED ARAM	142,296	135,694	277,990	(277,990)	-
34	<b>Subtotal Regulatory Liabilities</b>	<b>\$ (11,710,151)</b>	<b>\$ 830,379</b>	<b>\$ (10,879,773)</b>	<b>\$ 2,591,749</b>	<b>\$ (8,288,023)</b>
35						
36	<b>Regulatory Liabilities</b>					
37	254015 - REG LIAB EXCESS DEF STATE	\$ (752,105)	\$ 392,945	\$ (359,160)	\$ 359,160	\$ -
38	<b>Subtotal Regulatory Liabilities</b>	<b>\$ (752,105)</b>	<b>\$ 392,945</b>	<b>\$ (359,160)</b>	<b>\$ 359,160</b>	<b>\$ -</b>
39						
40	<b>Accumulated Deferred Income Taxes - Other</b>					
41	283300 - DTL LT - PREPAID EXPENSES:	\$ (10,168)	\$ (1,424)	\$ (11,593)	\$ -	\$ (11,593)
42	283300 - DTL LT-RETIREE HEALTHCARE:	(143,491)	(12,005)	(155,495)	(2,691)	(158,186)
43	283300 - DTL DEFERRED REGULATORY	-	(4,161)	(4,161)	-	(4,161)
44	<b>Subtotal Accumulated Deferred Income Taxes - Other</b>	<b>\$ (153,659)</b>	<b>\$ (17,591)</b>	<b>\$ (171,250)</b>	<b>\$ (2,691)</b>	<b>\$ (173,940)</b>
45						
46	<b>Other Utility Plant</b>					
47	282998 - BHSC ALLOC DEF TAX PROPERTY-LT ACCELERATED DEP	\$ (1,221,469)	\$ (90,085)	\$ (1,311,554)	\$ -	\$ (1,311,554)
48	254998 - BHSC ALLOC REG LIAB EDIT PROTECTED PROPERTY	(331,068)	12,038	(319,029)	-	(319,029)
49	254998 - BHSC ALLOC REG LIAB EDIT NONPROTECTED PROPERTY	(13,970)	1,057	(12,913)	-	(12,913)
50	<b>Subtotal Other Utility Plant</b>	<b>\$ (1,566,507)</b>	<b>\$ (76,990)</b>	<b>\$ (1,643,497)</b>	<b>\$ -</b>	<b>\$ (1,643,497)</b>
51						
52	<b>Total Other Rate Base Items - Tax</b>	<b>\$ (50,770,545)</b>	<b>\$ (2,498,303)</b>	<b>\$ (53,268,848)</b>	<b>\$ 2,078,452</b>	<b>\$ (51,190,396)</b>
53						
54	<b>Customer Payments</b>					
55	235000/235050 Customer Deposits	\$ (1,090,806)	\$ (32,467)	\$ (1,123,273)	\$ 5,119	\$ (1,118,154)
56	252000/252001 Customer Advance for Construction	(506,945)	91,275	(415,670)	(84,109)	(499,779)
57	<b>Subtotal Customer Payments</b>	<b>\$ (1,597,751)</b>	<b>\$ 58,808</b>	<b>\$ (1,538,943)</b>	<b>\$ (78,990)</b>	<b>\$ (1,617,933)</b>
58						
59	<b>Total Other Rate Base Items - Non Tax</b>	<b>\$ (1,597,751)</b>	<b>\$ 58,808</b>	<b>\$ (1,538,943)</b>	<b>\$ (78,990)</b>	<b>\$ (1,617,933)</b>

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**ADIT-NOL WITH AND WITHOUT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule C-2**

(a)	(b)	(c)	(d)	(e)
Line No.	Description	With Accelerated Depreciation	Without Accelerated Depreciation	Adjustment to Rate Base
1	<b>Adjusted Pretax Income</b>			
2	Utility Op Income	25,677,783	25,677,783	
3	Less synchronized interest	(6,869,409)	(6,869,409)	
4	<b>Adjusted Pretax Income</b>	<b>18,808,374</b>	<b>18,808,374</b>	
5				
6	<b>Permanent and Temporary Differences</b>			
7	Book & Tax Difference Accelerated Depreciation	(28,061,208)		
8	Other Perm Differences	46,848	46,848	
9	Other Temp Differences on Stmt K	479,972	479,972	
10	<b>Total Permanent and Temporary Differences</b>	<b>(27,534,388)</b>	<b>526,820</b>	
11				
12	<b>Taxable Income / (NOL)</b>	<b>(8,726,014)</b>	<b>19,335,194</b>	
13				
14	190300.DT4165 DTA LT - NOL Carryforward	(1)	(1)	
15				
16	<b>DTA-NOL Fed @21%</b>	1,832,463	-	<b>\$ 1,832,463</b>
17				
18	Beginning Balance NOL Per Book			-
19				
20	<b>DTA- NOL for Pro Forma Period</b>			<b>1,832,463</b>

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**PLANT IN SERVICE ADJUSTMENTS DETAIL**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement D**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line No.	Account & Description	Plant in Service 12/31/2021	Plant in Service 12/31/2022	Plant in Service 9/30/2023	Plant in Service 12/31/2023	Test Year Plant in Service 9/30/2024	Actual Capital Additions from 10/1/2024 to 2/28/2025 (Sched. D-1)	Actual Retirements on Capital Additions from 10/1/2024 to 2/28/2025 (Sched. D-2)	Plant in Service 2/28/25
1	<b>Intangible Plant</b>								
2	30100 - Intangibles Organization	\$ 186,932	\$ 186,932	\$ 186,932	\$ 186,932	\$ 186,932	\$ -	\$ -	\$ 186,932
3	30200 - Intangibles Franchises & Consents	74,990	74,990	74,990	74,990	74,990	-	-	74,990
4	30300 - Intangibles Miscellaneous	1,039,860	1,039,860	1,039,860	1,039,860	1,039,860	-	-	1,039,860
5	30301 - Intangibles Miscellaneous - Easements	1,730,332	1,730,332	1,730,332	1,730,332	1,730,332	-	-	1,730,332
6	30302 - Intangibles Miscellaneous - Trademarks	181,000	181,000	181,000	181,000	181,000	-	-	181,000
7	30303 - Intangibles Miscellaneous - Workforce	-	-	-	-	-	-	-	-
8	30370 - Intangibles Miscellaneous - Farm Tap	295,646	295,646	295,646	295,646	295,646	-	-	295,646
9	<b>Total Intangible Plant</b>	\$ 3,508,760	\$ 3,508,760	\$ 3,508,760	\$ 3,508,760	\$ 3,508,760	\$ -	\$ -	\$ 3,508,760
10									
11	<b>Natural Gas Production &amp; Gathering Plant</b>								
12	33601 - Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	\$ -
13	<b>Total Natural Gas Production &amp; Gathering Plant</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14									
15	<b>Transmission Plant</b>								
16	36501 - Land	\$ 9,431	\$ 9,431	\$ 9,431	\$ 9,431	\$ 9,431	\$ -	\$ -	\$ 9,431
17	36502 - Land Rights/Right-of-Way (Non-Depreciable)	616,595	616,595	720,634	720,634	720,497	50,750	-	771,247
18	36571 - Land/Farm Tap	644	644	644	644	644	-	-	644
19	36572 - Land Rights/Farm Tap (Non-Depreciable)	2,100	2,100	2,100	2,100	2,100	-	-	2,100
20	36601 - Structures and Improvements	134,758	159,579	159,579	159,579	159,579	-	(150)	159,429
21	36620 - Measuring	-	19,359	65,598	65,598	74,963	14,952	-	89,914
22	36671 - Structures and Improvements	8,600	8,600	8,600	8,600	8,600	-	-	8,600
23	36700 - Transmission Plant - Mains	54,520,963	56,696,043	56,758,606	55,760,844	58,767,417	(1,162,587)	(2,718)	57,602,112
24	36780 - Gas Trans -Other Mains-RNG	-	-	-	-	-	89,017	-	89,017
25	36804 - Compressor Station Equipment	2,475	2,475	2,475	2,475	2,475	-	-	2,475
26	36880 - Gas Trans-Comp Sta Eqp-RNG	-	-	-	-	-	962,655	-	962,655
27	36903 - Measuring & Regulating Station Equipment	4,486,989	4,575,494	4,971,769	5,008,874	5,147,043	(15,634)	(530)	5,130,880
28	36973 - Measuring & Regulating Station Equipment	51,304	51,304	51,304	51,304	51,304	-	-	51,304
29	37101 - Transmission Plant - Other Equipment	106,791	106,791	106,238	106,238	106,238	-	-	106,238
30	<b>Total Transmission Plant</b>	\$ 59,940,649	\$ 62,248,415	\$ 62,856,977	\$ 61,896,321	\$ 65,050,291	\$ (60,847)	\$ (3,398)	\$ 64,986,046
31									
32	<b>Distribution Plant</b>								
33	37401 - Land	\$ 186,909	\$ 186,909	\$ 186,909	\$ 186,909	\$ 186,909	\$ -	\$ -	\$ 186,909
34	37402 - Land Rights/Right of Way (Non-Depreciable)	635,199	658,535	737,174	737,174	776,669	-	-	776,669
35	37482 - Gas Dist-Ld Rt/ROW-ND-RNG	-	-	-	-	-	147,389	-	147,389
36	37501 - Structures and Improvements	945,246	992,111	1,025,552	1,243,879	1,167,578	283,961	-	1,451,539
37	37503 - Structures and Improvements - TBS	-	-	-	-	-	-	-	-
38	37580 - Gas Dist-Strct&Improve-RNG	-	-	-	-	-	4,170	-	4,170
39	37600 - Distribution Plant - Mains	132,394,490	139,990,152	144,114,492	146,771,373	152,609,049	5,054,991	75,781	157,739,821
40	37680 - Gas Dist - Mains - RNG	-	-	-	874,723	989,195	(330,746)	-	658,450
41	37700 - Compressor Station Equipment	175,304	175,304	175,304	175,304	175,304	-	-	175,304
42	37800 - Measuring & Regulating Station Equipment - General	6,805,632	7,776,075	8,473,999	8,504,396	8,892,806	126,508	9,322	9,028,636
43	37850 - Measuring & Regulating Station Equipment - Lease	-	-	-	-	-	-	-	-
44	37870 - Measuring & Regulating Station Equipment	188,347	161,882	161,882	161,882	174,723	-	-	174,723
45	37880 - Gas Dist-Mea/Reg St-RNG	-	-	-	-	-	212,817	-	212,817
46	37900 - Measuring & Regulating Station Equipment - City Gate	61,111	61,111	61,111	61,111	61,111	-	-	61,111
47	38000 - Distribution Plant - Services	83,259,412	89,587,006	95,235,005	97,693,398	100,601,826	4,656,839	1,385,512	106,644,178
48	38100 - Meters	10,301,799	10,643,912	11,189,366	12,103,450	12,635,869	709,001	(184,471)	13,160,398
49	38101 - Meters - ERT & AMI	9,584,753	9,893,012	10,000,855	10,026,507	10,095,105	180,928	(105,252)	10,170,781
50	38201 - Meter Installations	1,843,759	1,843,994	1,910,155	4,778,976	4,786,072	10,735	-	4,796,808
51	38301 - House Regulators	36,091,386	40,163,449	41,167,753	43,450,348	47,383,736	1,549,894	(5,434)	48,928,197
52	38501 - Industrial Measuring & Regulating Station Equipment	6,226,701	6,520,945	6,332,311	2,608,278	2,760,797	149,335	(35,422)	2,874,709
53	38700 - Other Equipment	109,363	109,363	109,363	109,363	115,909	-	-	115,909
54	<b>Total Distribution Plant</b>	\$ 288,809,411	\$ 308,763,760	\$ 320,881,229	\$ 329,487,071	\$ 343,412,658	\$ 12,755,821	\$ 1,140,036	\$ 357,308,515



BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 PLANT IN SERVICE ADJUSTMENTS DETAIL  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Statement D

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Line No.	Account & Description	Plant in Service 12/31/2021	Plant in Service 12/31/2022	Plant in Service 9/30/2023	Plant in Service 12/31/2023	Test Year Plant in Service 9/30/2024	Actual Capital Additions from 10/1/2024 to 2/28/2025 (Sched. D-1)	Actual Retirements on Capital Additions from 10/1/2024 to 2/28/2025 (Sched. D-2)	Plant in Service 2/28/25
56	<b>General Plant</b>								
57	38901 - Land	\$ 856,543	\$ 856,543	\$ 856,543	\$ 856,543	\$ 856,543	\$ -	\$ -	\$ 856,543
58	39001 - Structures and Improvements	12,612,082	12,659,097	12,664,422	12,636,399	12,622,890	166,897	(56,533)	12,733,254
59	39051 - Leasehold Improvements	-	-	-	-	-	-	-	-
60	39101 - Office Furniture & Equipment	581,572	588,437	603,854	612,628	612,628	100,326	(1,407)	711,547
61	39103 - Computer Hardware	984,743	1,035,891	1,127,462	1,302,582	1,298,502	324,630	(508,140)	1,114,992
62	39104 - Software	95,874	95,874	95,874	95,874	95,874	-	(95,874)	-
63	39107 - Ipad Hardware	256,192	256,192	256,723	256,723	33,899	-	-	33,899
64	39201 - Transportation Equipment	50,025	82,886	86,534	124,748	207,305	-	-	207,305
65	39203 - Light Trucks	7,480,890	7,429,823	8,685,593	9,406,013	10,069,428	316,951	(569,024)	9,817,355
66	39204 - Medium Trucks	62,551	62,551	-	-	-	-	-	-
67	39205 - Heavy Trucks	427,251	531,165	498,021	498,021	498,021	-	-	498,021
68	39206 - Trailers	196,208	196,208	184,148	184,331	189,639	-	-	189,639
69	39300 - Stores Equipment	73,045	73,045	73,045	51,583	51,583	-	(566)	51,016
70	39400 - Tools, Shop, and Garage Equipment	2,941,066	3,199,260	3,308,601	3,447,550	3,554,977	538,263	(67,819)	4,025,421
71	39500 - Laboratory Equipment	11,714	11,714	11,714	11,714	11,714	-	-	11,714
72	39600 - Power Operated Equipment	1,104,675	1,202,259	1,036,404	1,044,659	1,031,830	-	(17,165)	1,014,666
73	39700 - Communication Equipment	1,541,150	1,381,005	1,552,330	1,276,953	1,221,839	-	-	1,221,839
74	39800 - Miscellaneous Equipment	32,417	32,417	32,417	32,417	32,417	-	-	32,417
75	<b>Total General Plant</b>	\$ 29,307,998	\$ 29,694,367	\$ 31,073,684	\$ 31,838,736	\$ 32,389,088	\$ 1,447,068	\$ (1,316,527)	\$ 32,519,628
76									
77	<b>Other Utility Plant</b>								
78	118 - Other Utility Plant Note (1a)	\$ 12,770,129	\$ 13,492,109	\$ 13,977,464	\$ 15,174,152	\$ 15,776,087	\$ 569,095	\$ (588,576)	\$ 15,756,607
79	118 - Other Utility Plant (CIS+) Note (1b)	525,833	524,584	598,830	598,411	615,026	16,751	(342,424)	289,353
80	118 - Other Utility Plant (Vehicles)	641,161	683,444	736,509	741,226	803,638	43,844	(18,527)	828,956
81	<b>Total Other Utility Plant</b>	\$ 13,937,123	\$ 14,700,137	\$ 15,312,803	\$ 16,513,790	\$ 17,194,751	\$ 629,690	\$ (949,527)	\$ 16,874,915
82									
83	<b>CWIP Note (2)</b>								
84	Direct CWIP								\$ 3,190,763
85	Other Utility CWIP								281,186
86	<b>Total CWIP</b>								\$ 3,471,949
87									
88	<b>Total Gas Plant In Service</b>	\$ 395,503,942	\$ 418,915,438	\$ 433,633,454	\$ 443,244,677	\$ 461,555,548	\$ 14,771,732	\$ (1,129,416)	\$ 478,669,813
89									
90	Note (1a) Figure represents all assets except the CIS+ customer billing system portion of Other Utility Plant, Corporate Shared Assets allocated per the CAM.								
91	Note (1b) Figure represents the CIS+ customer billing system portion of Other Utility Plant, Corporate Shared Assets allocated per the CAM.								
92	Note (2) Inclusion of CWIP projects on the Company's books as of February 28, 2025 which are expected to be placed in service by September 30, 2025.								

Source:

Attachment KCC-111

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 ACTUAL PLANT ADDITIONS FROM OCTOBER 1, 2024 - FEBRUARY 28, 2025  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Schedule D-1

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Account & Description	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Total Additions
1	<b>Intangible Plant</b>						
2	30100 - Intangibles Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	30200 - Intangibles Franchises & Consents	-	-	-	-	-	-
4	30300 - Intangibles Miscellaneous	-	-	-	-	-	-
5	30301 - Intangibles Miscellaneous - Easements	-	-	-	-	-	-
6	30302 - Intangibles Miscellaneous - Trademarks	-	-	-	-	-	-
7	30303 - Intangibles Miscellaneous - Workforce	-	-	-	-	-	-
8	30370 - Intangibles Miscellaneous - Farm Tap	-	-	-	-	-	-
9	<b>Total Intangible Plant</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
10							
11	<b>Natural Gas Production &amp; Gathering Plant</b>						
12	33601 - Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	-
13	<b>Total Natural Gas Production &amp; Gathering Plant</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
14							
15	<b>Transmission Plant</b>						
16	36501 - Land	\$ -	\$ -	\$ -	\$ -	\$ -	-
17	36502 - Land Rights/Right-of-Way (Non-Depreciable)	50,750	-	-	-	-	50,750
18	36571 - Land/Farm Tap	-	-	-	-	-	-
19	36572 - Land Rights/Farm Tap (Non-Depreciable)	-	-	-	-	-	-
20	36601 - Structures and Improvements	-	-	-	-	-	-
21	36620 - Measuring	-	-	-	14,952	-	14,952
22	36671 - Structures and Improvements	-	-	-	-	-	-
23	36700 - Transmission Plant - Mains	(1,233,781)	15,464	68,506	(13,192)	417	(1,162,587)
24	36780 - Gas Trans -Other Mains-RNG	102,918	156	(14,057)	-	-	89,017
25	36804 - Compressor Station Equipment	-	-	-	-	-	-
26	36880 - Gas Trans-Comp Sta Eqp-RNG	1,112,980	1,690	(152,016)	-	-	962,655
27	36903 - Measuring & Regulating Station Equipment	-	-	(15,634)	-	-	(15,634)
28	36973 - Measuring & Regulating Station Equipment	-	-	-	-	-	-
29	37101 - Transmission Plant - Other Equipment	-	-	-	-	-	-
30	<b>Total Transmission Plant</b>	<b>\$ 32,867</b>	<b>\$ 17,310</b>	<b>\$ (113,200)</b>	<b>\$ 1,759</b>	<b>\$ 417</b>	<b>\$ (60,847)</b>
31							
32	<b>Distribution Plant</b>						
33	37401 - Land	\$ -	\$ -	\$ -	\$ -	\$ -	-
34	37402 - Land Rights/Right of Way (Non-Depreciable)	-	-	-	-	-	-
35	37482 - Gas Dist-Ld Rt/ROW-ND-RNG	147,468	-	(79)	-	-	147,389
36	37501 - Structures and Improvements	14,952	123,455	156,013	(14,030)	3,571	283,961
37	37503 - Structures and Improvements - TBS	-	-	-	-	-	-
38	37580 - Gas Dist-Strct&Improve-RNG	4,159	-	11	-	-	4,170
39	37600 - Distribution Plant - Mains	783,317	1,109,664	1,886,008	789,341	486,661	5,054,991
40	37680 - Gas Dist - Mains - RNG	(332,524)	-	1,779	-	-	(330,746)
41	37700 - Compressor Station Equipment	-	-	-	-	-	-
42	37800 - Measuring & Regulating Station Equipment - General	157,716	(9,215)	(10,770)	19,334	(30,556)	126,508
43	37850 - Measuring & Regulating Station Equipment - Lease	-	-	-	-	-	-
44	37870 - Measuring & Regulating Station Equipment	-	-	-	-	-	-
45	37880 - Gas Dist-Mea/Reg St-RNG	170,887	41,467	463	-	-	212,817
46	37900 - Measuring & Regulating Station Equipment - City Gate	-	-	-	-	-	-
47	38000 - Distribution Plant - Services	1,785,748	731,860	1,237,331	671,693	230,208	4,656,839
48	38100 - Meters	95,932	98,040	11,670	1,632	501,727	709,001
49	38101 - Meters - ERT & AMI	32,610	41,274	718	870	105,456	180,928
50	38201 - Meter Installations	1,483	8,816	1,473	1,412	(2,448)	10,735
51	38301 - House Regulators	(167,154)	70,592	1,212,534	(8,440)	442,363	1,549,894
52	38501 - Industrial Measuring & Regulating Station Equipment	40,181	25,282	(210)	21,604	62,477	149,335

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 ACTUAL PLANT ADDITIONS FROM OCTOBER 1, 2024 - FEBRUARY 28, 2025  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Schedule D-1

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Account & Description	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Total Additions
53	38700 - Other Equipment	-	-	790	-	(790)	-
54	<b>Total Distribution Plant</b>	<b>\$ 2,734,773</b>	<b>\$ 2,241,235</b>	<b>\$ 4,497,730</b>	<b>\$ 1,483,415</b>	<b>\$ 1,798,668</b>	<b>\$ 12,755,821</b>
55							

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 ACTUAL PLANT ADDITIONS FROM OCTOBER 1, 2024 - FEBRUARY 28, 2025  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Schedule D-1

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Account & Description	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Total Additions
56	<b>General Plant</b>						
57	38901 - Land	\$ -	\$ -	\$ -	\$ -	\$ -	-
58	39001 - Structures and Improvements	-	-	166,897	-	-	166,897
59	39051 - Leasehold Improvements	-	-	-	-	-	-
60	39101 - Office Furniture & Equipment	-	-	80,711	19,615	-	100,326
61	39103 - Computer Hardware	-	-	323,857	773	-	324,630
62	39104 - Software	-	-	-	-	-	-
63	39107 - Ipad Hardware	-	-	-	-	-	-
64	39201 - Transportation Equipment	-	-	-	-	-	-
65	39203 - Light Trucks	309,940	-	6,862	-	148	316,951
66	39204 - Medium Trucks	-	-	-	-	-	-
67	39205 - Heavy Trucks	-	-	-	-	-	-
68	39206 - Trailers	-	-	-	-	-	-
69	39300 - Stores Equipment	-	-	-	-	-	-
70	39400 - Tools, Shop, and Garage Equipment	(9,065)	15,404	369,606	162,318	-	538,263
71	39500 - Laboratory Equipment	-	-	-	-	-	-
72	39600 - Power Operated Equipment	-	-	-	-	-	-
73	39700 - Communication Equipment	-	-	-	-	-	-
74	39800 - Miscellaneous Equipment	-	-	-	-	-	-
75	<b>Total General Plant</b>	<b>\$ 300,876</b>	<b>\$ 15,404</b>	<b>\$ 947,933</b>	<b>\$ 182,706</b>	<b>\$ 148</b>	<b>\$ 1,447,068</b>
76							
77	<b>Other Utility Plant</b>						
78	118 - Other Utility Plant Note (1a)	\$ (88,997)	\$ 57,385	\$ 790,940	\$ (141,454)	\$ (48,779)	\$ 569,095
79	118 - Other Utility Plant (CIS+) Note (1b)	-	-	12,867	3,883	-	16,751
80	118 - Other Utility Plant (Vehicles)	3,443	2,657	31,885	(8,468)	14,328	43,844
81	<b>Total Other Utility Plant</b>	<b>\$ (85,554)</b>	<b>\$ 60,042</b>	<b>\$ 835,692</b>	<b>\$ (146,038)</b>	<b>\$ (34,450)</b>	<b>\$ 629,690</b>
82							
83	<b>Total Gas Plant In Service</b>	<b>\$ 2,982,961</b>	<b>\$ 2,333,991</b>	<b>\$ 6,168,155</b>	<b>\$ 1,521,842</b>	<b>\$ 1,764,783</b>	<b>\$ 14,771,732</b>

85 Note (1a) Figure represents all assets except the CIS+ customer billing system portion of Other Utility Plant, Corporate Shared Assets allocated per the CAM.

86 Note (1b) Figure represents the CIS+ customer billing system portion of Other Utility Plant, Corporate Shared Assets allocated per the CAM.

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 ACTUAL RETIREMENTS ON PLANT ADDITIONS FROM OCTOBER 1, 2024 - FEBRUARY 28, 2025  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Schedule D-2

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Account & Description	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Total Retirements
1	<b>Intangible Plant</b>						
2	30100 - Intangibles Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	30200 - Intangibles Franchises & Consents	-	-	-	-	-	-
4	30300 - Intangibles Miscellaneous	-	-	-	-	-	-
5	30301 - Intangibles Miscellaneous - Easements	-	-	-	-	-	-
6	30302 - Intangibles Miscellaneous - Trademarks	-	-	-	-	-	-
7	30303 - Intangibles Miscellaneous - Workforce	-	-	-	-	-	-
8	30370 - Intangibles Miscellaneous - Farm Tap	-	-	-	-	-	-
9	<b>Total Intangible Plant</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10							
11	<b>Natural Gas Production &amp; Gathering Plant</b>						
12	33601 - Purification Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	<b>Total Natural Gas Production &amp; Gathering Plant</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14							
15	<b>Transmission Plant</b>						
16	36501 - Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	36502 - Land Rights/Right-of-Way (Non-Depreciable)	-	-	-	-	-	-
18	36571 - Land/Farm Tap	-	-	-	-	-	-
19	36572 - Land Rights/Farm Tap (Non-Depreciable)	-	-	-	-	-	-
20	36601 - Structures and Improvements	-	-	-	(150)	-	(150)
21	36620 - Measuring	-	-	-	-	-	-
22	36671 - Structures and Improvements	-	-	-	-	-	-
23	36700 - Transmission Plant - Mains	(2,707)	-	(11)	-	-	(2,718)
24	36780 - Gas Trans -Other Mains-RNG	-	-	-	-	-	-
25	36804 - Compressor Station Equipment	-	-	-	-	-	-
26	36880 - Gas Trans-Comp Sta Eqp-RNG	-	-	-	-	-	-
27	36903 - Measuring & Regulating Station Equipment	-	(530)	-	-	-	(530)
28	36973 - Measuring & Regulating Station Equipment	-	-	-	-	-	-
29	37101 - Transmission Plant - Other Equipment	-	-	-	-	-	-
30	<b>Total Transmission Plant</b>	\$ (2,707)	\$ (530)	\$ (11)	\$ (150)	\$ -	\$ (3,398)
31							
32	<b>Distribution Plant</b>						
33	37401 - Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	37402 - Land Rights/Right of Way (Non-Depreciable)	-	-	-	-	-	-
35	37482 - Gas Dist-Ld Rt/ROW-ND-RNG	-	-	-	-	-	-
36	37501 - Structures and Improvements	-	-	-	-	-	-
37	37503 - Structures and Improvements - TBS	-	-	-	-	-	-
38	37580 - Gas Dist-Strct&Improve-RNG	-	-	-	-	-	-
39	37600 - Distribution Plant - Mains	184,150	(42,810)	(838,267)	798,245	(25,538)	75,781
40	37680 - Gas Dist - Mains - RNG	-	-	-	-	-	-
41	37700 - Compressor Station Equipment	-	-	-	-	-	-
42	37800 - Measuring & Regulating Station Equipment - General	14,622	-	-	(5,300)	-	9,322
43	37850 - Measuring & Regulating Station Equipment - Lease	-	-	-	-	-	-
44	37870 - Measuring & Regulating Station Equipment	-	-	-	-	-	-
45	37880 - Gas Dist-Mea/Reg St-RNG	-	-	-	-	-	-
46	37900 - Measuring & Regulating Station Equipment - City Gate	-	-	-	-	-	-
47	38000 - Distribution Plant - Services	1,484,640	(69,949)	(1,184,104)	1,158,886	(3,960)	1,385,512
48	38100 - Meters	(45)	(129,041)	(9,134)	(10,750)	(35,502)	(184,471)
49	38101 - Meters - ERT & AMI	-	(72,521)	(3,260)	(7,365)	(22,106)	(105,252)
50	38201 - Meter Installations	-	-	-	-	-	-
51	38301 - House Regulators	120,555	(15,706)	(192,357)	84,757	(2,682)	(5,434)
52	38501 - Industrial Measuring & Regulating Station Equipment	(4,511)	(13,836)	(5,987)	(3,796)	(7,293)	(35,422)
53	38700 - Other Equipment	-	-	-	-	-	-
54	<b>Total Distribution Plant</b>	\$ 1,799,411	\$ (343,862)	\$ (2,233,108)	\$ 2,014,676	\$ (97,080)	\$ 1,140,036

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 ACTUAL RETIREMENTS ON PLANT ADDITIONS FROM OCTOBER 1, 2024 - FEBRUARY 28, 2025  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Schedule D-2

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Account & Description	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Total Retirements
55							
56	<b>General Plant</b>						
57	38901 - Land	\$ -	\$ -	\$ -	\$ -	\$ -	-
58	39001 - Structures and Improvements	-	-	-	(56,533)	-	(56,533)
59	39051 - Leasehold Improvements	-	-	-	-	-	-
60	39101 - Office Furniture & Equipment	-	-	-	(1,407)	-	(1,407)
61	39103 - Computer Hardware	(268,574)	-	(52,744)	-	(186,822)	(508,140)
62	39104 - Software	-	-	(95,874)	-	-	(95,874)
63	39107 - Ipad Hardware	-	-	-	-	-	-
64	39201 - Transportation Equipment	-	-	-	-	-	-
65	39203 - Light Trucks	-	(51,564)	(283,060)	(209,807)	(24,592)	(569,024)
66	39204 - Medium Trucks	-	-	-	-	-	-
67	39205 - Heavy Trucks	-	-	-	-	-	-
68	39206 - Trailers	-	-	-	-	-	-
69	39300 - Stores Equipment	-	-	-	(566)	-	(566)
70	39400 - Tools, Shop, and Garage Equipment	-	-	-	(62,879)	(4,940)	(67,819)
71	39500 - Laboratory Equipment	-	-	-	-	-	-
72	39600 - Power Operated Equipment	-	-	(17,165)	-	-	(17,165)
73	39700 - Communication Equipment	-	-	-	-	-	-
74	39800 - Miscellaneous Equipment	-	-	-	-	-	-
75	<b>Total General Plant</b>	<b>\$ (268,574)</b>	<b>\$ (51,564)</b>	<b>\$ (448,844)</b>	<b>\$ (331,192)</b>	<b>\$ (216,354)</b>	<b>\$ (1,316,527)</b>
76							
77	<b>Other Utility Plant</b>						
78	118 - Other Utility Plant Note ( 1a)	\$ (22,671)	\$ (8,771)	\$ (308,986)	\$ (241,573)	\$ (6,574)	\$ (588,576)
79	118 - Other Utility Plant (CIS+) Note (1b)	-	-	(342,424)	-	-	(342,424)
80	118 - Other Utility Plant (Vehicles)	(9,730)	(5,205)	(1,748)	-	(1,844)	(18,527)
81	<b>Total Other Utility Plant</b>	<b>\$ (32,401)</b>	<b>\$ (13,976)</b>	<b>\$ (653,158)</b>	<b>\$ (241,573)</b>	<b>\$ (8,418)</b>	<b>\$ (949,527)</b>
82							
83	<b>Total Gas Plant In Service</b>	<b>\$ 1,495,728</b>	<b>\$ (409,933)</b>	<b>\$ (3,335,121)</b>	<b>\$ 1,441,762</b>	<b>\$ (321,853)</b>	<b>\$ (1,129,416)</b>

85 Note (1a) Figure represents all assets except the CIS+ customer billing system portion of Other Utility Plant, Corporate Shared Assets allocated per the CAM.

86 Note (1b) Figure represents the CIS+ customer billing system portion of Other Utility Plant, Corporate Shared Assets allocated per the CAM.

Source:

Attachment KCC-111

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 ADJUSTED ACCUMULATED PROVISION FOR DEPRECIATION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Statement E

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account & Description	Accumulated Depreciation 12/31/2021	Accumulated Depreciation 12/31/2022	Accumulated Depreciation 9/30/2023	Accumulated Depreciation 12/31/2023	Test Year Accumulated Depreciation 9/30/2024	Note (2) Accumulated Depreciation Rollforward to 2/28/2025	Accumulated Depreciation Balance as of 2/28/2025
1	<b>Intangible Plant</b>							
2	30100 - Intangibles Organization	\$ 176,609	\$ 182,240	\$ 186,463	\$ 186,932	\$ 186,932	\$ -	\$ 186,932
3	30200 - Intangibles Franchises & Consents	73,660	74,434	74,955	74,990	74,990	-	74,990
4	30300 - Intangibles Miscellaneous	773,616	776,718	779,045	779,820	782,147	1,292	783,439
5	30301 - Intangibles Miscellaneous - Easements	1,159,697	1,247,252	1,312,918	1,334,807	1,400,473	36,481	1,436,954
6	30302 - Intangibles Miscellaneous - Trademarks	-	3,312	5,797	6,625	9,109	1,380	10,489
7	30303 - Intangibles Miscellaneous - Workforce	-	-	-	-	-	-	-
8	30370 - Intangibles Miscellaneous - Farm Tap	295,646	295,646	295,646	295,646	295,646	-	295,646
9	<b>Total Intangible Plant</b>	<b>\$ 2,479,228</b>	<b>\$ 2,579,602</b>	<b>\$ 2,654,823</b>	<b>\$ 2,678,819</b>	<b>\$ 2,749,296</b>	<b>\$ 39,154</b>	<b>\$ 2,788,450</b>
10								
11	<b>Natural Gas Production &amp; Gathering Plant</b>							
12	33601 - Purification Equipment	\$ (5,607)	\$ (5,607)	\$ (5,607)	\$ (5,607)	\$ -	\$ -	\$ -
13	<b>Total Natural Gas Production &amp; Gathering Plant</b>	<b>\$ (5,607)</b>	<b>\$ (5,607)</b>	<b>\$ (5,607)</b>	<b>\$ (5,607)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
14								
15	<b>Transmission Plant</b>							
16	36501 - Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	36502 - Land Rights/Right-of-Way (Non-Depreciable)	691,895	691,895	691,895	691,895	691,895	-	691,895
18	36571 - Land/Farm Tap	-	-	-	-	-	-	-
19	36572 - Land Rights/Farm Tap (Non-Depreciable)	-	-	-	-	-	-	-
20	36601 - Structures and Improvements	96,369	97,700	98,873	99,264	100,437	502	100,939
21	36620 - Measuring	-	24	449	610	1,111	324	1,436
22	36671 - Structures and Improvements	77,991	78,076	78,139	78,160	78,223	35	78,259
23	36700 - Transmission Plant - Mains	10,748,432	11,143,385	11,749,586	11,940,696	12,536,385	328,165	12,864,550
24	36780 - Gas Trans -Other Mains-RNG	-	-	-	-	-	963	963
25	36804 - Compressor Station Equipment	(99,728)	(99,548)	(99,413)	(99,368)	(98,136)	2,649	(95,487)
26	36880 - Gas Trans-Comp Sta Eqp-RNG	-	-	-	-	-	25,502	25,502
27	36903 - Measuring & Regulating Station Equipment	1,692,861	1,818,580	1,917,085	1,972,036	2,075,710	59,423	2,135,133
28	36973 - Measuring & Regulating Station Equipment	50,515	51,952	53,029	53,388	54,466	599	55,064
29	37101 - Transmission Plant - Other Equipment	45,847	55,352	61,897	64,261	71,352	3,940	75,292
30	<b>Total Transmission Plant</b>	<b>\$ 13,304,183</b>	<b>\$ 13,837,416</b>	<b>\$ 14,551,541</b>	<b>\$ 14,800,943</b>	<b>\$ 15,511,444</b>	<b>\$ 422,102</b>	<b>\$ 15,933,546</b>
31								
32	<b>Distribution Plant</b>							
33	37401 - Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	37402 - Land Rights/Right of Way (Non-Depreciable)	(8,628)	(8,628)	(8,628)	(8,628)	-	-	-
35	37482 - Gas Dist-Ld Rt/ROW-ND-RNG	-	-	-	-	-	-	-
36	37501 - Structures and Improvements	381,211	404,417	423,394	429,865	451,834	13,734	465,568
37	37503 - Structures and Improvements - TBS	-	-	-	-	-	-	-
38	37580 - Gas Dist-Strct&Improve-RNG	-	-	-	-	-	-	-
39	37600 - Distribution Plant - Mains	43,366,890	45,116,279	46,327,162	46,104,147	47,667,887	1,031,051	48,698,938
40	37680 - Gas Dist - Mains - RNG	-	-	1,954	-	12,770	4,433	17,203
41	37700 - Compressor Station Equipment	62,642	71,162	77,551	79,681	86,071	3,550	89,621
42	37800 - Measuring & Regulating Station Equipment - General	1,677,581	1,860,301	1,878,419	1,894,106	2,023,073	92,596	2,115,669
43	37850 - Measuring & Regulating Station Equipment - Lease	-	-	-	-	-	-	-
44	37870 - Measuring & Regulating Station Equipment	51,540	55,851	58,680	59,623	62,514	1,696	64,211
45	37880 - Gas Dist-Mea/Reg St-RNG	-	-	-	-	-	6,254	6,254
46	37900 - Measuring & Regulating Station Equipment - City Gate	33,345	36,241	38,413	39,138	41,310	1,207	42,517
47	38000 - Distribution Plant - Services	28,768,590	30,164,583	30,298,412	30,718,804	31,147,071	2,242,888	33,389,959
48	38100 - Meters	(594,638)	(2,593)	464,850	1,318,966	1,703,063	340,794	2,043,857
49	38101 - Meters - ERT & AMI	4,382,937	4,904,362	5,284,724	5,348,419	5,603,106	200,262	5,803,368
50	38201 - Meter Installations	1,234,351	1,250,935	1,256,960	2,519,528	2,536,651	17,979	2,554,631
51	38301 - House Regulators	2,874,810	4,062,404	5,302,388	5,797,446	6,660,629	560,909	7,221,538
52	38501 - Industrial Measuring & Regulating Station Equipment	1,781,138	1,870,901	1,914,709	354,971	326,961	(8,992)	317,968
53	38700 - Other Equipment	25,882	29,075	31,470	32,269	34,720	1,414	36,134
54	<b>Total Distribution Plant</b>	<b>\$ 84,037,649</b>	<b>\$ 89,815,290</b>	<b>\$ 93,350,460</b>	<b>\$ 94,688,335</b>	<b>\$ 98,357,662</b>	<b>\$ 4,509,774</b>	<b>\$ 102,867,436</b>
55								

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 ADJUSTED ACCUMULATED PROVISION FOR DEPRECIATION  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Statement E

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Account & Description	Accumulated Depreciation 12/31/2021	Accumulated Depreciation 12/31/2022	Accumulated Depreciation 9/30/2023	Accumulated Depreciation 12/31/2023	Test Year Accumulated Depreciation 9/30/2024	Note (2) Accumulated Depreciation Rollforward to 2/28/2025	Accumulated Depreciation Balance as of 2/28/2025
56	<b>General Plant</b>							
57	38901 - Land	\$ (179)	\$ (179)	\$ (179)	\$ (179)	\$ -	\$ -	\$ -
58	39001 - Structures and Improvements	515,274	837,778	1,033,513	1,063,581	1,299,213	86,751	1,385,965
59	39051 - Leasehold Improvements	-	-	-	-	-	-	-
60	39101 - Office Furniture & Equipment	428,792	417,207	409,006	406,460	398,878	(4,665)	394,213
61	39103 - Computer Hardware	299,425	460,642	632,852	622,166	814,496	(408,170)	406,325
62	39104 - Software	47,613	57,201	64,391	66,788	73,979	(93,877)	(19,898)
63	39107 - Ipad Hardware	151,396	203,824	243,212	253,152	31,221	496	31,717
64	39201 - Transportation Equipment	74,015	76,524	82,047	84,561	96,310	7,368	103,678
65	39203 - Light Trucks	2,683,063	3,145,122	3,375,428	3,421,724	3,270,756	(158,804)	3,111,953
66	39204 - Medium Trucks	43,402	46,913	2,895	2,895	2,895	-	2,895
67	39205 - Heavy Trucks	309,838	282,941	264,235	265,629	269,813	2,324	272,137
68	39206 - Trailers	153,535	153,535	119,782	118,825	118,010	1,154	119,164
69	39300 - Stores Equipment	24,830	27,316	29,181	8,305	9,526	112	9,638
70	39400 - Tools, Shop, and Garage Equipment	932,511	860,431	942,385	969,779	1,056,863	(13,581)	1,043,281
71	39500 - Laboratory Equipment	17,791	15,984	14,630	14,178	12,823	(753)	12,070
72	39600 - Power Operated Equipment	330,787	392,103	185,779	200,307	239,671	6,583	246,254
73	39700 - Communication Equipment	673,698	657,374	747,182	699,363	726,564	36,937	763,501
74	39800 - Miscellaneous Equipment	(2,701)	856	3,524	4,413	7,081	1,482	8,564
75	<b>Total General Plant</b>	\$ 6,683,089	\$ 7,635,574	\$ 8,149,864	\$ 8,201,948	\$ 8,428,099	\$ (536,641)	\$ 7,891,457
76								
77	<b>Other Utility Plant</b>							
78	119 - Other Utility Plant Note (1a)	\$ 1,503,041	\$ 3,739,956	\$ 4,950,946	\$ 5,418,556	\$ 6,326,780	\$ 95,156	\$ 6,421,936
79	119 - Other Utility Plant (CIS+) Note (1b)	254,615	309,091	349,944	368,552	419,850	(316,891)	102,959
80	119 - Other Utility Plant (Vehicles)	131,581	170,099	187,470	196,522	236,195	15,492	251,687
81	<b>Total Other Utility Plant</b>	\$ 1,889,237	\$ 4,219,146	\$ 5,488,361	\$ 5,983,630	\$ 6,982,825	\$ (206,243)	\$ 6,776,582
82								
83	<b>Total Gas Plant In Service</b>	\$ 108,387,779	\$ 118,081,421	\$ 124,189,442	\$ 126,348,068	\$ 132,029,326	\$ 4,228,145	\$ 136,257,471

85 Note (1a) Figure represents all assets except the CIS+ customer billing system portion of Other Utility Plant, Corporate Shared Assets allocated per the CAM.

86 Note (1b) Figure represents the CIS+ customer billing system portion of Other Utility Plant, Corporate Shared Assets allocated per the CAM.

87 Note (2) Net Change from the Test Year at 9/30/2024 to 2/28/2025 is presented in column (h).

Source: Attachment KCC-112



**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**WORKING CAPITAL**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement F**

(a)	(b)	(c)	(d)	(e)	(f)
				Note (1)	
Line No.	Description	Reference	Test Year Ended September 30, 2024	Pro Forma Adjustments	Adjusted Total
1	Materials and Supplies	Sched. F-1 Ln.13, Col. (d)	\$ 2,857,668	\$ 62,639	\$ 2,920,307
2					
3	Gas Stored Underground	Sched. F-1 Ln.13, Col. (e)	3,401,168	\$ (1,159,694)	2,241,474
4					
5	Prepaid Expenses	Sched. F-1 Ln.13, Col. (f)	48,496	\$ 10,141	58,637
6					
7	<b>Total Working Capital</b>		<b>\$ 6,307,332</b>	<b>\$ (1,086,914)</b>	<b>\$ 5,220,418</b>
8					
9	Note (1) The adjustment is based on a thirteen month average. See Schedule F-1 for details.				

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**COMPONENTS OF WORKING CAPITAL**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule F-1**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Year	Month	Materials and Supplies (a/c 154, 163)	Gas Stored Underground (a/c 164)	Prepaid Expense (a/c 165)
1	2023	September	\$ 3,113,140	\$ 4,367,399	\$ 36,731
2		October	3,088,399	4,718,183	103,734
3		November	2,866,669	3,947,460	75,766
4		December	2,721,551	3,444,519	48,398
5	2024	January	2,754,037	2,455,675	28,670
6		February	2,837,070	1,854,676	48,195
7		March	2,893,400	973,340	29,451
8		April	2,779,951	922,155	51,019
9		May	2,981,039	1,263,457	47,461
10		June	2,856,955	1,722,357	23,191
11		July	2,957,084	2,490,372	68,358
12		August	2,981,431	3,056,117	70,472
13		September	2,857,668	3,401,168	48,496
14		October	2,933,149	3,854,462	101,673
15		November	2,961,422	3,299,356	82,502
16		December	2,864,242	2,945,566	63,332
17	2025	January	3,041,775	2,017,125	72,858
18		February	3,018,807	1,339,006	55,279
19					
20	<b>13-Month Average (9/2023 - 9/2024)</b>		<b>\$ 2,899,107</b>	<b>\$ 2,662,837</b>	<b>\$ 52,303</b>
21	<b>13-Month Average (2/2024 - 2/2025)</b>		<b>\$ 2,920,307</b>	<b>\$ 2,241,474</b>	<b>\$ 58,637</b>

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**COST OF CAPITAL**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement G**

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Description	Reference	Amount	Percent of Total	Cost	Weighted Cost
7	<b>Cost of Capital September 30, 2023:</b>					
8	Long-Term Debt		\$ 130,000,000	50.37%		
9	Preferred Stock		-	0.00%		
10	Common Equity		128,103,103	49.63%		
11			<u>\$ 258,103,103</u>	<u>100.00%</u>		
12						
13	<b>Test Year Ended Cost of Capital September 30, 2024:</b>					
14	Long-Term Debt	Sched. G-1, Ln. 84	\$ 139,100,000	49.90%	4.61%	2.30%
15	Preferred Stock		-	0.00%	0.00%	0.00%
16	Common Equity Note (1)		139,646,666	50.10%	10.50%	5.26%
17	<b>Rate of Return</b>		<u>\$ 278,746,666</u>	<u>100.00%</u>		<u>7.56%</u>
18						
19	<b>Pro Forma Period Ended Cost of Capital September 30, 2025:</b>					
20	Long-Term Debt		\$ 151,800,000	49.56%	4.71%	2.33%
21	Preferred Stock		-	0.00%	0.00%	0.00%
22	Common Equity		154,464,934	50.44%	10.50%	5.30%
23	<b>Rate of Return</b>		<u>\$ 306,264,934</u>	<u>100.00%</u>		<u>7.63%</u>
24						
25	Note (1) Prior year return on equity percentage is adjusted to reflect the rate proposed in this proceeding.					

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
COST OF DEBT

KSG Rebuttal Exhibit SKJ-1  
Schedule G-1

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Line No.	Title	Issue	Maturity	Amount Issued	Price Per Unit	Net Proceeds Amount	Coupon/Interest Rate	Yield to Maturity	Financing Costs	(Gain)/Loss on Recquired Debt	Cost of Money	Principal Outstanding	Annual Cost
1	<b><u>FOR THE YEAR ENDED SEPTEMBER 30, 2023</u></b>												
2	BHC \$525M Notes Due 2023	11/19/2013	11/30/2023	525,000,000	0.9953	522,532,500	4.25%	4.31%	0.09%	0.00%	4.40%	525,000,000	23,100,000
3	BHC \$300M Notes Due 2026	1/13/2016	1/15/2026	300,000,000	0.9970	299,091,000	3.95%	3.99%	0.10%	0.00%	4.08%	300,000,000	12,240,000
4	BHC \$400M Notes Due 2027	8/19/2016	1/15/2027	400,000,000	0.9995	399,796,000	3.15%	3.16%	0.79%	0.20%	4.15%	400,000,000	16,600,000
5	BHC \$350M Notes Due 2028	3/7/2023	3/15/2028	350,000,000	0.9968	348,869,500	5.95%	6.02%	0.19%	0.00%	6.22%	350,000,000	21,770,000
6	BHC \$400M Notes Due 2029	10/3/2019	10/15/2029	400,000,000	0.9966	398,624,000	3.05%	3.09%	0.09%	0.00%	3.18%	400,000,000	12,720,000
7	BHC \$400M Notes Due 2030	6/17/2020	6/15/2030	400,000,000	0.9966	398,632,000	2.50%	2.54%	0.09%	0.00%	2.63%	400,000,000	10,520,000
8	BHC \$400M Notes Due 2033	8/17/2018	5/1/2033	400,000,000	0.9954	398,172,000	4.35%	4.39%	0.08%	0.04%	4.51%	400,000,000	18,040,000
9	BHC \$450M Notes Due 2034	9/15/2023	5/15/2034	450,000,000	0.9923	446,512,500	6.15%	6.25%	0.09%	0.00%	6.34%	450,000,000	28,530,000
10	BHC \$300M Notes Due 2046	8/19/2016	9/15/2046	300,000,000	0.9946	298,365,000	4.20%	4.23%	0.04%	0.10%	4.37%	300,000,000	13,110,000
11	BHC \$300M Notes Due 2049	10/3/2019	10/15/2049	300,000,000	0.9981	299,415,000	3.88%	3.89%	0.04%	0.06%	3.98%	300,000,000	11,940,000
12													
13	Long-Term Debt at BHC											3,825,000,000	168,570,000
14													
15	Weighted Average Cost of BHC Debt												4.41%
16													
17	Debt Allocated to Black Hills Kansas Gas											\$ 130,000,000	\$ 5,733,000
18													
19	<b><u>FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024</u></b>												
20	BHC \$300M Notes Due 2026	1/13/2016	1/15/2026	300,000,000	0.9970	299,091,000	3.95%	3.99%	0.10%	0.00%	4.08%	300,000,000	12,240,000
21	BHC \$400M Notes Due 2027	8/19/2016	1/15/2027	400,000,000	0.9995	399,796,000	3.15%	3.16%	0.79%	0.20%	4.15%	400,000,000	16,600,000
22	BHC \$350M Notes Due 2028	3/7/2023	3/15/2028	350,000,000	0.9968	348,869,500	5.95%	6.02%	0.19%	0.00%	6.22%	350,000,000	21,770,000
23	BHC \$400M Notes Due 2029	10/3/2019	10/15/2029	400,000,000	0.9966	398,624,000	3.05%	3.09%	0.09%	0.00%	3.18%	400,000,000	12,720,000
24	BHC \$400M Notes Due 2030	6/17/2020	6/15/2030	400,000,000	0.9966	398,632,000	2.50%	2.54%	0.09%	0.00%	2.63%	400,000,000	10,520,000
25	BHC \$400M Notes Due 2033	8/17/2018	5/1/2033	400,000,000	0.9954	398,172,000	4.35%	4.39%	0.08%	0.04%	4.51%	400,000,000	18,040,000
26	BHC \$450M Notes Due 2034	9/15/2023	5/15/2034	450,000,000	0.9923	446,512,500	6.15%	6.25%	0.09%	0.00%	6.34%	450,000,000	28,530,000
27	BHC \$450M Notes Due 2035	5/16/2024	1/15/2035	450,000,000	0.9979	449,041,500	6.00%	6.03%	0.09%	0.00%	6.12%	450,000,000	27,540,000
28	BHC \$300M Notes Due 2046	8/19/2016	9/15/2046	300,000,000	0.9946	298,365,000	4.20%	4.23%	0.04%	0.10%	4.37%	300,000,000	13,110,000
29	BHC \$300M Notes Due 2049	10/3/2019	10/15/2049	300,000,000	0.9981	299,415,000	3.88%	3.89%	0.04%	0.06%	3.98%	300,000,000	11,940,000
30													
31	Long-Term Debt at BHC											3,750,000,000	173,010,000
32													
33	Weighted Average Cost of BHC Debt												4.61%
34													
35	Debt Allocated to Black Hills Kansas Gas											\$ 139,100,000	\$ 6,412,510
36													
37	<b><u>FOR THE PRO FORMA PERIOD ENDED SEPTEMBER 30, 2025</u></b>												
38	Pro Forma Weighted Average Cost of Debt Adjustment Note (1)												4.71%
39													
40	Note (1): The pro forma weighted COD is discussed in the Direct Testimony of Mr. Stevens.												

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 OPERATING AND MAINTENANCE EXPENSES  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Statement H

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) IS-11	(i) IS-12	(j) IS-13	(k) IS-14	(l) IS-15
Line No.	Account & Description	Expenses 12/31/2021	Expenses 12/31/2022	Expenses 9/30/2023	Expenses 12/31/2023	Test Year Expenses 9/30/2024	Sched. H-1 Out of Period / Atypical Expense Adjustment	Sched. H-2 Removal of Advertising Expense	Sched. H-3 Dues & Contributions Expense Adjustment	Sched. H-4 Removal of Gas Costs	Sched. H-5 Wages and Salaries Adjustment for Annualization of Direct Employees
1	<b>Production and Gathering</b>										
2	<b>Operation</b>										
3	750 - Operation Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	752 - Gas Wells Expense	-	-	-	-	-	-	-	-	-	-
5	753 - Field Line Expense	-	-	-	-	-	-	-	-	-	-
6	754 - Field Compressor Station Expense	-	-	-	-	-	-	-	-	-	-
7	755 - Field Compressor Station Fuel and Power	-	-	-	-	-	-	-	-	-	-
8	756 - Field Measuring & Regulating Station Expense	-	-	-	-	-	-	-	-	-	-
9	757 - Purification Expense	-	-	-	-	-	-	-	-	-	-
10	758 - Gas Well Royalties	-	-	-	-	-	-	-	-	-	-
11	759 - Other Expenses	-	-	-	-	-	-	-	-	-	-
12	760 - Rents	-	-	-	-	-	-	-	-	-	-
13	<b>Total Production Operation Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
14											
15	<b>Maintenance</b>										
16	761 - Maintenance Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	762 - Maintenance of Structures & Improvements	-	-	-	-	-	-	-	-	-	-
18	763 - Maintenance of Producing Gas Wells	-	-	-	-	-	-	-	-	-	-
19	764 - Maintenance of Field Lines	-	-	-	-	-	-	-	-	-	-
20	765 - Maintenance of Field Compressor Station Equipment	-	-	-	-	-	-	-	-	-	-
21	766 - Maintenance of Field Measuring & Regulating Station Equipment	-	-	-	-	-	-	-	-	-	-
22	767 - Maintenance of Purification Equipment	-	-	-	-	-	-	-	-	-	-
23	<b>Total Production Maintenance Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
24											
25											
26	<b>Other Gas Supply Expense</b>										
27	<b>Operation</b>										
28	804 - Natural Gas City Gate Purchase	\$ 151,977,133	\$ 116,087,700	\$ 74,595,686	\$ 55,712,693	\$ 52,079,893	\$ -	\$ -	\$ -	\$ (52,079,893)	\$ -
29	805 - Other Gas Purchases	456,903	11,908,447	(2,126,597)	(10,463,728)	(414,456)	-	-	-	414,456	-
30	805.1 - Purchased Gas Cost Adjustments	(91,488,650)	(1,856,931)	29,477,174	38,101,351	8,388,144	-	-	-	(8,388,144)	-
31	805.2 - Financial Gas Cost Adj	183,404	(1,056,457)	(2,392,131)	(2,167,462)	(1,750,359)	-	-	-	1,750,359	-
32	806 - Exchange Gas	-	-	-	-	-	-	-	-	-	-
33	808 - Gas Storage-Gas Ops	-	-	-	-	-	-	-	-	-	-
34	808.1 - Withdrawals from Storage	5,296,239	13,617,557	15,328,817	11,342,571	5,762,137	-	-	-	(5,762,137)	-
35	808.2 - Gas Delivered to Storage	(9,112,107)	(16,759,015)	(7,295,009)	(5,511,903)	(4,795,906)	-	-	-	4,795,906	-
36	812 - Gas Used for Other Utility Operation	(19,783)	(43,718)	(43,225)	(37,723)	(18,266)	-	-	-	18,266	-
37	813 - Other Gas Supply Expense	0	1	8,261	8,261	198	-	-	-	(198)	-
38	<b>Total Other Gas Supply Expense</b>	<b>\$ 57,293,140</b>	<b>\$ 121,897,583</b>	<b>\$ 107,552,975</b>	<b>\$ 86,984,060</b>	<b>\$ 59,251,385</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (59,251,385)</b>	<b>\$ -</b>
39											
40	<b>Underground Storage Expense</b>										
41	<b>Operation</b>										
42	814 - Operation Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	816 - Wells Expense	-	-	-	-	-	-	-	-	-	-
44	817 - Lines Expense	-	-	-	-	-	-	-	-	-	-
45	818 - Compressor Station Expense	-	-	-	-	-	-	-	-	-	-
46	819 - Compressor Station Fuel and Power	-	-	-	-	-	-	-	-	-	-
47	820 - Storage - Measuring & Regulating Station Expense	-	-	-	-	-	-	-	-	-	-
48	821 - Purification Expense	-	-	-	-	-	-	-	-	-	-
49	824 - Other Expenses	-	-	-	-	-	-	-	-	-	-
50	826 - Rents	-	-	-	-	-	-	-	-	-	-
51	<b>Total Operation Underground Storage Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 OPERATING AND MAINTENANCE EXPENSES  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Statement H

(a)	(b)	(m) IS-16	(n) IS-17	(o) IS-18	(p) IS-19	(q) IS-20	(r) IS-21	(s) IS-22	(t) IS-23	(u) IS-24	(v) IS-25
			Sched. H-7 Amortization of Pension and Retiree Healthcare Liability	Sched. H-8 Intercompany Charges from Black Hills Service Company	Sched. H-9 Bad Debt Adjustment	Sched. H-10 Rate Case Amortization	Sched. H-11 Severance Expense Adjustment	Sched. H-12 Payment Processing Fee Adjustment	Sched. H-13 Fleet Depreciation Expense Adjustment	Sched. H-14 Commission Fees Expense Adjustment	Sched. H-15 Data Improvement Integrity Program Adjustment
Line No.	Account & Description	Sched. H-6 Employee Benefits Adjustment									
1	<b>Production and Gathering</b>										
2	<b>Operation</b>										
3	750 - Operation Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	752 - Gas Wells Expense	-	-	-	-	-	-	-	-	-	-
5	753 - Field Line Expense	-	-	-	-	-	-	-	-	-	-
6	754 - Field Compressor Station Expense	-	-	-	-	-	-	-	-	-	-
7	755 - Field Compressor Station Fuel and Power	-	-	-	-	-	-	-	-	-	-
8	756 - Field Measuring & Regulating Station Expense	-	-	-	-	-	-	-	-	-	-
9	757 - Purification Expense	-	-	-	-	-	-	-	-	-	-
10	758 - Gas Well Royalties	-	-	-	-	-	-	-	-	-	-
11	759 - Other Expenses	-	-	-	-	-	-	-	-	-	-
12	760 - Rents	-	-	-	-	-	-	-	-	-	-
13	<b>Total Production Operation Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14											
15	<b>Maintenance</b>										
16	761 - Maintenance Supervision & Engineering	\$ -	\$ -	-	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
17	762 - Maintenance of Structures & Improvements	-	-	-	-	-	-	-	-	-	-
18	763 - Maintenance of Producing Gas Wells	-	-	-	-	-	-	-	-	-	-
19	764 - Maintenance of Field Lines	-	-	-	-	-	-	-	-	-	-
20	765 - Maintenance of Field Compressor Station Equipment	-	-	-	-	-	-	-	-	-	-
21	766 - Maintenance of Field Measuring & Regulating Station Equipment	-	-	-	-	-	-	-	-	-	-
22	767 - Maintenance of Purification Equipment	-	-	-	-	-	-	-	-	-	-
23	<b>Total Production Maintenance Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24											
25											
26	<b>Other Gas Supply Expense</b>										
27	<b>Operation</b>										
28	804 - Natural Gas City Gate Purchase	\$ -	\$ -	-	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
29	805 - Other Gas Purchases	-	-	-	-	-	-	-	-	-	-
30	805.1 - Purchased Gas Cost Adjustments	-	-	-	-	-	-	-	-	-	-
31	805.2 - Financial Gas Cost Adj	-	-	-	-	-	-	-	-	-	-
32	806 - Exchange Gas	-	-	-	-	-	-	-	-	-	-
33	808 - Gas Storage-Gas Ops	-	-	-	-	-	-	-	-	-	-
34	808.1 - Withdrawals from Storage	-	-	-	-	-	-	-	-	-	-
35	808.2 - Gas Delivered to Storage	-	-	-	-	-	-	-	-	-	-
36	812 - Gas Used for Other Utility Operation	-	-	-	-	-	-	-	-	-	-
37	813 - Other Gas Supply Expense	-	-	-	-	-	-	-	-	-	-
38	<b>Total Other Gas Supply Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39											
40	<b>Underground Storage Expense</b>										
41	<b>Operation</b>										
42	814 - Operation Supervision & Engineering	\$ -	\$ -	-	-	\$ -	\$ -	-	\$ -	\$ -	\$ -
43	816 - Wells Expense	-	-	-	-	-	-	-	-	-	-
44	817 - Lines Expense	-	-	-	-	-	-	-	-	-	-
45	818 - Compressor Station Expense	-	-	-	-	-	-	-	-	-	-
46	819 - Compressor Station Fuel and Power	-	-	-	-	-	-	-	-	-	-
47	820 - Storage - Measuring & Regulating Station Expense	-	-	-	-	-	-	-	-	-	-
48	821 - Purification Expense	-	-	-	-	-	-	-	-	-	-
49	824 - Other Expenses	-	-	-	-	-	-	-	-	-	-
50	826 - Rents	-	-	-	-	-	-	-	-	-	-
51	<b>Total Operation Underground Storage Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 OPERATING AND MAINTENANCE EXPENSES  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Statement H

(a)	(b)	(w) IS-26	(x) IS-27	(y) IS-28	(z) IS-29	(aa) IS-30	(ab) IS-31	(ac)	(ad)
Line No.	Account & Description	Sched. H-16 PHMSA Fees Expense Adjustment	Sched. H-17 Research & Development Expense Adjustment	Sched. H-18 Damage Prevention Expense Adjustment	Sched. H-19 Line Locate Expense Adjustment	Sched. H-20 Vegetation Management Expense Adjustment	Sched. H-21 Propane Conversion Expense Adjustment	Total Adjustments	Adjusted Total
1	<b>Production and Gathering</b>								
2	<b>Operation</b>								
3	750 - Operation Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	752 - Gas Wells Expense	-	-	-	-	-	-	-	-
5	753 - Field Line Expense	-	-	-	-	-	-	-	-
6	754 - Field Compressor Station Expense	-	-	-	-	-	-	-	-
7	755 - Field Compressor Station Fuel and Power	-	-	-	-	-	-	-	-
8	756 - Field Measuring & Regulating Station Expense	-	-	-	-	-	-	-	-
9	757 - Purification Expense	-	-	-	-	-	-	-	-
10	758 - Gas Well Royalties	-	-	-	-	-	-	-	-
11	759 - Other Expenses	-	-	-	-	-	-	-	-
12	760 - Rents	-	-	-	-	-	-	-	-
13	<b>Total Production Operation Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14									
15	<b>Maintenance</b>								
16	761 - Maintenance Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	762 - Maintenance of Structures & Improvements	-	-	-	-	-	-	-	-
18	763 - Maintenance of Producing Gas Wells	-	-	-	-	-	-	-	-
19	764 - Maintenance of Field Lines	-	-	-	-	-	-	-	-
20	765 - Maintenance of Field Compressor Station Equipment	-	-	-	-	-	-	-	-
21	766 - Maintenance of Field Measuring & Regulating Station Equipment	-	-	-	-	-	-	-	-
22	767 - Maintenance of Purification Equipment	-	-	-	-	-	-	-	-
23	<b>Total Production Maintenance Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24									
25									
26	<b>Other Gas Supply Expense</b>								
27	<b>Operation</b>								
28	804 - Natural Gas City Gate Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (52,079,893)	\$ -
29	805 - Other Gas Purchases	-	-	-	-	-	-	414,456	-
30	805.1 - Purchased Gas Cost Adjustments	-	-	-	-	-	-	(8,388,144)	-
31	805.2 - Financial Gas Cost Adj	-	-	-	-	-	-	1,750,359	-
32	806 - Exchange Gas	-	-	-	-	-	-	-	-
33	808 - Gas Storage-Gas Ops	-	-	-	-	-	-	-	-
34	808.1 - Withdrawals from Storage	-	-	-	-	-	-	(5,762,137)	-
35	808.2 - Gas Delivered to Storage	-	-	-	-	-	-	4,795,906	-
36	812 - Gas Used for Other Utility Operation	-	-	-	-	-	-	18,266	-
37	813 - Other Gas Supply Expense	-	-	-	-	-	-	(198)	-
38	<b>Total Other Gas Supply Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (59,251,385)	\$ -
39									
40	<b>Underground Storage Expense</b>								
41	<b>Operation</b>								
42	814 - Operation Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	816 - Wells Expense	-	-	-	-	-	-	-	-
44	817 - Lines Expense	-	-	-	-	-	-	-	-
45	818 - Compressor Station Expense	-	-	-	-	-	-	-	-
46	819 - Compressor Station Fuel and Power	-	-	-	-	-	-	-	-
47	820 - Storage - Measuring & Regulating Station Expense	-	-	-	-	-	-	-	-
48	821 - Purification Expense	-	-	-	-	-	-	-	-
49	824 - Other Expenses	-	-	-	-	-	-	-	-
50	826 - Rents	-	-	-	-	-	-	-	-
51	<b>Total Operation Underground Storage Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 OPERATING AND MAINTENANCE EXPENSES  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Statement H

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
							IS-11	IS-12	IS-13	IS-14	IS-15
							Sched. H-1 Out of Period / Atypical Expense Adjustment	Sched. H-2 Removal of Advertising Expense	Sched. H-3 Dues & Contributions Expense Adjustment	Sched. H-4 Removal of Gas Costs	Sched. H-5 Wages and Salaries Adjustment for Annualization of Direct Employees
Line No.	Account & Description	Expenses 12/31/2021	Expenses 12/31/2022	Expenses 9/30/2023	Expenses 12/31/2023	Test Year Expenses 9/30/2024					
52											
53	<b>Maintenance</b>										
54	830 - Maintenance Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	832 - Maintenance of Reservoirs & Wells	-	-	-	-	-	-	-	-	-	-
56	833 - Maintenance of Lines	-	-	-	-	-	-	-	-	-	-
57	834 - Maintenance of Compressor Station Equipment	-	-	-	-	-	-	-	-	-	-
58	835 - Maintenance of Measuring & Regulating Station Equipment	-	-	-	-	-	-	-	-	-	-
59	836 - Maintenance of Purification Equipment	-	-	-	-	-	-	-	-	-	-
60	<b>Total Maintenance Underground Storage Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61											
62	<b>Total Underground Storage Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63											
64	<b>Transmission Expense</b>										
65	<b>Operation</b>										
66	850 - Operation Supervision & Engineering	\$ 130,636	\$ 389,343	\$ 349,505	\$ 336,641	\$ 180,821	\$ (51)	\$ -	\$ (233)	\$ -	\$ -
67	851 - System Control & Load Dispatching	1,512	480	-	-	1,447	-	-	-	-	42
68	852 - Communication System Expenses	139	1,292	1,029	705	1,184	-	-	-	-	29
69	853 - Compressor Labor & Expense	-	-	-	-	-	-	-	-	-	-
70	856 - Mains Expense	100,421	106,239	101,290	103,365	111,033	-	-	-	-	1,822
71	857 - Measuring & Regulating Station Expense	6,832	7,942	6,609	6,444	7,860	(5)	-	-	-	72
72	859 - Other Expenses	119,730	161,899	132,076	130,584	214,856	-	-	-	-	29
73	860 - Rents	27,224	20,280	19,589	17,375	19,709	-	-	-	-	-
74	<b>Total Operation</b>	\$ 386,493	\$ 687,474	\$ 610,099	\$ 595,113	\$ 536,910	\$ (56)	\$ -	\$ (233)	\$ -	\$ 1,995
75											
76	<b>Maintenance</b>										
77	861 - Maintenance Supervision & Engineering	\$ 15,893	\$ 28,378	\$ 33,211	\$ 27,188	\$ 22,710	\$ -	\$ -	\$ -	\$ -	\$ 810
78	862 - Maintenance of Structures & Improvements	2,841	-	-	928	3,948	-	-	-	-	139
79	863 - Maintenance of Mains	52,820	20,536	11,380	15,996	6,078	-	-	-	-	78
80	864 - Maintenance of Compressor Station Equipment	-	-	-	-	-	-	-	-	-	-
81	865 - Maintenance of Measuring & Regulating Station Equipment	1,600	-	-	-	1,514	-	-	-	-	48
82	866 - Maintenance of Communication Equipment	-	-	-	-	5,043	-	-	-	-	162
83	867 - Maintenance of Other Equipment	1,213	573	-	-	-	-	-	-	-	-
84	<b>Total Maintenance</b>	\$ 74,366	\$ 49,487	\$ 44,591	\$ 44,113	\$ 39,293	\$ -	\$ -	\$ -	\$ -	\$ 1,237
85											
86	<b>Total Transmission Expense</b>	\$ 460,859	\$ 736,962	\$ 654,690	\$ 639,226	\$ 576,203	\$ (56)	\$ -	\$ (233)	\$ -	\$ 3,232
87											
88	<b>Distribution Expense</b>										
89	<b>Operation</b>										
90	870 - Dist. Operating and Supervision Engineering	\$ 1,732,011	\$ 1,662,341	\$ 1,882,457	\$ 1,889,321	\$ 1,656,873	\$ (55)	\$ (1,749)	\$ (346)	\$ -	\$ 18,726
91	871 - Dist. Load Dispatching	11,633	2,290	36	36	1,222	-	-	-	-	42
92	872 - Compressor Station Labor & Expense	-	-	1,081	514	(567)	-	-	-	-	-
93	873 - Distr Fuel/Power Compr Station	-	-	61	61	-	-	-	-	-	-
94	874 - Oper./Inspect Underground Dist. Mains - Gas	2,614,662	2,861,517	3,108,087	3,188,873	3,066,584	(18,160)	-	-	-	49,977
95	875 - Dist. Measuring & Regulating Station Expense - General	340,976	391,573	353,402	336,588	383,006	(14)	-	-	-	13,129
96	876 - Dist. Measuring & Regulating Station Expense - Industrial	22,398	20,842	18,447	17,733	24,218	-	-	-	-	815
97	877 - Measuring & Regulating Station Expense - City Gate Check Station	107,984	103,095	142,409	154,975	129,106	-	-	-	-	4,421
98	878 - Oper./Inspect Meters & Collect Data - Gas	600,662	584,678	653,602	719,831	826,900	-	-	-	-	23,605
99	879 - Dist. Customer Installation Expense	506,681	531,818	590,770	562,279	539,956	-	-	-	-	18,783
100	880 - Dist. Ops. Other Expenses	1,552,724	1,936,582	2,124,413	1,927,775	1,665,038	(1,119)	(457)	(2,066)	-	36,725
101	881 - Dist. Oper. Rents	26,722	21,894	18,995	19,687	16,633	-	-	-	-	-
102	<b>Total Operation</b>	\$ 7,516,453	\$ 8,116,631	\$ 8,893,761	\$ 8,817,674	\$ 8,308,968	\$ (19,348)	\$ (2,206)	\$ (2,412)	\$ -	\$ 166,224



BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 OPERATING AND MAINTENANCE EXPENSES  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Statement H

(a)	(b)	(m) IS-16	(n) IS-17	(o) IS-18	(p) IS-19	(q) IS-20	(r) IS-21	(s) IS-22	(t) IS-23	(u) IS-24	(v) IS-25
Line No.	Account & Description	Sched. H-6 Employee Benefits Adjustment	Sched. H-7 Amortization of Pension and Retiree Healthcare Liability	Sched. H-8 Intercompany Charges from Black Hills Service Company	Sched. H-9 Bad Debt Adjustment	Sched. H-10 Rate Case Amortization	Sched. H-11 Severance Expense Adjustment	Sched. H-12 Payment Processing Fee Adjustment	Sched. H-13 Fleet Depreciation Expense Adjustment	Sched. H-14 Commission Fees Expense Adjustment	Sched. H-15 Data Improvement Integrity Program Adjustment
52											
53	<b>Maintenance</b>										
54	830 - Maintenance Supervision & Engineering	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
55	832 - Maintenance of Reservoirs & Wells	-	-	-	-	-	-	-	-	-	-
56	833 - Maintenance of Lines	-	-	-	-	-	-	-	-	-	-
57	834 - Maintenance of Compressor Station Equipment	-	-	-	-	-	-	-	-	-	-
58	835 - Maintenance of Measuring & Regulating Station Equipment	-	-	-	-	-	-	-	-	-	-
59	836 - Maintenance of Purification Equipment	-	-	-	-	-	-	-	-	-	-
60	<b>Total Maintenance Underground Storage Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61											
62	<b>Total Underground Storage Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63											
64	<b>Transmission Expense</b>										
65	<b>Operation</b>										
66	850 - Operation Supervision & Engineering	\$ -	\$ -	(8,365)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
67	851 - System Control & Load Dispatching	-	-	3,250	-	-	-	-	3	-	-
68	852 - Communication System Expenses	-	-	44	-	-	-	-	2	-	-
69	853 - Compressor Labor & Expense	-	-	-	-	-	-	-	-	-	-
70	856 - Mains Expense	-	-	-	-	-	-	-	127	-	-
71	857 - Measuring & Regulating Station Expense	-	-	-	-	-	-	-	4	-	-
72	859 - Other Expenses	-	-	12,735	-	-	-	-	2	-	-
73	860 - Rents	-	-	-	-	-	-	-	-	-	-
74	<b>Total Operation</b>	\$ -	\$ -	\$ 7,664	\$ -	\$ -	\$ -	\$ -	\$ 138	\$ -	\$ -
75											
76	<b>Maintenance</b>										
77	861 - Maintenance Supervision & Engineering	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ 45	\$ -	\$ -
78	862 - Maintenance of Structures & Improvements	-	-	-	-	-	-	-	8	-	-
79	863 - Maintenance of Mains	-	-	142	-	-	-	-	5	-	-
80	864 - Maintenance of Compressor Station Equipment	-	-	-	-	-	-	-	-	-	-
81	865 - Maintenance of Measuring & Regulating Station Equipment	-	-	-	-	-	-	-	5	-	-
82	866 - Maintenance of Communication Equipment	-	-	-	-	-	-	-	7	-	-
83	867 - Maintenance of Other Equipment	-	-	-	-	-	-	-	-	-	-
84	<b>Total Maintenance</b>	\$ -	\$ -	\$ 142	\$ -	\$ -	\$ -	\$ -	\$ 70	\$ -	\$ -
85											
86	<b>Total Transmission Expense</b>	\$ -	\$ -	\$ 7,806	\$ -	\$ -	\$ -	\$ -	\$ 208	\$ -	\$ -
87											
88	<b>Distribution Expense</b>										
89	<b>Operation</b>										
90	870 - Dist. Operating and Supervision Engineering	\$ -	\$ -	(78,830)	\$ -	\$ -	\$ -	-	\$ 1,022	\$ -	\$ 250,276
91	871 - Dist. Load Dispatching	-	-	-	-	-	-	-	3	-	-
92	872 - Compressor Station Labor & Expense	-	-	567	-	-	-	-	-	-	-
93	873 - Distr Fuel/Power Compr Station	-	-	-	-	-	-	-	-	-	-
94	874 - Oper./Inspect Underground Dist. Mains - Gas	-	-	(530)	-	-	-	-	2,684	-	-
95	875 - Dist. Measuring & Regulating Station Expense - General	-	-	-	-	-	-	-	911	-	-
96	876 - Dist. Measuring & Regulating Station Expense - Industrial	-	-	-	-	-	-	-	55	-	-
97	877 - Measuring & Regulating Station Expense - City Gate Check Station	-	-	-	-	-	-	-	322	-	-
98	878 - Oper./Inspect Meters & Collect Data - Gas	-	-	-	-	-	-	-	1,646	-	-
99	879 - Dist. Customer Installation Expense	-	-	-	-	-	-	-	1,125	-	-
100	880 - Dist. Ops. Other Expenses	-	-	31,021	-	-	-	-	2,871	-	-
101	881 - Dist. Oper. Rents	-	-	(1,807)	-	-	-	-	-	-	-
102	<b>Total Operation</b>	\$ -	\$ -	\$ (49,579)	\$ -	\$ -	\$ -	\$ -	\$ 10,638	\$ -	\$ 250,276

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 OPERATING AND MAINTENANCE EXPENSES  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Statement H

(a)	(b)	(w) IS-26	(x) IS-27	(y) IS-28	(z) IS-29	(aa) IS-30	(ab) IS-31	(ac)	(ad)
Line No.	Account & Description	Sched. H-16 PHMSA Fees Expense Adjustment	Sched. H-17 Research & Development Expense Adjustment	Sched. H-18 Damage Prevention Expense Adjustment	Sched. H-19 Line Locate Expense Adjustment	Sched. H-20 Vegetation Management Expense Adjustment	Sched. H-21 Propane Conversion Expense Adjustment	Total Adjustments	Adjusted Total
52									
53	<b>Maintenance</b>								
54	830 - Maintenance Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	832 - Maintenance of Reservoirs & Wells	-	-	-	-	-	-	-	-
56	833 - Maintenance of Lines	-	-	-	-	-	-	-	-
57	834 - Maintenance of Compressor Station Equipment	-	-	-	-	-	-	-	-
58	835 - Maintenance of Measuring & Regulating Station Equipment	-	-	-	-	-	-	-	-
59	836 - Maintenance of Purification Equipment	-	-	-	-	-	-	-	-
60	<b>Total Maintenance Underground Storage Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61									
62	<b>Total Underground Storage Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63									
64	<b>Transmission Expense</b>								
65	<b>Operation</b>								
66	850 - Operation Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(8,650)	\$ 172,172
67	851 - System Control & Load Dispatching	-	-	-	-	-	-	3,296	4,743
68	852 - Communication System Expenses	-	-	-	-	-	-	75	1,259
69	853 - Compressor Labor & Expense	-	-	-	-	-	-	-	-
70	856 - Mains Expense	-	-	-	-	80,000	100,000	181,949	292,982
71	857 - Measuring & Regulating Station Expense	-	-	-	-	-	-	72	7,932
72	859 - Other Expenses	-	-	-	-	-	-	12,766	227,621
73	860 - Rents	-	-	-	-	-	-	-	19,709
74	<b>Total Operation</b>	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 100,000	\$ 189,507	\$ 726,418
75									
76	<b>Maintenance</b>								
77	861 - Maintenance Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	855	\$ 23,564
78	862 - Maintenance of Structures & Improvements	-	-	-	-	-	-	148	4,096
79	863 - Maintenance of Mains	-	-	-	-	-	-	225	6,303
80	864 - Maintenance of Compressor Station Equipment	-	-	-	-	-	-	-	-
81	865 - Maintenance of Measuring & Regulating Station Equipment	-	-	-	-	-	-	53	1,567
82	866 - Maintenance of Communication Equipment	-	-	-	-	-	-	169	5,212
83	867 - Maintenance of Other Equipment	-	-	-	-	-	-	-	-
84	<b>Total Maintenance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450	\$ 40,743
85									
86	<b>Total Transmission Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ 100,000	\$ 190,957	\$ 767,161
87									
88	<b>Distribution Expense</b>								
89	<b>Operation</b>								
90	870 - Dist. Operating and Supervision Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	189,043	\$ 1,845,916
91	871 - Dist. Load Dispatching	-	-	-	-	-	-	45	1,268
92	872 - Compressor Station Labor & Expense	-	-	-	-	-	-	567	-
93	873 - Distr Fuel/Power Compr Station	-	-	-	-	-	-	-	-
94	874 - Oper./Inspect Underground Dist. Mains - Gas	-	-	-	15,906	-	-	49,877	3,116,460
95	875 - Dist. Measuring & Regulating Station Expense - General	-	-	-	-	-	-	14,025	397,031
96	876 - Dist. Measuring & Regulating Station Expense - Industrial	-	-	-	-	-	-	870	25,088
97	877 - Measuring & Regulating Station Expense - City Gate Check Station	-	-	-	-	-	-	4,743	133,849
98	878 - Oper./Inspect Meters & Collect Data - Gas	-	-	-	-	-	-	25,251	852,151
99	879 - Dist. Customer Installation Expense	-	-	-	-	-	-	19,907	559,863
100	880 - Dist. Ops. Other Expenses	-	-	-	-	-	-	66,976	1,732,014
101	881 - Dist. Oper. Rents	-	-	-	-	-	-	(1,807)	14,827
102	<b>Total Operation</b>	\$ -	\$ -	\$ -	\$ 15,906	\$ -	\$ -	\$ 369,499	\$ 8,678,467

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 OPERATING AND MAINTENANCE EXPENSES  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Statement H

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) IS-11	(i) IS-12	(j) IS-13	(k) IS-14	(l) IS-15
Line No.	Account & Description	Expenses 12/31/2021	Expenses 12/31/2022	Expenses 9/30/2023	Expenses 12/31/2023	Test Year Expenses 9/30/2024	Sched. H-1 Out of Period / Atypical Expense Adjustment	Sched. H-2 Removal of Advertising Expense	Sched. H-3 Dues & Contributions Expense Adjustment	Sched. H-4 Removal of Gas Costs	Sched. H-5 Wages and Salaries Adjustment for Annualization of Direct Employees
104	<b>Maintenance</b>										
105	885 - Dist. Maint. Supervision & Engineering	\$ 68,951	\$ 82,546	\$ 85,020	\$ 84,528	\$ 78,223	\$ -	\$ -	\$ -	\$ -	\$ 2,813
106	886 - Maintenance of Structures & Improvements	2,129	536	-	-	-	-	-	-	-	-
107	887 - Perf. Underground Distribution Line Maintenance - Gas	515,544	463,567	697,387	832,862	747,080	-	-	-	-	15,224
108	888 - Dist. Maint. of Compressor Station Equipment	91,818	63,703	53,674	55,075	71,325	-	-	-	-	2,004
109	889 - Maintenance of Measuring & Regulating Station Expense -General	124,572	131,159	138,811	140,619	120,886	(2)	-	-	-	2,464
110	890 - Dist. Maint. of Measuring & Regulating Station Equip - Industrial	29,538	65,186	90,717	99,308	79,596	-	-	-	-	2,716
111	891 - Maintenance of Measuring & Regulating Station - City Gate Check Stn.	211,213	176,319	254,501	308,190	294,131	-	-	-	-	5,749
112	892 - Dist. Maint. of Services	234,634	286,970	334,490	334,960	301,520	-	-	-	-	8,510
113	893 - Dist. Maint. of Meters & House Regulators	594,157	692,256	628,036	617,799	606,078	-	-	(144)	-	17,671
114	894 - Dist. Maint. of Other Equipment	23,649	25,804	16,021	22,323	68,613	-	-	-	-	1,562
115	<b>Total Maintenance</b>	<b>\$ 1,896,204</b>	<b>\$ 1,988,045</b>	<b>\$ 2,298,656</b>	<b>\$ 2,495,664</b>	<b>\$ 2,367,452</b>	<b>\$ (2)</b>	<b>\$ -</b>	<b>\$ (144)</b>	<b>\$ -</b>	<b>\$ 58,714</b>
116											
117	<b>Total Distribution Expense</b>	<b>\$ 9,412,657</b>	<b>\$ 10,104,676</b>	<b>\$ 11,192,417</b>	<b>\$ 11,313,337</b>	<b>\$ 10,676,420</b>	<b>\$ (19,350)</b>	<b>\$ (2,206)</b>	<b>\$ (2,556)</b>	<b>\$ -</b>	<b>\$ 224,937</b>
118											
119	<b>Customer Account Expenses</b>										
120	<b>Operation</b>										
121	901 - Customer Accounts Supervision	\$ 197,782	\$ 191,687	\$ 210,066	\$ 210,890	\$ 194,279	\$ (61)	\$ -	\$ -	\$ -	\$ 3,513
122	902 - Meter Reading Expense	343,711	295,403	341,399	361,170	365,244	-	-	-	-	11,166
123	903 - Customer Record & Collection Expense	2,156,633	2,391,960	2,434,647	2,429,936	2,327,698	(255)	(3,417)	-	-	7,630
124	904 - Uncollectible Accounts	(53,023)	627,649	610,163	634,477	686,894	-	-	-	-	-
125	905 - Miscellaneous Customer Accounts Expense	58,432	53,368	48,997	48,608	54,479	-	-	-	-	727
126	<b>Total Customer Account Expense</b>	<b>\$ 2,703,534</b>	<b>\$ 3,560,067</b>	<b>\$ 3,645,272</b>	<b>\$ 3,685,080</b>	<b>\$ 3,628,594</b>	<b>\$ (316)</b>	<b>\$ (3,417)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,036</b>
127											
128	<b>Customer Service and Information Expenses</b>										
129	<b>Operation</b>										
130	907 - Supervision	\$ 48,895	\$ 50,762	\$ 68,419	\$ 68,508	\$ 51,062	\$ (37)	\$ -	\$ -	\$ -	\$ -
131	908 - Customer Assistance Expense	200,718	157,288	136,337	144,026	123,383	-	(392)	-	-	-
132	909 - Informational/Instructional Advertising Expense	21,509	84,230	58,526	61,545	22,378	-	(2,782)	-	-	-
133	910 - Miscellaneous Cust Serv & Inform Expense	4,693	890	89	89	395	-	-	-	-	-
134	<b>Total Customer Srvc &amp; Inform Exp.</b>	<b>\$ 275,815</b>	<b>\$ 293,169</b>	<b>\$ 263,371</b>	<b>\$ 274,168</b>	<b>\$ 197,217</b>	<b>\$ (37)</b>	<b>\$ (3,174)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
135											
136	<b>Sales Expenses</b>										
137	<b>Operation</b>										
138	911 - Supervision	\$ 0	\$ 18	\$ 106	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	912 - Demonstrating and Selling Expense	108,799	184,619	193,751	199,204	192,495	-	(130)	(13)	-	-
140	913 - Advertising Expenses	47,580	73,742	36,717	16,024	15,353	(1,395)	(9,133)	-	-	193
141	916 - Miscellaneous Sales Expense	-	-	-	-	4,699	-	(4,699)	-	-	-
142	<b>Total Sales Expense</b>	<b>\$ 156,379</b>	<b>\$ 258,379</b>	<b>\$ 230,574</b>	<b>\$ 215,316</b>	<b>\$ 212,547</b>	<b>\$ (1,395)</b>	<b>\$ (13,962)</b>	<b>\$ (13)</b>	<b>\$ -</b>	<b>\$ 193</b>
143											

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 OPERATING AND MAINTENANCE EXPENSES  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Statement H

(a)	(b)	(m) IS-16	(n) IS-17	(o) IS-18	(p) IS-19	(q) IS-20	(r) IS-21	(s) IS-22	(t) IS-23	(u) IS-24	(v) IS-25
Line No.	Account & Description	Sched. H-6 Employee Benefits Adjustment	Sched. H-7 Amortization of Pension and Retiree Healthcare Liability	Sched. H-8 Intercompany Charges from Black Hills Service Company	Sched. H-9 Bad Debt Adjustment	Sched. H-10 Rate Case Amortization	Sched. H-11 Severance Expense Adjustment	Sched. H-12 Payment Processing Fee Adjustment	Sched. H-13 Fleet Depreciation Expense Adjustment	Sched. H-14 Commission Fees Expense Adjustment	Sched. H-15 Data Improvement Integrity Program Adjustment
104	<b>Maintenance</b>										
105	885 - Dist. Maint. Supervision & Engineering	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ 144	\$ -	\$ -
106	886 - Maintenance of Structures & Improvements	-	-	-	-	-	-	-	-	-	-
107	887 - Perf. Underground Distribution Line Maintenance - Gas	-	-	(635)	-	-	-	-	953	-	-
108	888 - Dist. Maint. of Compressor Station Equipment	-	-	-	-	-	-	-	230	-	-
109	889 - Maintenance of Measuring & Regulating Station Expense -General	-	-	-	-	-	-	-	164	-	-
110	890 - Dist. Maint. of Measuring & Regulating Station Equip - Industrial	-	-	-	-	-	-	-	213	-	-
111	891 - Maintenance of Measuring & Regulating Station - City Gate Check Stn.	-	-	-	-	-	-	-	395	-	-
112	892 - Dist. Maint. of Services	-	-	-	-	-	-	-	650	-	-
113	893 - Dist. Maint. of Meters & House Regulators	-	-	4,232	-	-	-	-	1,285	-	-
114	894 - Dist. Maint. of Other Equipment	-	-	-	-	-	-	-	98	-	-
115	<b>Total Maintenance</b>	\$ -	\$ -	\$ 3,598	\$ -	\$ -	\$ -	\$ -	\$ 4,133	\$ -	\$ -
116											
117	<b>Total Distribution Expense</b>	\$ -	\$ -	\$ (45,981)	\$ -	\$ -	\$ -	\$ -	\$ 14,771	\$ -	\$ 250,276
118											
119	<b>Customer Account Expenses</b>										
120	<b>Operation</b>										
121	901 - Customer Accounts Supervision	\$ -	\$ -	15,053	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
122	902 - Meter Reading Expense	-	-	4,883	-	-	-	-	839	-	-
123	903 - Customer Record & Collection Expense	-	-	147,322	-	-	-	168,706	599	-	-
124	904 - Uncollectible Accounts	-	-	-	170,032	-	-	-	-	-	-
125	905 - Miscellaneous Customer Accounts Expense	-	-	10,247	-	-	-	-	-	-	-
126	<b>Total Customer Account Expense</b>	\$ -	\$ -	\$ 177,504	\$ 170,032	\$ -	\$ -	\$ 168,706	\$ 1,438	\$ -	\$ -
127											
128	<b>Customer Service and Information Expenses</b>										
129	<b>Operation</b>										
130	907 - Supervision	\$ -	\$ -	(2,155)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
131	908 - Customer Assistance Expense	-	-	(11,442)	-	-	-	-	-	-	-
132	909 - Informational/Instructional Advertising Expense	-	-	(16,362)	-	-	-	-	-	-	-
133	910 - Miscellaneous Cust Serv & Inform Expense	-	-	(391)	-	-	-	-	-	-	-
134	<b>Total Customer Srvc &amp; Inform Exp.</b>	\$ -	\$ -	\$ (30,351)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135											
136	<b>Sales Expenses</b>										
137	<b>Operation</b>										
138	911 - Supervision	\$ -	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -
139	912 - Demonstrating and Selling Expense	-	-	(31,644)	-	-	-	-	-	-	-
140	913 - Advertising Expenses	-	-	(1,509)	-	-	-	-	1	-	-
141	916 - Miscellaneous Sales Expense	-	-	-	-	-	-	-	-	-	-
142	<b>Total Sales Expense</b>	\$ -	\$ -	\$ (33,153)	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -
143											

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 OPERATING AND MAINTENANCE EXPENSES  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Statement H

(a)	(b)	(w) IS-26	(x) IS-27	(y) IS-28	(z) IS-29	(aa) IS-30	(ab) IS-31	(ac)	(ad)
Line No.	Account & Description	Sched. H-16 PHMSA Fees Expense Adjustment	Sched. H-17 Research & Development Expense Adjustment	Sched. H-18 Damage Prevention Expense Adjustment	Sched. H-19 Line Locate Expense Adjustment	Sched. H-20 Vegetation Management Expense Adjustment	Sched. H-21 Propane Conversion Expense Adjustment	Total Adjustments	Adjusted Total
104	<b>Maintenance</b>								
105	885 - Dist. Maint. Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,957	\$ 81,181
106	886 - Maintenance of Structures & Improvements	-	-	-	-	-	-	-	-
107	887 - Perf. Underground Distribution Line Maintenance - Gas	-	-	-	-	-	-	15,542	762,622
108	888 - Dist. Maint. of Compressor Station Equipment	-	-	-	-	-	-	2,234	73,559
109	889 - Maintenance of Measuring & Regulating Station Expense -General	-	-	-	-	-	-	2,626	123,512
110	890 - Dist. Maint. of Measuring & Regulating Station Equip - Industrial	-	-	-	-	-	-	2,929	82,525
111	891 - Maintenance of Measuring & Regulating Station - City Gate Check Stn.	-	-	-	-	-	-	6,144	300,275
112	892 - Dist. Maint. of Services	-	-	-	-	-	-	9,160	310,681
113	893 - Dist. Maint. of Meters & House Regulators	-	-	-	-	-	-	23,044	629,123
114	894 - Dist. Maint. of Other Equipment	-	-	-	-	-	-	1,661	70,273
115	<b>Total Maintenance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,298	\$ 2,433,750
116									
117	<b>Total Distribution Expense</b>	\$ -	\$ -	\$ -	\$ 15,906	\$ -	\$ -	\$ 435,797	\$ 11,112,217
118									
119	<b>Customer Account Expenses</b>								
120	<b>Operation</b>								
121	901 - Customer Accounts Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,505	\$ 212,784
122	902 - Meter Reading Expense	-	-	-	-	-	-	16,888	382,132
123	903 - Customer Record & Collection Expense	-	-	-	-	-	-	320,585	2,648,283
124	904 - Uncollectible Accounts	-	-	-	-	-	-	170,032	856,926
125	905 - Miscellaneous Customer Accounts Expense	-	-	-	-	-	-	10,974	65,453
126	<b>Total Customer Account Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536,984	\$ 4,165,578
127									
128	<b>Customer Service and Information Expenses</b>								
129	<b>Operation</b>								
130	907 - Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,192)	\$ 48,870
131	908 - Customer Assistance Expense	-	-	-	-	-	-	(11,834)	111,549
132	909 - Informational/Instructional Advertising Expense	-	-	-	-	-	-	(19,144)	3,233
133	910 - Miscellaneous Cust Serv & Inform Expense	-	-	-	-	-	-	(391)	3
134	<b>Total Customer Srvc &amp; Inform Exp.</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (33,561)	\$ 163,656
135									
136	<b>Sales Expenses</b>								
137	<b>Operation</b>								
138	911 - Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	912 - Demonstrating and Selling Expense	-	-	-	-	-	-	(31,787)	160,708
140	913 - Advertising Expenses	-	-	-	-	-	-	(11,843)	3,510
141	916 - Miscellaneous Sales Expense	-	-	-	-	-	-	(4,699)	-
142	<b>Total Sales Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (48,329)	\$ 164,218
143									

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 OPERATING AND MAINTENANCE EXPENSES  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Statement H

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) IS-11	(i) IS-12	(j) IS-13	(k) IS-14	(l) IS-15
Line No.	Account & Description	Expenses 12/31/2021	Expenses 12/31/2022	Expenses 9/30/2023	Expenses 12/31/2023	Test Year Expenses 9/30/2024	Sched. H-1 Out of Period / Atypical Expense Adjustment	Sched. H-2 Removal of Advertising Expense	Sched. H-3 Dues & Contributions Expense Adjustment	Sched. H-4 Removal of Gas Costs	Sched. H-5 Wages and Salaries Adjustment for Annualization of Direct Employees
144	Administrative & General Expense										
145	Operation										
146	920 - Administrative & General Salaries	\$ 6,288,305	\$ 5,915,152	\$ 6,466,906	\$ 6,581,624	\$ 6,726,547	\$ (487)	\$ -	\$ -	\$ -	\$ 17,743
147	921 - Office Supplies & Expense	1,441,624	1,977,841	1,748,901	1,676,946	1,759,269	\$ (29,841)	(345)	(47,022)	-	-
148	922 - Administrative Expense Transferred-Cr	(1,267,872)	(1,443,405)	(1,442,124)	(1,456,224)	(1,488,429)	-	-	-	-	-
149	923 - Outside Services Employed	1,092,582	1,297,153	1,320,165	1,167,500	860,536	-	-	-	-	-
150	924 - Property Insurance	10,674	15,686	15,206	14,869	18,101	-	-	-	-	-
151	925 - Injuries and Damages	467,597	554,715	575,816	598,769	769,703	-	-	-	-	-
152	926 - Employee Pensions and Benefits	3,970,895	2,859,431	3,034,773	3,023,777	2,666,666	-	-	-	-	79,619
153	927 - Franchise Requirements	-	-	-	-	-	-	-	-	-	-
154	928 - Regulatory Commission Expense	(48,363)	415,361	362,662	340,338	331,334	-	-	-	-	-
155	929 - Duplicate Charges - Credit	2	-	-	-	-	-	-	-	-	-
156	930.1 - General Advertising Expense	300,003	277,039	172,385	54,598	76,104	-	(62,542)	-	-	-
157	930.2 - Miscellaneous General Expense	406,786	430,145	229,782	196,514	388,884	-	(4)	(49,601)	-	-
158	931 - Rents	859,284	789,325	799,527	801,678	784,010	-	-	-	-	-
159	Total Operation	\$ 13,521,516	\$ 13,088,442	\$ 13,283,999	\$ 13,000,390	\$ 12,892,724	\$ (30,329)	\$ (62,892)	\$ (96,623)	\$ -	\$ 97,362
160											
161	Maintenance										
162	932 - Maintenance of General Plant	\$ 1,022,391	\$ 1,359,573	\$ 1,437,349	\$ 1,505,551	\$ 1,705,393	\$ -	\$ -	\$ (10)	\$ -	\$ 7,736
163	Total Administrative & General Exp	\$ 14,543,907	\$ 14,448,015	\$ 14,721,348	\$ 14,505,941	\$ 14,598,117	\$ (30,329)	\$ (62,892)	\$ (96,633)	\$ -	\$ 105,098
164											
165	Total Operating & Maintenance Exp	\$ 84,846,292	\$ 151,298,850	\$ 138,260,647	\$ 117,617,128	\$ 89,140,483	\$ (51,482)	\$ (85,650)	\$ (99,435)	\$ (59,251,385)	\$ 356,496

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 OPERATING AND MAINTENANCE EXPENSES  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Statement H

(a)	(b)	(m) IS-16	(n) IS-17	(o) IS-18	(p) IS-19	(q) IS-20	(r) IS-21	(s) IS-22	(t) IS-23	(u) IS-24	(v) IS-25
Line No.	Account & Description	Sched. H-6 Employee Benefits Adjustment	Sched. H-7 Amortization of Pension and Retiree Healthcare Liability	Sched. H-8 Intercompany Charges from Black Hills Service Company	Sched. H-9 Bad Debt Adjustment	Sched. H-10 Rate Case Amortization	Sched. H-11 Severance Expense Adjustment	Sched. H-12 Payment Processing Fee Adjustment	Sched. H-13 Fleet Depreciation Expense Adjustment	Sched. H-14 Commission Fees Expense Adjustment	Sched. H-15 Data Integrity Program Adjustment
144	Administrative & General Expense										
145	Operation										
146	920 - Administrative & General Salaries	\$ -	\$ -	693,112	\$ -	\$ -	\$ (91,017)	-	\$ 0	\$ -	\$ -
147	921 - Office Supplies & Expense	-	-	(53,968)	-	-	-	-	-	-	-
148	922 - Administrative Expense Transferred-Cr	-	-	(77,990)	-	-	-	-	-	-	-
149	923 - Outside Services Employed	-	-	(23,007)	-	-	-	-	-	-	-
150	924 - Property Insurance	-	-	19,741	-	-	-	-	-	-	-
151	925 - Injuries and Damages	-	-	346,437	-	-	-	-	-	-	-
152	926 - Employee Pensions and Benefits	(25,859)	(813,392)	558,624	-	-	-	-	-	-	-
153	927 - Franchise Requirements	-	-	-	-	-	-	-	-	-	-
154	928 - Regulatory Commission Expense	-	-	(25,597)	-	111,836	-	-	-	19,428	-
155	929 - Duplicate Charges - Credit	-	-	-	-	-	-	-	-	-	-
156	930.1 - General Advertising Expense	-	-	(5,899)	-	-	-	-	-	-	-
157	930.2 - Miscellaneous General Expense	-	-	3,503	-	-	-	-	-	-	-
158	931 - Rents	-	-	(12,852)	-	-	-	-	-	-	-
159	Total Operation	\$ (25,859)	\$ (813,392)	\$ 1,422,104	\$ -	\$ 111,836	\$ (91,017)	\$ -	\$ 0	\$ 19,428	\$ -
160											
161	Maintenance										
162	932 - Maintenance of General Plant	\$ -	\$ -	77,340	\$ -	\$ -	\$ -	-	\$ 30	\$ -	\$ -
163	Total Administrative & General Exp	\$ (25,859)	\$ (813,392)	\$ 1,499,444	\$ -	\$ 111,836	\$ (91,017)	\$ -	\$ 30	\$ 19,428	\$ -
164											
165	Total Operating & Maintenance Exp	\$ (25,859)	\$ (813,392)	\$ 1,575,270	\$ 170,032	\$ 111,836	\$ (91,017)	\$ 168,706	\$ 16,447	\$ 19,428	\$ 250,276

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
 OPERATING AND MAINTENANCE EXPENSES  
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
 Statement H

(a)	(b)	(w) IS-26	(x) IS-27	(y) IS-28	(z) IS-29	(aa) IS-30	(ab) IS-31	(ac)	(ad)
Line No.	Account & Description	Sched. H-16 PHMSA Fees Expense Adjustment	Sched. H-17 Research & Development Expense Adjustment	Sched. H-18 Damage Prevention Expense Adjustment	Sched. H-19 Line Locate Expense Adjustment	Sched. H-20 Vegetation Management Expense Adjustment	Sched. H-21 Propane Conversion Expense Adjustment	Total Adjustments	Adjusted Total
144	<b>Administrative &amp; General Expense</b>								
145	<b>Operation</b>								
146	920 - Administrative & General Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 619,351	\$ 7,345,897
147	921 - Office Supplies & Expense	-	-	-	-	-	-	(131,177)	1,628,093
148	922 - Administrative Expense Transferred-Cr	-	-	-	-	-	-	(77,990)	(1,566,419)
149	923 - Outside Services Employed	-	-	-	-	-	-	(23,007)	837,529
150	924 - Property Insurance	-	-	-	-	-	-	19,741	37,842
151	925 - Injuries and Damages	-	-	-	-	-	-	346,437	1,116,141
152	926 - Employee Pensions and Benefits	-	-	-	-	-	-	(201,008)	2,465,659
153	927 - Franchise Requirements	-	-	-	-	-	-	-	-
154	928 - Regulatory Commission Expense	-	-	-	-	-	-	105,667	437,001
155	929 - Duplicate Charges - Credit	-	-	-	-	-	-	-	-
156	930.1 - General Advertising Expense	-	-	49,228	-	-	-	(19,214)	56,890
157	930.2 - Miscellaneous General Expense	-	59,712	-	-	-	-	13,610	402,493
158	931 - Rents	-	-	-	-	-	-	(12,852)	771,158
159	<b>Total Operation</b>	\$ -	\$ 59,712	\$ 49,228	\$ -	\$ -	\$ -	\$ 639,558	\$ 13,532,282
160									
161	<b>Maintenance</b>								
162	932 - Maintenance of General Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,096	\$ 1,790,489
163	<b>Total Administrative &amp; General Exp</b>	\$ -	\$ 59,712	\$ 49,228	\$ -	\$ -	\$ -	\$ 724,655	\$ 15,322,771
164									
165	<b>Total Operating &amp; Maintenance Exp</b>	\$ -	\$ 59,712	\$ 49,228	\$ 15,906	\$ 80,000	\$ 100,000	\$ (57,444,883)	\$ 31,695,600



**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**OUT OF PERIOD/ATYPICAL ACCOUNTING ADJUSTMENTS**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-1**

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Account & Description	Reference	Test Year Expenses	Out of Period Adjustment	Other Expense Adjustment	Total Adjustment
1	850 - Operation Supervision & Engineering	Note (3)	\$ 102	\$	(51)	\$ (51)
2	857 - Measuring & Regulating Station Expense	Note (3)	9		(5)	(5)
3	870 - Dist. Operating and Supervision Engineering	Note (3)	110		(55)	(55)
4	874 - Oper./Inspect Underground Dist. Mains - Gas	Note (1) & (3)	18,165	\$ (18,155)	(5)	(18,160)
5	875 - Dist. Measuring & Regulating Station Expense - Genera	Note (3)	28		(14)	(14)
6	880 - Dist. Ops. Other Expenses	Note (3)	2,238		(1,119)	(1,119)
7	889 - Maintenance of Measuring & Regulating Station Expens	Note (3)	4		(2)	(2)
8	901 - Customer Accounts Supervision	Note (3)	121		(61)	(61)
9	903 - Customer Record & Collection Expense	Note (3)	510		(255)	(255)
10	907 - Supervision	Note (3)	74		(37)	(37)
11	913 - Advertising Expenses	Note (2)	1,395		(1,395)	(1,395)
12	920 - Administrative & General Salaries	Note (3)	975		(487)	(487)
13	921 - Office Supplies & Expense	Note (3)	59,683		(29,841)	(29,841)
14						
15	<b>Total</b>		<b>\$ 83,415</b>	<b>\$</b>	<b>(33,327)</b>	<b>\$ (51,482)</b>
16						
17	Note (1) Refund of overcharges from third party line locating company during the time period of January to August, 2024.					
18	Note (2) Staff Adjustment IS-6 to remove an invoice expense from the test year.					
19	Note (3) Staff Adjustment IS-7 to remove 50% of employee gifts and awards expenses from the test year.					

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**REMOVAL OF ADVERTISING EXPENSE**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-2**

(a)	(b)	(c)	(d)	(e) Note (1)	(f)
Line No.	Account & Description	Test Year Expenses	Test Year Expenses Removed	Test Year Expenses Included	Total Pro Forma Adjustment
1	870 - Dist. Operating and Supervision Engineering	\$ 1,749	\$ 1,749	\$ -	\$ (1,749)
2	880 - Dist. Ops. Other Expenses	457	457	-	(457)
3	903 - Customer Record & Collection Expense	4,172	3,417	755	(3,417)
4	908 - Customer Assistance Expense	392	392	-	(392)
5	909 - Informational/Instructional Advertising Expense	22,304	2,782	19,522	(2,782)
6	912 - Demonstrating and Selling Expense	130	130	-	(130)
7	913 - Advertising Expenses	9,133	9,133	-	(9,133)
8	916 - Miscellaneous Sales Expense	4,699	4,699	-	(4,699)
9	921 - Office Supplies & Expense	33,820	345	33,474	(345)
10	923 - Outside Services Employed	-	-	-	-
11	930.1 - General Advertising Expense	64,003	62,542	1,460	(62,542)
12	930.2 - Miscellaneous General Expense	4	4	-	(4)
13	<b>Total</b>	<b>\$ 140,862</b>	<b>\$ 85,650</b>	<b>\$ 55,212</b>	<b>\$ (85,650)</b>
14					
15	Note (1) Test Year Advertising Expense included is related to Hiring, Customer Communications or Safety.				

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**DUES AND CONTRIBUTIONS EXPENSE ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-3**

(a)	(b)	(c)	(d) Note (1)	(e)	(f) Note (2)	(g)	(h) Note (3)
Line No.	Account & Description	Test Year Expenses	Test Year Expenses Removed at 100%	Test Year Total, As Adjusted	Adjustment Percentage	Test Year Expenses Removed at 50%	Total Pro Forma Adjustment
1	850 - Operation Supervision & Engineering	\$ 442	\$ 24	418	50%	\$ 209	\$ (233)
2	870 - Dist. Operating and Supervision Engineering	346	346	-	50%	-	(346)
3	880 - Dist. Ops. Other Expenses	2,066	2,066	-	50%	-	(2,066)
4	893 - Dist. Maint. of Meters & House Regulators	144	144	-	50%	-	(144)
5	903 - Customer Record & Collection Expense	-	-	-	50%	-	-
6	912 - Demonstrating and Selling Expense	13	13	-	50%	-	(13)
7	921 - Office Supplies & Expense	85,100	8,943	76,157	50%	38,078	(47,022)
8	923 - Outside Services Employed	-	-	-	50%	-	-
9	930.2 - Miscellaneous General Expense	74,766	24,437	50,330	50%	25,165	(49,601)
10	932 - Maintenance of General Plant	10	10	-	50%	-	(10)
11	<b>Total</b>	<u>\$ 162,887</u>	<u>\$ 35,983</u>	<u>\$ 126,904</u>		<u>\$ 63,452</u>	<u>\$ (99,435)</u>

- 12
- 13 Note (1) The Company has removed 100% of Donations, sponsorships and similar miscellaneous expenses that are not recoverable from customers.
- 14 Note (2) The Company has reduced the remaining Test Year expenses for Membership Dues and chamber of commerce dues by 50%, per Statute K.S.A. 66-1,206(a).
- 15 Note (3) The removal of expenses not appropriate for recovery is discussed in the Direct Testimony of Ms. Johnson.

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**REMOVAL OF GAS COSTS**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-4**

(a)	(b)	(c)	(d)
Line No.	Account & Description	Reference	Note (1) Pro Forma Adjustment
1	804 - Natural Gas City Gate Purchase	Stmt H, Ln. 28, Col. (g)	\$ (52,079,893)
2	805 - Other Gas Purchases	Stmt H, Ln. 29, Col. (g)	414,456
3	805.1 - Purchased Gas Cost Adjustments	Stmt H, Ln. 30, Col. (g)	(8,388,144)
4	805.2 - Financial Gas Cost Adj	Stmt H, Ln. 31, Col. (g)	1,750,359
5	806 - Exchange Gas	Stmt H, Ln. 32, Col. (g)	-
6	808.1 - Withdrawals from Storage	Stmt H, Ln. 34, Col. (g)	(5,762,137)
7	808.2 - Gas Delivered to Storage	Stmt H, Ln. 35, Col. (g)	4,795,906
8	812 - Gas Used for Other Utility Operation	Stmt H, Ln. 36, Col. (g)	18,266
9	813 - Other Gas Supply Expense	Stmt H, Ln. 37, Col. (g)	(198)
10	<b>Total Gas Costs</b>		<b>\$ (59,251,385)</b>
11			
12	Note (1) Adjustment to remove fuel costs recovered through the Purchased Gas Adjustment.		

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**WAGES AND SALARIES ADJUSTMENT FOR ANNUALIZATION OF DIRECT EMPLOYEES**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-5**

(a)	(b)	(c)	(d)	(e)
Line No.	Account & Description	Test Year Expenses	Annualized Payroll	Adjusted Total
1	<b>Production and Gathering</b>			
2	<b>Operation</b>			
3	750 - Operation Supervision & Engineering	\$ -	\$ -	\$ -
4	752 - Gas Wells Expense	-	-	-
5	753 - Field Line Expense	-	-	-
6	754 - Field Compressor Station Expense	-	-	-
7	755 - Field Compressor Station Fuel and Power	-	-	-
8	756 - Field Measuring & Regulating Station Expense	-	-	-
9	757 - Purification Expense	-	-	-
10	758 - Gas Well Royalties	-	-	-
11	759 - Other Expenses	-	-	-
12	760 - Rents	-	-	-
13	<b>Total Production Operation Expenses</b>	\$ -	\$ -	\$ -
14				
15	<b>Maintenance</b>			
16	761 - Maintenance Supervision & Engineering	\$ -	\$ -	\$ -
17	762 - Maintenance of Structures & Improvements	-	-	-
18	763 - Maintenance of Producing Gas Wells	-	-	-
19	764 - Maintenance of Field Lines	-	-	-
20	765 - Maintenance of Field Compressor Station Equipment	-	-	-
21	766 - Maintenance of Field Measuring & Regulating Station Equipment	-	-	-
22	767 - Maintenance of Purification Equipment	-	-	-
23	<b>Total Production Maintenance Expenses</b>	\$ -	\$ -	\$ -
24				
25				
26	<b>Other Gas Supply Expense</b>			
27	<b>Operation</b>			
28	804 - Natural Gas City Gate Purchase	\$ -	\$ -	\$ -
29	805 - Other Gas Purchases	-	-	-
30	805.1 - Purchased Gas Cost Adjustments	-	-	-
31	805.2 - Financial Gas Cost Adj	-	-	-
32	806 - Exchange Gas	-	-	-
33	808 - Gas Storage-Gas Ops	-	-	-
34	808.1 - Withdrawals from Storage	-	-	-
35	808.2 - Gas Delivered to Storage	-	-	-
36	812 - Gas Used for Other Utility Operation	-	-	-
37	813 - Other Gas Supply Expense	-	-	-
38	<b>Total Other Gas Supply Expense</b>	\$ -	\$ -	\$ -
39				
40	<b>Underground Storage Expense</b>			
41	<b>Operation</b>			
42	814 - Operation Supervision & Engineering	\$ -	\$ -	\$ -
43	816 - Wells Expense	-	-	-
44	817 - Lines Expense	-	-	-
45	818 - Compressor Station Expense	-	-	-
46	819 - Compressor Station Fuel and Power	-	-	-
47	820 - Storage - Measuring & Regulating Station Expense	-	-	-
48	821 - Purification Expense	-	-	-
49	824 - Other Expenses	-	-	-
50	826 - Rents	-	-	-
51	<b>Total Operation Underground Storage Expense</b>	\$ -	\$ -	\$ -
52				
53	<b>Maintenance</b>			
54	830 - Maintenance Supervision & Engineering	\$ -	\$ -	\$ -
55	832 - Maintenance of Reservoirs & Wells	-	-	-
56	833 - Maintenance of Lines	-	-	-
57	834 - Maintenance of Compressor Station Equipment	-	-	-
58	835 - Maintenance of Measuring & Regulating Station Equipment	-	-	-
59	836 - Maintenance of Purification Equipment	-	-	-
60	<b>Total Maintenance Underground Storage Expense</b>	\$ -	\$ -	\$ -
61				
62	<b>Total Underground Storage Expense</b>	\$ -	\$ -	\$ -

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**WAGES AND SALARIES ADJUSTMENT FOR ANNUALIZATION OF DIRECT EMPLOYEES**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-5**

(a)	(b)	(c)	(d)	(e)
Line No.	Account & Description	Test Year Expenses	Annualized Payroll	Adjusted Total
63				
64	<b>Transmission Expense</b>			
65	<b>Operation</b>			
66	850 - Operation Supervision & Engineering	\$ -	\$ -	\$ -
67	851 - System Control & Load Dispatching	1,053	1,095	42
68	852 - Communication System Expenses	733	762	29
69	853 - Compressor Labor & Expense	-	-	-
70	856 - Mains Expense	45,526	47,348	1,822
71	857 - Measuring & Regulating Station Expense	1,809	1,882	72
72	859 - Other Expenses	729	758	29
73	860 - Rents	-	-	-
74	<b>Total Operation</b>	\$ 49,850	\$ 51,845	\$ 1,995
75				
76	<b>Maintenance</b>			
77	861 - Maintenance Supervision & Engineering	\$ 20,237	\$ 21,047	\$ 810
78	862 - Maintenance of Structures & Improvements	3,485	3,624	139
79	863 - Maintenance of Mains	1,948	2,026	78
80	864 - Maintenance of Compressor Station Equipment	-	-	-
81	865 - Maintenance of Measuring & Regulating Station Equipment	1,194	1,242	48
82	866 - Maintenance of Communication Equipment	4,049	4,211	162
83	867 - Maintenance of Other Equipment	-	-	-
84	<b>Total Maintenance</b>	\$ 30,913	\$ 32,151	\$ 1,237
85				
86	<b>Total Transmission Expense</b>	\$ 80,763	\$ 83,995	\$ 3,232
87				
88	<b>Distribution Expense</b>			
89	<b>Operation</b>			
90	870 - Dist. Operating and Supervision Engineering	\$ 467,888	\$ 486,614	\$ 18,726
91	871 - Dist. Load Dispatching	1,049	1,091	42
92	872 - Compressor Station Labor & Expense	-	-	-
93	873 - Distr Fuel/Power Compr Station	-	-	-
94	874 - Oper./Inspect Underground Dist. Mains - Gas	1,248,737	1,298,714	49,977
95	875 - Dist. Measuring & Regulating Station Expense - General	328,033	341,162	13,129
96	876 - Dist. Measuring & Regulating Station Expense - Industrial	20,365	21,180	815
97	877 - Measuring & Regulating Station Expense - City Gate Check Station	110,467	114,888	4,421
98	878 - Oper./Inspect Meters & Collect Data - Gas	589,804	613,410	23,605
99	879 - Dist. Customer Installation Expense	469,300	488,082	18,783
100	880 - Dist. Ops. Other Expenses	917,619	954,345	36,725
101	881 - Dist. Oper. Rents	-	-	-
102	<b>Total Operation</b>	\$ 4,153,262	\$ 4,319,485	\$ 166,224
103				
104	<b>Maintenance</b>			
105	885 - Dist. Maint. Supervision & Engineering	\$ 70,297	\$ 73,110	\$ 2,813
106	886 - Maintenance of Structures & Improvements	-	-	-
107	887 - Perf. Underground Distribution Line Maintenance - Gas	380,397	395,622	15,224
108	888 - Dist. Maint. of Compressor Station Equipment	50,077	52,081	2,004
109	889 - Maintenance of Measuring & Regulating Station Expense -General	61,561	64,025	2,464
110	890 - Dist. Maint. of Measuring & Regulating Station Equip - Industrial	67,856	70,571	2,716
111	891 - Maintenance of Measuring & Regulating Station - City Gate Check Stn.	143,640	149,389	5,749
112	892 - Dist. Maint. of Services	212,632	221,142	8,510
113	893 - Dist. Maint. of Meters & House Regulators	441,520	459,191	17,671
114	894 - Dist. Maint. of Other Equipment	39,035	40,597	1,562
115	<b>Total Maintenance</b>	\$ 1,467,014	\$ 1,525,728	\$ 58,714
116				
117	<b>Total Distribution Expense</b>	\$ 5,620,276	\$ 5,845,213	\$ 224,937
118				
119	<b>Customer Account Expenses</b>			
120	<b>Operation</b>			
121	901 - Customer Accounts Supervision	\$ 87,774	\$ 91,287	\$ 3,513
122	902 - Meter Reading Expense	278,991	290,157	11,166
123	903 - Customer Record & Collection Expense	190,646	198,276	7,630
124	904 - Uncollectible Accounts	-	-	-
125	905 - Miscellaneous Customer Accounts Expense	18,159	18,886	727
126	<b>Total Customer Account Expense</b>	\$ 575,571	\$ 598,607	\$ 23,036

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**WAGES AND SALARIES ADJUSTMENT FOR ANNUALIZATION OF DIRECT EMPLOYEES**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-5**

(a)	(b)	(c)	(d)	(e)
Line No.	Account & Description	Test Year Expenses	Note (1) Annualized Payroll	Adjusted Total
127				
128	<b>Customer Service and Information Expenses</b>			
129	<b>Operation</b>			
130	907 - Supervision	\$ -	\$ -	\$ -
131	908 - Customer Assistance Expense	-	-	-
132	909 - Informational/Instructional Advertising Expense	-	-	-
133	910 - Miscellaneous Cust Serv & Inform Expense	-	-	-
134	<b>Total Customer Srvc &amp; Inform Exp.</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
135				
136	<b>Sales Expenses</b>			
137	<b>Operation</b>			
138	911 - Supervision	\$ -	\$ -	\$ -
139	912 - Demonstrating and Selling Expense	-	-	-
140	913 - Advertising Expenses	4,825	5,018	193
141	916 - Miscellaneous Sales Expense	-	-	-
142	<b>Total Sales Expense</b>	<u>\$ 4,825</u>	<u>\$ 5,018</u>	<u>\$ 193</u>
143				
144	<b>Administrative &amp; General Expense</b>			
145	<b>Operation</b>			
146	920 - Administrative & General Salaries	\$ 443,332	\$ 461,075	\$ 17,743
147	921 - Office Supplies & Expense	-	-	-
148	922 - Administrative Expense Transferred-Cr	-	-	-
149	923 - Outside Services Employed	-	-	-
150	924 - Property Insurance	-	-	-
151	925 - Injuries and Damages	-	-	-
152	926 - Employee Pensions and Benefits	1,989,361	2,068,980	79,619
153	927 - Franchise Requirements	-	-	-
154	928 - Regulatory Commission Expense	-	-	-
155	929 - Duplicate Charges - Credit	-	-	-
156	930.1 - General Advertising Expense	-	-	-
157	930.2 - Miscellaneous General Expense	-	-	-
158	931 - Rents	-	-	-
159	<b>Total Operation</b>	<u>\$ 2,432,693</u>	<u>\$ 2,530,055</u>	<u>\$ 97,362</u>
160				
161	<b>Maintenance</b>			
162	932 - Maintenance of General Plant	\$ 193,287	\$ 201,023	\$ 7,736
163	<b>Total Administrative &amp; General Exp</b>	<u>\$ 2,625,980</u>	<u>\$ 2,731,078</u>	<u>\$ 105,098</u>
164				
165	<b>Total Operating &amp; Maintenance Exp</b>	<u><u>\$ 8,907,415</u></u>	<u><u>\$ 9,263,911</u></u>	<u><u>\$ 356,496</u></u>
166				

Note (1) Black Hills Kansas Gas calculated its annual costs (including benefits, incentives and base pay) for each of the 120 employees of Kansas Gas and allocated a percentage of costs for the Kansas operational leader.

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**EMPLOYEE BENEFITS ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-6**

(a)	(b)	(c)	(d) Note (1)	(e)
Line No.	Description	Test Year Expenses	Pro Forma Adjustment	Adjusted Total
1	<b>Retiree Medical:</b>			
2	Retiree Medical Net Periodic Expense	\$ 171,905	\$ (10,619)	\$ 161,286
3	Retiree Medical Administrative Costs	8,508	(2,194)	6,314
4	<b>Total Retiree Medical Expense</b>	<u>\$ 180,413</u>	<u>\$ (12,813)</u>	<u>\$ 167,600</u>
5				
6	<b>Pension:</b>			
7	Pension Plan Net Periodic Expense	\$ 238,728	\$ (10,997)	\$ 227,731
8	Pension Plan Administrative Costs	36,930	(2,049)	34,881
9	<b>Total Pension Plan Expense</b>	<u>\$ 275,658</u>	<u>\$ (13,046)</u>	<u>\$ 262,612</u>
10				
11	<b>Total Benefits Adjustment - Employee Pensions and Benefits FERC 926</b>	<u>\$ 456,071</u>	<u>\$ (25,859)</u>	<u>\$ 430,212</u>
12				
13	Note (1) Adjustment amounts are the difference between the test year expenses for Pension and OPEB and			
14	the adjusted expenses going forward, as discussed in the Direct Testimony of Mr. Stevens.			



**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**AMORTIZATION OF PENSION AND RETIREE HEALTHCARE LIABILITY**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-7**

(a)	(b)	(c)	(d)
Line No.	Description	Reference	Amount
1	Retiree Healthcare Plan Tracker Liability Balance	Note (1)	\$ (286,331)
2			
3	Amortization Period		3
4			
5	<b>Retiree Healthcare Plan Tracker Liability Annual Amortization</b>	Ln. 1 ÷ Ln. 3	<u>\$ (95,444)</u>
6			
7	Pension Plan Tracker Liability Balance	Note (1)	\$ (2,153,845)
8			
9	Amortization Period		3
10			
11	<b>Pension Plan Tracker Liability Annual Amortization</b>	Ln. 7 ÷ Ln. 9	<u>\$ (717,948)</u>
12			
13	<b>Total Annual Amortization - Employee Pensions and Benefits FERC 926</b>	Ln. 5 + Ln. 11	<u><u>\$ (813,392)</u></u>
14			
15	Note (1) The Direct Testimony of Mr. Stevens further discusses the pension and retiree healthcare		
16	regulatory liability balances the Company proposes to return to customers.		

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
INTERCOMPANY CHARGES FROM BLACK HILLS SERVICE COMPANY  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
Schedule H-8

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
							Note (1)	
Line No.	Account & Description	Test Year Expenses	CAM Adjustment	Labor Adjustment	Insurance Premium Adjustment	Pooled Medical Adjustment	Pro Forma Adjustments	Adjusted Total
1	<b>Production and Gathering</b>							
2	<b>Operation</b>							
3	750 - Operation Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	752 - Gas Wells Expense	-	-	-	-	-	-	-
5	753 - Field Line Expense	-	-	-	-	-	-	-
6	754 - Field Compressor Station Expense	-	-	-	-	-	-	-
7	755 - Field Compressor Station Fuel and Power	-	-	-	-	-	-	-
8	756 - Field Measuring & Regulating Station Expense	-	-	-	-	-	-	-
9	757 - Purification Expense	-	-	-	-	-	-	-
10	758 - Gas Well Royalties	-	-	-	-	-	-	-
11	759 - Other Expenses	-	-	-	-	-	-	-
12	760 - Rents	-	-	-	-	-	-	-
13	<b>Total Production Operation Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14								
15	<b>Maintenance</b>							
16	761 - Maintenance Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	762 - Maintenance of Structures & Improvements	-	-	-	-	-	-	-
18	763 - Maintenance of Producing Gas Wells	-	-	-	-	-	-	-
19	764 - Maintenance of Field Lines	-	-	-	-	-	-	-
20	765 - Maintenance of Field Compressor Station Equipment	-	-	-	-	-	-	-
21	766 - Maintenance of Field Measuring & Regulating Station Equipment	-	-	-	-	-	-	-
22	767 - Maintenance of Purification Equipment	-	-	-	-	-	-	-
23	<b>Total Production Maintenance Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24								
25								
26	<b>Other Gas Supply Expense</b>							
27	<b>Operation</b>							
28	804 - Natural Gas City Gate Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	805 - Other Gas Purchases	-	-	-	-	-	-	-
30	805.1 - Purchased Gas Cost Adjustments	-	-	-	-	-	-	-
31	805.2 - Financial Gas Cost Adj	-	-	-	-	-	-	-
32	806 - Exchange Gas	-	-	-	-	-	-	-
33	808 - Gas Storage-Gas Ops	-	-	-	-	-	-	-
34	808.1 - Withdrawals from Storage	-	-	-	-	-	-	-
35	808.2 - Gas Delivered to Storage	-	-	-	-	-	-	-
36	812 - Gas Used for Other Utility Operation	-	-	-	-	-	-	-
37	813 - Other Gas Supply Expense	-	-	-	-	-	-	-
38	<b>Total Other Gas Supply Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39								

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
INTERCOMPANY CHARGES FROM BLACK HILLS SERVICE COMPANY  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
Schedule H-8

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) Note (1)	(i)
Line No.	Account & Description	Test Year Expenses	CAM Adjustment	Labor Adjustment	Insurance Premium Adjustment	Pooled Medical Adjustment	Pro Forma Adjustments	Adjusted Total
40	<b>Underground Storage Expense</b>							
41	<b>Operation</b>							
42	814 - Operation Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	816 - Wells Expense	-	-	-	-	-	-	-
44	817 - Lines Expense	-	-	-	-	-	-	-
45	818 - Compressor Station Expense	-	-	-	-	-	-	-
46	819 - Compressor Station Fuel and Power	-	-	-	-	-	-	-
47	820 - Storage - Measuring & Regulating Station Expense	-	-	-	-	-	-	-
48	821 - Purification Expense	-	-	-	-	-	-	-
49	824 - Other Expenses	-	-	-	-	-	-	-
50	826 - Rents	-	-	-	-	-	-	-
51	<b>Total Operation Underground Storage Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52								
53	<b>Maintenance</b>							
54	830 - Maintenance Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	832 - Maintenance of Reservoirs & Wells	-	-	-	-	-	-	-
56	833 - Maintenance of Lines	-	-	-	-	-	-	-
57	834 - Maintenance of Compressor Station Equipment	-	-	-	-	-	-	-
58	835 - Maintenance of Measuring & Regulating Station Equipment	-	-	-	-	-	-	-
59	836 - Maintenance of Purification Equipment	-	-	-	-	-	-	-
60	<b>Total Maintenance Underground Storage Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61								
62	<b>Total Underground Storage Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63								
64	<b>Transmission Expense</b>							
65	<b>Operation</b>							
66	850 - Operation Supervision & Engineering	\$ 180,821	\$ (30,235)	\$ (2,155)	\$ 24,024	\$ -	\$ (8,365)	\$ 172,456
67	851 - System Control & Load Dispatching	221	357	-	2,893	-	3,250	3,471
68	852 - Communication System Expenses	329	53	(9)	-	-	44	372
69	853 - Compressor Labor & Expense	-	-	-	-	-	-	-
70	856 - Mains Expense	-	-	-	-	-	-	-
71	857 - Measuring & Regulating Station Expense	-	-	-	-	-	-	-
72	859 - Other Expenses	214,039	12,735	-	-	-	12,735	226,774
73	860 - Rents	-	-	-	-	-	-	-
74	<b>Total Operation</b>	\$ 395,410	\$ (17,089)	\$ (2,164)	\$ 26,917	\$ -	\$ 7,664	\$ 403,073
75								

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
INTERCOMPANY CHARGES FROM BLACK HILLS SERVICE COMPANY  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
Schedule H-8

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
							Note (1)	
Line No.	Account & Description	Test Year Expenses	CAM Adjustment	Labor Adjustment	Insurance Premium Adjustment	Pooled Medical Adjustment	Pro Forma Adjustments	Adjusted Total
76	<b>Maintenance</b>							
77	861 - Maintenance Supervision & Engineering	\$ - \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	862 - Maintenance of Structures & Improvements	- -	-	-	-	-	-	-
79	863 - Maintenance of Mains	(142) 142	0	-	-	-	142	0
80	864 - Maintenance of Compressor Station Equipment	- -	-	-	-	-	-	-
81	865 - Maintenance of Measuring & Regulating Station Equipment	- -	-	-	-	-	-	-
82	866 - Maintenance of Communication Equipment	- -	-	-	-	-	-	-
83	867 - Maintenance of Other Equipment	- -	-	-	-	-	-	-
84	<b>Total Maintenance</b>	\$ (142) \$ 142	\$ 0	\$ -	\$ -	\$ -	\$ 142	\$ 0
85								
86	<b>Total Transmission Expense</b>	\$ 395,267 \$ (16,947)	\$ (2,164)	\$ 26,917	\$ -	\$ -	\$ 7,806	\$ 403,074
87								
88	<b>Distribution Expense</b>							
89	<b>Operation</b>							
90	870 - Dist. Operating and Supervision Engineering	\$ 968,437 \$ (44,132)	\$ (3,269)	\$ (31,429)	\$ -	\$ -	\$ (78,830)	\$ 889,606
91	871 - Dist. Load Dispatching	- -	-	-	-	-	-	-
92	872 - Compressor Station Labor & Expense	(567) 567	-	-	-	-	567	-
93	873 - Distr Fuel/Power Compr Station	- -	-	-	-	-	-	-
94	874 - Oper./Inspect Underground Dist. Mains - Gas	1,035 (167)	-	(363)	-	-	(530)	505
95	875 - Dist. Measuring & Regulating Station Expense - General	- -	-	-	-	-	-	-
96	876 - Dist. Measuring & Regulating Station Expense - Industrial	- -	-	-	-	-	-	-
97	877 - Measuring & Regulating Station Expense - City Gate Check Station	- -	-	-	-	-	-	-
98	878 - Oper./Inspect Meters & Collect Data - Gas	- -	-	-	-	-	-	-
99	879 - Dist. Customer Installation Expense	- -	-	-	-	-	-	-
100	880 - Dist. Ops. Other Expenses	8,150 10,458	(23)	20,586	-	-	31,021	39,171
101	881 - Dist. Oper. Rents	9,025 (1,807)	-	-	-	-	(1,807)	7,219
102	<b>Total Operation</b>	\$ 986,080 \$ (35,081)	\$ (3,292)	\$ (11,206)	\$ -	\$ -	\$ (49,579)	\$ 936,501
103								
104	<b>Maintenance</b>							
105	885 - Dist. Maint. Supervision & Engineering	\$ - \$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
106	886 - Maintenance of Structures & Improvements	- -	-	-	-	-	-	-
107	887 - Perf. Underground Distribution Line Maintenance - Gas	646 (615)	(1)	(19)	-	-	(635)	11
108	888 - Dist. Maint. of Compressor Station Equipment	- -	-	-	-	-	-	-
109	889 - Maintenance of Measuring & Regulating Station Expense -General	- -	-	-	-	-	\$ -	-
110	890 - Dist. Maint. of Measuring & Regulating Station Equip - Industrial	- -	-	-	-	-	-	-
111	891 - Maintenance of Measuring & Regulating Station - City Gate Check Stn.	- -	-	-	-	-	\$ -	-
112	892 - Dist. Maint. of Services	- -	-	-	-	-	-	-
113	893 - Dist. Maint. of Meters & House Regulators	48,479 313	(25)	3,944	-	-	\$ 4,232	52,711
114	894 - Dist. Maint. of Other Equipment	- -	-	-	-	-	-	-
115	<b>Total Maintenance</b>	\$ 49,125 \$ (301)	\$ (25)	\$ 3,924	\$ -	\$ -	\$ 3,598	\$ 52,722
116								
117	<b>Total Distribution Expense</b>	\$ 1,035,205 \$ (35,382)	\$ (3,317)	\$ (7,282)	\$ -	\$ -	\$ (45,981)	\$ 989,223
118								

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
INTERCOMPANY CHARGES FROM BLACK HILLS SERVICE COMPANY  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
Schedule H-8

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
							Note (1)	
Line No.	Account & Description	Test Year Expenses	CAM Adjustment	Labor Adjustment	Insurance Premium Adjustment	Pooled Medical Adjustment	Pro Forma Adjustments	Adjusted Total
119	<b>Customer Account Expenses</b>							
120	<b>Operation</b>							
121	901 - Customer Accounts Supervision	\$ 106,504	\$ 5,325	\$ 23	\$ 9,705	\$ -	\$ -	\$ 121,557
122	902 - Meter Reading Expense	12,808	9,377	(6)	(4,488)	-	-	17,691
123	903 - Customer Record & Collection Expense	2,083,328	94,549	(77)	52,850	-	-	2,230,650
124	904 - Uncollectible Accounts	-	-	-	-	-	-	-
125	905 - Miscellaneous Customer Accounts Expense	35,885	8,093	0	2,154	-	-	46,132
126	<b>Total Customer Account Expense</b>	<b>\$ 2,238,526</b>	<b>\$ 117,344</b>	<b>\$ (60)</b>	<b>\$ 60,221</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,416,030</b>
127								
128	<b>Customer Service and Information Expenses</b>							
129	<b>Operation</b>							
130	907 - Supervision	\$ 51,062	\$ 345	\$ 6	\$ (2,505)	\$ -	\$ -	\$ 48,907
131	908 - Customer Assistance Expense	123,383	352	(1)	(11,793)	-	-	111,941
132	909 - Informational/Instructional Advertising Expense	18,828	(16,802)	(36)	476	-	-	2,466
133	910 - Miscellaneous Cust Serv & Inform Expense	395	3	-	(395)	-	-	3
134	<b>Total Customer Srv &amp; Inform Exp.</b>	<b>\$ 193,667</b>	<b>\$ (16,102)</b>	<b>\$ (31)</b>	<b>\$ (14,217)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 163,317</b>
135								
136	<b>Sales Expenses</b>							
137	<b>Operation</b>							
138	911 - Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	912 - Demonstrating and Selling Expense	192,470	(10,892)	(108)	(20,643)	-	-	160,826
140	913 - Advertising Expenses	1,957	(1,457)	(51)	-	-	-	449
141	916 - Miscellaneous Sales Expense	4,699	-	-	-	-	-	4,699
142	<b>Total Sales Expense</b>	<b>\$ 199,126</b>	<b>\$ (12,350)</b>	<b>\$ (159)</b>	<b>\$ (20,643)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 165,974</b>
143								

BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
INTERCOMPANY CHARGES FROM BLACK HILLS SERVICE COMPANY  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED

KSG Rebuttal Exhibit SKJ-1  
Schedule H-8

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
							Note (1)	
Line No.	Account & Description	Test Year Expenses	CAM Adjustment	Labor Adjustment	Insurance Premium Adjustment	Pooled Medical Adjustment	Pro Forma Adjustments	Adjusted Total
144	<b>Administrative &amp; General Expense</b>							
145	<b>Operation</b>							
146	920 - Administrative & General Salaries	\$ 6,039,753	\$ 23,664	\$ (214)	\$ 669,661	\$ -	\$ 693,112	\$ 6,732,864
147	921 - Office Supplies & Expense	1,334,089	(22,081)	(22,318)	(9,569)	-	(53,968)	1,280,121
148	922 - Administrative Expense Transferred-Cr	(1,404,856)	(77,990)	-	-	-	(77,990)	(1,482,846)
149	923 - Outside Services Employed	853,157	(7,242)	(15,765)	-	-	(23,007)	830,150
150	924 - Property Insurance	18,101	16,712	(103)	-	3,132	19,741	37,842
151	925 - Injuries and Damages	741,348	192,036	(21,198)	-	175,599	346,437	1,087,785
152	926 - Employee Pensions and Benefits	1,622,563	62,900	(625)	228,251	-	558,624	2,181,188
153	927 - Franchise Requirements	-	-	-	-	-	-	-
154	928 - Regulatory Commission Expense	193,900	(25,660)	63	-	-	(25,597)	168,303
155	929 - Duplicate Charges - Credit	-	-	-	-	-	-	-
156	930.1 - General Advertising Expense	14,241	(5,125)	(354)	(420)	-	(5,899)	8,341
157	930.2 - Miscellaneous General Expense	203,775	10,073	(4,194)	(2,376)	-	3,503	207,278
158	931 - Rents	779,675	(31,383)	18,531	-	-	(12,852)	766,824
159	<b>Total Operation</b>	<b>\$ 10,395,746</b>	<b>\$ 135,905</b>	<b>\$ (46,178)</b>	<b>\$ 885,547</b>	<b>\$ 178,731</b>	<b>\$ 1,422,104</b>	<b>\$ 11,817,850</b>
160								
161	<b>Maintenance</b>							
162	932 - Maintenance of General Plant	\$ 1,267,997	\$ 102,061	\$ (24,721)	\$ -	\$ -	\$ 77,340	\$ 1,345,337
163	<b>Total Administrative &amp; General Exp</b>	<b>\$ 11,663,743</b>	<b>\$ 237,966</b>	<b>\$ (70,899)</b>	<b>\$ 885,547</b>	<b>\$ 178,731</b>	<b>\$ 1,499,444</b>	<b>\$ 13,163,187</b>
164								
165	<b>Total Operating &amp; Maintenance Exp</b>	<b>\$ 15,725,534</b>	<b>\$ 274,528</b>	<b>\$ (76,630)</b>	<b>\$ 930,543</b>	<b>\$ 178,731</b>	<b>\$ 1,575,269</b>	<b>\$ 17,300,805</b>
166								
167	Note (1) This adjustment is described in the Direct Testimony of Ms. Johnson.							

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**BAD DEBT ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-9**

(a)	(b)	(c)	(d)
Line			Note (1)
No.	Description	Reference	Amount
1	March 2022 - February 2023 Net Write-Offs		\$ 855,680
2	March 2023 - February 2024 Net Write-Offs		1,229,749
3	March 2024 - February 2025 Net Write-Offs		718,892
4	Total Net Write-Offs	Ln. 1 + Ln. 2 + Ln. 3	\$ 2,804,321
5			
6	Average Net Write Offs	Ln. 4 / 3	\$ 934,774
7			
8	March 2022 - February 2023 Billed Revenues		\$ 196,960,524
9	March 2023 - February 2024 Billed Revenues		141,360,186
10	March 2024 - February 2025 Billed Revenues		131,534,479
11	Total Billed Revenue	Ln. 8 + Ln. 9 + Ln. 10	\$ 469,855,189
12			
13	Average Billed Revenue	Ln. 11 / 3	\$ 156,618,396
14			
15	Average Effective Uncollectible Rate (3 year average)	Ln. 6 / Ln. 13	0.5968%
16			
17	Adjusted Revenue	Stmt B, Ln. 2, Col. (h) - Stmt I, Ln. 6, Col. (i), (j), (k), (m)	\$ 143,575,326
18			
19	Net Write Off Calculated	Ln. 15 * Ln. 17	\$ 856,926
20			
21	904 - Uncollectible Accounts	Stmt H, Ln. 124, Col. (g)	\$ 686,894
22			
23	<b>Total Adjustment - Uncollectible Accounts FERC 904</b>		<b>\$ 170,032</b>
24			
25	Note (1) This adjustment is described in the Rebuttal Testimony of Ms. Johnson.		

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**RATE CASE AMORTIZATION**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-10**

(a)	(b)	(c)	(d)
Line No.	Description	Reference	Amount
1	<b>Rate Case Expenses</b>		
2	Estimated Current Rate Case Expenses		580,000
3	<b>Total Rate Case Expenses</b>		<u>\$ 580,000</u>
4			
5	Amortization Period		3
6			
7	<b>Total Rate Case Annual Amortization</b>	Ln. 3 ÷ Ln. 5	<u>\$ 193,333</u>
8			
9	<b>Prior Rate Case Expenses</b>		
10	Anadarko Acquisition Expenses	Note (1)	19,154
11	2021 KS Gas Rate Review 3rd Party Expenses	Note (1)	155,484
12	<b>Total Rate Case Expenses</b>		<u>\$ 174,638</u>
13			
14	Amortization Period		3
15			
16	<b>Total Prior Rate Case Annual Amortization</b>	Ln. 12 ÷ Ln. 14	<u>\$ 58,213</u>
17			
18	<b>Total Annual Amortization</b>	Ln. 7 + Ln. 16	<u><u>\$ 251,546</u></u>
19			
20	Per Book Rate Case Amortization		139,710
21			
22	<b>Adjustment to Rate Case Amortization FERC 928</b>	Ln. 18 - Ln. 20	<u><u>\$ 111,836</u></u>
23			
24	Note (1) Recovery as approved in Docket No. 21-BHCG-418-RTS.		



**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**SEVERANCE EXPENSE ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-11**

(a)	(b)	(c)	(d)	(e)
Line No.	Account & Description	Test Year Expenses	Note (1) Pro Forma Adjustment	Adjusted Total
1	920 - Administrative & General Salaries	\$ 144,989	\$ (91,017)	\$ 53,972
2				
3	<b>Total Adjustment FERC 920</b>	<b>\$ 144,989</b>	<b>\$ (91,017)</b>	<b>\$ 53,972</b>
4				
5	Note (1) Adjustment to normalize test year severance expense to 12-months ending February 28, 2025.			

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**PAYMENT PROCESSING FEE ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-12**

(a)	(b)	(c)	(d) Note (1)
Line No.	Account & Description	Reference	Amount
1	Test Year Payment Processing fees	\$	216,791
2	Correction to GL coding error during test year		99,680
3	<b>Total Test Year Payment Processing fees</b>	\$	316,471
4			
5	Incremental increase in fees during the Pro Forma year	\$	69,026
6			
7	<b>Total Pro Forma year Payment Processing Fees</b>	\$	385,497
8			
9	Adjustment to Customer Record & Collection Expense FERC 903	Note (1)	<b>\$ 168,706</b>
10			
11	Note (1) The alternative forms of payment adjustment captures the incremental		
12	increase in payment processing fees in the Pro Forma Period.		

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**FLEET DEPRECIATION ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-13**

(a)	(b)	(c)	(d)	(e)
Line No.	Account & Description	Test Year Expenses	Note (1) Pro Forma Adjustment	Adjusted Total
1	<b>Production and Gathering</b>			
2	<b>Operation</b>			
3	750 - Operation Supervision & Engineering	\$ -	\$ -	-
4	752 - Gas Wells Expense	-	-	-
5	753 - Field Line Expense	-	-	-
6	754 - Field Compressor Station Expense	-	-	-
7	755 - Field Compressor Station Fuel and Power	-	-	-
8	756 - Field Measuring & Regulating Station Expense	-	-	-
9	757 - Purification Expense	-	-	-
10	758 - Gas Well Royalties	-	-	-
11	759 - Other Expenses	-	-	-
12	760 - Rents	-	-	-
13	<b>Total Production Operation Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
14				
15	<b>Maintenance</b>			
16	761 - Maintenance Supervision & Engineering	\$ -	\$ -	-
17	762 - Maintenance of Structures & Improvements	-	-	-
18	763 - Maintenance of Producing Gas Wells	-	-	-
19	764 - Maintenance of Field Lines	-	-	-
20	765 - Maintenance of Field Compressor Station Equipment	-	-	-
21	766 - Maintenance of Field Measuring & Regulating Station Equipment	-	-	-
22	767 - Maintenance of Purification Equipment	-	-	-
23	<b>Total Production Maintenance Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
24				
25				
26	<b>Other Gas Supply Expense</b>			
27	<b>Operation</b>			
28	804 - Natural Gas City Gate Purchase	\$ -	\$ -	-
29	805 - Other Gas Purchases	-	-	-
30	805.1 - Purchased Gas Cost Adjustments	-	-	-
31	805.2 - Financial Gas Cost Adj	-	-	-
32	806 - Exchange Gas	-	-	-
33	808 - Gas Storage-Gas Ops	-	-	-
34	808.1 - Withdrawals from Storage	-	-	-
35	808.2 - Gas Delivered to Storage	-	-	-
36	812 - Gas Used for Other Utility Operation	-	-	-
37	813 - Other Gas Supply Expense	-	-	-
38	<b>Total Other Gas Supply Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
39				
40	<b>Underground Storage Expense</b>			
41	<b>Operation</b>			
42	814 - Operation Supervision & Engineering	\$ -	\$ -	-
43	816 - Wells Expense	-	-	-
44	817 - Lines Expense	-	-	-
45	818 - Compressor Station Expense	-	-	-
46	819 - Compressor Station Fuel and Power	-	-	-
47	820 - Storage - Measuring & Regulating Station Expense	-	-	-
48	821 - Purification Expense	-	-	-
49	824 - Other Expenses	-	-	-
50	826 - Rents	-	-	-
51	<b>Total Operation Underground Storage Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
52				
53	<b>Maintenance</b>			
54	830 - Maintenance Supervision & Engineering	\$ -	\$ -	-
55	832 - Maintenance of Reservoirs & Wells	-	-	-
56	833 - Maintenance of Lines	-	-	-
57	834 - Maintenance of Compressor Station Equipment	-	-	-
58	835 - Maintenance of Measuring & Regulating Station Equipment	-	-	-
59	836 - Maintenance of Purification Equipment	-	-	-
60	<b>Total Maintenance Underground Storage Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
61				
62	<b>Total Underground Storage Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**FLEET DEPRECIATION ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-13**

(a)	(b)	(c)	(d)	(e)
Line No.	Account & Description	Test Year Expenses	Note (1) Pro Forma Adjustment	Adjusted Total
63				
64	<b>Transmission Expense</b>			
65	<b>Operation</b>			
66	850 - Operation Supervision & Engineering	\$ -	\$ -	-
67	851 - System Control & Load Dispatching	173	3	177
68	852 - Communication System Expenses	122	2	125
69	853 - Compressor Labor & Expense	-	-	-
70	856 - Mains Expense	6,984	127	7,111
71	857 - Measuring & Regulating Station Expense	210	4	214
72	859 - Other Expenses	88	2	90
73	860 - Rents	-	-	-
74	<b>Total Operation</b>	<b>\$ 7,578</b>	<b>\$ 138</b>	<b>\$ 7,716</b>
75				
76	<b>Maintenance</b>			
77	861 - Maintenance Supervision & Engineering	\$ 2,473	\$ 45	2,517
78	862 - Maintenance of Structures & Improvements	463	8	472
79	863 - Maintenance of Mains	273	5	278
80	864 - Maintenance of Compressor Station Equipment	-	-	-
81	865 - Maintenance of Measuring & Regulating Station Equipment	263	5	267
82	866 - Maintenance of Communication Equipment	371	7	378
83	867 - Maintenance of Other Equipment	-	-	-
84	<b>Total Maintenance</b>	<b>\$ 3,843</b>	<b>\$ 70</b>	<b>\$ 3,913</b>
85				
86	<b>Total Transmission Expense</b>	<b>\$ 11,421</b>	<b>\$ 208</b>	<b>\$ 11,629</b>
87				
88	<b>Distribution Expense</b>			
89	<b>Operation</b>			
90	870 - Dist. Operating and Supervision Engineering	\$ 56,235	\$ 1,022	57,257
91	871 - Dist. Load Dispatching	174	3	177
92	872 - Compressor Station Labor & Expense	-	-	-
93	873 - Distr Fuel/Power Compr Station	-	-	-
94	874 - Oper./Inspect Underground Dist. Mains - Gas	147,707	2,684	150,390
95	875 - Dist. Measuring & Regulating Station Expense - General	50,116	911	51,026
96	876 - Dist. Measuring & Regulating Station Expense - Industrial	3,027	55	3,082
97	877 - Measuring & Regulating Station Expense - City Gate Check Station	17,724	322	18,046
98	878 - Oper./Inspect Meters & Collect Data - Gas	90,585	1,646	92,231
99	879 - Dist. Customer Installation Expense	61,912	1,125	63,036
100	880 - Dist. Ops. Other Expenses	158,027	2,871	160,898
101	881 - Dist. Oper. Rents	-	-	-
102	<b>Total Operation</b>	<b>\$ 585,505</b>	<b>\$ 10,638</b>	<b>\$ 596,143</b>
103				
104	<b>Maintenance</b>			
105	885 - Dist. Maint. Supervision & Engineering	\$ 7,927	\$ 144	8,071
106	886 - Maintenance of Structures & Improvements	-	-	-
107	887 - Perf. Underground Distribution Line Maintenance - Gas	52,433	953	53,385
108	888 - Dist. Maint. of Compressor Station Equipment	12,654	230	12,884
109	889 - Maintenance of Measuring & Regulating Station Expense -General	9,033	164	9,197
110	890 - Dist. Maint. of Measuring & Regulating Station Equip - Industrial	11,740	213	11,953
111	891 - Maintenance of Measuring & Regulating Station - City Gate Check Stn.	21,741	395	22,136
112	892 - Dist. Maint. of Services	35,800	650	36,450
113	893 - Dist. Maint. of Meters & House Regulators	70,738	1,285	72,023
114	894 - Dist. Maint. of Other Equipment	5,417	98	5,516
115	<b>Total Maintenance</b>	<b>\$ 227,481</b>	<b>\$ 4,133</b>	<b>\$ 231,614</b>
116				
117	<b>Total Distribution Expense</b>	<b>\$ 812,986</b>	<b>\$ 14,771</b>	<b>\$ 827,758</b>
118				
119	<b>Customer Account Expenses</b>			
120	<b>Operation</b>			
121	901 - Customer Accounts Supervision	\$ -	\$ -	-
122	902 - Meter Reading Expense	46,188	839	47,027
123	903 - Customer Record & Collection Expense	32,954	599	33,552
124	904 - Uncollectible Accounts	-	-	-
125	905 - Miscellaneous Customer Accounts Expense	-	-	-
126	<b>Total Customer Account Expense</b>	<b>\$ 79,142</b>	<b>\$ 1,438</b>	<b>\$ 80,580</b>

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**FLEET DEPRECIATION ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-13**

(a)	(b)	(c)	(d)	(e)
Line No.	Account & Description	Test Year Expenses	Note (1) Pro Forma Adjustment	Adjusted Total
128	<b>Customer Service and Information Expenses</b>			
129	<b>Operation</b>			
130	907 - Supervision	\$ -	\$ -	-
131	908 - Customer Assistance Expense	-	-	-
132	909 - Informational/Instructional Advertising Expense	-	-	-
133	910 - Miscellaneous Cust Serv & Inform Expense	-	-	-
134	<b>Total Customer Srvc &amp; Inform Exp.</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
135				
136	<b>Sales Expenses</b>			
137	<b>Operation</b>			
138	911 - Supervision	\$ -	\$ -	-
139	912 - Demonstrating and Selling Expense	-	-	-
140	913 - Advertising Expenses	39	1	40
141	916 - Miscellaneous Sales Expense	-	-	-
142	<b>Total Sales Expense</b>	<b>\$ 39</b>	<b>\$ 1</b>	<b>\$ 40</b>
143				
144	<b>Administrative &amp; General Expense</b>			
145	<b>Operation</b>			
146	920 - Administrative & General Salaries	\$ 3	\$ 0	3
147	921 - Office Supplies & Expense	-	-	-
148	922 - Administrative Expense Transferred-Cr	-	-	-
149	923 - Outside Services Employed	-	-	-
150	924 - Property Insurance	-	-	-
151	925 - Injuries and Damages	-	-	-
152	926 - Employee Pensions and Benefits	-	-	-
153	927 - Franchise Requirements	-	-	-
154	928 - Regulatory Commission Expense	-	-	-
155	929 - Duplicate Charges - Credit	-	-	-
156	930.1 - General Advertising Expense	-	-	-
157	930.2 - Miscellaneous General Expense	-	-	-
158	931 - Rents	-	-	-
159	<b>Total Operation</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ 3</b>
160				
161	<b>Maintenance</b>			
162	932 - Maintenance of General Plant	\$ 1,636	\$ 30	1,666
163	<b>Total Administrative &amp; General Exp</b>	<b>\$ 1,639</b>	<b>\$ 30</b>	<b>\$ 1,669</b>
164				
165	<b>Total Operating &amp; Maintenance Exp</b>	<b>\$ 905,227</b>	<b>\$ 16,448</b>	<b>\$ 921,675</b>
166				
167				
168	Fleet Depreciation Expense adjustment from Statement J		\$ 27,605	
169	Vehicle loading capitalization rate		40.42%	
170	<b>Capitalized amount</b>		<b>\$ 11,158</b>	
171	<b>O&amp;M amount</b>		<b>\$ 16,447</b>	
172				
173	Note (1) This schedule reflects the calculation on Statement J for the portion of depreciation expense charged to Operation & Maintenance Expenses.			

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**COMMISSION FEE ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-14**

(a)	(b)	(c)	(d)
Line	Account & Description	Reference	Note (1)
No.			Amount
1	<b>CURB Assessment Fee Docket: 25-ALLB-028-ASM</b>		
2	Incremental Revenue Increase	Stmt B, Ln. 4, Col. (g)	\$ 13,924,511
3			
4	Current Quarterly Assessment Rate from Most Recent Invoice		0.000025644609
5			
6	Quarterly Incremental CURB Assessment Fee Expense	Ln. 2 x Ln. 4	\$ 357
7			
8	Annual Incremental CURB Assessment Fee Expense	Ln.6 x 4	\$ 1,428
9			
10	<b>Commission Costs Assessment Fee Docket: 25-ALLX-029-ASM</b>		
11	Incremental Revenue Increase	Stmt B, Ln. 4, Col. (g)	\$ 13,924,511
12			
13	Current Quarterly Assessment Rate from Most Recent Invoice		0.000160078273
14			
15	Quarterly Incremental Commission Costs Assessment Expense	Ln. 11 x Ln. 13	\$ 2,229
16			
17	Annual Incremental Commission Costs Assessment Expense	Ln.15 x 4	\$ 8,916
18			
19	Three year average - Docket Fees expense		\$ 25,351
20			
21	Docket fees expense per books - test year		\$ 16,267
22			
23	Annual Incremental Adjustment for Docket Fee Expense	Ln. 19 - Ln. 21	\$ 9,084
24			
25	<b>Total Adjustment - Regulatory Commission Expense FERC 928</b>	Ln. 8 + Ln. 17 + Ln. 23	\$ 19,428
26			
27	Note (1) Adjustment to increase O & M expense related to the assessment and docket fees paid.		

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
DATA IMPROVEMENT INTEGRITY PROGRAM ADJUSTMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1  
Schedule H-15**

(a)	(b)	(c)	(d) Note (1)	(e)
Line No.	Account & Description	Test Year Expenses	Pro Forma Adjustment	Adjusted Total
1	870 - Dist. Operating and Supervision Engineering	\$ 149,724	\$ 250,276	\$ 400,000
2				
3	<b>Total Adjustment FERC 870</b>	<b>\$ 149,724</b>	<b>\$ 250,276</b>	<b>\$ 400,000</b>
4				
5	Note (1) Data Improvement Integrity Program (DIIP) costs required to meet long term program goals as discussed in the			
6	Direct Testimony of Mr. Eyre.			

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**PHMSA FEE ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-16**

(a)	(b)	(c)	(d)
Line No.	Description	Reference	Amount
1	KSG Allocation of Most Recent PHMSA Invoice (Assessment Paid April 2024)		\$ 160,552
2			
3	FY 2025 Projected Increase	Note (1)	0.00%
4			
5	<b>Adjustment to FERC 859</b>	Ln. 1 x Ln. 3	<u>\$ -</u>
6			
7	Pro Forma PHMSA Fee Expense		<u><b>\$ 160,552</b></u>
8			
9	Note (1) Adjusted to a three year average percentage increase in Pipeline & Hazardous Materials Safety Administration Fees.		



**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC  
RESEARCH AND DEVELOPMENT EXPENSE ADJUSTMENT  
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1  
Schedule H-17**

(a)	(b)	(c)	(d)
Line No.	Description	Reference	Amount
1	Monthly Average Customer Count		119,424
2			
3	Per Customer Fee		\$ 0.50
4			
5	<b>Total Miscellaneous General Expense FERC 930.2</b>	Note (1)	<b>\$ 59,712</b>
6			
7	Note (1) Operations Technology Development (OTD) membership dues are based upon the number of customers.		

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**DAMAGE PREVENTION EXPENSE ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-18**

(a)	(b)	(c)	(d) Note (1)	(e)
Line No.	Account & Description	Test Year Expenses	Pro Forma Adjustment	Adjusted Total
1	930.1 - General Advertising Expense	\$ 772	\$ 49,228	\$ 50,000
2				
3	<b>Total</b>	<b>\$ 772</b>	<b>\$ 49,228</b>	<b>\$ 50,000</b>
4				
5	Note (1) Adjust annual damage prevention expense for advertising and public training costs.			
6	This adjustment is discussed in the Direct Testimony of Mr. Smith.			

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**LINE LOCATE EXPENSE ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-19**

(a)	(b)	(c)	(d) Note (1)		(e)
Line No.	Account & Description	Test Year Expenses		Pro Forma Adjustment	Adjusted Total
1	874 - Oper./Inspect Underground Dist. Mains	\$	1,380,538	\$	15,906
2					
3	<b>Total</b>	\$	<b>1,380,538</b>	\$	<b>15,906</b>
4					
5	Note (1) The line locate expense adjustment is discussed in the Rebuttal Testimony of Mr. Eyre.				

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**VEGETATION MANAGEMENT ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-20**

(a)	(b)	(c)	(d)	(e)
			Note (1)	
Line No.	Account & Description	Test Year Expenses	Pro Forma Adjustment	Adjusted Total
1	856 - Mains Expense	\$ -	\$ 80,000	\$ 80,000
2				
3	<b>Total</b>	<b>\$ -</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>
4				
5	Note (1) The vegetation management expense adjustment is discussed in the Rebuttal Testimony of Mr. Eyre.			

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**PROPANE CONVERSION ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule H-21**

(a)	(b)	(c)	(d)	(e)
			Note (1)	
Line No.	Account & Description	Test Year Expenses	Pro Forma Adjustment	Adjusted Total
1	856 - Mains Expense	\$ -	\$ 100,000	\$ 100,000
2				
3	<b>Total</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
4				
5	Note (1) The propane conversion expense adjustment is discussed in the Rebuttal Testimony of Mr. Smith.			

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**OPERATING REVENUE**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement I**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) IS-1	(i) IS-2
Line No.	Account & Description	Revenues 12/31/2021	Revenues 12/31/2022	Revenues 9/30/2023	Revenues 12/31/2023	Test Year Revenues 9/30/2024	Sched I-1 Unbilled and Other Revenue Adjustment	Sched I-2 Gas Cost Revenue Adjustment
1	<b>Operating Revenue</b>							
2	<b>Sales of Gas</b>							
3	480 - Residential Sales	\$ 68,363,336	\$ 100,315,869	\$ 104,699,778	\$ 91,687,754	\$ 77,174,514	\$ (29,985)	\$ (39,061,279)
4	481 - Commercial and Industrial Sales	39,073,611	74,018,331	55,353,080	48,166,237	35,869,061	215,899	(23,469,075)
5	489 - Revenue from Transport of Gas of Others	9,448,493	10,619,610	11,398,266	10,454,745	9,412,525	921,696	-
6	<b>Total Sales of Gas</b>	<b>\$ 116,885,441</b>	<b>\$ 184,953,810</b>	<b>\$ 171,451,124</b>	<b>\$ 150,308,736</b>	<b>\$ 122,456,099</b>	<b>\$ 1,107,610</b>	<b>\$ (62,530,354)</b>
7								
8	<b>Other Operating Revenues</b>							
9	483 - Sales for Resale	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
10	487 - Forfeited Discounts	(5)	93	260,667	329,157	333,613	(94,726)	-
11	488 - Miscellaneous Service Revenues	645,721	672,166	673,368	679,991	662,809	-	-
12	489 - Revenue from Transport of Gas of Others	-	-	-	-	-	-	-
13	493 - Rent From Gas Property	-	-	-	-	-	-	-
14	495 - Other Gas Revenues	641,355	49,179	100	100	-	-	-
15	<b>Total Other Operating Revenue</b>	<b>\$ 1,287,071</b>	<b>\$ 721,438</b>	<b>\$ 934,135</b>	<b>\$ 1,009,248</b>	<b>\$ 996,422</b>	<b>\$ (94,726)</b>	<b>\$ -</b>
16								
17	496 - Provision for Rate Refund	\$ (1,718,678)	\$ -	\$ -	\$ (901,483)	\$ (901,483)	901,483	\$ -
18								
19	<b>Total Operating Revenue</b>	<b>\$ 116,453,834</b>	<b>\$ 185,675,248</b>	<b>\$ 172,385,259</b>	<b>\$ 150,416,501</b>	<b>\$ 122,551,039</b>	<b>\$ 1,914,367</b>	<b>\$ (62,530,354)</b>

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**OPERATING REVENUE**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement I**

(a)	(b)	(j) IS-3	(k) IS-4	(l) IS-5	(m) IS-6	(n) IS-7	(o) IS-8	(p) IS-9	(q) IS-10	(r)	
		Sched I-3 WNA Rider Revenue Adjustment	Sched I-4 AVTS Revenue Adjustment	Sched I-5 Rider Revenue Adjustment	TA Negotiated Rate Revenue Adjustment	Sched I-6 Revenue Synchronization	Sched I-7 Weather & Irrigation Normalization Adjustment	Sched I-8 Weather & Irrigation Normalization Adjustment	Sched I-9 Incremental GSRS Revenue Adjustment	Sched I-10 LVTS Customer Revenue Adjustment	Adjusted Total
1	Operating Revenue										
2	Sales of Gas										
3	480 - Residential Sales	\$ (1,569,511)	\$ (525,444)	\$ 1,942,953	\$ -	\$ 163,689	\$ 1,070,636	\$ 941,814	\$ -	\$ 40,107,386	
4	481 - Commercial and Industrial Sales	(334,278)	(266,130)	654,420	(6,133)	(2,346)	152,383	319,179	-	13,132,980	
5	489 - Revenue from Transport of Gas of Others	-	(665,691)	387,867	(2,285,361)	(24,436)	(68,017)	129,938	419,027	8,227,548	
6	Total Sales of Gas	\$ (1,903,789)	\$ (1,457,265)	\$ 2,985,240	\$ (2,291,493)	\$ 136,907	\$ 1,155,002	\$ 1,390,930	\$ 419,027	\$ 61,467,914	
7											
8	Other Operating Revenues										
9	483 - Sales for Resale	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	487 - Forfeited Discounts	-	-	-	-	-	-	-	-	-	238,887
11	488 - Miscellaneous Service Revenues	-	-	-	-	-	-	-	-	-	662,809
12	489 - Revenue from Transport of Gas of Others	-	-	-	2,291,493	-	-	-	-	91,560	2,383,053
13	493 - Rent From Gas Property	-	-	-	-	-	-	-	-	-	-
14	495 - Other Gas Revenues	-	-	-	-	-	-	-	-	-	-
15	Total Other Operating Revenue	\$ -	\$ -	\$ -	\$ 2,291,493	\$ -	\$ -	\$ -	\$ -	\$ 91,560	\$ 3,284,749
16											
17	496 - Provision for Rate Refund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18											
19	Total Operating Revenue	\$ (1,903,789)	\$ (1,457,265)	\$ 2,985,240	\$ -	\$ 136,907	\$ 1,155,002	\$ 1,390,930	\$ 510,587	\$ 64,752,663	

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**UNBILLED AND OTHER REVENUE ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule I-1**

(a)	(b)	(c)	(d)	(e)	(f)	(g)
		Note (1)	Note (2)	Note (3)	Note (4)	
Line No.	Account & Description	Exclude Unbilled Revenues	Exclude Other Revenues	Exclude Other Revenues	Adjust Forfeited Discount Revenues	Pro Forma Adjustment
1	<b>Operating Revenue</b>					
2	<b>Sales of Gas</b>					
3	480 - Residential Sales	\$ (57,555)	\$ -	\$ 87,540	\$ -	\$ (29,985)
4	481 - Commercial and Industrial Sales	(259,856)	-	43,957	-	215,899
5	489 - Revenue from Transport of Gas of Others	(230,211)	(747,798)	56,312	-	921,696
6	<b>Total Sales of Gas</b>	<b>\$ (547,621)</b>	<b>\$ (747,798)</b>	<b>\$ 187,809</b>		<b>\$ 1,107,610</b>
7						
8	<b>Other Operating Revenues</b>					
9	483 - Sales for Resale	\$ -	\$ -	\$ -	\$ -	\$ -
10	487 - Forfeited Discounts	-	-	-	94,726	(94,726)
11	488 - Miscellaneous Service Revenues	-	-	-	-	-
12	489 - Revenue from Transport of Gas of Others	-	-	-	-	-
13	493 - Rent From Gas Property	-	-	-	-	-
14	495 - Other Gas Revenues	-	-	-	-	-
15	<b>Total Other Operating Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ (94,726)</b>
16						
17	496 - Provision for Rate Refund	\$ -	\$ -	\$ (901,483)	\$ -	901,483
18						
19	<b>Total Operating Revenue</b>	<b>\$ (547,621)</b>	<b>\$ (747,798)</b>	<b>\$ (713,674)</b>	<b>\$ -</b>	<b>\$ 1,914,367</b>
20						
21	Note (1) Unbilled revenues recorded during the test year associated with activity outside of that period are removed.					
22	Note (2) Other revenues recorded during the test year associated with reclass of balancing fees are removed.					
23	Note (3) Other revenues recorded during the test year associated with property tax rider refund are removed.					



**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**GAS COST REVENUE ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule I-2**

(a)	(b)	(c) Note (1)	(d) Revenue
Line No.	Account & Description	Test Year Revenues	Adjustment
1	<b>Operating Revenue</b>		
2	<b>Sales of Gas</b>		
3	480 - Residential Sales	\$ 39,061,279	\$ (39,061,279)
4	481 - Commercial and Industrial Sales	23,469,075	(23,469,075)
5	489 - Revenue from Transport of Gas of Others	-	-
6	<b>Total Sales of Gas</b>	<b>\$ 62,530,354</b>	<b>\$ (62,530,354)</b>
7			
8	<b>Other Operating Revenues</b>		
9	483 - Sales for Resale	\$ -	-
10	487 - Forfeited Discounts	-	-
11	488 - Miscellaneous Service Revenues	-	-
12	489 - Revenue from Transport of Gas of Others	-	-
13	493 - Rent From Gas Property	-	-
14	495 - Other Gas Revenues	-	-
15	<b>Total Other Operating Revenue</b>	<b>\$ -</b>	<b>\$ -</b>
16			
17	496 - Provision for Rate Refund	\$ -	-
18			
19	<b>Total Operating Revenue</b>	<b>\$ 62,530,354</b>	<b>\$ (62,530,354)</b>
20			
21	Note (1) Adjustment to remove total gas cost revenues from base revenues as they are recovered outside of base rates.		

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**WNA RIDER REVENUE ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule I-3**

(a)	(b)	(c) Note (1)	(d) Revenue
Line No.	Account & Description	Test Year Revenues	Adjustment
1	<b>Operating Revenue</b>		
2	<b>Sales of Gas</b>		
3	480 - Residential Sales	\$ 1,569,511	\$ (1,569,511)
4	481 - Commercial and Industrial Sales	334,278	(334,278)
5	489 - Revenue from Transport of Gas of Others	-	-
6	<b>Total Sales of Gas</b>	<b>\$ 1,903,789</b>	<b>\$ (1,903,789)</b>
7			
8	<b>Other Operating Revenues</b>		
9	483 - Sales for Resale	\$ -	-
10	487 - Forfeited Discounts	-	-
11	488 - Miscellaneous Service Revenues	-	-
12	489 - Revenue from Transport of Gas of Others	-	-
13	493 - Rent From Gas Property	-	-
14	495 - Other Gas Revenues	-	-
15	<b>Total Other Operating Revenue</b>	<b>\$ -</b>	<b>\$ -</b>
16			
17	496 - Provision for Rate Refund	\$ -	-
18			
19	<b>Total Operating Revenue</b>	<b>\$ 1,903,789</b>	<b>\$ (1,903,789)</b>
20			
21	Note (1) Adjustment to remove weather normalization adjustment rider revenues from base		
22	revenues as they are recovered outside of base rates.		

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**AVTS REVENUE ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule I-4**

(a)	(b)	(c) Note (1)	(d) Revenue
Line No.	Account & Description	Test Year Revenues	Adjustment
1	<b>Operating Revenue</b>		
2	<b>Sales of Gas</b>		
3	480 - Residential Sales	\$ 525,444	\$ (525,444)
4	481 - Commercial and Industrial Sales	266,130	(266,130)
5	489 - Revenue from Transport of Gas of Others	665,691	(665,691)
6	<b>Total Sales of Gas</b>	<u>\$ 1,457,265</u>	<u>\$ (1,457,265)</u>
7			
8	<b>Other Operating Revenues</b>		
9	483 - Sales for Resale	\$ -	-
10	487 - Forfeited Discounts	-	-
11	488 - Miscellaneous Service Revenues	-	-
12	489 - Revenue from Transport of Gas of Others	-	-
13	493 - Rent From Gas Property	-	-
14	495 - Other Gas Revenues	-	-
15	<b>Total Other Operating Revenue</b>	<u>\$ -</u>	<u>\$ -</u>
16			
17	496 - Provision for Rate Refund	\$ -	-
18			
19	<b>Total Operating Revenue</b>	<u><u>\$ 1,457,265</u></u>	<u><u>\$ (1,457,265)</u></u>
20			
21	Note (1) Adjustment to remove Ad Valorem Tax Surcharge revenues, as they are recovered outside of base rates.		

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**TA RIDER REVENUE ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule I-5**

(a)	(b)	(c) Note (1)	(d) Revenue
Line No.	Account & Description	Test Year Revenues	Adjustment
1	<b>Operating Revenue</b>		
2	<b>Sales of Gas</b>		
3	480 - Residential Sales	\$ (1,942,953)	\$ 1,942,953
4	481 - Commercial and Industrial Sales	(654,420)	654,420
5	489 - Revenue from Transport of Gas of Others	(387,867)	387,867
6	<b>Total Sales of Gas</b>	<b>\$ (2,985,240)</b>	<b>\$ 2,985,240</b>
7			
8	<b>Other Operating Revenues</b>		
9	483 - Sales for Resale	\$ -	-
10	487 - Forfeited Discounts	-	-
11	488 - Miscellaneous Service Revenues	-	-
12	489 - Revenue from Transport of Gas of Others	-	-
13	493 - Rent From Gas Property	-	-
14	495 - Other Gas Revenues	-	-
15	<b>Total Other Operating Revenue</b>	<b>\$ -</b>	<b>\$ -</b>
16			
17	496 - Provision for Rate Refund	\$ -	-
18			
19	<b>Total Operating Revenue</b>	<b>\$ (2,985,240)</b>	<b>\$ 2,985,240</b>
20			
21	Note (1) Tax Adjustment Rider revenues are removed, as they are recovered outside of base rates.		

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**NEGOTIATED RATE REVENUE ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule I-6**

(a)	(b)	(c)	(d)	(e)
			Note (1)	
Line No.	Account & Description	Test Year Revenues	Pro Forma Adjustment	Adjusted Revenue
1	<b>Operating Revenue</b>			
2	<b>Sales of Gas</b>			
3	480 - Residential Sales	\$ -	\$ -	\$ -
4	481 - Commercial and Industrial Sales	6,133	(6,133)	-
5	489 - Revenue from Transport of Gas of Others	2,285,361	(2,285,361)	-
6	<b>Total Sales of Gas</b>	<b>\$ 2,291,493</b>	<b>\$ (2,291,493)</b>	<b>\$ -</b>
7				
8	<b>Other Operating Revenues</b>			
9	483 - Sales for Resale	\$ -	-	-
10	487 - Forfeited Discounts	-	-	-
11	488 - Miscellaneous Service Revenues	-	-	-
12	489 - Revenue from Transport of Gas of Others	-	2,291,493	2,291,493
13	493 - Rent From Gas Property	-	-	-
14	495 - Other Gas Revenues	-	-	-
15	<b>Total Other Operating Revenue</b>	<b>\$ -</b>	<b>\$ 2,291,493</b>	<b>\$ 2,291,493</b>
16				
17	496 - Provision for Rate Refund	\$ -	-	-
18				
19	<b>Total Operating Revenue</b>	<b>\$ 2,291,493</b>	<b>\$ -</b>	<b>\$ 2,291,493</b>
20				
21	Note (1) Special contract transport rate revenues are reclassified as other operating revenues as they are not a component of base rate revenue			

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**BILLING DETERMINANTS SYNCHRONIZATION ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule I-7**

(a)	(b)	(c)		(d)		(e)
		Stmnt I, Sum Col. (g) - (m)		Note (1)		
Line No.	Account & Description	Adjusted Test Year Revenues		Billing Determinant Revenue Synchronization Adjustment		Billing Determinant Revenue
1	Operating Revenue					
2	Sales of Gas					
3	480 - Residential Sales	\$	37,931,248	\$	163,689	\$ 38,094,937
4	481 - Commercial and Industrial Sales		12,663,764		(2,346)	12,661,418
5	489 - Revenue from Transport of Gas of Others		7,771,036		(24,436)	7,746,600
6	Total Sales of Gas	\$	58,366,048	\$	136,907	\$ 58,502,955
7						
8	Other Operating Revenues					
9	483 - Sales for Resale	\$	-	\$	-	-
10	487 - Forfeited Discounts		-		-	-
11	488 - Miscellaneous Service Revenues		-		-	-
12	489 - Revenue from Transport of Gas of Others		-		-	-
13	493 - Rent From Gas Property		-		-	-
14	495 - Other Gas Revenues		-		-	-
15	Total Other Operating Revenue	\$	-	\$	-	\$ -
16						
17	496 - Provision for Rate Refund	\$	-	\$	-	-
18						
19	Total Operating Revenue	\$	58,366,048	\$	136,907	\$ 58,502,955
20						
21	Note (1) Adjustment required to synchronize the revenues calculated using the Test Year billing determinants					
22	and the revenues from the accounting system. This adjustment is described in the Direct Testimony of Mr. Fritel.					

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**WEATHER NORMALIZATION ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule I-8**

(a)	(b)	(c) Weather Normalization	(d)	(e) Note (1)
Line No.	Account & Description	Revenue Adjustment	Revenue Adjustment	Total Adjustment
1	<b>Operating Revenue</b>			
2	<b>Sales of Gas</b>			
3	480 - Residential Sales	\$ 1,070,636	\$ -	\$ 1,070,636
4	481 - Commercial and Industrial Sales	319,060	(166,677)	152,383
5	489 - Revenue from Transport of Gas of Others	-	(68,017)	(68,017)
6	<b>Total Sales of Gas</b>	<b>\$ 1,389,696</b>	<b>\$ (234,694)</b>	<b>\$ 1,155,002</b>
7				
8	<b>Other Operating Revenues</b>			
9	483 - Sales for Resale	\$ -	\$ -	\$ -
10	487 - Forfeited Discounts	-	-	-
11	488 - Miscellaneous Service Revenues	-	-	-
12	489 - Revenue from Transport of Gas of Others	-	-	-
13	493 - Rent From Gas Property	-	-	-
14	495 - Other Gas Revenues	-	-	-
15	<b>Total Other Operating Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
16				
17	496 - Provision for Rate Refund	\$ -		-
18				
19	<b>Total Operating Revenue</b>	<b>\$ 1,389,696</b>	<b>\$ (234,694)</b>	<b>\$ 1,155,002</b>
20				
21	Note (1) The WNA and irrigation revenue adjustments are described in the Rebuttal Testimony of Mr. Fritel.			

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**INCREMENTAL GSRS REVENUE ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule I-9**

(a)	(b)	(c)	(d)	(e)
			Note (1)	
Line No.	Account & Description	Test Year Revenues	Pro Forma Adjustment	Adjusted Revenue
1	<b>Operating Revenue</b>			
2	<b>Sales of Gas</b>			
3	480 - Residential Sales	\$ 2,028,080	\$ 941,814	\$ 2,969,894
4	481 - Commercial and Industrial Sales	687,313	319,179	1,006,492
5	489 - Revenue from Transport of Gas of Others	279,805	129,938	409,743
6	<b>Total Sales of Gas</b>	<b>\$ 2,995,199</b>	<b>\$ 1,390,930</b>	<b>\$ 4,386,129</b>
7				
8	<b>Other Operating Revenues</b>			
9	483 - Sales for Resale	\$ -	-	-
10	487 - Forfeited Discounts	-	-	-
11	488 - Miscellaneous Service Revenues	-	-	-
12	489 - Revenue from Transport of Gas of Others	-	-	-
13	493 - Rent From Gas Property	-	-	-
14	495 - Other Gas Revenues	-	-	-
15	<b>Total Other Operating Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
16				
17	496 - Provision for Rate Refund	\$ -	-	-
18				
19	<b>Total Operating Revenue</b>	<b>\$ 2,995,199</b>	<b>\$ 1,390,930</b>	<b>\$ 4,386,129</b>
20				
21	Note (1) Incremental increase in GSRS revenue in the Pro Forma Period, as approved in Docket No. 24-BHCG-727-TAR.			



**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**LVTS CUSTOMER REVENUE ADJUSTMENT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule I-10**

(a)	(b)	(c)	(d) Note (1)	(e)
Line No.	Account & Description	Test Year Revenues	Pro Forma Adjustment	Adjusted Revenue
1	<b>Operating Revenue</b>			
2	<b>Sales of Gas</b>			
3	480 - Residential Sales	\$ -	\$ -	\$ -
4	481 - Commercial and Industrial Sales	-	-	-
5	489 - Revenue from Transport of Gas of Others	-	419,027	419,027
6	<b>Total Sales of Gas</b>	<b>\$ -</b>	<b>\$ 419,027</b>	<b>\$ 419,027</b>
7				
8	<b>Other Operating Revenues</b>			
9	483 - Sales for Resale	\$ -	-	-
10	487 - Forfeited Discounts	-	-	-
11	488 - Miscellaneous Service Revenues	-	-	-
12	489 - Revenue from Transport of Gas of Others	-	91,560	91,560
13	493 - Rent From Gas Property	-	-	-
14	495 - Other Gas Revenues	-	-	-
15	<b>Total Other Operating Revenue</b>	<b>\$ -</b>	<b>\$ 91,560</b>	<b>\$ 91,560</b>
16				
17	496 - Provision for Rate Refund	\$ -	-	-
18				
19	<b>Total Operating Revenue</b>	<b>\$ -</b>	<b>\$ 510,587</b>	<b>\$ 510,587</b>
20				
21	Note (1) The Large Volume transportation service revenue adjustment is described in the Direct Testimony of Mr. Fritel.			

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement J**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Description	Reference	Test Year Expenses	Adjusted Depreciation Expenses, Sched. J-1	Depreciation/Amortization Adjustment
1	<b>Depreciation</b>				
2					
3	Intangible	Sched. J-1 Ln. 9 (g)	\$ 94,473	\$ 106,944	\$ 12,471
4					
5	Production and Gathering Plant	Sched. J-1 Ln. 13 (g)	5,607	-	(5,607)
6					
7	Storage Plant		-	-	-
8					
9	Transmission	Sched. J-1 Ln. 30 (g)	947,807	1,023,905	76,098
10					
11	Distribution	Sched. J-1 Ln. 54 (g)	7,977,123	8,495,480	518,357
12					
13	General (less Vehicles)	Sched. J-1 Ln. 75 (g) - Ln. 64 through Ln. 68 & Ln. 72 (g)	860,683	826,201	(34,482)
14					
15	Amortization of Unrecovered Reserve	As approved in Docket No. 21-BHCG-418-RTS	(5,105)	(5,105)	-
16					
17	<b>Direct Depreciation &amp; Amortization Expense less Vehicles</b>		<b>\$ 9,880,588</b>	<b>\$ 10,447,425</b>	<b>\$ 566,837</b>
18					
19	<b>Other Utility Plant</b>				
20	Other Utility Plant - BHSC	Sched. J-1 Ln. 78 (g) + Ln. 79 (g)	1,742,216	1,666,929	(75,287)
21	Amortization of Unrecovered Reserve - BHSC		249,713	249,713	-
22	<b>Total Other Utility Plant</b>		<b>\$ 1,991,929</b>	<b>\$ 1,916,642</b>	<b>\$ (75,287)</b>
23					
24	<b>Total Depreciation &amp; Amortization Expense less Vehicles</b>	Note (1)	<b>\$ 11,872,517</b>	<b>\$ 12,364,067</b>	<b>\$ 491,550</b>
25					
26	Depreciation charged to Fleet Clearing Accounts (Vehicles)	Sched. J-1 Ln. 64 through Ln. 68 & Ln. 72 (g)	\$ 754,919	\$ 782,524	\$ 27,605
27	Depreciation charged to BHSC Allocated Plant (Vehicles)	Sched. J-1 Ln. 80 (g)	41,911	76,477	34,565
28					
29	<b>Total Depreciation and Amortization Expense</b>	Ln. 24 + Ln. 26 + Ln. 27	<b>\$ 12,669,347</b>	<b>\$ 13,223,068</b>	<b>\$ 553,720</b>
30					
31	Note (1) The Adjusted Depreciation Expense and Test Period amounts includes the removal of fleet capitalization which is charged through the vehicle loadings process.				

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule J-1**

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Description	Adjusted Plant in Service Stmt D, Col. (j)	Remove: Non-Depreciable Items	Depreciable Plant	Depreciation Rates Note (1)	Adjusted Depreciation Expense
1	<b>Intangible Plant</b>					
2	30100 - Intangibles Organization	\$ 186,932	\$ (186,932)	\$ -	0.00%	\$ -
3	30200 - Intangibles Franchises & Consents	74,990	-	74,990	0.48%	360
4	30300 - Intangibles Miscellaneous	1,039,860	-	1,039,860	1.83%	19,029
5	30301 - Intangibles Miscellaneous - Easements	1,730,332	-	1,730,332	5.06%	87,555
6	30302 - Intangibles Miscellaneous - Trademarks	181,000	-	181,000	0.00%	-
7	30303 - Intangibles Miscellaneous - Workforce	-	-	-	0.00%	-
8	30370 - Intangibles Miscellaneous - Farm Tap	295,646	-	295,646	0.00%	-
9	<b>Total Intangible Plant</b>	<b>\$ 3,508,760</b>	<b>\$ (186,932)</b>	<b>\$ 3,321,828</b>		<b>\$ 106,944</b>
10						
11	<b>Natural Gas Production &amp; Gathering Plant</b>					
12	33601 - Purification Equipment	-	\$ -	\$ -	2.76%	\$ -
13	<b>Total Natural Gas Production &amp; Gathering Plant</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
14						
15	<b>Transmission Plant</b>					
16	36501 - Land	9,431	\$ (9,431)	\$ -	0.00%	\$ -
17	36502 - Land Rights/Right-of-Way (Non-Depreciable)	771,247	(771,247)	-	0.00%	-
18	36571 - Land/Farm Tap	644	(644)	-	0.00%	-
19	36572 - Land Rights/Farm Tap (Non-Depreciable)	2,100	(2,100)	-	0.00%	-
20	36601 - Structures and Improvements	159,429	-	159,429	0.98%	1,562
21	36620 - Measuring	89,914	-	89,914	0.98%	881
22	36671 - Structures and Improvements	8,600	-	8,600	0.98%	84
23	36700 - Transmission Plant - Mains	57,602,112	-	57,602,112	1.38%	794,909
24	36780 - Gas Trans -Other Mains-RNG	89,017	-	89,017	1.38%	1,228
25	36804 - Compressor Station Equipment	2,475	-	2,475	7.27%	180
26	36880 - Gas Trans-Comp Sta Eqp-RNG	962,655	-	962,655	7.27%	69,985
27	36903 - Measuring & Regulating Station Equipment	5,130,880	-	5,130,880	2.81%	144,178
28	36973 - Measuring & Regulating Station Equipment	51,304	-	51,304	2.81%	1,442
29	37101 - Transmission Plant - Other Equipment	106,238	-	106,238	8.90%	9,455
30	<b>Total Transmission Plant</b>	<b>\$ 64,986,046</b>	<b>\$ (783,422)</b>	<b>\$ 64,202,624</b>		<b>\$ 1,023,905</b>
31						
32	<b>Distribution Plant</b>					
33	37401 - Land	186,909	\$ (186,909)	\$ -	0.00%	\$ -
34	37402 - Land Rights/Right of Way (Non-Depreciable)	776,669	(776,669)	-	0.00%	-
35	37482 - Gas Dist-Ld Rt/ROW-ND-RNG	147,389	-	147,389	0.00%	-
36	37501 - Structures and Improvements	1,451,539	-	1,451,539	2.45%	35,563
37	37503 - Structures and Improvements - TBS	-	-	-	2.45%	-
38	37580 - Gas Dist-Strct&Improve-RNG	4,170	-	4,170	2.45%	102
39	37600 - Distribution Plant - Mains	157,739,821	-	157,739,821	1.54%	2,429,193
40	37680 - Gas Dist - Mains - RNG	658,450	-	658,450	1.54%	10,140
41	37700 - Compressor Station Equipment	175,304	-	175,304	4.86%	8,520
42	37800 - Measuring & Regulating Station Equipment - General	9,028,636	-	9,028,636	2.33%	210,367
43	37850 - Measuring & Regulating Station Equipment - Lease	-	-	-	2.33%	-
44	37870 - Measuring & Regulating Station Equipment	174,723	-	174,723	2.33%	4,071
45	37880 - Gas Dist-Mea/Reg St-RNG	212,817	-	212,817	2.33%	4,959
46	37900 - Measuring & Regulating Station Equipment - City Gate	61,111	-	61,111	4.74%	2,897
47	38000 - Distribution Plant - Services	106,644,178	-	106,644,178	2.09%	2,228,863
48	38100 - Meters	13,160,398	-	13,160,398	9.23%	1,214,705
49	38101 - Meters - ERT & AMI	10,170,781	-	10,170,781	7.10%	722,125
50	38201 - Meter Installations	4,796,808	-	4,796,808	0.90%	43,171
51	38301 - House Regulators	48,928,197	-	48,928,197	3.08%	1,506,988
52	38501 - Industrial Measuring & Regulating Station Equipment	2,874,709	-	2,874,709	2.45%	70,430
53	38700 - Other Equipment	115,909	-	115,909	2.92%	3,385
54	<b>Total Distribution Plant</b>	<b>\$ 357,308,515</b>	<b>\$ (963,578)</b>	<b>\$ 356,344,937</b>		<b>\$ 8,495,480</b>

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**DEPRECIATION AND AMORTIZATION EXPENSE**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule J-1**

(a)	(b)	(c)	(d)	(e)	(f) Note (1)	(g)
Line No.	Description	Adjusted Plant in Service Stmt D, Col. (j)	Remove: Non- Depreciable Items	Depreciable Plant	Depreciation Rates	Adjusted Depreciation Expense
55						
56	<b>General Plant</b>					
57	38901 - Land	856,543	\$ (856,543)	\$ -	0.00%	\$ -
58	39001 - Structures and Improvements	12,733,254	-	12,733,254	2.71%	345,071
59	39051 - Leasehold Improvements	-	-	-	0.00%	-
60	39101 - Office Furniture & Equipment	711,547	-	711,547	4.98%	35,435
61	39103 - Computer Hardware	1,114,992	-	1,114,992	17.64%	196,685
62	39104 - Software	-	-	-	17.64%	-
63	39107 - Ipad Hardware	33,899	-	33,899	20.00%	6,780
64	39201 - Transportation Equipment	207,305	-	207,305	8.53%	17,683
65	39203 - Light Trucks	9,817,355	-	9,817,355	7.13%	699,977
66	39204 - Medium Trucks	-	-	-	11.60%	-
67	39205 - Heavy Trucks	498,021	-	498,021	1.12%	5,578
68	39206 - Trailers	189,639	-	189,639	1.46%	2,769
69	39300 - Stores Equipment	51,016	-	51,016	4.00%	2,041
70	39400 - Tools, Shop, and Garage Equipment	4,025,421	-	4,025,421	3.90%	156,991
71	39500 - Laboratory Equipment	11,714	-	11,714	4.41%	517
72	39600 - Power Operated Equipment	1,014,666	-	1,014,666	5.57%	56,517
73	39700 - Communication Equipment	1,221,839	-	1,221,839	6.59%	80,519
74	39800 - Miscellaneous Equipment	32,417	-	32,417	6.67%	2,162
75	<b>Total General Plant</b>	\$ 32,519,628	\$ (856,543)	\$ 31,663,085		\$ 1,608,725
76						
77	<b>Other Utility Plant</b>					
78	118 - Other Utility Plant	\$ 15,756,607	-	15,756,607	10.40%	1,637,994
79	118 - Other Utility Plant (CIS+)	289,353	-	289,353	10.00%	28,935
80	118 - Other Utility Plant (Vehicles)	828,956	-	828,956	9.23%	76,477
81	<b>Total Other Utility Plant</b>	\$ 16,874,915	\$ -	\$ 16,874,915		\$ 1,743,406
82						
83	<b>Total Gas Plant In Service</b>	\$ 475,197,864	\$ (2,790,475)	\$ 472,407,389		\$ 12,978,460
84						
85	Note (1) Depreciation Rates as approved in Docket No. 21-BHCG-418-RTS.					

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**COMPUTATION OF FEDERAL INCOME TAX**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement K**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Account & Description	Reference	Test Year Expenses	Adjustments	Actual as of February 28, 2025	Adjustments	Adjusted Total for the Period Ended February 28, 2025
1	<b>Operating Income Before Federal Income Taxes</b>	Stmt. B Ln. 12	\$ 14,663,772	\$ -	\$ 14,663,772	\$ (2,910,500)	\$ 11,753,272
2	Interest Expense		(6,519,701)	-	(6,519,701)	(349,708)	(6,869,409)
3	<b>Pre-tax net operating income</b>		<b>\$ 8,144,071</b>	<b>\$ -</b>	<b>\$ 8,144,071</b>	<b>\$ (3,260,208)</b>	<b>\$ 4,883,862</b>
4							
5	<b>Tax Adjustments - Permanent Differences</b>						
6	Fines & Penalties		\$ 14,815	\$ (9,687)	\$ 5,128	\$ (5,128)	\$ -
7	Meals		61,393	(14,545)	46,848	-	46,848
8	Club Dues		43,912	(30,878)	13,034	(13,034)	-
9	Lobbying		2,419	(1,267)	1,152	(1,152)	-
10	Entertainment		1,475	1,255	2,730	(2,730)	-
11	PEP Life - Cash Surrender Value		(28,655)	10,623	(18,031)	18,031	-
12	<b>Total Permanent Differences</b>		<b>\$ 95,359</b>	<b>\$ (44,498)</b>	<b>\$ 50,861</b>	<b>\$ (4,013)</b>	<b>\$ 46,848</b>
13							
14	<b>Tax Adjustments - Temporary Differences</b>						
15	190300 - DTA LT - VACATION:		\$ 40,192	\$ 14,983	\$ 55,175	\$ -	\$ 55,175
16	190300 - DTA LT - BAD DEBT RESERVE:		(4,216,984)	4,697,663	480,679	170,032	650,711
17	190300 - DTA LT - BONUS:		69,088	(1,128,976)	(1,059,889)	-	(1,059,889)
18	190300 - DTA LT - WORKMANS COMP:		(83,394)	83,201	(193)	-	(193)
19	190300 - DTA LT-RETIREE HEALTHCARE:		-	-	0	(12,813)	(12,813)
20	190300 - DTA LT-INS RESERVE LIAB:		56,026	(56,026)	-	-	-
21	190300 - DTA LT-LINE EXTENSION DEP GAS:		3,337	(90,320)	(86,983)	-	(86,983)
22	190300 - DTA LT-PENSION FAS 87:		14,540	61,869	76,408	(13,046)	63,363
23	190300 - DTA LT-PENSION FAS 158 LIAB:		0	-	0	-	-
24	190300 - DTA LT - PUC FEES:		141,885	(133,119)	8,766	19,428	28,195
25	190300 - DTA LT - EMPLOYEE GROUP INSURANCE:		(17,083)	51,726	34,643	-	34,643
26	190301 - DTA LT - STIP BONUS:		0	-	0	-	-
27	190301 - DTA LT-OTHER:		(1,929,979)	1,760,954	(169,024)	169,024	-
28	190301 - DTA LT-FAS 143 (ARO):		-	-	-	-	-
29	190301 - DTA LT-LT ENVIRONMENT CLEANUP LIAB:		0	-	0	-	-
30	190301 - DTA LT - RETIREE HEALTHCARE TRACKER:		(91,402)	12,918	(78,484)	78,484	-
31	190301 - DTA LT - OPERATING LEASE:		(80,910)	3,609	(77,301)	77,301	-
32	190301 - DTA LT - RATE REFUND:		713,674	(1,026,686)	(313,012)	313,012	-
33	190998 - DTA LT - SVC CO FAS 109 OTHER:		0	-	0	-	-
34	282300 - DEF TAX PROPERTY LT-ACCELERATED DEP:		(16,253,628)	(12,361,300)	(28,614,929)	553,720	(28,061,208)
35	282300 - DTL LT - CWIP:		(3,291,343)	3,505,848	214,505	-	214,505
36	282300 - DTL LT - OTHER PROPERTY:		2,068,681	(2,068,681)	-	-	-
37	282301 - DT LIABILITY FED NON-RATE BASE:		(115,479)	37,112	(78,368)	78,368	-
38	282998 - DTL LT - SVC CO DEF TAX LIAB PROP :		1,653,021	(1,050,145)	602,876	-	602,876
39	283300 - DTL LT-REG RETIREE HEALTHCARE ASSET:		0	-	0	-	-

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**COMPUTATION OF FEDERAL INCOME TAX**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement K**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Account & Description	Reference	Test Year Expenses	Adjustments	Actual as of February 28, 2025	Adjustments	Adjusted Total for the Period Ended February 28, 2025
40	283300 - DTL LT - PREPAID EXPENSES:		(11,765)	4,681	(7,084)	-	(7,084)
41	283300 - DTL LT-OTHER REGULATORY LIABILITIES:		0	-	0	-	-
42	283300 - DTL LT-RETIREE HEALTHCARE:		(23,458)	20,925	(2,533)	-	(2,533)
43	283300 - DTL LT-LT RATE CASE ASSET:		0	-	0	-	-
44	283300 - DTL LT-REG PSC PENSION ASSET:		-	-	-	-	-
45	283300 - DTL LT-LT REG OTHER ASSET:		0	-	0	-	-
46	283301 - DTL LT-GOODWILL AMORT:		64,317	(64,317)	-	-	-
47	283301 - DTL LT - PENSION TRACKER:		(1,156,184)	54,397	(1,101,786)	1,101,786	-
48	283301 - DTL LT-GAIN DEFERRAL:		1,888,352	2,275	1,890,627	(1,890,627)	-
49	283301 - DTL LT-OPERATING LEASE:		74,183	(2,186)	71,997	(71,997)	-
50	283301 - DTL LT - DEFERRED REGULATORY:		(3,740)	(49,661)	(53,401)	53,401	-
51	283301 - DTL LT - REG LIAB RETIREETRACKER:		0	-	0	-	-
52	283301 - DTL LT - WINTER STORM URI:		17,204,252	(306,454)	16,897,798	(16,897,798)	-
53	283301 - DTA LT - GOODWILL AMORT:		0	-	0	-	-
54	283301 - DTL LT-REG ASSET ARO LIABILITY:		-	-	-	-	-
55	<b>Total Temporary Differences</b>		<b>\$ (3,283,802)</b>	<b>\$ (8,025,711)</b>	<b>\$ (11,309,513)</b>	<b>\$ (16,271,723)</b>	<b>\$ (27,581,236)</b>
56							
57	Taxable Income (NOL)		\$ 4,955,628	\$ (8,070,209)	\$ (3,114,581)	\$ (19,535,944)	\$ (22,650,525)
58	Net Operating Loss			-			
59	<b>Taxable Income</b>		<b>\$ 4,955,628</b>	<b>\$ (8,070,209)</b>	<b>\$ (3,114,581)</b>	<b>\$ (19,535,944)</b>	<b>\$ (22,650,525)</b>
60							
61	<b>Provision for Federal Income Tax:</b>						
62	Net Taxable Income		\$ 4,955,628	\$ (8,070,209)	\$ (3,114,581)		\$ (22,650,525)
63	Deduct Kansas Income Tax @ 100.0%	0.00%	-	-	-		-
64	<b>Federal Taxable Income</b>		<b>\$ 4,955,628</b>	<b>\$ (8,070,209)</b>	<b>\$ (3,114,581)</b>		<b>\$ (22,650,525)</b>
65							
66	<b>Total Federal Tax</b>	21.00%	<b>1,040,682</b>	<b>(1,694,744)</b>	<b>(654,062)</b>		<b>(4,756,610)</b>
67							
68	<b>Summary of Provision for Income Tax:</b>						
69	Federal Income Tax		\$ 1,040,682	\$ (1,694,744)	\$ (654,062)	\$ (4,102,548)	\$ (4,756,610)
70	Kansas Income Tax		-	-	-	-	-
71	<b>Total Provision for Income Tax</b>		<b>\$ 1,040,682</b>	<b>\$ (1,694,744)</b>	<b>\$ (654,062)</b>	<b>\$ (4,102,548)</b>	<b>\$ (4,756,610)</b>
72							
73	<b>Deferred Income Taxes:</b>						
74	Deferred Income Tax Expense		689,598	1,685,399	2,374,998	3,417,062	5,792,060
75	<b>Total Deferred Income Tax Expense</b>		<b>\$ 689,598</b>	<b>\$ 1,685,399</b>	<b>\$ 2,374,998</b>	<b>\$ 3,417,062</b>	<b>\$ 5,792,060</b>
76							

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**COMPUTATION OF FEDERAL INCOME TAX**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement K**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Account & Description	Reference	Test Year Expenses	Adjustments	Actual as of February 28, 2025	Adjustments	Adjusted Total for the Period Ended February 28, 2025
77	Deferred Federal Income Tax		\$ 689,598	\$ 1,685,399	\$ 2,374,998	3,417,062	5,792,060
78	Deferred Kansas Income Tax		-	-	-	-	-
79	Research and Development Tax Credits		(108,882)	2,126	(106,756)	-	(106,756)
80	Amortization Protected Plant EDIT - ARAM		(1,523,021)	905,732	(617,290)	-	(617,290)
81	Amortization Service Company Plant EDIT - ARAM		(53,599)	727	(52,872)	-	(52,872)
82	<b>Total Income Tax</b>		<b>\$ 44,778</b>	<b>\$ 899,240</b>	<b>\$ 944,018</b>	<b>\$ (685,486)</b>	<b>\$ 258,532</b>
83							
84	<b>Interest Expense Sync with Rate Base:</b>						
85	Total Rate Base	Stmnt B Ln. 26	\$ 283,465,259				\$ 294,824,431
86	x Weighted Cost of Debt	Stmnt G Ln. 14 & Ln. 20		2.30%			2.33%
87	<b>Interest Expense</b>		<b>\$ 6,519,701</b>				<b>\$ 6,869,409</b>
88							
89	<b>Adjusted Interest Expense</b>		<b>\$ 6,519,701</b>				<b>\$ 6,869,409</b>

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement L**

(a)	(b)	(c)	(d)
Line No.	Description	Reference	Amount
1	<b>FICA Tax</b>		
2	Test Year 9/30/2024		\$ 922,754
3	Out of Period adjustments		-
4	Pro Forma Adjustment	Sched L-1, Ln. 4	27,272
5	<b>Adjusted Total</b>	Sum (Ln. 2 to Ln. 4)	<b>\$ 950,026</b>
6			
7	<b>Federal Unemployment Tax</b>		
8	Test Year 9/30/2024		\$ 5,261
9	Out of Period adjustments		-
10	Pro Forma Adjustment	Sched L-1, Ln. 17	84
11	<b>Adjusted Total</b>	Sum (Ln. 8 - Ln. 10)	<b>\$ 5,345</b>
12			
13	<b>State Unemployment Tax</b>		
14	Test Year 9/30/2024		\$ 8,219
15	Out of Period adjustments		-
16	Pro Forma Adjustment	Sched L-1, Ln. 22	132
17	<b>Adjusted Total</b>	Sum (Ln. 14 to Ln. 16)	<b>\$ 8,351</b>
18			
19	<b>State Sales &amp; Use Tax</b>		
20	Test Year 9/30/2024		\$ (36,402)
21	Out of Period adjustments		-
22	Pro Forma Adjustment		-
23	<b>Adjusted Total</b>	Sum (Ln. 20 to Ln. 22)	<b>\$ (36,402)</b>
24			
25	<b>Property Taxes</b>		
26	Test Year 9/30/2024		\$ 5,849,183
27	Out of Period adjustments	Sched L-1, Ln. 25	901,483
28	Pro Forma Adjustment	Sched L-1, Ln. 26	1,065,300
29	<b>Adjusted Total</b>	Sum (Ln. 26 to Ln. 28)	<b>\$ 7,815,966</b>
30			
31	<b>Miscellaneous Other Taxes &amp; Customer Deposit Interest Expense</b>		
32	Test Year 9/30/2024		\$ 53,926
33	Out of Period adjustments		-
34	Pro Forma Adjustment		-
35	<b>Adjusted Total</b>	Sum (Ln. 32 to Ln. 34)	<b>\$ 53,926</b>
36			
37	<b>TOTIT - Payroll Loading &amp; Other</b>		
38	Test Year 9/30/2024		\$ (424,703)
39	Out of Period adjustments		-
40	Pro Forma Adjustment		-
41	<b>Adjusted Total</b>	Sum (Ln. 38 to Ln. 40)	<b>\$ (424,703)</b>
42			
43	<b>Total KSG Taxes Other Than Income</b>		
44	Test Year 9/30/2024	Sum (Ln. 2, Ln. 8, Ln. 14, Ln. 20, Ln. 26, Ln. 32 & Ln. 38)	\$ 6,378,239
45	Out of Period adjustments	Sum (Ln. 3, Ln. 9, Ln. 15, Ln. 21, Ln. 27, Ln. 33 & Ln. 39)	901,483
46	Pro Forma Adjustment	Sum (Ln. 4, Ln. 10, Ln. 16, Ln. 22, Ln. 28, Ln. 34, & Ln. 40)	1,092,788
47	<b>Adjusted Total</b>	Sum (Ln. 44 to Ln. 46)	<b>\$ 8,372,510</b>
48			
49	<b>Allocated Taxes Other Than Income</b>		
50	Test Year 9/30/2024		\$ 496,028
51	Out of Period adjustments		-
52	Pro Forma Adjustment	Sched L-1, Ln. 9	71,187
53	<b>Adjusted Total</b>	Sum (Ln. 50 to Ln. 52)	<b>\$ 567,215</b>



**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Schedule L-1**

(a)	(b)	(c)	(d)
Line No.	Description	Reference	Amount
1	<b>FICA Tax Adjustment - Kansas Direct Labor Adjustment</b>		
2	Net O&M Payroll Changes	Sched H-5, Ln. 165, Col. (e)	\$ 356,496
3	FICA Tax Rate		7.65%
4	<b>Adjustment to FICA Tax</b>	Ln. 2 x Ln. 3	<b>\$ 27,272</b>
5			
6	<b>FICA Tax Adjustment - Service Company Labor Adjustment</b>		
7	Net O&M Payroll Changes	Sched H-8, Ln. 165, Col. (e)	\$ 930,543
8	FICA Tax Rate		7.65%
9	<b>Adjustment to FICA Tax</b>	Ln. 7 x Ln. 8	<b>\$ 71,187</b>
10			
11	<b>Total FICA Tax Adjustment</b>	Ln. 4 + Ln. 9	<b>\$ 98,459</b>
12			
13	<b>Unemployment Tax Adjustment</b>		
14	FUTA		
15	Additional headcount in Pro-forma period		2
16	FUTA cost per employee		\$ 42
17	<b>Adjustment to FUTA Tax</b>	Ln. 15 x Ln. 16	<b>\$ 84</b>
18			
19	<b>SUTA</b>		
20	Taxable earnings		\$ 28,000
21	SUTA Rate Applied		0.47%
22	<b>Adjustment to SUTA Tax</b>	Ln. 20 x Ln. 21	<b>\$ 132</b>
23			
24	<b>Property Taxes</b>		
25	Out of period 2008-2022 Property Tax transaction	Note (1)	\$ 901,483
26	Pro Forma Adjustment to Property Tax	Note (2)	1,065,300
27	<b>Adjustment to Property Taxes</b>		<b>\$ 1,966,783</b>
28			
29	Note (1) Adjustment to remove prior period entry for 2008-2022 Property Taxes on Stored Gas.		
30	Note (2) Pro Forma adjustments to account for 2024 tax bills received in December 2024 and		
31	adjustment to Pro-Forma Year Capital Additions. This adjustment is described in the Direct Testimony of Ms. Johnson.		

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**PER BOOKS AND PRO FORMA ADJUSTED REVENUE REQUIREMENT ANALYSIS**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement M**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account & Description	Reference	Test Year Ended September 30, 2024	Reference	Adjusted Total
1	<b>Plant in Service</b>				
2	<b>Intangible Plant</b>				
3	30100 - Intangibles Organization	Stmt D	\$ 186,932	Stmt D	\$ 186,932
4	30200 - Intangibles Franchises & Consents	Stmt D	74,990	Stmt D	74,990
5	30300 - Intangibles Miscellaneous	Stmt D	1,039,860	Stmt D	1,039,860
6	30301 - Intangibles Miscellaneous - Easements	Stmt D	1,730,332	Stmt D	1,730,332
7	30302 - Intangibles Miscellaneous - Trademarks	Stmt D	181,000	Stmt D	181,000
8	30303 - Intangibles Miscellaneous - Workforce	Stmt D	-	Stmt D	-
9	30370 - Intangibles Miscellaneous - Farm Tap	Stmt D	295,646	Stmt D	295,646
10	<b>Total Intangible Plant</b>		<b>\$ 3,508,760</b>		<b>\$ 3,508,760</b>
11					
12	<b>Natural Gas Production &amp; Gathering Plant</b>				
13	33601 - Purification Equipment	Stmt D	\$ -	Stmt D	\$ -
14	<b>Total Natural Gas Production &amp; Gathering Plant</b>		<b>\$ -</b>		<b>\$ -</b>
15					

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**PER BOOKS AND PRO FORMA ADJUSTED REVENUE REQUIREMENT ANALYSIS**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement M**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account & Description	Reference	Test Year Ended September 30, 2024	Reference	Adjusted Total
16	<b>Transmission Plant</b>				
17	36501 - Land	Stmt D	\$ 9,431	Stmt D	\$ 9,431
18	36502 - Land Rights/Right-of-Way (Non-Depreciable)	Stmt D	720,497	Stmt D	771,247
19	36571 - Land/Farm Tap	Stmt D	644	Stmt D	644
20	36572 - Land Rights/Farm Tap (Non-Depreciable)	Stmt D	2,100	Stmt D	2,100
21	36601 - Structures and Improvements	Stmt D	159,579	Stmt D	159,429
22	36620 - Measuring	Stmt D	74,963	Stmt D	89,914
23	36671 - Structures and Improvements	Stmt D	8,600	Stmt D	8,600
24	36700 - Transmission Plant - Mains	Stmt D	58,767,417	Stmt D	58,328,932
25	36780 - Gas Trans -Other Mains-RNG	Stmt D	-	Stmt D	89,017
26	36804 - Compressor Station Equipment	Stmt D	2,475	Stmt D	2,475
27	36880 - Gas Trans-Comp Sta Eqp-RNG	Stmt D	-	Stmt D	962,655
28	36903 - Measuring & Regulating Station Equipment	Stmt D	5,147,043	Stmt D	5,150,743
29	36973 - Measuring & Regulating Station Equipment	Stmt D	51,304	Stmt D	51,304
30	37101 - Transmission Plant - Other Equipment	Stmt D	106,238	Stmt D	106,238
31	<b>Total Transmission Plant</b>		<b>\$ 65,050,291</b>		<b>\$ 65,732,729</b>
32					

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**PER BOOKS AND PRO FORMA ADJUSTED REVENUE REQUIREMENT ANALYSIS**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement M**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account & Description	Reference	Test Year Ended September 30, 2024	Reference	Adjusted Total
33	<b>Distribution Plant</b>				
34	37401 - Land	Stmt D	186,909	Stmt D	186,909
35	37402 - Land Rights/Right of Way (Non-Depreciable)	Stmt D	776,669	Stmt D	776,669
36	37482 - Gas Dist-Ld Rt/ROW-ND-RNG	Stmt D	-	Stmt D	147,389
37	37501 - Structures and Improvements	Stmt D	1,167,578	Stmt D	1,451,539
38	37503 - Structures and Improvements - TBS	Stmt D	-	Stmt D	-
39	37580 - Gas Dist-Strct&Improve-RNG	Stmt D	-	Stmt D	4,170
40	37600 - Distribution Plant - Mains	Stmt D	152,609,049	Stmt D	159,379,092
41	37680 - Gas Dist - Mains - RNG	Stmt D	989,195	Stmt D	658,450
42	37700 - Compressor Station Equipment	Stmt D	175,304	Stmt D	175,304
43	37800 - Measuring & Regulating Station Equipment - General	Stmt D	8,892,806	Stmt D	9,112,397
44	37850 - Measuring & Regulating Station Equipment - Lease	Stmt D	-	Stmt D	-
45	37870 - Measuring & Regulating Station Equipment	Stmt D	174,723	Stmt D	174,723
46	37880 - Gas Dist-Mea/Reg St-RNG	Stmt D	-	Stmt D	212,817
47	37900 - Measuring & Regulating Station Equipment - City Gate	Stmt D	61,111	Stmt D	61,111
48	38000 - Distribution Plant - Services	Stmt D	100,601,826	Stmt D	106,763,581
49	38100 - Meters	Stmt D	12,635,869	Stmt D	13,160,398
50	38101 - Meters - ERT & AMI	Stmt D	10,095,105	Stmt D	10,170,781
51	38201 - Meter Installations	Stmt D	4,786,072	Stmt D	4,796,808
52	38301 - House Regulators	Stmt D	47,383,736	Stmt D	48,928,197
53	38501 - Industrial Measuring & Regulating Station Equipment	Stmt D	2,760,797	Stmt D	2,874,709
54	38700 - Other Equipment	Stmt D	115,909	Stmt D	115,909
55	<b>Total Distribution Plant</b>		<b>\$ 343,412,658</b>		<b>\$ 359,150,950</b>
56					

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**PER BOOKS AND PRO FORMA ADJUSTED REVENUE REQUIREMENT ANALYSIS**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement M**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account & Description	Reference	Test Year Ended September 30, 2024	Reference	Adjusted Total
57	<b>General Plant</b>				
58	38901 - Land	Stmt D	856,543	Stmt D	856,543
59	39001 - Structures and Improvements	Stmt D	12,622,890	Stmt D	12,733,254
60	39051 - Leasehold Improvements	Stmt D	-	Stmt D	-
61	39101 - Office Furniture & Equipment	Stmt D	612,628	Stmt D	711,547
62	39103 - Computer Hardware	Stmt D	1,298,502	Stmt D	1,114,992
63	39104 - Software	Stmt D	95,874	Stmt D	-
64	39107 - Ipad Hardware	Stmt D	33,899	Stmt D	33,899
65	39201 - Transportation Equipment	Stmt D	207,305	Stmt D	207,305
66	39203 - Light Trucks	Stmt D	10,069,428	Stmt D	10,419,001
67	39204 - Medium Trucks	Stmt D	-	Stmt D	-
68	39205 - Heavy Trucks	Stmt D	498,021	Stmt D	498,021
69	39206 - Trailers	Stmt D	189,639	Stmt D	189,639
70	39300 - Stores Equipment	Stmt D	51,583	Stmt D	51,016
71	39400 - Tools, Shop, and Garage Equipment	Stmt D	3,554,977	Stmt D	4,025,421
72	39500 - Laboratory Equipment	Stmt D	11,714	Stmt D	11,714
73	39600 - Power Operated Equipment	Stmt D	1,031,830	Stmt D	1,014,666
74	39700 - Communication Equipment	Stmt D	1,221,839	Stmt D	1,221,839
75	39800 - Miscellaneous Equipment	Stmt D	32,417	Stmt D	32,417
76	<b>Total General Plant</b>		<b>\$ 32,389,088</b>		<b>\$ 33,121,274</b>
77					
78	<b>Other Utility Plant</b>				
79	118 - Other Utility Plant	Stmt D	\$ 15,776,087	Stmt D	\$ 16,006,031
80	118 - Other Utility Plant (CIS+)	Stmt D	615,026	Stmt D	289,353
81	118 - Other Utility Plant (Vehicles)	Stmt D	803,638	Stmt D	860,718
82	<b>Total Other Utility Plant</b>		<b>\$ 17,194,751</b>		<b>\$ 17,156,101</b>

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**PER BOOKS AND PRO FORMA ADJUSTED REVENUE REQUIREMENT ANALYSIS**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement M**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account & Description	Reference	Test Year Ended September 30, 2024	Reference	Adjusted Total
83					
84	<b>Total Gas Plant In Service</b>		<u>\$ 461,555,548</u>		<u>\$ 478,669,814</u>
85					
86	<b>Accumulated Depreciation</b>				
87	Intangible Plant	Stmt E	\$ (2,749,296)	Stmt E	\$ (2,788,450)
88	Production and Gathering Plant	Stmt E	-	Stmt E	-
89	Storage Plant	Stmt E	-	Stmt E	-
90	Transmission Plant	Stmt E	(15,511,444)	Stmt E	(15,933,546)
91	Distribution Plant	Stmt E	(98,357,662)	Stmt E	(102,867,436)
92	General Plant	Stmt E	(8,428,099)	Stmt E	(7,891,457)
93	118 - Other Utility Plant	Stmt E	(6,326,780)	Stmt E	(6,421,936)
94	118 - Other Utility Plant (CIS+)	Stmt E	(419,850)	Stmt E	(102,959)
95	118 - Other Utility Plant (Vehicles)	Stmt E	(236,195)	Stmt E	(251,687)
96	<b>Total Accumulated Depreciation</b>		<u>\$ (132,029,326)</u>		<u>\$ (136,257,471)</u>
97					
98	<b>Net Plant</b>		<u>\$ 329,526,222</u>		<u>\$ 342,412,343</u>
99					
100	<b>Working Capital</b>				
101	Materials and Supplies	Stmt F	2,857,668	Stmt F	2,920,307
102	Gas Stored Underground	Stmt F	3,401,168	Stmt F	2,241,474
103	Prepaid Expenses	Stmt F	48,496	Stmt F	58,637
104	<b>Total Working Capital</b>		<u>\$ 6,307,332</u>		<u>\$ 5,220,418</u>
105					
106	<b>Other Rate Base Items</b>				
107	Other Rate Base Tax Items	Stmt C	(50,770,545)	Stmt C	(51,190,396)
108	Customer Deposits	Stmt C	(1,090,806)	Stmt C	(1,118,154)
109	Customer Advances	Stmt C	(506,945)	Stmt C	(499,779)
110	<b>Total Other Rate Base Items</b>		<u>\$ (52,368,296)</u>		<u>\$ (52,808,330)</u>
111					
112	<b>Total Rate Base</b>		<u>\$ 283,465,259</u>		<u>\$ 294,824,432</u>

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**PER BOOKS AND PRO FORMA ADJUSTED REVENUE REQUIREMENT ANALYSIS**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement M**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account & Description	Reference	Test Year Ended September 30, 2024	Reference	Adjusted Total
113					
114	<b>Operation and Maintenance Expense</b>				
115					
116	<b>Production and Gathering</b>				
117	<b>Operation</b>				
118	750 - Operation Supervision & Engineering	Stmt H	\$ -	Stmt H	\$ -
119	752 - Gas Wells Expense	Stmt H	-	Stmt H	-
120	753 - Field Line Expense	Stmt H	-	Stmt H	-
121	754 - Field Compressor Station Expense	Stmt H	-	Stmt H	-
122	755 - Field Compressor Station Fuel and Power	Stmt H	-	Stmt H	-
123	756 - Field Measuring & Regulating Station Expense	Stmt H	-	Stmt H	-
124	757 - Purification Expense	Stmt H	-	Stmt H	-
125	758 - Gas Well Royalties	Stmt H	-	Stmt H	-
126	759 - Other Expenses	Stmt H	-	Stmt H	-
127	760 - Rents	Stmt H	-	Stmt H	-
128	<b>Total Production Operation Expenses</b>		<u>\$ -</u>		<u>\$ -</u>
129					
130	<b>Maintenance</b>				
131	761 - Maintenance Supervision & Engineering	Stmt H	\$ -	Stmt H	\$ -
132	762 - Maintenance of Structures & Improvements	Stmt H	-	Stmt H	-
133	763 - Maintenance of Producing Gas Wells	Stmt H	-	Stmt H	-
134	764 - Maintenance of Field Lines	Stmt H	-	Stmt H	-
135	765 - Maintenance of Field Compressor Station Equipment	Stmt H	-	Stmt H	-
136	766 - Maintenance of Field Measuring & Regulating Station Equip	Stmt H	-	Stmt H	-
137	767 - Maintenance of Purification Equipment	Stmt H	-	Stmt H	-
138	<b>Total Production Maintenance Expenses</b>		<u>\$ -</u>		<u>\$ -</u>
139					

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**PER BOOKS AND PRO FORMA ADJUSTED REVENUE REQUIREMENT ANALYSIS**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement M**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account & Description	Reference	Test Year Ended September 30, 2024	Reference	Adjusted Total
140	<b>Other Gas Supply Expense</b>				
141	<b>Operation</b>				
142	804 - Natural Gas City Gate Purchase	Stmt H	\$ 52,079,893	Stmt H	\$ -
143	805 - Other Gas Purchases	Stmt H	(414,456)	Stmt H	-
144	805.1 - Purchased Gas Cost Adjustments	Stmt H	8,388,144	Stmt H	-
145	805.2 - Financial Gas Cost Adj	Stmt H	(1,750,359)	Stmt H	-
146	806 - Exchange Gas	Stmt H	-	Stmt H	-
147	808 - Gas Storage-Gas Ops	Stmt H	-	Stmt H	-
148	808.1 - Withdrawals from Storage	Stmt H	5,762,137	Stmt H	-
149	808.2 - Gas Delivered to Storage	Stmt H	(4,795,906)	Stmt H	-
150	812 - Gas Used for Other Utility Operation	Stmt H	(18,266)	Stmt H	-
151	813 - Other Gas Supply Expense	Stmt H	198	Stmt H	-
152	<b>Total Other Gas Supply Expense</b>		<b>\$ 59,251,385</b>		<b>\$ -</b>
153					
154	<b>Underground Storage Expense</b>				
155	<b>Operation</b>				
156	814 - Operation Supervision & Engineering	Stmt H	\$ -	Stmt H	\$ -
157	816 - Wells Expense	Stmt H	-	Stmt H	-
158	817 - Lines Expense	Stmt H	-	Stmt H	-
159	818 - Compressor Station Expense	Stmt H	-	Stmt H	-
160	819 - Compressor Station Fuel and Power	Stmt H	-	Stmt H	-
161	820 - Storage - Measuring & Regulating Station Expense	Stmt H	-	Stmt H	-
162	821 - Purification Expense	Stmt H	-	Stmt H	-
163	824 - Other Expenses	Stmt H	-	Stmt H	-
164	826 - Rents	Stmt H	-	Stmt H	-
165	<b>Total Operation Underground Storage Expense</b>		<b>\$ -</b>		<b>\$ -</b>
166					



**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**PER BOOKS AND PRO FORMA ADJUSTED REVENUE REQUIREMENT ANALYSIS**  
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**KSG Rebuttal Exhibit SKJ-1**  
**Statement M**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account & Description	Reference	Test Year Ended September 30, 2024	Reference	Adjusted Total
167	<b>Maintenance</b>				
168	830 - Maintenance Supervision & Engineering	Stmt H	\$ -	Stmt H	\$ -
169	832 - Maintenance of Reservoirs & Wells	Stmt H	-	Stmt H	-
170	833 - Maintenance of Lines	Stmt H	-	Stmt H	-
171	834 - Maintenance of Compressor Station Equipment	Stmt H	-	Stmt H	-
172	835 - Maintenance of Measuring & Regulating Station Equipment	Stmt H	-	Stmt H	-
173	836 - Maintenance of Purification Equipment	Stmt H	-	Stmt H	-
174	<b>Total Maintenance Underground Storage Expense</b>		<b>\$ -</b>		<b>\$ -</b>
175					
176	<b>Total Underground Storage Expense</b>		<b>\$ -</b>		<b>\$ -</b>
177					
178	<b>Transmission Expenses</b>				
179	<b>Operation</b>				
180	850 - Operation Supervision & Engineering	Stmt H	\$ 180,821	Stmt H	\$ 172,172
181	851 - System Control & Load Dispatching	Stmt H	1,447	Stmt H	4,743
182	852 - Communication System Expenses	Stmt H	1,184	Stmt H	1,259
183	853 - Compressor Labor & Expense	Stmt H	-	Stmt H	-
184	856 - Mains Expense	Stmt H	111,033	Stmt H	292,982
185	857 - Measuring & Regulating Station Expense	Stmt H	7,860	Stmt H	7,932
186	859 - Other Expenses	Stmt H	214,856	Stmt H	227,621
187	860 - Rents	Stmt H	19,709	Stmt H	19,709
188	<b>Total Transmission Operation</b>		<b>\$ 536,910</b>		<b>\$ 726,418</b>
189					
190	<b>Maintenance</b>				
191	861 - Maintenance Supervision & Engineering	Stmt H	\$ 22,710	Stmt H	\$ 23,564
192	862 - Maintenance of Structures & Improvements	Stmt H	3,948	Stmt H	4,096
193	863 - Maintenance of Mains	Stmt H	6,078	Stmt H	6,303
194	864 - Maintenance of Compressor Station Equipment	Stmt H	-	Stmt H	-
195	865 - Maintenance of Measuring & Regulating Station Equipment	Stmt H	1,514	Stmt H	1,567
196	866 - Maintenance of Communication Equipment	Stmt H	5,043	Stmt H	5,212
197	867 - Maintenance of Other Equipment	Stmt H	-	Stmt H	-
198	<b>Total Transmission Maintenance</b>		<b>\$ 39,293</b>		<b>\$ 40,743</b>
199					
200	<b>Total Transmission Expenses</b>		<b>\$ 576,203</b>		<b>\$ 767,161</b>

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**PER BOOKS AND PRO FORMA ADJUSTED REVENUE REQUIREMENT ANALYSIS**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement M**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account & Description	Reference	Test Year Ended September 30, 2024	Reference	Adjusted Total
201					
202	<b>Distribution Expense</b>				
203	<b>Operation</b>				
204	870 - Dist. Operating and Supervision Engineering	Stmt H	\$ 1,656,873	Stmt H	\$ 1,845,916
205	871 - Dist. Load Dispatching	Stmt H	1,222	Stmt H	1,268
206	872 - Compressor Station Labor & Expense	Stmt H	(567)	Stmt H	-
207	873 - Distr Fuel/Power Compr Station	Stmt H	-	Stmt H	-
208	874 - Oper./Inspect Underground Dist. Mains - Gas	Stmt H	3,066,584	Stmt H	3,116,460
209	875 - Dist. Measuring & Regulating Station Expense - General	Stmt H	383,006	Stmt H	397,031
210	876 - Dist. Measuring & Regulating Station Expense - Industrial	Stmt H	24,218	Stmt H	25,088
211	877 - Measuring & Regulating Station Expense - City Gate Check	Stmt H	129,106	Stmt H	133,849
212	878 - Oper./Inspect Meters & Collect Data - Gas	Stmt H	826,900	Stmt H	852,151
213	879 - Dist. Customer Installation Expense	Stmt H	539,956	Stmt H	559,863
214	880 - Dist. Ops. Other Expenses	Stmt H	1,665,038	Stmt H	1,732,014
215	881 - Dist. Oper. Rents	Stmt H	16,633	Stmt H	14,827
216	<b>Total Distribution Operation</b>		<b>\$ 8,308,968</b>		<b>\$ 8,678,467</b>
217					
218	<b>Maintenance</b>				
219	885 - Dist. Maint. Supervision & Engineering	Stmt H	\$ 78,223	Stmt H	\$ 81,181
220	886 - Maintenance of Structures & Improvements	Stmt H	-	Stmt H	-
221	887 - Perf. Underground Distribution Line Maintenance - Gas	Stmt H	747,080	Stmt H	762,622
222	888 - Dist. Maint. of Compressor Station Equipment	Stmt H	71,325	Stmt H	73,559
223	889 - Maintenance of Measuring & Regulating Station Expense -C	Stmt H	120,886	Stmt H	123,512
224	890 - Dist. Maint. of Measuring & Regulating Station Equip - Indi	Stmt H	79,596	Stmt H	82,525
225	891 - Maintenance of Measuring & Regulating Station - City Gate	Stmt H	294,131	Stmt H	300,275
226	892 - Dist. Maint. of Services	Stmt H	301,520	Stmt H	310,681
227	893 - Dist. Maint. of Meters & House Regulators	Stmt H	606,078	Stmt H	629,123
228	894 - Dist. Maint. of Other Equipment	Stmt H	68,613	Stmt H	70,273
229	<b>Total Distribution Maintenance</b>		<b>\$ 2,367,452</b>		<b>\$ 2,433,750</b>
230					
231	<b>Total Distribution Expenses</b>		<b>\$ 10,676,420</b>		<b>\$ 11,112,217</b>
232					

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**PER BOOKS AND PRO FORMA ADJUSTED REVENUE REQUIREMENT ANALYSIS**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement M**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account & Description	Reference	Test Year Ended September 30, 2024	Reference	Adjusted Total
233	<b>Customer Accounting Expense</b>				
234	<b>Operation</b>				
235	901 - Customer Accounts Supervision	Stmt H	\$ 194,279	Stmt H	\$ 212,784
236	902 - Meter Reading Expense	Stmt H	365,244	Stmt H	382,132
237	903 - Customer Record & Collection Expense	Stmt H	2,327,698	Stmt H	2,648,283
238	904 - Uncollectible Accounts	Stmt H	686,894	Stmt H	856,926
239	905 - Miscellaneous Customer Accounts Expense	Stmt H	54,479	Stmt H	65,453
240	<b>Total Customer Accounting Expense</b>		<b>\$ 3,628,594</b>		<b>\$ 4,165,578</b>
241					
242	<b>Customer Service &amp; Information</b>				
243	<b>Operation</b>				
244	907 - Supervision	Stmt H	\$ 51,062	Stmt H	\$ 48,870
245	908 - Customer Assistance Expense	Stmt H	123,383	Stmt H	111,549
246	909 - Informational/Instructional Advertising Expense	Stmt H	22,378	Stmt H	3,233
247	910 - Miscellaneous Cust Serv & Inform Expense	Stmt H	395	Stmt H	3
248	<b>Total Customer Service and Information</b>		<b>\$ 197,217</b>		<b>\$ 163,656</b>
249					
250	<b>Total Customer Expense</b>		<b>\$ 3,825,811</b>		<b>\$ 4,329,234</b>
251					
252	<b>Sales Expense</b>				
253	<b>Operation</b>				
254	911 - Supervision	Stmt H	\$ -	Stmt H	\$ -
255	912 - Demonstrating and Selling Expense	Stmt H	192,495	Stmt H	160,708
256	913 - Advertising Expenses	Stmt H	15,353	Stmt H	3,510
257	916 - Miscellaneous Sales Expense	Stmt H	4,699	Stmt H	-
258	<b>Total Sales Expense</b>		<b>\$ 212,547</b>		<b>\$ 164,218</b>
259					

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**PER BOOKS AND PRO FORMA ADJUSTED REVENUE REQUIREMENT ANALYSIS**  
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**KSG Rebuttal Exhibit SKJ-1**  
**Statement M**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account & Description	Reference	Test Year Ended September 30, 2024	Reference	Adjusted Total
260	<b>Administrative and General Expenses</b>				
261	<b>Operation</b>				
262	920 - Administrative & General Salaries	Stmt H	\$ 6,726,547	Stmt H	\$ 7,345,897
263	921 - Office Supplies & Expense	Stmt H	1,759,269	Stmt H	1,628,093
264	922 - Administrative Expense Transferred-Cr	Stmt H	(1,488,429)	Stmt H	(1,566,419)
265	923 - Outside Services Employed	Stmt H	860,536	Stmt H	837,529
266	924 - Property Insurance	Stmt H	18,101	Stmt H	37,842
267	925 - Injuries and Damages	Stmt H	769,703	Stmt H	1,116,141
268	926 - Employee Pensions and Benefits	Stmt H	2,666,666	Stmt H	2,465,659
269	927 - Franchise Requirements	Stmt H	-	Stmt H	-
270	928 - Regulatory Commission Expense	Stmt H	331,334	Stmt H	437,001
271	929 - Duplicate Charges - Credit	Stmt H	-	Stmt H	-
272	930.1 - General Advertising Expense	Stmt H	76,104	Stmt H	56,890
273	930.2 - Miscellaneous General Expense	Stmt H	388,884	Stmt H	402,493
274	931 - Rents	Stmt H	784,010	Stmt H	771,158
275	<b>Total Admin &amp; General Operations</b>		<b>\$ 12,892,724</b>		<b>\$ 13,532,282</b>
276					
277	<b>Maintenance</b>				
278	932 - Maintenance of General Plant	Stmt H	\$ 1,705,393	Stmt H	\$ 1,790,489
279	<b>Total Admin &amp; General Maintenance</b>		<b>\$ 1,705,393</b>		<b>\$ 1,790,489</b>
280					
281	<b>Total Administrative &amp; General Expenses</b>		<b>\$ 14,598,117</b>		<b>\$ 15,322,771</b>
282					
283	<b>Total Operating &amp; Maintenance Expenses</b>		<b>\$ 89,140,482</b>		<b>\$ 31,695,600</b>
284					
285	<b>Depreciation Expense</b>				
286	Intangible	Stmt J	\$ 94,473	Stmt J	\$ 106,944
287	Production and Gathering Plant	Stmt J	5,607	Stmt J	-
288	Storage Plant	Stmt J	-	Stmt J	-
289	Transmission	Stmt J	947,807	Stmt J	1,023,905
290	Distribution	Stmt J	7,977,123	Stmt J	8,495,480
291	General (less Vehicles)	Stmt J	855,578	Stmt J	821,096
292	Other Utility Plant - BHSC	Stmt J	1,991,929	Stmt J	1,916,642
293	<b>Total Depreciation Expense</b>		<b>\$ 11,872,517</b>		<b>\$ 12,364,067</b>

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
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**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement M**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account & Description	Reference	Test Year Ended September 30, 2024	Reference	Adjusted Total
294					
295	<b>Taxes Other Than Income</b>				
296	Property Taxes	Stmt L	\$ 5,849,183	Stmt L	\$ 7,815,966
297	Payroll Taxes	Stmt L	922,754	Stmt L	950,026
298	Unemployment - Federal	Stmt L	5,261	Stmt L	5,345
299	Unemployment - State	Stmt L	8,219	Stmt L	8,351
300	Sales & Use Taxes	Stmt L	(36,402)	Stmt L	(36,402)
301	Miscellaneous Other Taxes & Customer Deposit Interest Expense	Stmt L	53,926	Stmt L	53,926
302	Payroll Loading & Other	Stmt L	(424,703)	Stmt L	(424,703)
303	Allocated Taxes Other Than Income	Stmt L	496,028	Stmt L	567,215
304	<b>Total Taxes Other Than Income</b>		<b>\$ 6,874,267</b>		<b>\$ 8,939,725</b>
305					
306	<b>Total Oper. Exp. Before Inc. Tax</b>		<b>\$ 107,887,266</b>		<b>\$ 52,999,392</b>
307					
308	<b>Base Revenues</b>				
309	480 - Residential Sales	Stmt I	\$ 77,174,514	Stmt I	\$ 40,107,386
310	481 - Commercial and Industrial Sales	Stmt I	35,869,061	Stmt I	13,132,980
311	489 - Revenue from Transport of Gas of Others	Stmt I	9,412,525	Stmt I	8,227,548
312	<b>Total Base Revenues</b>		<b>\$ 122,456,099</b>		<b>\$ 61,467,914</b>
313					
314	<b>Other Operating Revenues</b>				
315	483 - Sales for Resale	Stmt I	\$ -	Stmt I	\$ -
316	487 - Forfeited Discounts	Stmt I	333,613	Stmt I	238,887
317	488 - Miscellaneous Service Revenues	Stmt I	662,809	Stmt I	662,809
318	489 - Revenue from Transport of Gas of Others	Stmt I	-	Stmt I	2,383,053
319	493 - Rent From Gas Property	Stmt I	-	Stmt I	-
320	495 - Other Gas Revenues	Stmt I	-	Stmt I	-
321	496 - Provision for Rate Refund	Stmt I	(901,483)	Stmt I	-
322	<b>Total Other Operating Revenue</b>		<b>\$ 94,939</b>		<b>\$ 3,284,749</b>
323					
324	<b>Total Operating Revenue</b>		<b>\$ 122,551,039</b>		<b>\$ 64,752,663</b>
325					
326	<b>Oper. Expense Before Income Tax</b>		<b>\$ 107,887,266</b>		<b>\$ 52,999,392</b>
327					

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
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**KSG Rebuttal Exhibit SKJ-1**  
**Statement M**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account & Description	Reference	Test Year Ended September 30, 2024	Reference	Adjusted Total
328	<b>Oper. Income Before Income Tax</b>		\$ 14,758,711		\$ 15,038,021
329					
330	<b>Federal Income Tax Calculation</b>				
331	Oper. Income Before Income Tax		\$ 14,758,711		\$ 15,038,021
332	Federal and State Income Tax	Stmt K	\$ 44,778	Stmt K	258,532
333	<b>Total Federal Income Tax</b>		\$ 44,778		\$ 258,532
334					
335	<b>Total Operating Expense</b>		\$ 107,932,045		\$ 53,257,924
336					
337	Return to equity pretax		\$ 14,713,933		\$ 14,779,489
338	Rate Base		\$ 283,465,259		\$ 294,824,432
339	Rate of Return, Existing Rates		5.19%		5.01%
340					
341	<b>Return Under Current Rates</b>				
342					
343	Total Base Revenues		\$ 122,456,099		\$ 61,467,914
344	Total Other Operating Revenue		\$ 94,939		3,284,749
345					
346	<b>Total Operating Revenue</b>		\$ 122,551,039		\$ 64,752,663
347					
348	Operation and Maintenance Expense		\$ 89,140,482		\$ 31,695,600
349	Depreciation and Amortization Expense		11,872,517		12,364,067
350	Taxes Other than Income Tax		6,874,267		8,939,725
351	Federal Income Tax - Existing Rates		44,778		258,532
352					
353	<b>Total Operating Expense</b>		\$ 107,932,045		\$ 53,257,924
354					
355	Return		\$ 14,618,994		\$ 11,494,740
356	Rate Base		283,465,259		294,824,432
357	Rate of Return, Current Rates		5.16%		3.90%
358					
359	<b>Overall Revenue Requirement and Revenue Deficiency</b>				
360					

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**PER BOOKS AND PRO FORMA ADJUSTED REVENUE REQUIREMENT ANALYSIS**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-1**  
**Statement M**

(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Account & Description	Reference	Test Year Ended September 30, 2024	Reference	Adjusted Total
361	Rate Base				\$ 294,824,432
362	Rate of Return			Stmt G	7.63%
363	Return				\$ 22,495,104
364	Operation and Maintenance Expenses				31,695,600
365	Depreciation and Amortization Expense				12,364,067
366	Taxes Other than Income Tax				8,939,725
367	Federal Income Tax - Existing Rates				258,532
368					
369	<b>Total Pre-tax Revenue Requirement</b>				\$ 75,753,028
370	Less: Other Operating Revenue				3,284,749
371					
372	<b>Net Pre-tax Revenue Requirement</b>				<b>\$ 72,468,278</b>
373					
374	Revenue Under Existing Rates				\$ 61,467,914
375	<b>Revenue Deficiency</b>				
376	Amount before tax adjustment				\$ (11,000,364)
377	Tax Adjusted Amount Needed (line 346 x line 349)				<b>(13,924,512)</b>
378					
379	Tax Multiplier (1/(1-.21))				1.26582

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**ASSETS AND OTHER DEBITS**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024**

**KSG Rebuttal Exhibit SKJ-1**  
**Balance Sheet**  
**Page 1 of 2**

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Account & Description	12/31/2021	12/31/2022	9/30/2023	12/31/2023	9/30/2024
1	<b>Utility Plant</b>					
2	(101) Gas Plant in Service	\$ 346,747,473	\$ 360,774,522	\$ 407,825,125	\$ 412,542,517	\$ 423,634,798
3	(101) Gas Leased Assets	242,276	233,479	249,278	249,278	36,158
4	(106) Completed Construction Not Classified	34,819,345	43,440,779	10,495,525	14,188,370	20,725,998
5	(107) Construction Work in Progress	2,399,305	4,061,123	4,980,357	4,971,446	7,543,194
6	(114) Gas Plant Acquisition Adjustment	4,317,034	4,317,034	4,317,034	4,317,034	4,317,034
7	(117) Gas Stored Underground	-	-	-	-	-
8	(118) Other-Utility Property	13,937,123	14,700,137	15,312,803	16,513,790	17,194,751
9	<b>Gross Utility Plant</b>	<b>\$ 402,462,556</b>	<b>\$ 427,527,074</b>	<b>\$ 443,180,122</b>	<b>\$ 452,782,435</b>	<b>\$ 473,451,933</b>
10						
11	(108) Accum. Prov. For Depreciation	(106,507,350)	(113,871,083)	(118,484,920)	(120,598,215)	(125,046,501)
12	(108) Accum. Prov. For Depreciation - RWIP	252,890	298,506	189,337	205,974	149,807
13	(108) Accum. Prov. For Gas Leased Assets	(123,487)	(131,572)	(147,358)	(153,236)	(8,420)
14	(111) Accum. Prov. For Amortization	8,808	8,808	8,808	8,808	-
15	(115) Accum. Prov. For Amort. Of Acq Adj	-	-	-	-	-
16	(119) Res for Depr Other Utility Property	(1,889,237)	(4,219,146)	(5,472,813)	(5,983,630)	(6,982,825)
17	<b>Total Utility Plant</b>	<b>\$ 294,204,180</b>	<b>\$ 309,612,587</b>	<b>\$ 319,273,176</b>	<b>\$ 326,262,136</b>	<b>\$ 341,563,994</b>
18						
19	<b>Non-Utility Property</b>					
20	(121-122) Non-Utility Property	\$ 315,108	\$ 168,151	\$ 153,166	\$ 173,478	\$ 158,428
21	<b>Total Non-Utility Property</b>	<b>\$ 315,108</b>	<b>\$ 168,151</b>	<b>\$ 153,166</b>	<b>\$ 173,478</b>	<b>\$ 158,428</b>
22						
23	<b>Current and Accrued Assets</b>					
24	(131) Cash	\$ -	\$ 208,152	\$ 1	\$ 1	\$ 1
25	(135) Working Funds	-	-	-	-	-
26	(141-145; 173) Notes and Accts Receivable - Net	17,978,876	44,482,640	18,291,701	25,592,906	10,359,449
27	(146) Accts. Rec. Assoc Company	2,382,692	3,027,871	1,653,009	3,387,010	882,658
28	(151, 152) Fuel Stocks	-	-	-	-	-
29	(154-163) Material and Supplies	2,397,717	3,185,976	3,113,140	2,721,551	2,857,668
30	(164) Gas Stored Underground	6,133,729	9,275,187	4,367,399	3,444,519	3,401,168
31	(165) Prepayments	50,727	52,695	36,733	48,400	48,498
32	(174, 176) Other Current Assets	31,490	174,424	126,899	-	-
33	(175) Derv Instrument Assets	-	-	-	-	-
34	<b>Total Current &amp; Accrued Assets</b>	<b>\$ 28,975,231</b>	<b>\$ 60,406,945</b>	<b>\$ 27,588,882</b>	<b>\$ 35,194,387</b>	<b>\$ 17,549,442</b>
35						
36	<b>Deferred Debits</b>					
37	(181) Unamortized Debt Expense	\$ -	\$ -	\$ -	\$ -	\$ -
38	(182) Other Regulatory Assets	11,845,785	10,196,403	9,764,864	10,142,809	11,267,829
39	(183) Preliminary Survey	-	-	-	-	-
40	(184-187) Miscellaneous Debits	109,084	273,763	302,053	242,788	(57,089)
41	(190) Deferred Income Tax	26,111,584	27,957,572	26,129,082	25,956,845	23,662,653
42	(191) Unrecovered PGA	88,849,970	78,934,243	65,278,107	61,485,946	48,073,856
43	<b>Total Deferred Debits</b>	<b>\$ 126,916,423</b>	<b>\$ 117,361,981</b>	<b>\$ 101,474,106</b>	<b>\$ 97,828,388</b>	<b>\$ 82,947,249</b>
44						
45	<b>Total Assets and Other Debits</b>	<b>\$ 450,410,942</b>	<b>\$ 487,549,664</b>	<b>\$ 448,489,330</b>	<b>\$ 459,458,389</b>	<b>\$ 442,219,113</b>



**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**LIABILITIES AND OTHER CREDITS**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024**

**KSG Rebuttal Exhibit SKJ-1**  
**Balance Sheet**  
**Page 2 of 2**

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Account & Description	12/31/2021	12/31/2022	9/30/2023	12/31/2023	9/30/2024
1	<b>Proprietary Capital</b>					
2	(211) Additional Paid in Capital	82,514,021	102,514,021	110,514,021	110,514,021	124,514,021
3	(216) Unapprop. Retained Earnings	36,271,074	47,275,767	42,589,081	46,273,229	31,832,644
4	(219) Accum. Other Comprehensive Inc	-	-	-	-	-
5	<b>Total Proprietary Capital</b>	<b>\$ 118,785,095</b>	<b>\$ 149,789,788</b>	<b>\$ 153,103,102</b>	<b>\$ 156,787,250</b>	<b>\$ 156,346,665</b>
6						
7	<b>Long Term Debt</b>					
8	(223) Intercompany Notes Payable	-	-	-	-	-
9	(226) Unamort. Discount on LTD	-	-	-	-	-
10	(227) Operating Lease Obligation	101,030	84,253	87,639	83,518	27,996
11	(228-230) Other Non-Current Liabilities	2,486,219	2,557,575	2,761,030	3,582,872	3,335,748
12	<b>Total Long-Term Debt</b>	<b>\$ 2,587,249</b>	<b>\$ 2,641,828</b>	<b>\$ 2,848,669</b>	<b>\$ 3,666,390</b>	<b>\$ 3,363,744</b>
13						
14	<b>Current &amp; Accrued Liability</b>					
15	(232) Accounts Payable	13,923,908	22,155,863	4,745,754	9,258,255	4,904,810
16	(233) Notes Pay. Assoc Company	208,779,761	192,191,986	170,914,317	169,426,172	172,796,357
17	(234) Accts Pay. Assoc Company	21,739,449	24,335,735	16,785,872	19,182,809	16,930,455
18	(235) Customer Deposits	1,077,514	1,000,600	1,050,325	1,107,871	1,090,806
19	(236) Taxes Accrued	3,144,651	2,570,575	5,380,735	3,470,682	5,530,215
20	(237) Accrued Interest	8,011	4,005	36,517	-	36,260
21	(241) Tax Collections Payable	1,051,527	2,243,994	706,741	1,389,787	640,298
22	(242) Misc. Current and Accrued Liab.	4,412,172	4,725,419	3,641,141	5,802,860	4,778,701
23	(243) Operating Lease Obligation - ST	20,737	20,391	21,856	15,220	590
24	(244) Derivative Instrument Liab.	-	-	-	-	-
25	<b>Total Current &amp; Accrued Liability</b>	<b>\$ 254,157,730</b>	<b>\$ 249,248,568</b>	<b>\$ 203,283,258</b>	<b>\$ 209,653,656</b>	<b>\$ 206,708,492</b>
26						
27	<b>Deferred Credits</b>					
28	(252) Customer Advance for Constructi	18,627	523,973	523,973	506,474	506,945
29	(253) Other Deferred Credits	1,292,983	965,023	1,447,526	1,218,969	774,763
30	(254) Other Regulatory Liabilities	28,441,074	27,226,800	31,701,337	31,949,651	19,569,049
31	(255) Accum. Def ITC	-	-	-	-	-
32	(282) Accum. Def Inc Taxes - Property	32,973,460	37,277,355	39,165,881	40,181,172	42,652,003
33	(283) Accum. Def Inc Taxes - Other	12,154,724	19,876,329	16,415,584	15,494,827	12,297,452
34	<b>Total Deferred Credits</b>	<b>\$ 74,880,868</b>	<b>\$ 85,869,480</b>	<b>\$ 89,254,301</b>	<b>\$ 89,351,093</b>	<b>\$ 75,800,212</b>
35						
36	<b>Total Liabilities &amp; Other Credits</b>	<b>450,410,942</b>	<b>487,549,664</b>	<b>448,489,330</b>	<b>459,458,389</b>	<b>442,219,113</b>

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**STATEMENT OF INCOME**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024**

**KSG Rebuttal Exhibit SKJ-1**  
**Income Statement**

(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Account & Description	12/31/2021	12/31/2022	9/30/2023	12/31/2023	9/30/2024
1	<b>Revenue</b>					
2	(480-482) Gas Sales	\$ 107,436,946	\$ 174,334,201	\$ 160,052,855	\$ 139,853,992	\$ 113,043,575
3	(483-496) Other Revenue	9,016,887	11,341,049	12,332,403	10,562,510	9,507,464
4	<b>Total Revenue</b>	<b>\$ 116,453,833</b>	<b>\$ 185,675,250</b>	<b>\$ 172,385,258</b>	<b>\$ 150,416,502</b>	<b>\$ 122,551,039</b>
5						
6	<b>Operation and Maintenance (O&amp;M)</b>					
7	(750-770) Production & Gathering	\$ -	\$ -	\$ -	\$ -	\$ -
8	(800-813) Other Gas Supply	57,293,139	121,897,584	107,552,974	86,984,060	59,251,385
9	(814-836) Underground Storage	-	-	-	-	-
10	(840-844) Other Storage Expense	-	-	-	-	-
11	(850-867) Transmission Expense	461,044	736,962	654,685	639,226	576,203
12	(870-894) Distribution Expense	9,412,474	10,104,677	11,192,425	11,313,339	10,676,420
13	(901-905) Customer Accounts Expense	2,703,535	3,560,067	3,645,274	3,685,081	3,628,594
14	(907-910) Customer Service & Informational Expense	275,815	293,170	263,370	274,168	197,217
15	(911-916) Sales Expenses	156,379	258,379	230,575	215,316	212,547
16	(920-932) Administrative & General Expense	14,543,908	14,448,015	14,721,346	14,505,939	14,598,117
17	<b>Total Operation and Maintenance (O&amp;M)</b>	<b>\$ 84,846,294</b>	<b>\$ 151,298,854</b>	<b>\$ 138,260,649</b>	<b>\$ 117,617,129</b>	<b>\$ 89,140,483</b>
18						
19	<b>Depreciation and Taxes Other than Income</b>					
20	(403-405) Depreciation and Amortization	\$ 9,683,549	\$ 10,762,494	\$ 11,162,722	\$ 11,337,460	\$ 11,854,347
21	(408.1) Taxes Other than Income	6,180,469	6,749,982	7,489,281	6,877,233	6,820,317
22	<b>Total Depreciation and Taxes Other than Income</b>	<b>\$ 15,864,018</b>	<b>\$ 17,512,476</b>	<b>\$ 18,652,003</b>	<b>\$ 18,214,693</b>	<b>\$ 18,674,664</b>
23						
24	<b>Net Operating Income</b>	<b>\$ 15,743,521</b>	<b>\$ 16,863,920</b>	<b>\$ 15,472,606</b>	<b>\$ 14,584,680</b>	<b>\$ 14,735,892</b>
25						
26	<b>Non-Operating Income/(Expense)</b>					
27	(408.2, 409.2, 410.2, 415-426) Non-Utility Operating Income (and E	\$ 2,249,421	\$ 3,221,855	\$ 3,462,483	\$ 3,540,960	\$ 3,257,131
28	(427-431) Interest Expense	(5,902,460)	(6,884,439)	(8,336,121)	(8,806,505)	(9,385,483)
29	(432) AFUDC - Debt and Equity	126,099	104,533	83,637	105,140	156,361
30	<b>Total Non-Operating Income/(Expense)</b>	<b>\$ (3,526,940)</b>	<b>\$ (3,558,051)</b>	<b>\$ (4,790,001)</b>	<b>\$ (5,160,405)</b>	<b>\$ (5,971,991)</b>
31						
32	<b>Income/(Loss) Before Tax</b>	<b>\$ 12,216,581</b>	<b>\$ 13,305,869</b>	<b>\$ 10,682,605</b>	<b>\$ 9,424,275</b>	<b>\$ 8,763,901</b>
33						
34	<b>(409.1, 410-411) Federal Income Taxes</b>	<b>\$ (2,100,986)</b>	<b>\$ (301,178)</b>	<b>\$ 77,738</b>	<b>\$ 843,744</b>	<b>\$ 779,654</b>
35						
36	<b>Net Utility Income/(Loss)</b>	<b>\$ 10,115,595</b>	<b>\$ 13,004,691</b>	<b>\$ 10,760,343</b>	<b>\$ 10,268,019</b>	<b>\$ 9,543,555</b>

KSG Rebuttal Exhibit SKJ-2  
RRS Statements and Schedules Detail & Filing  
Requirements Sections 3-11 to RRS Cross Reference

**List of RRS Model Statements and Schedules**

Revenue Requirement Study Section	Topic
Stmnt A	Calculation of Revenue Deficiency
Stmnt B	Overall Revenue Requirement
Sched C	Other Rate Base Items
Sched C-1	Other Rate Base Items - Tax
Sched C-2	Calculation of Net Operating Loss
Stmnt D	Adjusted Plant in Service to February 28, 2025
Sched D-1	Adjusted Plant in Service Pro Forma Capital Additions
Sched D-2	Adjusted Plant in Service Pro Forma Retirements
Stmnt E	Adjusted Accumulated Depreciation to February 28, 2025
Stmnt F	Working Capital
Sched F-1	Claimed Working Capital
Stmnt G	Cost of Capital
Sched G-1	Cost of Debt
Stmnt H	Operation and Maintenance Expenses
Sched H-1	Out of Period, Atypical and Additional Expense Adjustment
Sched H-2	Removal of Advertising Expenses
Sched H-3	Removal of Dues & Contributions
Sched H-4	Removal of Gas Costs
Sched H-5	Adjustment for Annualization of Direct Employees
Sched H-6	Employee Benefits Adjustment
Sched H-7	Pension and Retiree Healthcare Adjustment
Sched H-8	Intercompany Allocated Charges from Black Hills Service Company
Sched H-9	Bad Debt Adjustment
Sched H-10	Rate Case Expense Adjustment
Sched H-11	Severance Expense Adjustment
Sched H-12	Payment Processing Fee Adjustment
Sched H-13	Fleet Depreciation O & M Adjustment
Sched H-14	Commission Fee Adjustment
Sched H-15	Data Improvement Integrity Program Adjustment
Sched H-16	PHMSA Fee Expense Adjustment
Sched H-17	Research & Development Expense Adjustment
Sched H-18	Damage Prevention Expense Adjustment
Sched H-19	Line Locate Expense Adjustment
Sched H-20	Vegetation Management Expense Adjustment
Sched H-21	Propane Conversion Expense Adjustment
Stmnt I	Operating Revenue
Sched I-1	Unbilled, Other and Forfeited Discounts Revenue Adjustment
Sched I-2	Gas Cost Revenue Adjustment

KSG Rebuttal Exhibit SKJ-2  
RRS Statements and Schedules Detail & Filing  
Requirements Sections 3-11 to RRS Cross Reference

Sched I-3	WNA Rider Revenue Adjustment
Sched I-4	AVTS Revenue Adjustment
Sched I-5	TA Rider Revenue Adjustment
Sched I-6	Negotiated Rate Revenue Adjustment
Sched I-7	Synchronization to Billing Determinants
Sched I-8	Weather Normalization / Irrigation Normalization Adjustment
Sched I-9	Incremental GSRS Revenue Adjustment
Sched I-10	LVTs Customer Revenue Adjustment
Stmt J	Depreciation and Amortization Expense
Sched J-1	Depreciation Expense Adjustment
Stmt K	Computation of Federal Income Tax
Stmt L	Taxes Other than Federal Income Tax ("TOTI")
Sched L-1	Taxes Other than Federal Income Tax (TOTI) Adjustments
Stmt M	Revenue Requirement Analysis
BS pg 1	Balance Sheet - Assets and Other Debits
BS pg 2	Balance Sheet - Liabilities and Other Credits
IS	Income Statement

KSG Rebuttal Exhibit SKJ-2  
RRS Statements and Schedules Detail & Filing  
Requirements Sections 3-11 to RRS Cross Reference

**Filing Requirements to Revenue Requirement Study Cross Reference**

<b>Filing Requirement Section</b>	<b>Topic</b>	<b>Revenue Requirement Study Section</b>
Section 3	Summary of Rate Base, Operating Income, and Rate of Return	Statement B
Section 4	Plant Investments	Statement D
Section 5	Accumulated Provision for Depreciation and Amortization	Statement E
Section 6	Working Capital	Statement F
Section 7	Capital and Cost of Money	Statement G
Section 8	Balance Sheet	Statement A
Section 8	Historical Income Statements	Statement B
Section 8	Retained Earnings Statement	omitted
Section 8	Operating Revenue	Statement I
Section 8	Operating Expenses	Statement H
Section 8	Annual Payrolls	omitted
Section 9	Test Year and Pro Forma Income Statements	Statement M
Section 10	Depreciation and Amortization	Statement J
Section 11	Income Taxes	Statement K
Section 11	Taxes Other Than Income	Statement L

KSG Rebuttal Exhibit SKJ-2  
RRS Statements and Schedules Detail & Filing  
Requirements Sections 3-11 to RRS Cross Reference

**Comprehensive List of RRS Adjustments - Statements and Schedules**

<b>Adjustment #</b>	<b>Description</b>	<b>Adjustment Type</b>	<b>Section 3, Schedule 2 Pages</b>	<b>Revenue Requirement Study Schedule</b>
IS-1	Unbilled, Other and Forfeited Discounts Revenue Adjustment	Revenues	Page 5 of 43	Sched I-1
IS-2	Gas Cost Revenue Adjustment	Revenues	Page 6 of 43	Sched I-2
IS-3	WNA Rider Revenue Adjustment	Revenues	Page 7 of 43	Sched I-3
IS-4	AVTS Revenue Adjustment	Revenues	Page 8 of 43	Sched I-4
IS-5	TA Rider Revenue Adjustment	Revenues	Page 9 of 43	Sched I-5
IS-6	Negotiated Rate Revenue Adjustment	Revenues	Page 10 of 43	Sched I-6
IS-7	Revenue Synchronization Adjustment	Revenues	Page 11 of 43	Sched I-7
IS-8	Weather Normalization Adjustment	Revenues	Page 12 of 43	Sched I-8
IS-9	Incremental GSRS Revenue Adjustment	Revenues	Page 13 of 43	Sched I-9
IS-10	LVTS Customer Revenue Adjustment	Revenues	Page 14 of 43	Sched I-10
IS-11	Out of Period, Atypical and Additional Expense Adjustment	O&M Expenses	Page 15 of 43	Sched H-1
IS-12	Removal of Advertising Expense	O&M Expenses	Page 16 of 43	Sched H-2
IS-13	Dues and Contributions Expense Adjustment	O&M Expenses	Page 17 of 43	Sched H-3
IS-14	Removal of Gas Costs Adjustment	O&M Expenses	Page 18 of 43	Sched H-4
IS-15	Wages & Salaries Adjustment for Annualization of Direct Employees	O&M Expenses	Page 19 of 43	Sched H-5
IS-16	Employee Benefits Adjustment	O&M Expenses	Page 20 of 43	Sched H-6
IS-17	Amortization of Pension and Retiree Healthcare Liability	O&M Expenses	Page 21 of 43	Sched H-7
IS-18	Intercompany Charges from Black Hills Service Company	O&M Expenses	Page 22 of 43	Sched H-8
IS-19	Bad Debt Adjustment	O&M Expenses	Page 23 of 43	Sched H-9
IS-20	Rate Case Amortization	O&M Expenses	Page 24 of 43	Sched H-10
IS-21	Severance Expense Adjustment	O&M Expenses	Page 25 of 43	Sched H-11
IS-22	Payment Processing Fee Adjustment	O&M Expenses	Page 26 of 43	Sched H-12
IS-23	Fleet Depreciation Adjustment	O&M Expenses	Page 27 of 43	Sched H-13
IS-24	Commission Fee Expense Adjustment	O&M Expenses	Page 28 of 43	Sched H-14

KSG Rebuttal Exhibit SKJ-2  
RRS Statements and Schedules Detail & Filing  
Requirements Sections 3-11 to RRS Cross Reference

IS-25	Data Improvement Integrity Program Adjustment	O&M Expenses	Page 29 of 43	Sched H-15
IS-26	PHMSA Fees Expense Adjustment	O&M Expenses	Page 30 of 43	Sched H-16
IS-27	Research and Development Expense Adjustment	O&M Expenses	Page 31 of 43	Sched H-17
IS-28	Damage Prevention Expense Adjustment	O&M Expenses	Page 32 of 43	Sched H-18
IS-29	Line Locate Expense Adjustment	O&M Expenses	Page 33 of 43	Sched H-19
IS-30	Vegetation Management Expense Adjustment	O&M Expenses	Page 34 of 43	Sched H-20
IS-31	Propane Conversion Expense Adjustment	O&M Expenses	Page 35 of 43	Sched H-21
IS-32	Depreciation and Amortization Expense Adjustment	Depreciation	Page 36 of 43	Stmt J
IS-33	FICA Tax Expense Adjustment	TOTI	Page 37 of 43	Stmt L
IS-34	FUTA Tax Expense Adjustment	TOTI	Page 38 of 43	Stmt L
IS-35	SUTA Tax Expense Adjustment	TOTI	Page 39 of 43	Stmt L
IS-36	Property Tax Expense Adjustment	TOTI	Page 40 of 43	Stmt L
IS-37	Amortization of Protected Plant EDIT - ARAM Adjustment	Income Taxes	Page 41 of 43	Stmt K
IS-38	Amortization Service Company Plant EDIT - ARAM	Income Taxes	Page 42 of 43	Stmt K
IS-39	Research and Development Tax Credits Adjustment	Income Taxes	Page 43 of 43	Stmt K

**BLACK HILLS/KANSAS GAS UTILITY COMPANY, LLC**  
**REBUTTAL WALK FORWARD FROM DIRECT**  
**FOR THE TEST YEAR ENDED SEPTEMBER 30, 2024 AS ADJUSTED**

**KSG Rebuttal Exhibit SKJ-3**

No.	Issue	Deficiency Change
	<b>KSG Proposed Revenue Deficiency</b>	<b>\$ 17,207,752</b>
1	Adjust Plant, Accumulated Depreciation, ADIT and EDIT to 2/28/25 per Staff's position, \$292,478,237 adjusted total	(1,512,251)
2	Impact to Depreciation Expense in sync with PIS adjustment to rate base ending 2/28/25, \$12,364,067 adjusted total	(385,529)
3	Addition of CWIP balance as of 2/28/25 in the amount of \$3,471,949 on Stmt D per Staff position	311,566
4	Rebuttal Update to C-1 ADIT catch up for NGSH accounting method change	(90,969)
5	C-1 Customer Deposits to 13 month average ending 2/28/25 amount of \$1,118,154 per Staff position	459
6	C-1 Customer Advances to 13 month average ending 2/28/25 amount of \$499,779 per Staff position	(7,548)
7	I-8 Weather Normalization Update to \$1,389,696 for error in Direct Filing	(1,121,143)
8	H-1 Advertising Adjustment Staff ADJ IS-6, removal of \$1,395 per partial agreement with Staff position	(1,404)
9	H-1 Employee Gifts & Awards Expense removal of \$31,962, 50% of those expenses in test year per partial agreement with Staff position	(32,149)
10	H-5 Direct Payroll adjustment to \$356,496, updating base pay as of 2/28/25, 3-year average of other pay, 3-year average capitalization ratio for O&M expenses per Staff's position	(274,596)
11	H-6 Pension & Retiree Healthcare expense update to actuals for 12-months ending 2/28/25, total of \$262,612 & \$167,600, per Staff's position	4,014
12	H-7 Tracker update to \$286,331 for Retiree Healthcare & \$2,153,845 for Pension as recommended by Staff.	(229,839)
13	H-8 Intercompany charges from BHSC adjustment to \$1,575,269 including adjusted insurance premium adjustment to \$178,731 per Staff's position	144,139
14	H-9 Bad Debt adjustment decreased to \$170,032 per Staff's position with correct billed revenue	(4,917)
15	H-10 Rate Case Expense adjustment updated to CURB's position of \$580,000 for current proceeding expenses and updated the 3 year amortization for prior case expenses	(122,319)
16	H-11 Severance Expense decrease to \$53,972, actual expense for 03/01/2024 - 02/28/2025	(65,138)
17	H-13 Fleet Depr Adjustment update to \$16,448 which includes Staff's recommended vehicle loading capitalization rate as of 2/28/25	52
18	H-16 PHMSA Fee expense reduced by \$17,113 per Staff's position	(17,229)
19	H-19 Line Locate expense adjustment reduced to \$15,906 per Staff's position	(54,347)
20	H-20 Vegetation Management expense reduced to \$80,000 per CURB's position	(20,135)
21	H-21 Propane Conversion Expense adjustment of \$100,000 as described by Company witness Mr. Smith	100,676
22	I-1 Forfeited Discount Revenues adjustment to decrease revenues by \$94,726 included per Staff's position	95,366
23	<b>KSG Rebuttal Revenue Deficiency</b>	<b>13,924,511</b>