

<u>Line</u>	<u>Description</u>	<u>Plant Annualization Adjustment</u>	<u>Depreciation Adjustment</u>	<u>Accumulated Depreciation Adjustment</u>	<u>ADIT Adjustment</u>
	(a)	(b)	(c)	(d)	(e)
1	Distribution Plant In Service:				
2	21 GTS SD GOODWIN FT TO CG	\$ 116,656	\$ 1,175	\$ 1,085	\$ 232
3	BRK 22ND AVE DOT MOVE	530,994	5,748	3,095	1,586
4	HUR DAKOTA AVE GAS RELOCATE	462,046	5,001	2,693	1,380
5	Total Distribution Plant In Service	\$ 1,109,697	\$ 11,924	\$ 6,873	\$ 3,198
6					
7	Total Plant In Service Adjustment	\$ 1,109,697	\$ 11,924	\$ 6,873	\$ 3,198

Sources:

Column b: EJP-2 pages 2-4, column d, line 14

Column c: EJP-2 pages 2-4, column d, line 27

Column d: EJP-2 pages 2-4, column d, line 41

Column e: EJP-2 pages 2-4, column j, line 14

Line 5, columns b, c, d, and e: Sum of lines 2-4

21 GTS SD GOODWIN FT TO CG

Line	Month-Year	PLANT IN SERVICE		
		Per Books	Annualized	Difference
	(a)	(b)	(c)	(d)
1	Dec-21	-	758,265	758,265
2	Jan-22	-	758,265	758,265
3	Feb-22	758,265	758,265	-
4	Mar-22	758,265	758,265	-
5	Apr-22	758,265	758,265	-
6	May-22	758,265	758,265	-
7	Jun-22	758,265	758,265	-
8	Jul-22	758,265	758,265	-
9	Aug-22	758,265	758,265	-
10	Sep-22	758,265	758,265	-
11	Oct-22	758,265	758,265	-
12	Nov-22	758,265	758,265	-
13	Dec-22	758,265	758,265	-
14	13-mo. average	641,609	758,265	116,656

Month-Year	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES				
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	Per Books	Annualized	Difference		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
15	Jan-22	-	1,175	1,175	-	2,370	2,370	-	251	251	251
16	Feb-22	1,175	1,175	-	2,370	2,370	-	251	251	-	
17	Mar-22	1,175	1,175	-	2,370	2,370	-	251	251	-	
18	Apr-22	1,175	1,175	-	2,370	2,370	-	251	251	-	
19	May-22	1,175	1,175	-	2,370	2,370	-	251	251	-	
20	Jun-22	1,175	1,175	-	2,370	2,370	-	251	251	-	
21	Jul-22	1,175	1,175	-	2,370	2,370	-	251	251	-	
22	Aug-22	1,175	1,175	-	2,370	2,370	-	251	251	-	
23	Sep-22	1,175	1,175	-	2,370	2,370	-	251	251	-	
24	Oct-22	1,175	1,175	-	2,370	2,370	-	251	251	-	
25	Nov-22	1,175	1,175	-	2,370	2,370	-	251	251	-	
26	Dec-22	1,175	1,175	-	2,370	2,370	-	251	251	-	
27	Total	12,928	14,104	1,175	26,065	28,435	2,370	2,759	3,010	251	

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
(a)	(b)	(c)	(d)	(h)	(i)	(j)	
28	Dec-21	-	-	-	-	-	
29	Jan-22	-	1,175	1,175	-	251	251
30	Feb-22	1,175	2,351	1,175	251	502	251
31	Mar-22	2,351	3,526	1,175	502	752	251
32	Apr-22	3,526	4,701	1,175	752	1,003	251
33	May-22	4,701	5,877	1,175	1,003	1,254	251
34	Jun-22	5,877	7,052	1,175	1,254	1,505	251
35	Jul-22	7,052	8,227	1,175	1,505	1,756	251
36	Aug-22	8,227	9,402	1,175	1,756	2,006	251
37	Sep-22	9,402	10,578	1,175	2,006	2,257	251
38	Oct-22	10,578	11,753	1,175	2,257	2,508	251
39	Nov-22	11,753	12,928	1,175	2,508	2,759	251
40	Dec-22	12,928	14,104	1,175	2,759	3,010	251
41	13-mo. average	5,967	7,052	1,085	1,273	1,505	232

42	Depreciation Rate	1.86%
43	1st Year Tax Depreciation Rate	3.75%
44	Federal Income Tax Rate	21.00%

SOURCES:

- Lines 1-13: JBB-1 page 1
- Line 14: Average of lines 1-13
- Lines 15-26, column b: line 1-13 (respectively) * column c, line 42
- Lines 15-26, column c: line 1-13 (respectively) * column c, line 42
- Lines 15-26, column d: column c less column b
- Lines 15-26, column e: line 1-13 (respectively) * column c, line 43
- Lines 15-26, column f: line 1-13 (respectively) * column c, line 43
- Lines 15-26, column g: column f less column e
- Lines 15-26, column h: (column e less column b) * column c, line 44
- Lines 15-26, column i: (column f less column c) * column c, line 44
- Lines 15-26, column j: column i less column h
- Line 27: sum of lines 15-26
- Line 28: 0
- Lines 29-40, Column b, c, h, i: previous month from lines 28-40 + current month from lines 15-26
- Lines 29-40, Column d: column c less column b
- Lines 29-40, Column j: column i less column h
- Line 42: BAM-5
- Line 43: Email from Jeff Decker on 10/24/24
- Line 44: Federal Income tax Rate

BRK 22ND AVE DOT MOVE

Line	Month-Year	PLANT IN SERVICE		
		Per Books	Annualized	Difference
	(a)	(b)	(c)	(d)
1	Dec-21	-	575,244	575,244
2	Jan-22	-	575,244	575,244
3	Feb-22	-	575,244	575,244
4	Mar-22	-	575,244	575,244
5	Apr-22	-	575,244	575,244
6	May-22	-	575,244	575,244
7	Jun-22	-	575,244	575,244
8	Jul-22	-	575,244	575,244
9	Aug-22	-	575,244	575,244
10	Sep-22	-	575,244	575,244
11	Oct-22	-	575,244	575,244
12	Nov-22	-	575,244	575,244
13	Dec-22	575,244	575,244	-
14	13-mo. average	44,250	575,244	530,994

Month-Year	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
15	Jan-22	-	523	523	-	1,798	1,798	-	268	268
16	Feb-22	-	523	523	-	1,798	1,798	-	268	268
17	Mar-22	-	523	523	-	1,798	1,798	-	268	268
18	Apr-22	-	523	523	-	1,798	1,798	-	268	268
19	May-22	-	523	523	-	1,798	1,798	-	268	268
20	Jun-22	-	523	523	-	1,798	1,798	-	268	268
21	Jul-22	-	523	523	-	1,798	1,798	-	268	268
22	Aug-22	-	523	523	-	1,798	1,798	-	268	268
23	Sep-22	-	523	523	-	1,798	1,798	-	268	268
24	Oct-22	-	523	523	-	1,798	1,798	-	268	268
25	Nov-22	-	523	523	-	1,798	1,798	-	268	268
26	Dec-22	523	523	-	1,798	1,798	-	268	268	-
27	Total	523	6,270	5,748	1,798	21,572	19,774	268	3,213	2,946

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
(a)	(b)	(c)	(d)	(h)	(i)	(j)	
28	Dec-21	-	-	-	-	-	
29	Jan-22	-	523	523	-	268	268
30	Feb-22	-	1,045	1,045	-	536	536
31	Mar-22	-	1,568	1,568	-	803	803
32	Apr-22	-	2,090	2,090	-	1,071	1,071
33	May-22	-	2,613	2,613	-	1,339	1,339
34	Jun-22	-	3,135	3,135	-	1,607	1,607
35	Jul-22	-	3,658	3,658	-	1,874	1,874
36	Aug-22	-	4,180	4,180	-	2,142	2,142
37	Sep-22	-	4,703	4,703	-	2,410	2,410
38	Oct-22	-	5,225	5,225	-	2,678	2,678
39	Nov-22	-	5,748	5,748	-	2,946	2,946
40	Dec-22	523	6,270	5,748	268	3,213	2,946
41	13-mo. average	40	3,135	3,095	21	1,607	1,586

42	Depreciation Rate	1.09%
43	1st Year Tax Depreciation Rate	3.75%
44	Federal Income Tax Rate	21.00%

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HUR DAKOTA AVE GAS RELOCATE

Line	Month-Year	PLANT IN SERVICE		
		Per Books	Annualized	Difference
	(a)	(b)	(c)	(d)
1	Dec-21	-	500,550	500,550
2	Jan-22	-	500,550	500,550
3	Feb-22	-	500,550	500,550
4	Mar-22	-	500,550	500,550
5	Apr-22	-	500,550	500,550
6	May-22	-	500,550	500,550
7	Jun-22	-	500,550	500,550
8	Jul-22	-	500,550	500,550
9	Aug-22	-	500,550	500,550
10	Sep-22	-	500,550	500,550
11	Oct-22	-	500,550	500,550
12	Nov-22	-	500,550	500,550
13	Dec-22	500,550	500,550	-
14	13-mo. average	38,504	500,550	462,046

Month-Year	DEPRECIATION EXPENSE			TAX DEPRECIATION			DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
15	Jan-22	-	455	455	-	1,564	1,564	-	233	233
16	Feb-22	-	455	455	-	1,564	1,564	-	233	233
17	Mar-22	-	455	455	-	1,564	1,564	-	233	233
18	Apr-22	-	455	455	-	1,564	1,564	-	233	233
19	May-22	-	455	455	-	1,564	1,564	-	233	233
20	Jun-22	-	455	455	-	1,564	1,564	-	233	233
21	Jul-22	-	455	455	-	1,564	1,564	-	233	233
22	Aug-22	-	455	455	-	1,564	1,564	-	233	233
23	Sep-22	-	455	455	-	1,564	1,564	-	233	233
24	Oct-22	-	455	455	-	1,564	1,564	-	233	233
25	Nov-22	-	455	455	-	1,564	1,564	-	233	233
26	Dec-22	455	455	-	1,564	1,564	-	233	233	-
27	Total	455	5,456	5,001	1,564	18,771	17,206	233	2,796	2,563

Month-Year	ACCUMULATED DEPRECIATION			ACCUMULATED DEFERRED INCOME TAXES			
	Per Books	Annualized	Difference	Per Books	Annualized	Difference	
(a)	(b)	(c)	(d)	(h)	(i)	(j)	
28	Dec-21	-	-	-	-	-	
29	Jan-22	-	455	455	-	233	233
30	Feb-22	-	909	909	-	466	466
31	Mar-22	-	1,364	1,364	-	699	699
32	Apr-22	-	1,819	1,819	-	932	932
33	May-22	-	2,273	2,273	-	1,165	1,165
34	Jun-22	-	2,728	2,728	-	1,398	1,398
35	Jul-22	-	3,183	3,183	-	1,631	1,631
36	Aug-22	-	3,637	3,637	-	1,864	1,864
37	Sep-22	-	4,092	4,092	-	2,097	2,097
38	Oct-22	-	4,547	4,547	-	2,330	2,330
39	Nov-22	-	5,001	5,001	-	2,563	2,563
40	Dec-22	455	5,456	5,001	233	2,796	2,563
41	13-mo. average	35	2,728	2,693	18	1,398	1,380

42	Depreciation Rate	1.09%
43	1st Year Tax Depreciation Rate	3.75%
44	Federal Income Tax Rate	21.00%

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