Black Hills Gas Distribution, LLC - Nebraska d/b/a Black Hills Energy
2015 SSIR Variance Report

Exhibit 5

2015 Projects	Internal Order or Budget ID	Original In-Service Date	Revised In-Service Date	Sum of Original Net Additions to In-Service	Revised Net Additions to In-Service (a)	Variance	Explanation (b)
Fullerton Meter Relocation	015-269	Jul-15	Jul-15	44,458	39,682	(4,776)	(c)
St Edward Span Replacement	015-272	Jul-15	Jul-15	27,545	24,204	(3,341)	(c)
Gordon - Blk 54 - 4" Span removal from road bridge	014-331	Aug-15	Aug-15	54,873	10,562	(44,312)	(c)
Scottsbluff- Span replacement	014-409	Aug-15	Apr-15	42,665	19,518	(23,147)	(c)
Kearney TOG 370-1720 (Area 8)	015-248	Sep-15	Jul-15	1,463,743	1,762,957	299,214	Cost increase was primarily due to the additional installation of 1,672 feet of pipe not included in the original estimate.
Plainview Line Heater	015-279	Sep-15	Sep-15	48,776	48,444	(332)	(c)
O'Neill #2 Line Heater Replacement	015-280	Sep-15	Sep-15	48,776	30,846	(17,930)	(c)
Bayard - Blks 42&43/72&73 - Bare Steel Replacement	014-201	Sep-15	Aug-15	182,911	171,942	(10,969)	(c)
Holdrege 480-1739 Anode Bed #1	015-326	Sep-15	Jun-15	7,926	5,997	(1,929)	(c)
Holdrege 480-1739 Anode Bed #2	015-327	Sep-15	Jun-15	7,926	5,997	(1,929)	(c)
Holdrege 480-1739 Anode Bed #3	015-328	Sep-15	Jun-15	7,926	6,065	(1,861)	(c)
Holdrege 480-1739 Anode Bed #4	015-329	Sep-15	Jun-15	7,926	5,842	(2,084)	(c)
Holdrege 480-2365 Anode Bed #1	015-330	Sep-15	Jun-15	7,926	6,005	(1,921)	(c)
Holdrege 480-2365 Anode Bed #2	015-331	Sep-15	Jun-15	7,926	6,005	(1,921)	(c)
Loomis TBS Replacement	014-615	Sep-15	Aug-15	75,597	48,470	(27,127)	(c)
Arapahoe TBS Replacement	014-616	Sep-15	Sep-15	75,597	58,544	(17,054)	(c)
Kearney TOG 370-1720 (Area 9)	015-249	Sep-15	Sep-15	822,641	1,507,760	685,120	The original project was for 23,890 feet of 2 inch and 4 inch pipe. 24,419 of incremental pipe footage was necessary to replace adjacent tie-ins that needed to be replaced.
Sutton / Deshler Baremain Changeout	015-414	Sep-15	Sep-15	99,445	76,235	(23,210)	(c)
Sutton 4 Mag Anode Beds	015-412	Sep-15	Jun-15	28,778	23,424	(5,354)	(c)
Alliance - Meter Relocation -- Blks 112/113	015-368	Oct-15	Aug-15	149,865	155,348	5,483	
Broadwater - Span at Broadwater Canal - Remove span on 6" Trans. to Lewe	014-435	Oct-15	Apr-15	84,834	54,854	(29,980)	(c)
NorthPort - Span RPLC - Transmission	015-399	Oct-15	Apr-15	128,038	76,671	(51,367)	(c)
Kearney TIGT Reg at Assumption	015-253	Oct-15	Canceled	30,851	-	(30,851)	(c)
Kearney TIGT Reg at Roseland/Holstein	015-254	Oct-15	Aug-15	30,851	36,043	5,192	Cost increase was due to dirt settling. Additional dirt had to be hauled into this site and additional internal labor was required for dirt work and soil compaction.
Kearney TIGT Reg at Campbell/Bladen	015-255	Oct-15	Sep-15	30,851	53,946	23,095	Cost increase was due to one additional isolation valve and blow down stack, additional barricades and higher main excavation cost.
Kearney TIGT Reg at Upland N Feed	015-256	Oct-15	Jul-15	30,851	41,809	10,958	Increased cost was related to unbudgeted relief valves, extra spools to get footage to make pilot work, and internal labor was higher than expected.
Kearney TIGT Reg at Upland S Feed	015-257	Oct-15	Jul-15	30,851	37,229	6,378	Project experienced higher excavation cost due to difficult terrain and one additional high pressure shortstop was added.
Kearney TIGT Reg at Macon	015-258	Oct-15	Canceled	30,851	-	(30,851)	
Mitchell - Main change out - Block 81	014-451	Oct-15	Jun-15	24,388	21,503	(2,886)	(c)
Kearney TOG 370-8007 (Area 10)	015-250	Oct-15	Nov-15	1,083,139	1,392,753	309,614	Cost increase was primarily due to the additional installation of 9,172 feet of pipe and 13 farm taps not included in the original estimate.
Creighton Lateral Replacement	015-274	Nov-15	Nov-15	279,608	327,709	48,101	Cost increase was due to higher outside inspector costs.
Rushville - TBS Replacement	015-400	Nov-15	Oct-15	91,456	101,481	10,025	Cost increase was due to higher material costs and project completion took longer than expected.
270-0030 Arapahoe to Holbrook Main Replacement	015-322	Nov-15	Nov-15	835,294	792,462	(42,832)	(c)
Holdrege - TOG 250-1813	015-323	Nov-15	Nov-15	31,705	42,894	11,189	Cost increase was due to project estimate was based on using in-house crew and a contractor was used for installation of this project, which caused increased cost.
Grant Lateral MAOP Verification	015-290	Nov-15	Nov-15	54,249	15,832	(38,417)	(c)
McCook South TBS Replacement	015-289	Nov-15	Oct-15	146,329	128,331	(17,998)	(c)
Chester TBS Replacement	015-415	Nov-15	Sep-15	73,164	68,046	(5,118)	(c)
Waco TBS Replacement	015-419	Nov-15	Oct-15	73,164	145,062	71,897	The original estimate was to replace Town Border Station (TBS) at existing site. It was later decided for safety concerns to move TBS out of residential area to the north side of town, which resulted in extra costs for boring 1200 feet of 4 inch PE line, ROW for new TBS location, extra materials for setting new TBS, and additional labor.

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Sidney- Golf Course main replacement	015-382	Nov-15	Sep-15	124,867	167,099	42,232	Project experienced a three week delay due to internal labor constraints and additional rock boring, which caused cost increases related to multiple inspectors and rock boring charges.
Scottsbluff- Bare main replacement - Block 65	015-344	Nov-15	Jul-15	18,291	16,384	(1,907)	(c)
Scotsbluff - Bare main replacement - Blocks 64,81,96.	015-373	Nov-15	Sep-15	48,776	1,424	(47,352)	(c)
Sutton 400-1750 (14) 50,260' of 2" steel TOG	015-580	Dec-15	Oct-15	1,300,535	1,400,678	100,144	Work scope changed to include 5000 feet of incremental 2 inch pipe.
Sutton 400-1750 (15) 52,640' of 2" steel TOG	015-581	Dec-15	Nov-15	1,437,959	1,415,215	(22,745)	(c)
Sutton 390-3308 (9) 37500' of 4" steel, and 61,000' of 2" steel TOG	015-582	Dec-15	Jul-15	2,716,840	2,749,981	33,141	Cost increase was due to more boring and less trenching than anticipated.
Albion Meter Guards & Barricades	015-313	Dec-15	Dec-15	79,261	69,593	(9,668)	(c)
Holdrege Meter Guards & Barricades	015-332	Dec-15	Dec-15	24,388	21,243	(3,146)	(c)
Kearney Meter Guards & Barricades	015-263	Dec-15	May-15	28,961	30,682	1,721	
McCook Division Meter Guards & Barricades	015-297	Dec-15	Dec-15	41,460	36,117	(5,342)	(c)
Isolated Bare Steel replacement Ogallala NE	015-286	Dec-15	Nov-15	482,885	259,908	(222,978)	(c)
Replace Crane Valves to Mueller valves, Cambridge to McCook	015-287	Dec-15	Dec-15	60,970	47,488	(13,483)	(c)
McCook TOG replacement Farnum to Curtis	015-288	Dec-15	Oct-15	47,143	39,094	(8,050)	(c)
Sutton Barricades	015-507	Dec-15	Dec-15	60,970	56,667	(4,303)	(c)
Sutton 460-0160 Deshler-Chester Lateral Mainline Replacement	015-422	Dec-15	Jul-16	888,040	200,649	(687,391)	(c)
Sutton Tallgrass Reg Projects	015-512	Dec-15	Various	215,957	494,029	278,072	Cost increase was primarily due to unforeseen de-watering costs including well drilling. Also, project estimate was based on using in-house crew and a contractor was used at a higher cost and the environmental costs were higher than original estimate.
Phillips TBS Replacement	015-421	Dec-15	Dec-15	73,164	129,380	56,216	Cost increase was due to contractor costs came in higher than original estimate.
Nebraska Highway Relocation Program	014-695	Dec-15	Mar-15	-	54,542	54,542	At the time of filing no funds were allocated because the Company was unaware of any state or municipal infrastructure project.
Scottsbluff Division - meter gaurds / barricades	015-343	Dec-15	Dec-15	29,266	30,833	1,568	
Centerline Survey	015-681	Dec-16	Dec-16	-	-	-	
Total				13,983,439	14,571,478	588,039	

Notes

(a) Includes FERC Accounts 106 and 101 for gas plant which have been completed and placed in service.

(b) Variance explanation provided for projects with variances greater than 10% or $10,000.

(c) Lower actual construction costs were incurred compared to estimates due to lower contractor costs, change in scope reducing costs, other project cost efficiencies, etc.