

THIS FILING IS

Item 1: An Initial (Original) Submission OR Resubmission No. _____

Form 2 Approved
OMB No. 1902-0028
(Expires 09/30/2017)

Form 3-Q Approved
OMB No. 1902-0205
(Expires 11/30/2016)



FERC FINANCIAL REPORT

FERC FORM No. 2: Annual Report of Major Natural Gas Companies and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR Parts 260.1 and 260.300. Failure to report may result in criminal fines, civil penalties, and other sanctions provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of a confidential nature.

Exact Legal name of Respondent (Company)
Black Hills Gas Distribution, LLC

Year/Period of Report
End of 12/31/2018

FERC FORM No. 2/3Q (02-04)

QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

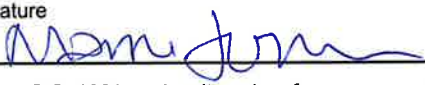
IDENTIFICATION

| | | | |
|---|--|---|---|
| 01 Exact Legal Name of Respondent Black Hills Gas Distribution, LLC | | Year/Period of Report End of 12/31/2018 | |
| 03 Previous Name and Date of Change (If name changed during year) | | | |
| 04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 1102 E. 1st Street, Papillion, NE 68046-7641 | | | |
| 05 Name of Contact Person Marne Jones | | 06 Title of Contact Person Vice President-Regulatory & Finance | |
| 07 Address of Contact Person (Street, City, State, Zip Code) 7001 Mt Rushmore Road, Rapid City, SD 57702 | | | |
| 08 Telephone of Contact Person, Including Area Code: 605-721-2348 | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 10 Date of Report (Mo, Da, Yr): 4/30/2019 |

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

| | | | |
|---|--|--|--|
| 11 Name Marne Jones | | 12 Title Vice President--Regulatory & Finance | |
| 13 Signature  | | 14 Date Signed 4.26.19 | |

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction

| | | | |
|---|---|-----------------------------|--|
| Name of Respondent Black Hills Gas Distribution, LLC | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report 4/30/2019 | Year/Period of Report End of 12/31/2018 |
|---|---|-----------------------------|--|

List of Schedules (Natural Gas Company)

Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

| Line No. | Title of Schedule (a) | Reference Page no. (b) | Date Revised (c) | Remarks (d) |
|----------|---|---------------------------|---------------------|----------------|
| | GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS | | | |
| 1 | Statement of Income for the Year | 114-116 | | |
| 2 | Notes to Financial Statements | 122 | | |
| | BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits) | | | |
| 3 | Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion | 200-201 | | |
| 4 | Gas Plant in Service | 204-209 | | |
| 5 | Construction Work in Progress-Gas | 216 | | |
| 6 | Accumulated Provision for Depreciation of Gas Utility Plant | 219 | | |
| 7 | Gas Stored | 220 | | NA |
| 8 | Miscellaneous Current and Accrued Liabilities / CIAC | 224 | | |
| 9 | Deferred Investment Tax Credits | 229 | | NA |
| 10 | Miscellaneous Deferred Debits | 233 | | |
| 11 | Accumulated Deferred Income Taxes | 234-235 | | |
| | BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) | | | |
| 12 | Taxes Accrued, Prepaid, and Charged During Year | 262-263 | | |
| 13 | Accumulated Deferred Income Taxes-Other Property | 274-275 | | |
| 14 | Accumulated Deferred Income Taxes-Other | 276-277 | | |
| | INCOME ACCOUNT SUPPORTING SCHEDULES | | | |
| 15 | Gas Operating Revenues | 300-301 | | |
| 16 | Revenues, Volumes and Customers by Class | 301.1 | | |
| 17 | Sales Volumes by Customer Class | 301.2 | | NA |
| 18 | Political Expenses | 305 | | |
| 19 | Gas Operation and Maintenance Expenses | 317-325 | | |
| 20 | Gas Used in Utility Operations | 331 | | |
| 21 | Depreciation, Depletion, and Amortization of Gas Plant | 336-338 | | |
| 22 | Allocated Utility Plant | 351 | | |
| 23 | Plant Acquisition Adjustments | 513 | | NA |
| 24 | Sales of Natural Gas by Rate Area | 516-517 | | NA |
| 25 | Field and Mainline Sales of Natural Gas | 519-520 | | NA |
| 26 | Sales for Resale | 521 | | NA |
| 27 | Interdepartmental Sales - Natural Gas | 523 | | NA |
| 28 | Gas Purchases | 536 | | NA |
| 29 | Franchise Requirements | 542 | | NA |

| | | | |
|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Statement of Income

Quarterly

1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.
2. Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) the quarter to date amounts for other utility function for the current year quarter.
3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter.
4. If additional columns are needed place them in a footnote.

Annual or Quarterly, if applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

| Line No. | Title of Account (a) | Reference Page Number (b) | Total Current Year to Date Balance for Quarter/Year (c) | Total Prior Year to Date Balance for Quarter/Year (d) | Current Three Months Ended Quarter Only No Fourth Quarter (e) | Prior Three Months Ended Quarter Only No Fourth Quarter (f) |
|----------|--|------------------------------|--|--|--|--|
| 1 | UTILITY OPERATING INCOME | | | | | |
| 2 | Gas Operating Revenues (400) | 300-301 | 59,320,162 | 60,786,657 | | |
| 3 | Operating Expenses | | | | | |
| 4 | Operation Expenses (401) | 317-325 | 28,255,917 | 27,021,751 | | |
| 5 | Maintenance Expenses (402) | 317-325 | 1,825,898 | 2,158,551 | | |
| 6 | Depreciation Expense (403) | 336-338 | 9,827,633 | 9,707,172 | | |
| 7 | Depreciation Expense for Asset Retirement Costs (403.1) | 336-338 | 0 | 0 | | |
| 8 | Amortization and Depletion of Utility Plant (404-405) | 336-338 | 990 | 990 | | |
| 9 | Amortization of Utility Plant Acu. Adjustment (406) | 336-338 | 0 | 0 | | |
| 10 | Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1) | 336-338 | 0 | 0 | | |
| 11 | Amortization of Conversion Expenses (407.2) | | 0 | 0 | | |
| 12 | Regulatory Debits (407.3) | | 0 | 0 | | |
| 13 | (Less) Regulatory Credits (407.4) | | 0 | 0 | | |
| 14 | Taxes Other than Income Taxes (408.1) | 262-263 | 1,676,121 | 1,575,042 | | |
| 15 | Income Taxes-Federal (409.1) | 262-263 | (1,056,112) | (6,489,799) | | |
| 16 | Income Taxes-Other (409.1) | 262-263 | (36,113) | (36,991) | | |
| 17 | Provision of Deferred Income Taxes (410.1) | 234-235 | 14,898,112 | 32,768,474 | | |
| 18 | (Less) Provision for Deferred Income Taxes-Credit (411.1) | 234-235 | (12,239,703) | (28,990,214) | | |
| 19 | Investment Tax Credit Adjustment-Net (411.4) | | 0 | 0 | | |
| 20 | (Less) Gains from Disposition of Utility Plant (411.6) | | 0 | 0 | | |
| 21 | Losses from Disposition of Utility Plant (411.7) | | 0 | 0 | | |
| 22 | (Less) Gains from Disposition of Allowances (411.8) | | | | | |
| 23 | Losses from Disposition of Allowances (411.9) | | | | | |
| 24 | Accretion Expense (411.10) | | | 0 | | |
| 25 | TOTAL Utility Operating Expenses (Total of lines 4 thru 24) | | 43,152,743 | 37,714,976 | | |
| 26 | Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27) | | 16,167,419 | 23,071,681 | | |

| | | | |
|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Statement of Income

| Line No. | Elec. Utility Current Year to Date (in dollars) (g) | Elec. Utility Previous Year to Date (in dollars) (h) | Gas Utility Current Year to Date (in dollars) (i) | Gas Utility Previous Year to Date (in dollars) (j) | Other Utility Current Year to Date (in dollars) (k) | Other Utility Previous Year to Date (in dollars) (l) |
|----------|---|--|---|--|---|--|
| 1 | | | | | | |
| 2 | | | 59,320,162 | 60,786,657 | | |
| 3 | | | | | | |
| 4 | | | 28,255,917 | 27,021,751 | | |
| 5 | | | 1,825,898 | 2,158,551 | | |
| 6 | | | 9,827,633 | 9,707,172 | | |
| 7 | | | 0 | 0 | | |
| 8 | | | 990 | 990 | | |
| 9 | | | 0 | 0 | | |
| 10 | | | 0 | 0 | | |
| 11 | | | 0 | 0 | | |
| 12 | | | 0 | 0 | | |
| 13 | | | 0 | 0 | | |
| 14 | | | 1,676,121 | 1,575,042 | | |
| 15 | | | (1,056,112) | (6,489,799) | | |
| 16 | | | (36,113) | (36,991) | | |
| 17 | | | 14,898,112 | 32,768,474 | | |
| 18 | | | (12,239,703) | (28,990,214) | | |
| 19 | | | 0 | 0 | | |
| 20 | | | 0 | 0 | | |
| 21 | | | 0 | 0 | | |
| 22 | | | 0 | 0 | | |
| 23 | | | 0 | 0 | | |
| 24 | | | 0 | 0 | | |
| 25 | | | 43,152,743 | 37,714,976 | | |
| 26 | | | 16,167,419 | 23,071,681 | | |

| | | | |
|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Statement of Income (continued)

| Line No. | Title of Account (a) | Reference Page Number (b) | Total Current Year to Date Balance for Quarter/Year (c) | Total Prior Year to Date Balance for Quarter/Year (d) | Current Three Months Ended Quarter Only No Fourth Quarter (e) | Prior Three Months Ended Quarter Only No Fourth Quarter (f) |
|----------|---|------------------------------|--|--|--|--|
| 27 | Net Utility Operating Income (Carried forward from page 114) | | 16,167,419 | 23,071,681 | | |
| 28 | OTHER INCOME AND DEDUCTIONS | | | | | |
| 29 | Other Income | | | | | |
| 30 | Nonutility Operating Income | | | | | |
| 31 | Revenues form Merchandising, Jobbing and Contract Work (415) | | 530,175 | 750,144 | | |
| 32 | (Less) Costs and Expense of Merchandising, Job & Contract Work (416) | | 507,787 | 609,683 | | |
| 33 | Revenues from Nonutility Operations (417) | | 4,221,969 | 3,533,622 | | |
| 34 | (Less) Expenses of Nonutility Operations (417.1) | | 3,301,111 | 2,986,220 | | |
| 35 | Nonoperating Rental Income (418) | | | | | |
| 36 | Equity in Earnings of Subsidiary Companies (418.1) | 119 | | | | |
| 37 | Interest and Dividend Income (419) | | 694,150 | 449,915 | | |
| 38 | Allowance for Other Funds Used During Construction (419.1) | | (100) | (20) | | |
| 39 | Miscellaneous Nonoperating Income (421) | | 17,513 | 17,560 | | |
| 40 | Gain on Disposition of Property (421.1) | | 2,703 | 6,909 | | |
| 41 | TOTAL Other Income (Total of lines 31 thru 40) | | 1,657,512 | 1,162,227 | | |
| 42 | Other Income Deductions | | | | | |
| 43 | Loss on Disposition of Property (421.2) | | | | | |
| 44 | Miscellaneous Amortization (425) | | | | | |
| 45 | Donations (426.1) | 340 | 49,074 | 23,948 | | |
| 46 | Life Insurance (426.2) | | | | | |
| 47 | Penalties (426.3) | | 10 | 105 | | |
| 48 | Expenditures for Certain Civic, Political and Related Activities (426.4) | | 63,739 | 49,385 | | |
| 49 | Other Deductions (426.5) | | 118,366 | 84,233 | | |
| 50 | TOTAL Other Income Deductions (Total of lines 43 thru 49) | | 231,189 | 157,671 | | |
| 51 | Taxes Applic. to Other Income and Deductions | | | | | |
| 52 | Taxes Other than Income Taxes (408.2) | 262-263 | 44,346 | 29,795 | | |
| 53 | Income Taxes-Federal (409.2) | 262-263 | 253,926 | 396,763 | | |
| 54 | Income Taxes-Other (409.2) | 262-263 | 36,113 | 36,991 | | |
| 55 | Provision for Deferred Income Taxes (410.2) | 234-235 | 69,964 | | | |
| 56 | (Less) Provision for Deferred Income Taxes-Credit (411.2) | 234-235 | (33,161,465) | | | |
| 57 | Investment Tax Credit Adjustments-Net (411.5) | | | | | |
| 58 | (Less) Investment Tax Credits (420) | | | | | |
| 59 | TOTAL Taxes on Other Income and Deductions (Total of lines 52-58) | | (32,757,116) | 463,549 | | |
| 60 | Net Other Income and Deductions (Total of lines 41, 50, 59) | | 34,183,439 | 541,006 | | |
| 61 | INTEREST CHARGES | | | | | |
| 62 | Interest on Long-Term Debt (427) | | | | | |
| 63 | Amortization of Debt Disc. and Expense (428) | 258-259 | | | | |
| 64 | Amortization of Loss on Reacquired Debt (428.1) | | | | | |
| 65 | (Less) Amortization of Premium on Debt-Credit (429) | 258-259 | | | | |
| 66 | (Less) Amortization of Gain on Reacquired Debt-Credit (429.1) | | | | | |
| 67 | Interest on Debt to Associated Companies (430) | | 12,113,219 | 11,755,597 | | |
| 68 | Other Interest Expense (431) | | (1,147) | (5,842) | | |
| 69 | (Less) Allowance for Borrowed Funds Used During Construction-Credit (432) | | 104,190 | 90,577 | | |
| 70 | Net Interest Charges (Total of lines 62 thru 69) | | 12,007,882 | 11,659,177 | | |
| 71 | Income Before Extraordinary Items (Total of lines 27,60 and 70) | | 38,342,976 | 11,953,510 | | |
| 72 | EXTRAORDINARY ITEMS | | | | | |
| 73 | Extraordinary Income (434) | | | | | |
| 74 | (Less) Extraordinary Deductions (435) | | | | | |
| 75 | Net Extraordinary Items (Total of line 73 less line 74) | | | | | |
| 76 | Income Taxes-Federal and Other (409.3) | 262.263 | | | | |
| 77 | Extraordinary Items after Taxes (Total of line 75 less line 76) | | | | | |
| 78 | Net Income (Total of lines 71 and 77) | | 38,342,976 | 11,953,510 | | |

| | | | |
|--------------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |
| Notes to Financial Statements | | | |

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan, (1) the amount of cost recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the respondent's share of the total plan costs.
4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any changes in the measurement or method of accounting for the obligations. Include details on the accounting for settlement of the obligations and any gains or losses expected or incurred on the settlement.
5. Provide a list of all environmental credits received during the reporting period.
6. Provide a summary of revenues and expenses for each tracked cost and special surcharge.
7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.
8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
11. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.
12. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
13. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
14. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
15. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

1. See notes to the Consolidated Financial Statements in the Annual Report on Form 10-K at the link provided in item 15.
2. See Note 19 in the Notes to the Consolidated Financial Statements in the Annual Report on Form 10-K.
3. See Note 18 in the Notes to the Consolidated Financial Statements in the Annual Report on Form 10-K.
4. See Note 8 in the Notes to the Consolidated Financial Statements in the Annual Report on Form 10-K.
5. None
6. N/A
7. N/A
8. N/A
9. See notes 12 and 21 in the Notes to the Consolidated Financial Statements in the Annual Report on Form 10-K.
10. N/A
11. N/A
12. N/A
13. See 3Q-17 10-Q published with the SEC
14. See 3Q-17 10-Q published with the SEC, all significant subsequent events have been disclosed in the 10-Q and 10-K for fiscal year 2018.
15. <https://www.sec.gov/Archives/edgar/data/1130464/000113046419000012/bkh10k122018.htm>

| | | | |
|---|---|-----------------------------|---|
| Name of Respondent Black Hills Gas Distribution of Nebraska | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report 4/30/2019 | Year/Period of Report End of Dec. 31, 2018 |
|---|---|-----------------------------|---|

Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion

| Line No. | Item (a) | Total Company For the Current Quarter/Year |
|----------|--|--|
| 1 | UTILITY PLANT | |
| 2 | In Service | |
| 3 | Plant in Service (Classified) | 297,624,562 |
| 4 | Property Under Capital Leases | |
| 5 | Plant Purchased or Sold | |
| 6 | Completed Construction not Classified | 22,616,298 |
| 7 | Experimental Plant Unclassified | |
| 8 | TOTAL Utility Plant (Total of lines 3 thru 7) | 320,240,860 |
| 9 | Leased to Others | |
| 10 | Held for Future Use | |
| 11 | Construction Work in Progress | 2,665,399 |
| 12 | Acquisition Adjustments | |
| 13 | TOTAL Utility Plant (Total of lines 8 thru 12) | 322,906,259 |
| 14 | Accumulated Provisions for Depreciation, Amortization, & Depletion | 126,604,920 |
| 15 | Net Utility Plant (Total of lines 13 and 14) | 196,301,339 |
| 16 | DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | |
| 17 | In Service: | |
| 18 | Depreciation | 126,260,691 |
| 19 | Amortization and Depletion of Producing Natural Gas Land and Land Rights | |
| 20 | Amortization of Underground Storage Land and Land Rights | |
| 21 | Amortization of Other Utility Plant | 344,229 |
| 22 | TOTAL In Service (Total of lines 18 thru 21) | 126,604,920 |
| 23 | Leased to Others | |
| 24 | Depreciation | |
| 25 | Amortization and Depletion | |
| 26 | TOTAL Leased to Others (Total of lines 24 and 25) | |
| 27 | Held for Future Use | |
| 28 | Depreciation | |
| 29 | Amortization | |
| 30 | TOTAL Held for Future Use (Total of lines 28 and 29) | |
| 31 | Abandonment of Leases (Natural Gas) | |
| 32 | Amortization of Plant Acquisition Adjustment | |
| 33 | TOTAL Accum. Provisions (Should agree with line 14 above)(Total of lines 22, 26, 30, 31, and 32) | 126,604,920 |

| | | | |
|---|---|-----------------------------|---|
| Name of Respondent Black Hills Gas Distribution of Nebraska | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report 4/30/2019 | Year/Period of Report End of Dec. 31, 2018 |
|---|---|-----------------------------|---|

Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)

| Line No. | Electric (c) | Gas (d) | Other (specify) (e) | Common (f) |
|----------|--------------|-------------|---------------------|------------|
| 1 | | | | |
| 2 | | | | |
| 3 | | 297,624,562 | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | 22,616,298 | | |
| 7 | | | | |
| 8 | | 320,240,860 | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | 2,665,399 | | |
| 12 | | | | |
| 13 | | 322,906,259 | | |
| 14 | | 126,604,920 | | |
| 15 | | 196,301,339 | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | 126,260,691 | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | 344,229 | | |
| 22 | | 126,604,920 | | |
| 23 | | | | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | | | | |
| 31 | | | | |
| 32 | | | | |
| 33 | | 126,604,920 | | |

| | | | |
|---|--|---|---------------------------------|
| Name of Respondent Black Hills Gas Distribution of Nebraska | This Report Is: (1) X An Original (2) A Resubmission | Date of Report (Mo, Da, Yr) 4/30/2019 | Year of Report Dec. 31, 2018 |
|---|--|---|---------------------------------|

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

- | | |
|--|--|
| <p>1. Report below the original cost of gas plant in service according to the prescribed accounts.</p> <p>2. In addition to Acct 101, Gas Plant in Service (Classified), this page and the next include Acct 102, Gas Plant Purchased or Sold; Acct 103, Experimental Gas Plant Unclassified; and Acct 106, Completed Construction Not Classified-Gas.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions & retirements for the current or preceding year.</p> <p>4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.</p> <p>5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the</p> | <p>entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).</p> |
|--|--|

| Line No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) |
|----------|---|----------------------------------|---------------|
| 1 | INTANGIBLE PLANT | | |
| 2 | 301 Organization | 32,990 | |
| 3 | 302 Franchises and Consents | 161,504 | |
| 4 | 303 Miscellaneous Intangible Plant | 0 | |
| 5 | TOTAL Intangible Plant (Enter Total of lines 2 thru 4) | 194,493 | 0 |
| 6 | PRODUCTION PLANT | | |
| 7 | Natural Gas Production and Gathering Plant | | |
| 8 | 325.1 Production Lands | 0 | |
| 9 | 325.2 Producing Leaseholds | 0 | |
| 10 | 325.3 Gas Rights | 0 | |
| 11 | 325.4 Rights-of-Way | 0 | |
| 12 | 325.5 Other Land and Land Rights | 0 | |
| 13 | 326 Gas Well Structures | 0 | |
| 14 | 327 Field Compressor Station Structures | 0 | |
| 15 | 328 Field Measuring and Regulating Station Structures | 0 | |
| 16 | 329 Other Structures | 0 | |
| 17 | 330 Producing Gas Wells-Well Construction | 0 | |
| 18 | 331 Producing Gas Wells-Well Equipment | 0 | |
| 19 | 332 Field Lines | 0 | |
| 20 | 333 Field Compressor Station Equipment | 0 | |
| 21 | 334 Field Measuring and Regulating Station Equipment | 0 | |
| 22 | 335 Drilling and Cleaning Equipment | 0 | |
| 23 | 336 Purification Equipment | 0 | |
| 24 | 337 Other Equipment | 0 | |
| 25 | 338 Unsuccessful Exploration & Development Costs | 0 | |
| 26 | 339 Asset Retirement Costs for Natural Gas Production & Gathering Plant | 0 | |
| 27 | TOTAL Production and Gathering Plant (Enter Total of lines 8 thru 26) | 0 | 0 |
| 28 | PRODUCTS EXTRACTION PLANT | | |
| 29 | 340 Land and Land Rights | 0 | |
| 30 | 341 Structures and Improvements | 0 | |
| 31 | 342 Extraction and Refining Equipment | 0 | |
| 32 | 343 Pipe Lines | 0 | |
| 33 | 344 Extracted Products Storage Equipment | 0 | |
| 34 | 345 Compressor Equipment | 0 | |

| | | | |
|---|--|---|---------------------------------|
| Name of Respondent Black Hills Gas Distribution of Nebraska | This Report Is: (1) X An Original (2) A Resubmission | Date of Report (Mo, Da, Yr) 4/30/2019 | Year of Report Dec. 31, 2018 |
|---|--|---|---------------------------------|

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Acct 102. In showing the clearance of Account 102, include in column (e) amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in col-

umn (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

| Retirements (d) | Adjustments (e) | Transfers (f) | End of Year (g) | | Line No. |
|--------------------|--------------------|------------------|--------------------|-------|----------|
| | | | | | 1 |
| | | | 32,990 | 301 | 2 |
| | | | 161,504 | 302 | 3 |
| | | | 0 | 303 | 4 |
| 0 | 0 | 0 | 194,493 | | 5 |
| | | | | | 6 |
| | | | | | 7 |
| | | | 0 | 325.1 | 8 |
| | | | 0 | 325.2 | 9 |
| | | | 0 | 325.3 | 10 |
| | | | 0 | 325.4 | 11 |
| | | | 0 | 325.5 | 12 |
| | | | 0 | 326 | 13 |
| | | | 0 | 327 | 14 |
| | | | 0 | 328 | 15 |
| | | | 0 | 329 | 16 |
| | | | 0 | 330 | 17 |
| | | | 0 | 331 | 18 |
| | | | 0 | 332 | 19 |
| | | | 0 | 333 | 20 |
| | | | 0 | 334 | 21 |
| | | | 0 | 335 | 22 |
| | | | 0 | 336 | 23 |
| | | | 0 | 337 | 24 |
| | | | 0 | 338 | 25 |
| | | | 0 | 339 | 26 |
| 0 | 0 | 0 | 0 | | 27 |
| | | | | | 28 |
| | | | 0 | 340 | 29 |
| | | | 0 | 341 | 30 |
| | | | 0 | 342 | 31 |
| | | | 0 | 343 | 32 |
| | | | 0 | 344 | 33 |
| | | | 0 | 345 | 34 |

| Name of Respondent | | This Report Is: | Date of Report | Year of Report |
|--|---|---|---------------------------|----------------|
| Black Hills Gas Distribution of Nebraska | | (1) X An Original (2) A Resubmission | (Mo, Da, Yr) 4/30/2019 | Dec. 31, 2018 |
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued) | | | | |
| Line No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) | |
| 35 | 346 Gas Measuring and Regulating Equipment | 0 | | |
| 36 | 347 Other Equipment | 0 | | |
| 37 | 348 Asset Retirement Costs for Products Extraction Plant | 0 | | |
| 38 | TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37) | 0 | 0 | |
| 39 | TOTAL Nat. Gas Production Plant (Enter Total of lines 27 and 38) | 0 | 0 | |
| 40 | Manufactured Gas Production Plant (Submit Supplementary Statement) | 0 | | |
| 41 | TOTAL Production Plant (Enter Total of lines 39 and 40) | 0 | 0 | |
| 42 | NATURAL GAS STORAGE AND PROCESSING PLANT | | | |
| 43 | Underground Storage Plant | | | |
| 44 | 350.1 Land | 0 | | |
| 45 | 350.2 Rights-of-Way | 0 | | |
| 46 | 351 Structures and Improvements | 0 | | |
| 47 | 352 Wells | 0 | | |
| 48 | 352.1 Storage Leaseholds and Rights | 0 | | |
| 49 | 352.2 Reservoirs | 0 | | |
| 50 | 352.3 Non-recoverable Natural Gas | 0 | | |
| 51 | 353 Lines | 0 | | |
| 52 | 354 Compressor Station Equipment | 0 | | |
| 53 | 355 Measuring and Regulating Equipment | 0 | | |
| 54 | 356 Purification Equipment | 0 | | |
| 55 | 357 Other Equipment | 0 | | |
| 56 | 358 Asset Retirement Costs for Products Extraction Plant | 0 | | |
| 57 | TOTAL Underground Storage Plant (Enter Total of lines 43 thru 56) | 0 | 0 | |
| 58 | 359 Other Storage Plant | | | |
| 59 | 360 Land and Land Rights | 0 | | |
| 60 | 361 Structures and Improvements | 0 | | |
| 61 | 362 Gas Holders | 0 | | |
| 62 | 363 Purification Equipment | 0 | | |
| 63 | 363.1 Liquefaction Equipment | 0 | | |
| 64 | 363.2 Vaporizing Equipment | 0 | | |
| 65 | 363.3 Compressor Equipment | 0 | | |
| 66 | 363.4 Measuring and Regulating Equipment | 0 | | |
| 67 | 363.5 Other Equipment | 0 | | |
| 68 | 363.6 Asset Retirement Costs for Other Storage Plant | 0 | | |
| 69 | TOTAL Other Storage Plant (Enter Total of lines 58 thru 68) | 0 | 0 | |
| 70 | Base Load Liquefied Natural Gas Terminating and Processing Plant | | | |
| 71 | 364.1 Land and Land Rights | 0 | | |
| 72 | 364.2 Structures and Improvements | 0 | | |
| 73 | 364.3 LNG Processing Terminal Equipment | 0 | | |
| 74 | 364.4 LNG Transportation Equipment | 0 | | |
| 75 | 364.5 Measuring and Regulating Equipment | 0 | | |
| 76 | 364.6 Compressor Station Equipment | 0 | | |
| 77 | 364.7 Communications Equipment | 0 | | |
| 78 | 364.8 Other Equipment | 0 | | |
| 79 | 364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas Terminating and Processing Plant | 0 | | |
| 80 | TOTAL Base Load Liquefied Nat Gas Terminating and Processing Plant (Lines 71 thru 79) | 0 | 0 | |
| 81 | TOTAL Nat Gas Storage and Processing Plt (Total of lines 57, 69 & 80) | 0 | 0 | |
| 82 | TRANSMISSION PLANT | | | |
| 83 | 365.1 Land and Land Rights | 0 | | |
| 84 | 365.2 Rights-of-Way | 0 | 0 | |
| 85 | 366 Structures and Improvements | 0 | | |

| Name of Respondent | | This Report Is: | | Date of Report | | Year of Report | |
|---|--------------------|--------------------|--------------------|----------------|-----|----------------|--|
| Black Hills | | (1) X An Original | | (Mo, Da, Yr) | | Dec. 31, 2018 | |
| Gas Distribution of Nebraska | | (2) A Resubmission | | 4/30/2019 | | | |
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued) | | | | | | | |
| Retirements (d) | Adjustments (e) | Transfers (f) | End of Year (g) | | | Line No. | |
| | | | 0 | 346 | | 35 | |
| | | | 0 | 347 | | 36 | |
| | | | 0 | 348 | | 37 | |
| 0 | 0 | 0 | 0 | | | 38 | |
| 0 | 0 | 0 | 0 | | | 39 | |
| 0 | | | 0 | | | 40 | |
| 0 | 0 | 0 | 0 | | | 41 | |
| | | | | | | 42 | |
| | | | | | | 43 | |
| | | | 0 | 350.1 | | 44 | |
| | | | 0 | 350.2 | | 45 | |
| | | | 0 | 351 | | 46 | |
| | | | 0 | 352 | | 47 | |
| | | | 0 | 352.1 | | 48 | |
| | | | 0 | 352.2 | | 49 | |
| | | | 0 | 352.3 | | 50 | |
| | | | 0 | 353 | | 51 | |
| | | | 0 | 354 | | 52 | |
| | | | 0 | 355 | | 53 | |
| | | | 0 | 356 | | 54 | |
| | | | 0 | 357 | | 55 | |
| | | | 0 | 358 | | 56 | |
| 0 | 0 | 0 | 0 | | | 57 | |
| | | | | | 359 | 58 | |
| | | | 0 | 360 | | 59 | |
| | | | 0 | 361 | | 60 | |
| | | | 0 | 362 | | 61 | |
| | | | 0 | 363 | | 62 | |
| | | | 0 | 363.1 | | 63 | |
| | | | 0 | 363.2 | | 64 | |
| | | | 0 | 363.3 | | 65 | |
| | | | 0 | 363.4 | | 66 | |
| | | | 0 | 363.5 | | 67 | |
| | | | 0 | 363.6 | | 68 | |
| 0 | 0 | 0 | 0 | | | 69 | |
| | | | | | | 70 | |
| | | | 0 | 364.1 | | 71 | |
| | | | 0 | 364.2 | | 72 | |
| | | | 0 | 364.3 | | 73 | |
| | | | 0 | 364.4 | | 74 | |
| | | | 0 | 364.5 | | 75 | |
| | | | 0 | 364.6 | | 76 | |
| | | | 0 | 364.7 | | 77 | |
| | | | 0 | 364.8 | | 78 | |
| | | | | 364.9 | | 79 | |
| 0 | 0 | 0 | 0 | | | 80 | |
| 0 | 0 | 0 | 0 | | | 81 | |
| | | | | | | 82 | |
| | | | 0 | 365.1 | | 83 | |
| | | | 0 | 365.2 | | 84 | |
| | | | 0 | 366 | | 85 | |

| Name of Respondent | | This Report Is: | Date of Report | Year of Report |
|--|--|---|---------------------------|----------------|
| Black Hills Gas Distribution of Nebraska | | (1) X An Original (2) A Resubmission | (Mo, Da, Yr) 4/30/2019 | Dec. 31, 2018 |
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued) | | | | |
| Line No. | Account (a) | Balance at Beginning of Year (b) | Additions (c) | |
| 86 | 367 Mains | 0 | 0 | |
| 87 | 368 Compressor Station Equipment | 0 | | |
| 88 | 369 Measuring and Regulating Station Equipment | 0 | | |
| 89 | 370 Communication Equipment | 0 | | |
| 90 | 371 Other Equipment | 0 | | |
| 91 | 372 Asset Retirement Costs for Transmission Plant | 0 | | |
| 92 | TOTAL Transmission Plant (Enter Totals of lines 83 thru 91) | 0 | 0 | |
| 93 | DISTRIBUTION PLANT | | | |
| 94 | 374 Land and Land Rights | 5,129,132 | 358,120 | |
| 95 | 375 Structures and Improvements | 4,544,441 | 459,470 | |
| 96 | 376 Mains | 162,328,660 | 11,393,472 | |
| 97 | 377 Compressor Station Equipment | 0 | | |
| 98 | 378 Measuring and Regulating Station Equipment-General | 6,887,119 | 681,148 | |
| 99 | 379 Measuring and Regulating. Station Equipment-City Gate | 4,368,800 | 137,560 | |
| 100 | 380 Services | 30,572,516 | 1,399,041 | |
| 101 | 381 Meters | 24,820,142 | 2,323,621 | |
| 102 | 382 Meter Installations | 7,387,500 | 389,488 | |
| 103 | 383 House Regulators | 9,174,665 | 641,114 | |
| 104 | 384 House Regulator Installations | 1,696,481 | (11,390) | |
| 105 | 385 Industrial Measuring and Regulating Station Equipment | 4,148,682 | 1,413 | |
| 106 | 386 Other Property on Customers' Premises | 53,961 | 0 | |
| 107 | 387 Other Equipment | 338,301 | 51,397 | |
| 108 | 388 Asset Retirement Costs for Distribution Plant | 0 | | |
| 109 | TOTAL Distribution Plant (Enter Total of lines 94 thru 108) | 261,450,399 | 17,824,454 | |
| 110 | GENERAL PLANT | | | |
| 111 | 389 Land and Land Rights | 394,689 | 212,961 | |
| 112 | 390 Structures and Improvements | 2,728,525 | 2,373,271 | |
| 113 | 391 Office Furniture and Equipment | 18,582,710 | 99,955 | |
| 114 | 392 Transportation Equipment | 13,060,043 | 1,565,937 | |
| 115 | 393 Stores Equipment | 28,178 | | |
| 116 | 394 Tools, Shop, and Garage Equipment | 5,005,584 | 173,156 | |
| 117 | 395 Laboratory Equipment | 8,198 | 0 | |
| 118 | 396 Power Operated Equipment | 3,062,919 | 421,464 | |
| 119 | 397 Communication Equipment | 155,262 | | |
| 120 | 398 Miscellaneous Equipment | 172,737 | 2,840 | |
| 121 | Subtotal (Enter Total of lines 111 thru 120) | 43,198,845 | 4,849,584 | |
| 122 | 399 Other Tangible Property | 0 | | |
| 123 | 399.1 Asset Retirement Costs for General Plant | 0 | | |
| 124 | TOTAL General Plant (Enter Total of lines 121, 122 and 123) | 43,198,845 | 4,849,584 | |
| 125 | TOTAL (Accounts 101 and 106) | 304,843,739 | 22,674,038 | |
| 126 | Gas Plant Purchased (See Instr. 8) | | | |
| 127 | (Less) Gas Plant Sold (See Instr. 8) | | | |
| 128 | Experimental Gas Plant Unclassified | | | |
| 129 | TOTAL Gas Plant in Service (Enter Total of lines 125 thru 128) | 304,843,739 | 22,674,038 | |

| Name of Respondent | | This Report Is: | Date of Report | Year of Report | |
|---|--------------------|---|---------------------------|----------------|-------------|
| Black Hills Gas Distribution of Nebraska | | (1) X An Original (2) A Resubmission | (Mo, Da, Yr) 4/30/2019 | Dec. 31, 2018 | |
| GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued) | | | | | |
| Retirements (d) | Adjustments (e) | Transfers (f) | End of Year (g) | | Line No. |
| | | | 0 | 367 | 86 |
| | | | 0 | 368 | 87 |
| | | | 0 | 369 | 88 |
| | | | 0 | 370 | 89 |
| | | | 0 | 371 | 90 |
| | | | 0 | 372 | 91 |
| | 0 | 0 | 0 | | 92 |
| | | | | | 93 |
| | 1,753 | | 5,489,005 | 374 | 94 |
| | 0 | | 5,003,911 | 375 | 95 |
| (218,227) | (10,409) | | 173,493,496 | 376 | 96 |
| | | | 0 | 377 | 97 |
| (767) | 5,252 | | 7,572,752 | 378 | 98 |
| (6,700) | | | 4,499,659 | 379 | 99 |
| (215,893) | (6,000) | | 31,749,665 | 380 | 100 |
| (989,317) | 1,299,440 | | 27,453,887 | 381 | 101 |
| (633,948) | | | 7,143,040 | 382 | 102 |
| (18,519) | | | 9,797,259 | 383 | 103 |
| (4,242) | | | 1,680,850 | 384 | 104 |
| (359,879) | 170,449 | | 3,960,664 | 385 | 105 |
| (18,682) | | | 35,279 | 386 | 106 |
| | 895 | | 390,594 | 387 | 107 |
| | | | 0 | 388 | 108 |
| (2,466,175) | 1,461,381 | 0 | 278,270,059 | | 109 |
| | | | | | 110 |
| (37,598) | (18,919) | | 551,133 | 389 | 111 |
| (201,600) | (174,166) | | 4,726,030 | 390 | 112 |
| (74,332) | (4,931,963) | | 13,676,371 | 391 | 113 |
| (579,182) | 145,064 | | 14,191,863 | 392 | 114 |
| 0 | | | 28,178 | 393 | 115 |
| (343,949) | (51,537) | | 4,783,255 | 394 | 116 |
| 0 | 11,451 | | 19,649 | 395 | 117 |
| 0 | (3,703) | | 3,480,680 | 396 | 118 |
| (16,172) | 3,794 | | 142,885 | 397 | 119 |
| | 686 | | 176,263 | 398 | 120 |
| (1,252,831) | (5,019,292) | 0 | 41,776,306 | | 121 |
| 0 | | | 0 | 399 | 122 |
| | | | 0 | 399.1 | 123 |
| (1,252,831) | (5,019,292) | 0 | 41,776,308 | | 124 |
| (3,719,006) | (3,557,911) | 0 | 320,240,858 | | 125 |
| | | | | | 126 |
| | | | | | 127 |
| | | | | | 128 |
| (3,719,006) | (3,557,911) | 0 | 320,240,858 | | 129 |

** Transfers and Adjustments are netted in Adjustments column.

| | | | |
|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Construction Work in Progress-Gas (Account 107)

- Report below descriptions and balances at end of year of projects in process of construction (Account 107).
- Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).
- Minor projects (less than \$1,000,000) may be grouped.

| Line No. | Description of Project (a) | Construction Work in Progress-Gas (Account 107) (b) | Estimated Additional Cost of Project (c) |
|----------|---------------------------------------|---|---|
| 1 | | | |
| 2 | Minor projects for distribution plant | 2,610,370 | |
| 3 | | | |
| 4 | Minor projections for general plant | 55,029 | |
| 5 | | | |
| 6 | | | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
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| 33 | | | |
| 34 | | | |
| 35 | | | |
| 36 | | | |
| 37 | | | |
| 38 | | | |
| 39 | | | |
| 40 | | | |
| 41 | | | |
| 42 | | | |
| 43 | | | |
| 44 | | | |
| 45 | Total | 2,665,399 | 0 |

| | | | |
|---|---|-----------------------------|---|
| Name of Respondent Black Hills Gas Distribution of Nebraska | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report 4/30/2019 | Year/Period of Report End of Dec. 31, 2018 |
|---|---|-----------------------------|---|

Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 10, column (c), and that reported for gas plant in service, page 204-209, column (d), excluding retirements of nondepreciable property.
If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.

| Line No. | Item (a) | Total (c+d+e) (b) | Gas Plant in Service (c) | Gas Plant Held for Future Use (d) | Gas Plant Leased to Others (e) |
|---|--|-------------------------|--------------------------------|---|--------------------------------------|
| Section A. BALANCES AND CHANGES DURING YEAR | | | | | |
| 1 | Balance Beginning of Year | 122,413,836 | 122,413,836 | | |
| 2 | Depreciation Provisions for Year, Charged to | | | | |
| 3 | (403) Depreciation Expense | 9,827,633 | 9,827,633 | | |
| 4 | (403.1) Depreciation Expense for Asset Retirement Costs | 0 | | | |
| 5 | (413) Expense of Gas Plant Leased to Others | 0 | | | |
| 6 | Transportation Expenses - Clearing | 1,576,737 | 1,576,737 | | |
| 7 | Other Clearing Accounts | 0 | | | |
| 8 | Other Clearing (Specify) (footnote details): | 0 | | | |
| 9 | | 0 | | | |
| 10 | TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8) | 11,404,370 | 11,404,370 | | |
| 11 | Net Charges for Plant Retired: | | | | |
| 12 | Book Cost of Plant Retired | (3,719,006) | (3,719,006) | | |
| 13 | Cost of Removal | (319,192) | (319,192) | | |
| 14 | Salvage (Credit) | 88,819 | 88,819 | | |
| 15 | TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14) | (3,949,379) | (3,949,379) | | |
| 16 | Other Debit or Credit Items (Describe) (footnote details): | (3,630,934) | (3,630,934) | | |
| 17 | Book Cost of Asset Retirement Costs | 0 | | | |
| 18 | Balance End of Year (Total of lines 1,10,15,16 and 18) | 126,237,893 | 126,237,893 | | |
| Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS | | | | | |
| 19 | Productions-Manufactured Gas | 0 | | | |
| 20 | Production and Gathering-Natural Gas | 0 | | | |
| 21 | Products Extraction-Natural Gas | 0 | | | |
| 22 | Underground Gas Storage | 0 | | | |
| 23 | Other Storage Plant | 0 | | | |
| 24 | Base Load LNG Terminaling and Processing Plant | 0 | | | |
| 25 | Transmission | 0 | | | |
| 26 | Distribution | 114,638,669 | 114,638,669 | | |
| 27 | General | 11,622,022 | 11,622,022 | | |
| 28 | TOTAL (Total of lines 19 thru 27) | 126,260,691 | 126,260,691 | | |

| MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242) | | |
|---|--|--------------------------------------|
| 1. Report the amount and description of other current and accrued liabilities at end of year. 2. Minor items may be grouped under appropriate title. | | |
| Line No. | Item <i>(a)</i> | Balance End of Year <i>(b)</i> |
| 1 | ACCRUED BENEFITS COMP ABSENCES | 448,750 |
| 2 | ACCR BENEF RETIREE HC CURRENT | 314,000 |
| 3 | ACCRUED BENEFITS 401K | 118,990 |
| 4 | PBGC PREM LIABILITY | 651 |
| 5 | ACCRUED CUSTOMER IMBALANCES | 6,932 |
| 6 | ACCRD UNCL CHECKS/ESCHEATS | 522,352 |
| 7 | ACCRUED INCENTIVE | 368,959 |
| 8 | ACCRUED PAYROLL | 7,555 |
| 9 | ACCRUED EE REIMBURSED EXP | 432,546 |
| 10 | ACCRUED LT PERFORMANCE PLAN | 3,383 |
| 11 | ACCRUED LONG TERM LIABILITIES | 1,655,026 |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | TOTAL | \$ 3,879,143 |
| CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252) | | |
| Line No. | List advances by departments <i>(a)</i> | Balance End of Year <i>(b)</i> |
| 17 | Gas | \$ - |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | TOTAL | \$ - |

| | | | |
|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Accumulated Deferred Income Taxes (Account 190)

- Report the information called for below concerning the respondent's accounting for deferred income taxes.
- At Other (Specify), include deferrals relating to other income and deductions.
- Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

| Line No. | Account Subdivisions | Balance at Beginning of Year | Changes During Year | Changes During Year |
|----------|---|------------------------------|----------------------------------|-----------------------------------|
| | | | Amounts Debited to Account 410.1 | Amounts Credited to Account 411.1 |
| | (a) | (b) | (c) | (d) |
| 1 | Account 190 | | | |
| 2 | Electric | | | |
| 3 | Gas | 12,808,946 | 5,174,237 | 0 |
| 4 | | | | |
| 5 | Total (Total of lines 2 thru 4) | 12,808,946 | 5,174,237 | 0 |
| 6 | | | | |
| 7 | TOTAL Account 190 (Total of lines 5 thru 6) | 12,808,946 | 5,174,237 | 0 |
| 8 | Classification of TOTAL | | | |
| 9 | Federal Income Tax | 10,175,039 | 4,263,852 | |
| 10 | State Income Tax | 2,633,907 | 910,385 | |
| 11 | Local Income Tax | | | |

| | | | |
|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Accumulated Deferred Income Taxes (Account 190)

| Line No. | Changes During Year | Changes During Year | Adjustments | | Adjustments | | Balance at End of Year |
|----------|--------------------------------------|---------------------------------------|------------------------|--------------------|------------------------|--------------------|------------------------|
| | Amounts Debited to Account 410.2 (e) | Amounts Credited to Account 411.2 (f) | Debits Account No. (g) | Credits Amount (h) | Debits Account No. (i) | Credits Amount (j) | |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | 38,575,709 | | 1,483,614 | | 1,721,371 | 45,942,661 |
| 4 | | | | | | | |
| 5 | 0 | 38,575,709 | 0 | 1,483,614 | 0 | 1,721,371 | 45,942,661 |
| 6 | | | | | | | |
| 7 | 0 | 38,575,709 | 0 | 1,483,614 | 0 | 1,721,371 | 45,942,661 |
| 8 | | | | | | | |
| 9 | | 33,611,430 | | 1,129,793 | | 1,401,336 | 39,251,074 |
| 10 | | 4,964,279 | | 353,821 | | 320,035 | 6,691,587 |
| 11 | | | | | | | |

| | | |
|--|------------------|------------|
| Page 235 Line 7, Column (h) - Pension FAS 158 | 63,583 | Credit 254 |
| Page 235 Line 7, Column (h) - Retiree Healthcare FAS 158 | 21,842 | Credit 254 |
| Page 235 Line 7, Column (h) - Bowdoing Reg Liability | 34,369 | Credit 283 |
| Page 235 Line 7, Column (h) - Tax Cuts and Jobs Act repricing of deferred tax assets | <u>1,333,820</u> | Credit 254 |
| Total | 1,453,614 | |

| | | |
|--|------------------|-----------|
| Page 235 Line 7, Column (j) - Pension FAS 158 | 139,152 | Debit 254 |
| Page 235 Line 7, Column (j) - Retiree Healthcare FAS 158 | 359,482 | Debit 254 |
| Page 235 Line 7, Column (j) - Bowdoing Reg Liability | 34,369 | Debit 283 |
| Page 235 Line 7, Column (j) - Tax Cuts and Jobs Act repricing of deferred tax assets | <u>1,188,368</u> | Debit 254 |
| Total | 1,721,371 | |

| | | | |
|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

| Line No. | Kind of Tax (See Instruction 5) | Balance at | Balance at |
|--------------|------------------------------------|----------------------|----------------------|
| | | Beg. of Year | Beg. of Year |
| | (a) | Taxes Accrued (b) | Prepaid Taxes (c) |
| 1 | Federal Income Tax | | 1 |
| 2 | State Income Tax | | |
| 3 | Payroll Taxes | 72,946 | |
| 4 | Property Taxes | 1,591,360 | |
| 5 | Sales & Use Tax | 3,619 | |
| 6 | Franchise/Sales Tax | 61,968 | |
| 7 | | | |
| 8 | | | |
| 9 | | | |
| 10 | | | |
| 11 | | | |
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| 32 | | | |
| 33 | | | |
| 34 | | | |
| 35 | | | |
| 36 | | | |
| 37 | | | |
| 38 | | | |
| 39 | | | |
| TOTAL | | 1,729,893 | 1 |

| | | | |
|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.
11. Report in column (q) the applicable effective state income tax rate.

| Line No. | Taxes Charged During Year (d) | Taxes Paid During Year (e) | Adjustments (f) | Balance at End of Year Taxes Accrued (Account 236) (g) | Balance at End of Yr Prepaid Taxes (included in Acct 165) (h) |
|--------------|----------------------------------|-------------------------------|--------------------|---|--|
| 1 | 802,186 | 802,153 | | (33) | |
| 2 | | | | | |
| 3 | 961,639 | 949,573 | | 85,012 | |
| 4 | 1,724,142 | 1,608,393 | 0 | 1,707,109 | |
| 5 | 23,156 | 24,944 | 0 | 1,831 | |
| 6 | | | (61,968) | 0 | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
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| 34 | | | | | |
| 35 | | | | | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | | | | | |
| TOTAL | 3,511,123 | 3,385,063 | (61,968) | 1,793,919 | 0 |

| | | | |
|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)

1. Give details of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.
3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to the portion of prepaid taxes charged to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

| Line No. | Electric (Account 408.1, 409.1) (i) | Gas (Account 408.1, 409.1) (j) | Other Utility Dept. (Account 408.1, 409.1) (k) | Other Income and Deductions (Account 408.2, 409.2) (l) |
|--------------|--|---|---|--|
| 1 | | (1,056,112) | | 253,926 |
| 2 | | (36,113) | | 36,113 |
| 3 | | (52,638) | | 9,380 |
| 4 | | 1,724,142 | | |
| 5 | | 4,617 | | (129) |
| 6 | | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | | | | |
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| 34 | | | | |
| 35 | | | | |
| 36 | | | | |
| 37 | | | | |
| 38 | | | | |
| 39 | | | | |
| TOTAL | | 583,896 | | 299,290 |

| | | | |
|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Taxes Accrued, Prepaid and Charged During Year, Distribution of Taxes Charged (Show utility dept where applicable and acct charged)

5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).
6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.
7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.
8. Show in columns (i) thru (p) how the taxes accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.
9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.
10. Items under \$250,000 may be grouped.
11. Report in column (q) the applicable effective state income tax rate.

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)

| Line No. | Extraordinary Items (Account 409.3) (m) | Other Utility Opn. Income (Account 408.1, 409.1) (n) | Adjustment to Ret. Earnings (Account 439) (o) | Other (p) | State/Local Income Tax Rate (q) |
|--------------|---|--|--|----------------------|--|
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
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| 35 | | | | | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | | | | | |
| Total | | | | | |

| | | | |
|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Accumulated Deferred Income Taxes-Other Property (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.
 2. At Other (Specify), include deferrals relating to other income and deductions.

| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | Amounts Debited to Account 410.1 (c) | Amounts Credited to Account 411.1 (d) |
|----------|--|---|---|--|
| 1 | Account 282 | | | |
| 2 | Electric | | | |
| 3 | Gas | 12,382,603 | 4,509,030 | 2,762,529 |
| 4 | | | | |
| 5 | Total (Enter Total of lines 2 through 4) | 12,382,603 | 4,509,030 | 2,762,529 |
| 6 | | | | |
| 7 | TOTAL Account 282 (Enter Total of lines 5 through 6) | 12,382,603 | 4,509,030 | 2,762,529 |
| 8 | Classification of TOTAL | | | |
| 9 | Federal Income Tax | 10,816,898 | 3,983,670 | 2,348,238 |
| 10 | State Income Tax | 1,565,705 | 525,360 | 414,291 |
| 11 | Local Income Tax | | | |

| | | | |
|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Accumulated Deferred Income Taxes-Other Property (Account 282) (continued)

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

| Line No. | Changes During Year Amounts Debited to Account 410.2 (e) | Changes During Year Amounts Credited to Account 411.2 (f) | Adjustments Debits Account No. (g) | Adjustments Debits Amount (h) | Adjustments Credits Account No. (i) | Adjustments Credits Amount (j) | Balance at End of Year (k) |
|----------|--|---|------------------------------------|-------------------------------|-------------------------------------|--------------------------------|----------------------------|
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | 14,129,104 |
| 4 | | | | | | | |
| 5 | 0 | 0 | | 0 | | 0 | 14,129,104 |
| 6 | | | | | | | |
| 7 | 0 | 0 | | 0 | | 0 | 14,129,104 |
| 8 | | | | | | | |
| 9 | | | | | | | 12,452,330 |
| 10 | | | | | | | 1,676,774 |
| 11 | | | | | | | |

Page 275, Line 7, Column (h) - Tax Cut and Jobs Act repricing of deferred tax liabilities 5,841,773 Credit 254

Page 275, Line 7, Column (j) - Tax Cut and Jobs Act repricing of deferred tax liabilities 363,043 Debit 254

| | | | |
|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Accumulated Deferred Income Taxes-Other (Account 283)

- Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
- At Other (Specify), include deferrals relating to other income and deductions.

| Line No. | Account Subdivisions (a) | Balance at Beginning of Year (b) | Amounts Debited to Account 410.1 (c) | Amounts Credited to Account 411.1 (d) |
|----------|--|---|---|--|
| 1 | Account 283 | | | |
| 2 | Electric | | | |
| 3 | Gas | 8,901,388 | 3,632,373 | 2,609,350 |
| 4 | | | | |
| 5 | Total (Enter Total of lines 2 through 4) | 8,901,388 | 3,632,373 | 2,609,350 |
| 6 | | | | |
| 7 | TOTAL Account 283 (Enter Total of lines 5 through 6) | 8,901,388 | 3,632,373 | 2,609,350 |
| 8 | Classification of TOTAL | | | |
| 9 | Federal Income Tax | 7,847,452 | 3,237,351 | 2,261,715 |
| 10 | State Income Tax | 1,053,936 | 395,022 | 347,635 |
| 11 | Local Income Tax | | | |

| | | | |
|---|---|-----------------------------|--|
| Name of Respondent Black Hills Gas Distribution, LLC | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report 4/30/2019 | Year/Period of Report End of 12/31/2018 |
|---|---|-----------------------------|--|

Accumulated Deferred Income Taxes-Other (Account 283) (continued)

3. Provide in a footnote a summary of the type and amount of deferred income taxes reported in the beginning-of-year and end-of-year balances for deferred income taxes that the respondent estimates could be included in the development of jurisdictional recourse rates.

| Line No. | Changes During Year Amounts Debited to Account 410.2 (e) | Changes During Year Amounts Credited to Account 411.2 (f) | Adjustments Debits Account No. (g) | Adjustments Debits Amount (h) | Adjustments Credits Account No. (i) | Adjustments Credits Amount (j) | Balance at End of Year (k) |
|----------|---|--|---|--|--|---|----------------------------------|
| | 1 | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | 9,924,411 |
| 4 | | | | | | | |
| 5 | 0 | 0 | | 0 | | 0 | 9,924,411 |
| 6 | | | | | | | |
| 7 | 0 | 0 | | 0 | | 0 | 9,924,411 |
| 8 | | | | | | | |
| 9 | | | | | | | 8,823,088 |
| 10 | | | | | | | 1,101,323 |
| 11 | | | | | | | |

| | | | |
|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Gas Operating Revenues

- Report below natural gas operating revenues for each prescribed account total. The amounts must be consistent with the detailed data on succeeding pages.
- Revenues in columns (b) and (c) include transition costs from upstream pipelines.
- Other Revenues in columns (f) and (g) include reservation charges received by the pipeline plus usage charges, less revenues reflected in columns (b) through (e). Include in columns (f) and (g) revenues for Accounts 480-495.

| Line No. | Title of Account (a) | Revenues for Transition Costs and Take-or-Pay | Revenues for Transition Costs and Take-or-Pay | Revenues for GRI and ACA | Revenues for GRI and ACA |
|----------|---|--|--|-----------------------------|-----------------------------|
| | | Amount for Current Year | Amount for Previous Year | Amount for Current Year | Amount for Previous Year |
| | | (b) | (c) | (d) | (e) |
| 1 | 480 Residential Sales | | | | |
| 2 | 481 Commercial and Industrial Sales | | | | |
| 3 | 482 Other Sales to Public Authorities | | | | |
| 4 | 483 Sales for Resale | | | | |
| 5 | 484 Interdepartmental Sales | | | | |
| 6 | 485 Intracompany Transfers | | | | |
| 7 | 487 Forfeited Discounts | | | | |
| 8 | 488 Miscellaneous Service Revenues | | | | |
| 9 | 489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities | | | | |
| 10 | 489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities | | | | |
| 11 | 489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities | | | | |
| 12 | 489.4 Revenues from Storing Gas of Others | | | | |
| 13 | 490 Sales of Prod. Ext. from Natural Gas | | | | |
| 14 | 491 Revenues from Natural Gas Proc. by Others | | | | |
| 15 | 492 Incidental Gasoline and Oil Sales | | | | |
| 16 | 493 Rent from Gas Property | | | | |
| 17 | 494 Interdepartmental Rents | | | | |
| 18 | 495 Other Gas Revenues | | | | |
| 19 | Subtotal: | | | | |
| 20 | 496 (Less) Provision for Rate Refunds | | | | |
| 21 | TOTAL: | | | | |

| | | | |
|---|---|-----------------------------|--|
| Name of Respondent Black Hills Gas Distribution, LLC | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report 4/30/2019 | Year/Period of Report End of 12/31/2018 |
|---|---|-----------------------------|--|

Gas Operating Revenues

4. If increases or decreases from previous year are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. On Page 108, include information on major changes during the year, new service, and important rate increases or decreases.
6. Report the revenue from transportation services that are bundled with storage services as transportation service revenue.

| Line No. | Other Revenues | Other Revenues | Total Operating Revenues | Total Operating Revenues | Dekatherm of Natural Gas | Dekatherm of Natural Gas |
|----------|-----------------------------|------------------------------|-----------------------------|------------------------------|-----------------------------|------------------------------|
| | Amount for Current Year (f) | Amount for Previous Year (g) | Amount for Current Year (h) | Amount for Previous Year (i) | Amount For Current Year (j) | Amount for Previous Year (k) |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | 387,066 | 387,210 | 387,066 | 387,210 | | |
| 8 | 1,856,420 | 1,680,479 | 1,856,420 | 1,680,479 | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | 58,303,163 | 58,708,459 | 58,303,163 | 58,708,459 | 28,439,650 | 27,429,237 |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | 2,767 | 10,509 | 2,767 | 10,509 | | |
| 19 | 60,549,416 | 60,786,657 | 60,549,416 | 60,786,657 | | |
| 20 | 1,229,254 | | | | | |
| 21 | 59,320,162 | 60,786,657 | 59,320,162 | 60,786,657 | | |

Black Hills Gas Distribution, LLC
Nebraska
Year Ended December 31, 2018

| Line No. | Jurisdictional | | | Non-Jurisdictional | | | Total | | |
|--------------------------|-----------------|------------------|------------------|--------------------|------------------|------------------|-----------------|------------------|------------------|
| | Revenues (a) | Purchases (b) | Customers (c) | Revenues (d) | Purchases (e) | Customers (f) | Revenues (g) | Purchases (h) | Customers (i) |
| 1 Residential | | | | | | | - | - | - |
| 2 Commercial Firm | | | | | | | - | - | - |
| 3 Commercial Interr | | | | | | | - | - | - |
| 4 Industrial Firm * | | | | | | | - | - | - |
| 5 Industrial Interr | | | | | | | - | - | - |
| 6 Government Sales | | | | | | | - | - | - |
| 7 Energy Options | | | | | | | - | - | - |
| 8 Other Transport | | | | 58,303,163 | | | 58,303,163 | - | - |
| 9 Other Revenue | | | | 2,246,253 | | | 2,246,253 | - | - |
| 10 Prov. For Rate Refund | | | | 1,229,254 | | | 1,229,254 | - | - |
| 11 Total | - | - | - | 59,320,162 | - | - | 59,320,162 | - | - |

*Nebraska Industrial Firm
Breakdown by Rate

| Revenues | Purchases | Avg. Customers | Jurisdictional |
|----------|-----------|----------------|----------------|
|----------|-----------|----------------|----------------|

EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES
(ACCOUNT 426.4)

- 1 Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities; Account 426.4
- 2 Advertising expenditures in the Account shall be classified according to subheadings, as follows: (a) radio, television, and motion pictures advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customers' bills; (d) inserts in reports to stockholders; (e) newspaper and magazine editorial services; and (f) other advertising.
- 3 Expenditures within the definition of paragraph (1), other than advertising shall be reported according to captions or descriptions, clearly indicating the nature and purpose of the activity.
- 4 If respondent has not incurred any expenditures contemplated by the instructions of Account 426.4, so state.
- 5 For reporting years which begin during the calendar year 1963 only, minor amounts may be grouped by classes if the number of items so grouped is shown.

NOTE: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes. It does not preclude Commission consideration of proof to the contrary for ratemaking or other purposes.

| Line No. | Item (a) | Amount (b) |
|----------|--|---------------|
| 1 | Costs to Influence Public Opinion - Payroll | \$ 7,356 |
| 2 | Costs to Influence Public Opinion - Nonpayroll | 56,382 |
| 3 | | |
| 4 | | 63,739 |
| 5 | | |
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|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Gas Operation and Maintenance Expenses

| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) |
|----------|---|--------------------------------|---------------------------------|
| 1 | 1. PRODUCTION EXPENSES | | |
| 2 | A. Manufactured Gas Production | | |
| 3 | Manufactured Gas Production (Submit Supplemental Statement) | | |
| 4 | B. Natural Gas Production | | |
| 5 | B1. Natural Gas Production and Gathering | | |
| 6 | Operation | | |
| 7 | 750 Operation Supervision and Engineering | 0 | 0 |
| 8 | 751 Production Maps and Records | 0 | 0 |
| 9 | 752 Gas Well Expenses | 0 | 0 |
| 10 | 753 Field Lines Expenses | 0 | 0 |
| 11 | 754 Field Compressor Station Expenses | 0 | 0 |
| 12 | 755 Field Compressor Station Fuel and Power | 0 | 0 |
| 13 | 756 Field Measuring and Regulating Station Expenses | 0 | 0 |
| 14 | 757 Purification Expenses | 0 | 0 |
| 15 | 758 Gas Well Royalties | 0 | 0 |
| 16 | 759 Other Expenses | 0 | 0 |
| 17 | 760 Rents | 0 | 0 |
| 18 | TOTAL Operation (Total of lines 7 thru 17) | 0 | 0 |
| 19 | Maintenance | | |
| 20 | 761 Maintenance Supervision and Engineering | 0 | 0 |
| 21 | 762 Maintenance of Structures and Improvements | 0 | 0 |
| 22 | 763 Maintenance of Producing Gas Wells | 0 | 0 |
| 23 | 764 Maintenance of Field Lines | 0 | 0 |
| 24 | 765 Maintenance of Field Compressor Station Equipment | 0 | 0 |
| 25 | 766 Maintenance of Field Measuring and Regulating Station Equipment | 0 | 0 |
| 26 | 767 Maintenance of Purification Equipment | 0 | 0 |
| 27 | 768 Maintenance of Drilling and Cleaning Equipment | 0 | 0 |
| 28 | 769 Maintenance of Other Equipment | 0 | 0 |
| 29 | TOTAL Maintenance (Total of lines 20 thru 28) | 0 | 0 |
| 30 | TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29) | 0 | 0 |

| | | | |
|-----------------------------------|--|----------------|-----------------------|
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| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Gas Operation and Maintenance Expenses

| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) |
|----------|---|--------------------------------|---------------------------------|
| 31 | B2. Products Extraction | | |
| 32 | Operation | | |
| 33 | 770 Operation Supervision and Engineering | 0 | 0 |
| 34 | 771 Operation Labor | 0 | 0 |
| 35 | 772 Gas Shrinkage | 0 | 0 |
| 36 | 773 Fuel | 0 | 0 |
| 37 | 774 Power | 0 | 0 |
| 38 | 775 Materials | 0 | 0 |
| 39 | 776 Operation Supplies and Expenses | 0 | 0 |
| 40 | 777 Gas Processed by Others | 0 | 0 |
| 41 | 778 Royalties on Products Extracted | 0 | 0 |
| 42 | 779 Marketing Expenses | 0 | 0 |
| 43 | 780 Products Purchased for Resale | 0 | 0 |
| 44 | 781 Variation in Products Inventory | 0 | 0 |
| 45 | (less) 782 Extracted Products Used by the Utility-Credit | 0 | 0 |
| 46 | 783 Rents | 0 | 0 |
| 47 | TOTAL Operation (Total of lines 33 thru 46) | 0 | 0 |
| 48 | Maintenance | | |
| 49 | 784 Maintenance Supervision and Engineering | 0 | 0 |
| 50 | 785 Maintenance of Structures and Improvements | 0 | 0 |
| 51 | 786 Maintenance of Extraction and Refining Equipment | 0 | 0 |
| 52 | 787 Maintenance of Pipe Lines | 0 | 0 |
| 53 | 788 Maintenance of Extracted Products Storage Equipment | 0 | 0 |
| 54 | 789 Maintenance of Compressor Equipment | 0 | 0 |
| 55 | 790 Maintenance of Gas Measuring and Regulating Equipment | 0 | 0 |
| 56 | 791 Maintenance of Other Equipment | 0 | 0 |
| 57 | TOTAL Maintenance (Total of lines 49 thru 56) | 0 | 0 |
| 58 | TOTAL Products Extraction (Total of lines 47 and 57) | 0 | 0 |

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|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Gas Operation and Maintenance Expenses

| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) |
|----------|---|--------------------------------|---------------------------------|
| 59 | C. Exploration and Development | | |
| 60 | Operation | | |
| 61 | 795 Delay Rentals | 0 | 0 |
| 62 | 796 Nonproductive Well Drilling | 0 | 0 |
| 63 | 797 Abandoned Leases | 0 | 0 |
| 64 | 798 Other Exploration | 0 | 0 |
| 65 | TOTAL Exploration and Development (Total of lines 61 thru 64) | 0 | 0 |
| 66 | D. Other Gas Supply Expenses | | |
| 67 | Operation | | |
| 68 | 800 Natural Gas Well Head Purchases | 0 | 0 |
| 69 | 800.1 Natural Gas Well Head Purchases, Intracompany Transfers | 0 | 0 |
| 70 | 801 Natural Gas Field Line Purchases | 0 | 0 |
| 71 | 802 Natural Gas Gasoline Plant Outlet Purchases | 0 | 0 |
| 72 | 803 Natural Gas Transmission Line Purchases | 0 | 0 |
| 73 | 804 Natural Gas City Gate Purchases | 0 | (21,391) |
| 74 | 804.1 Liquefied Natural Gas Purchases | 0 | 0 |
| 75 | 805 Other Gas Purchases | 0 | (19,209) |
| 76 | (Less) 805.1 Purchases Gas Cost Adjustments | 0 | (21,391) |
| 77 | TOTAL Purchased Gas (Total of lines 68 thru 76) | 0 | (19,209) |
| 78 | 806 Exchange Gas | 0 | 0 |
| 79 | Purchased Gas Expenses | | |
| 80 | 807.1 Well Expense-Purchased Gas | 0 | 0 |
| 81 | 807.2 Operation of Purchased Gas Measuring Stations | 0 | 0 |
| 82 | 807.3 Maintenance of Purchased Gas Measuring Stations | 0 | 0 |
| 83 | 807.4 Purchased Gas Calculations Expenses | 0 | 0 |
| 84 | 807.5 Other Purchased Gas Expenses | 0 | 0 |
| 85 | TOTAL Purchased Gas Expenses (Total of lines 80 thru 84) | 0 | 0 |

| Name of Respondent Black Hills Gas Distribution, LLC | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report 4/30/2019 | Year/Period of Report End of 12/31/2018 |
|---|---|---|------------------------------------|--|
| Gas Operation and Maintenance Expenses | | | | |
| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) | |
| 86 | 808.1 Gas Withdrawn from Storage-Debit | 0 | 0 | |
| 87 | (Less) 808.2 Gas Delivered to Storage-Credit | 0 | 0 | |
| 88 | 809.1 Withdrawals of Liquefied Natural Gas for Processing-Debit | 0 | 0 | |
| 89 | (Less) 809.2 Deliveries of Natural Gas for Processing-Credit | 0 | 0 | |
| 90 | Gas used in Utility Operation-Credit | | | |
| 91 | 810 Gas Used for Compressor Station Fuel-Credit | 0 | 0 | |
| 92 | 811 Gas Used for Products Extraction-Credit | 0 | 0 | |
| 93 | 812 Gas Used for Other Utility Operations-Credit | 0 | 1,061 | |
| 94 | TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93) | 0 | 1,061 | |
| 95 | 813 Other Gas Supply Expenses | 0 | 173 | |
| 96 | TOTAL Other Gas Supply Exp. (Total of lines 77,78,85,86 thru 89,94,95) | 0 | (20,098) | |
| 97 | TOTAL Production Expenses (Total of lines 3, 30, 58, 65, and 96) | 0 | (20,098) | |
| 98 | 2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES | | | |
| 99 | A. Underground Storage Expenses | | | |
| 100 | Operation | | | |
| 101 | 814 Operation Supervision and Engineering | 0 | 0 | |
| 102 | 815 Maps and Records | 0 | 0 | |
| 103 | 816 Wells Expenses | 0 | 0 | |
| 104 | 817 Lines Expense | 0 | 0 | |
| 105 | 818 Compressor Station Expenses | 0 | 0 | |
| 106 | 819 Compressor Station Fuel and Power | 0 | 0 | |
| 107 | 820 Measuring and Regulating Station Expenses | 0 | 0 | |
| 108 | 821 Purification Expenses | 0 | 0 | |
| 109 | 822 Exploration and Development | 0 | 0 | |
| 110 | 823 Gas Losses | 0 | 0 | |
| 111 | 824 Other Expenses | 0 | 0 | |
| 112 | 825 Storage Well Royalties | 0 | 0 | |
| 113 | 826 Rents | 0 | 0 | |
| 114 | TOTAL Operation (Total of lines of 101 thru 113) | 0 | 0 | |

| Name of Respondent Black Hills Gas Distribution, LLC | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report 4/30/2019 | Year/Period of Report End of 12/31/2018 |
|---|---|---|---------------------------------|--|
| Gas Operation and Maintenance Expenses | | | | |
| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) | |
| 115 | Maintenance | | | |
| 116 | 830 Maintenance Supervision and Engineering | 0 | 0 | |
| 117 | 831 Maintenance of Structures and Improvements | 0 | 0 | |
| 118 | 832 Maintenance of Reservoirs and Wells | 0 | 0 | |
| 119 | 833 Maintenance of Lines | 0 | 0 | |
| 120 | 834 Maintenance of Compressor Station Equipment | 0 | 0 | |
| 121 | 835 Maintenance of Measuring and Regulating Station Equipment | 0 | 0 | |
| 122 | 836 Maintenance of Purification Equipment | 0 | 0 | |
| 123 | 837 Maintenance of Other Equipment | 0 | 0 | |
| 124 | TOTAL Maintenance (Total of lines 116 thru 123) | 0 | 0 | |
| 125 | TOTAL Underground Storage Expenses (Total of lines 114 and 124) | 0 | 0 | |
| 126 | B. Other Storage Expenses | | | |
| 127 | Operation | | | |
| 128 | 840 Operation Supervision and Engineering | 0 | 0 | |
| 129 | 841 Operation Labor and Expenses | 0 | 0 | |
| 130 | 842 Rents | 0 | 0 | |
| 131 | 842.1 Fuel | 0 | 0 | |
| 132 | 842.2 Power | 0 | 0 | |
| 133 | 842.3 Gas Losses | 0 | 0 | |
| 134 | TOTAL Operation (Total of lines 128 thru 133) | 0 | 0 | |
| 135 | Maintenance | | | |
| 136 | 843.1 Maintenance Supervision and Engineering | 0 | 0 | |
| 137 | 843.2 Maintenance of Structures | 0 | 0 | |
| 138 | 843.3 Maintenance of Gas Holders | 0 | 0 | |
| 139 | 843.4 Maintenance of Purification Equipment | 0 | 0 | |
| 140 | 843.5 Maintenance of Liquefaction Equipment | 0 | 0 | |
| 141 | 843.6 Maintenance of Vaporizing Equipment | 0 | 0 | |
| 142 | 843.7 Maintenance of Compressor Equipment | 0 | 0 | |
| 143 | 843.8 Maintenance of Measuring and Regulating Equipment | 0 | 0 | |
| 144 | 843.9 Maintenance of Other Equipment | 0 | 0 | |
| 145 | TOTAL Maintenance (Total of lines 136 thru 144) | 0 | 0 | |
| 146 | TOTAL Other Storage Expenses (Total of lines 134 and 145) | 0 | 0 | |

| Name of Respondent | | This Report Is: | Date of Report | Year/Period of Report |
|--|---|--|------------------------------------|-----------------------|
| Black Hills Gas Distribution, LLC | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |
| Gas Operation and Maintenance Expenses | | | | |
| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) | |
| 147 | C. Liquefied Natural Gas Terminaling and Processing Expenses | | | |
| 148 | Operation | | | |
| 149 | 844.1 Operation Supervision and Engineering | 0 | 0 | |
| 150 | 844.2 LNG Processing Terminal Labor and Expenses | 0 | 0 | |
| 151 | 844.3 Liquefaction Processing Labor and Expenses | 0 | 0 | |
| 152 | 844.4 Liquefaction Transportation Labor and Expenses | 0 | 0 | |
| 153 | 844.5 Measuring and Regulating Labor and Expenses | 0 | 0 | |
| 154 | 844.6 Compressor Station Labor and Expenses | 0 | 0 | |
| 155 | 844.7 Communication System Expenses | 0 | 0 | |
| 156 | 844.8 System Control and Load Dispatching | 0 | 0 | |
| 157 | 845.1 Fuel | 0 | 0 | |
| 158 | 845.2 Power | 0 | 0 | |
| 159 | 845.3 Rents | 0 | 0 | |
| 160 | 845.4 Demurrage Charges | 0 | 0 | |
| 161 | (less) 845.5 Wharfage Receipts-Credit | 0 | 0 | |
| 162 | 845.6 Processing Liquefied or Vaporized Gas by Others | 0 | 0 | |
| 163 | 846.1 Gas Losses | 0 | 0 | |
| 164 | 846.2 Other Expenses | 0 | 0 | |
| 165 | TOTAL Operation (Total of lines 149 thru 164) | 0 | 0 | |
| 166 | Maintenance | | | |
| 167 | 847.1 Maintenance Supervision and Engineering | 0 | 0 | |
| 168 | 847.2 Maintenance of Structures and Improvements | 0 | 0 | |
| 169 | 847.3 Maintenance of LNG Processing Terminal Equipment | 0 | 0 | |
| 170 | 847.4 Maintenance of LNG Transportation Equipment | 0 | 0 | |
| 171 | 847.5 Maintenance of Measuring and Regulating Equipment | 0 | 0 | |
| 172 | 847.6 Maintenance of Compressor Station Equipment | 0 | 0 | |
| 173 | 847.7 Maintenance of Communication Equipment | 0 | 0 | |
| 174 | 847.8 Maintenance of Other Equipment | 0 | 0 | |
| 175 | TOTAL Maintenance (Total of lines 167 thru 174) | 0 | 0 | |
| 176 | TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175) | 0 | 0 | |
| 177 | TOTAL Natural Gas Storage (Total of lines 125, 146, and 176) | 0 | 0 | |

| Name of Respondent | | This Report Is: | Date of Report | Year/Period of Report |
|--|---|--|------------------------------------|-----------------------|
| Black Hills Gas Distribution, LLC | | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |
| Gas Operation and Maintenance Expenses | | | | |
| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) | |
| 178 | 3. TRANSMISSION EXPENSES | | | |
| 179 | Operation | | | |
| 180 | 850 Operation Supervision and Engineering | 0 | | 0 |
| 181 | 851 System Control and Load Dispatching | 0 | | 0 |
| 182 | 852 Communication System Expenses | 0 | | 0 |
| 183 | 853 Compressor Station Labor and Expenses | 0 | | 0 |
| 184 | 854 Gas for Compressor Station Fuel | 0 | | 0 |
| 185 | 855 Other Fuel and Power for Compressor Stations | 0 | | 0 |
| 186 | 856 Mains Expenses | 0 | | 0 |
| 187 | 857 Measuring and Regulating Station Expenses | 0 | | 0 |
| 188 | 858 Transmission and Compression of Gas by Others | 0 | | 0 |
| 189 | 859 Other Expenses | 0 | | 0 |
| 190 | 860 Rents | 0 | | 0 |
| 191 | TOTAL Operation (Total of lines 180 thru 190) | 0 | | 0 |
| 192 | Maintenance | | | |
| 193 | 861 Maintenance Supervision and Engineering | 0 | | 0 |
| 194 | 862 Maintenance of Structures and Improvements | 0 | | 0 |
| 195 | 863 Maintenance of Mains | 0 | | 0 |
| 196 | 864 Maintenance of Compressor Station Equipment | 0 | | 0 |
| 197 | 865 Maintenance of Measuring and Regulating Station Equipment | 0 | | 0 |
| 198 | 866 Maintenance of Communication Equipment | 0 | | 0 |
| 199 | 867 Maintenance of Other Equipment | 0 | | 0 |
| 200 | TOTAL Maintenance (Total of lines 193 thru 199) | 0 | | 0 |
| 201 | TOTAL Transmission Expenses (Total of lines 191 and 200) | 0 | | 0 |
| 202 | 4. DISTRIBUTION EXPENSES | | | |
| 203 | Operation | | | |
| 204 | 870 Operation Supervision and Engineering | 1,893,610 | | 1,907,882 |
| 205 | 871 Distribution Load Dispatching | 2,794 | | 8,061 |
| 206 | 872 Compressor Station Labor and Expenses | 0 | | 412 |
| 207 | 873 Compressor Station Fuel and Power | 0 | | 55 |

| Name of Respondent Black Hills Gas Distribution, LLC | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report 4/30/2019 | Year/Period of Report End of 12/31/2018 |
|---|---|---|------------------------------------|--|
| Gas Operation and Maintenance Expenses | | | | |
| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) | |
| 208 | 874 Mains and Services Expenses | 3,961,865 | 3,812,178 | |
| 209 | 875 Measuring and Regulating Station Expenses-General | 349,312 | 515,031 | |
| 210 | 876 Measuring and Regulating Station Expenses-Industrial | 23,727 | 159 | |
| 211 | 877 Measuring and Regulating Station Expenses-City Gas Check Station | 152,643 | 84,547 | |
| 212 | 878 Meter and House Regulator Expenses | 906,611 | 881,144 | |
| 213 | 879 Customer Installations Expenses | 487,763 | 363,869 | |
| 214 | 880 Other Expenses | 6,655,499 | 5,885,470 | |
| 215 | 881 Rents | 27,587 | 13,742 | |
| 216 | TOTAL Operation (Total of lines 204 thru 215) | 14,461,410 | 13,472,551 | |
| 217 | Maintenance | | | |
| 218 | 885 Maintenance Supervision and Engineering | 25,833 | 8,856 | |
| 219 | 886 Maintenance of Structures and Improvements | 2,950 | 2,876 | |
| 220 | 887 Maintenance of Mains | 113,976 | 182,293 | |
| 221 | 888 Maintenance of Compressor Station Equipment | 6,580 | 3,482 | |
| 222 | 889 Maintenance of Measuring and Regulating Station Equipment-General | 69,265 | 37,307 | |
| 223 | 890 Maintenance of Meas. and Reg. Station Equipment-Industrial | 29,382 | 16,835 | |
| 224 | 891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station | 75,112 | 67,956 | |
| 225 | 892 Maintenance of Services | 211,322 | 162,070 | |
| 226 | 893 Maintenance of Meters and House Regulators | 535,156 | 912,184 | |
| 227 | 894 Maintenance of Other Equipment | 141,152 | 227,952 | |
| 228 | TOTAL Maintenance (Total of lines 218 thru 227) | 1,210,727 | 1,621,810 | |
| 229 | TOTAL Distribution Expenses (Total of lines 216 and 228) | 15,672,137 | 15,094,361 | |
| 230 | 5. CUSTOMER ACCOUNTS EXPENSES | | | |
| 231 | Operation | | | |
| 232 | 901 Supervision | 103,070 | 100,752 | |
| 233 | 902 Meter Reading Expenses | 404,186 | 439,891 | |
| 234 | 903 Customer Records and Collection Expenses | 2,491,985 | 2,242,894 | |

| Name of Respondent Black Hills Gas Distribution, LLC | | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report 4/30/2019 | Year/Period of Report End of 12/31/2018 |
|---|---|---|---------------------------------|--|
| Gas Operation and Maintenance Expenses | | | | |
| Line No. | Account (a) | Amount for Current Year (b) | Amount for Previous Year (c) | |
| 235 | 904 Uncollectible Accounts | 361,518 | 260,730 | |
| 236 | 905 Miscellaneous Customer Accounts Expenses | 59,480 | 91,282 | |
| 237 | TOTAL Customer Accounts Expenses (Total of lines 232 thru 236) | 3,420,239 | 3,135,548 | |
| 238 | 6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES | | | |
| 239 | Operation | | | |
| 240 | 907 Supervision | 31,014 | 9,303 | |
| 241 | 908 Customer Assistance Expenses | 213,703 | 274,177 | |
| 242 | 909 Informational and Instructional Expenses | 1,933 | 3,263 | |
| 243 | 910 Miscellaneous Customer Service and Informational Expenses | 4,125 | 13,751 | |
| 244 | TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243) | 250,776 | 300,495 | |
| 245 | 7. SALES EXPENSES | | | |
| 246 | Operation | | | |
| 247 | 911 Supervision | 525 | 11,955 | |
| 248 | 912 Demonstrating and Selling Expenses | 296,553 | 427,707 | |
| 249 | 913 Advertising Expenses | 155,538 | 174,635 | |
| 250 | 916 Miscellaneous Sales Expenses | 286 | 1,349 | |
| 251 | TOTAL Sales Expenses (Total of lines 247 thru 250) | 452,902 | 615,646 | |
| 252 | 8. ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| 253 | Operation | | | |
| 254 | 920 Administrative and General Salaries | 5,721,294 | 5,748,281 | |
| 255 | 921 Office Supplies and Expenses | 1,687,935 | 1,828,260 | |
| 256 | (Less) 922 Administrative Expenses Transferred-Credit | 1,121,167 | 1,029,355 | |
| 257 | 923 Outside Services Employed | 1,422,590 | 1,141,488 | |
| 258 | 924 Property Insurance | 12,467 | 11,811 | |
| 259 | 925 Injuries and Damages | 448,873 | 721,754 | |
| 260 | 926 Employee Pensions and Benefits | 244,707 | 317,131 | |
| 261 | 927 Franchise Requirements | 0 | 0 | |
| 262 | 928 Regulatory Commission Expenses | 1,112 | 2,296 | |
| 263 | (Less) 929 Duplicate Charges-Credit | 0 | 0 | |
| 264 | 930.1 General Advertising Expenses | 33,292 | 23,128 | |
| 265 | 930.2 Miscellaneous General Expenses | 367,906 | 320,749 | |
| 266 | 931 Rents | 851,582 | 432,067 | |
| 267 | TOTAL Operation (Total of lines 254 thru 266) | 9,670,590 | 9,517,609 | |
| 268 | Maintenance | | | |
| 269 | 932 Maintenance of General Plant | 615,171 | 536,740 | |
| 270 | TOTAL Administrative and General Expenses (Total of lines 267 and 269) | 10,285,761 | 10,054,349 | |
| 271 | TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270) | 30,081,815 | 29,180,302 | |

| | | | |
|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Gas Used in Utility Operations

1. Report below details of credits during the year to Accounts 810, 811, and 812.
 2. If any natural gas was used by the respondent for which a charge was not made to the appropriate operating expense or other account, list separately in column (c) the Dth of gas used, omitting entries in column (d).

| Line No. | Purpose for Which Gas Was Used (a) | Account Charged (b) | Natural Gas Gas Used Dth (c) | Natural Gas Amount of Credit (in dollars) (d) | Natural Gas Amount of Credit (in dollars) (e) | Natural Gas Amount of Credit (in dollars) (f) |
|----------|--|------------------------|---------------------------------|--|--|--|
| 1 | 810 Gas Used for Compressor Station Fuel - Credit | | | | | |
| 2 | 811 Gas Used for Products Extraction - Credit | | | | | |
| 3 | Gas Shrinkage and Other Usage in Respondent's Own Processing | | | | | |
| 4 | Gas Shrinkage, etc. for Respondent's Gas Processed by Others | | | | | |
| 5 | 812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.) | | | | | |
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| 21 | | | | | | |
| 22 | | | | | | |
| 23 | | | | | | |
| 24 | | | | | | |
| 25 | Total | | | | | |

| | | | |
|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments)

1. Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
2. Report in Section B, column (b) all depreciable or amortizable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate in a footnote the manner in which column (b) balances are

Section A. Summary of Depreciation, Depletion, and Amortization Charges

| Line No. | Functional Classification (a) | Depreciation Expense (Account 403) (b) | Amortization Expense for Asset Retirement Costs (Account 403.1) (c) | Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d) | Amortization of Underground Storage Land and Land Rights (Account 404.2) (e) |
|----------|--|--|--|--|--|
| 1 | Intangible plant | | | | |
| 2 | Production plant, manufactured gas | | | | |
| 3 | Production and gathering plant, natural gas | | | | |
| 4 | Products extraction plant | | | | |
| 5 | Underground gas storage plant | | | | |
| 6 | Other storage plant | | | | |
| 7 | Base load LNG terminaling and processing plant | | | | |
| 8 | Transmission plant | | | | |
| 9 | Distribution plant | 8,129,041 | | | |
| 10 | General plant | 1,697,602 | | | |
| 11 | Common plant-gas | | | | |
| 12 | TOTAL | 9,826,643 | 0.00 | 0.00 | 0.00 |

| | | | |
|-----------------------------------|--|----------------|-----------------------|
| Name of Respondent | This Report Is: | Date of Report | Year/Period of Report |
| Black Hills Gas Distribution, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2019 | End of 12/31/2018 |

Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)

obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.
3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

Section A. Summary of Depreciation, Depletion, and Amortization Charges

| Line No. | Amortization of Other Limited-term Gas Plant (Account 404.3) (f) | Amortization of Other Gas Plant (Account 405) (g) | Total (b to g) (h) | Functional Classification (a) |
|----------|---|--|---------------------------|--|
| 1 | | 990 | 990 | Intangible plant |
| 2 | | | 0 | Production plant, manufactured gas |
| 3 | | | 0 | Production and gathering plant, natural gas |
| 4 | | | 0 | Products extraction plant |
| 5 | | | 0 | Underground gas storage plant |
| 6 | | | 0 | Other storage plant |
| 7 | | | 0 | Base load LNG terminaling and processing plant |
| 8 | | | 0 | Transmission plant |
| 9 | | | 8,129,041 | Distribution plant |
| 10 | | | 1,697,602 | General plant |
| 11 | | | 0 | Common plant-gas |
| 12 | 0 | 990 | 9,827,633 | TOTAL |

| | | | |
|---|---|-----------------------------|---|
| Name of Respondent Black Hills Gas Distribution of Nebraska | This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report 4/30/2019 | Year/Period of Report End of Dec. 31, 2018 |
|---|---|-----------------------------|---|

Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)

4. Add rows as necessary to completely report all data. Number the additional rows in sequence as 2.01, 2.02, 3.01, 3.02, etc.

Section B. Factors Used in Estimating Depreciation Charges

| Line No. | Functional Classification (a) | Plant Bases (in thousands) (b) | Applied Depreciation or Amortization Rates (percent) (c) |
|----------|--|--------------------------------------|---|
| 1 | Production and Gathering Plant | | |
| 2 | Offshore (footnote details) | | |
| 3 | Onshore (footnote details) | | |
| 4 | Underground Gas Storage Plant (footnote details) | | |
| 5 | Transmission Plant | | |
| 6 | Offshore (footnote details) | | |
| 7 | Onshore (footnote details) | | |
| 8 | General Plant (footnote details) | 27,728 | 8.889% |
| 9 | Distribution Plant | 277,582 | 2.938% |
| 10 | Intangible Plant | 194 | 3.000% |
| 11 | Production and Extraction Plant | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |

COMMON UTILITY PLANT AND EXPENSES

1. Furnish a schedule describing the property carried in the utility's accounts as common utility plant and showing the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Such schedule also shall show the allocation of such plant costs to the respective departments using the common utility plant, explain the basis of allocation used, and give the allocation factors.

2. Furnish a schedule of the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and the amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate including explanation of basis of allocation and factors used.

3. Furnish a schedule showing for the year the expenses of operation, maintenance, rents, depreciation and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Such schedule also shall show the allocation of such expenses to the departments using the common utility plant to which such expenses are related, explain the basis of allocation used, and give the factors of allocation.

4. Give the date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

(1) Plant and accumulated provisions for depreciation allocated to the State of Nebraska at December 31, 2017, and the related allocation bases are as follows:

| | Alloc Basis | PLANT | | ACCUMULATED DEPRECIATION | |
|---|-------------|-------|-------------------|--------------------------|-------------------|
| | | Total | State of Nebraska | Total | State of Nebraska |
| Distribution Plant | | | | | |
| Black Hills Service Company (BHSCO) | (1) | NA | - | NA | - |
| Black Hills Utility Holding Company (BHUHC) | (2) | NA | 687,871 | NA | 4,985 |
| TOTAL | | | 687,871 | | 4,985 |
| General Plant | | | | | |
| Black Hills Service Company (BHSCO) | (1) | NA | 3,560,898 | NA | 1,772,210 |
| Black Hills Utility Holding Company (BHUHC) | (2) | NA | 10,483,559 | NA | (839,717) |
| TOTAL | | | 14,044,457 | | 932,493 |
| TOTAL ALLOCABLE | | | 14,732,327 | | 937,478 |

(1) Black Hills Service Company support functions are centralized costs supporting the operations of the company's business units. These costs are assigned directly whenever possible to a business unit or allocated based on a specific cost driver, or allocated based on a general allocator, referred to as the "Blended Ratio". The "Blended Ratio" consists of the arithmetic average of gross margin, payroll, and asset cost of the applicable business units.

(2) Black Hills Utility Holding Company support functions were established to provide services to multiple regulatory jurisdictions for increased efficiency. Costs are assigned directly whenever possible to a business unit, allocated based on a specific cost driver or allocated based on a general allocator. The "General Allocator" consists of the arithmetic payroll and asset cost of the applicable business units.

COMMON UTILITY PLANT AND EXPENSES

1. Furnish a schedule describing the property carried in the utility's accounts as common utility plant and showing the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Such schedule also shall show the allocation of such plant costs to the respective departments using the common utility plant, explain the basis of allocation used, and give the allocation factors.
2. Furnish a schedule of the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and the amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate including explanation of basis of allocation and factors used.
3. Furnish a schedule showing for the year the expenses of operation, maintenance, rents, depreciation and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Such schedule also shall show the allocation of such expenses to the departments using the common utility plant to which such expenses are related, explain the basis of allocation used, and give the factors of allocation.
4. Give the date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Depreciation expense and operations and maintenance allocated to the State of Nebraska at December 31, 2018 and the related allocation bases are as follows:

| | Alloc Basis | DEPRECIATION | | OPERATION & MAINTENANCE | |
|---|-------------|--------------|-------------------|-------------------------|-------------------|
| | | Total | State of Nebraska | Total | State of Nebraska |
| Depreciation Expense | | | | | |
| Black Hills Service Company (BHSCO) | (1) | NA | 450,175 | | |
| Black Hills Utility Holding Company (BHUHC) | (2) | NA | 765,179 | | |
| TOTAL | | - | 1,215,354 | | |
| O & M | | | | | |
| Black Hills Service Company (BHSCO) | (1) | | | NA | 7,456,131 |
| Black Hills Utility Holding Company (BHUHC) | (2) | | | NA | 5,781,708 |
| TOTAL | | | | | 13,237,839 |
| TOTAL ALLOCABLE | | - | 1,215,354 | - | 13,237,839 |

- (1) Black Hills Service Company support functions are centralized costs supporting the operations of the company's business units. These costs are assigned directly whenever possible to a business unit or allocated based on a specific cost driver, or allocated based on a general allocator, referred to as the "Blended Ratio". The "Blended Ratio" consists of the arithmetic average of gross margin, payroll, and asset cost of the applicable business units.
- (2) Black Hills Utility Holding Company support functions were established to provide services to multiple regulatory jurisdictions for increased efficiency. Costs are assigned directly whenever possible to a business unit, allocated based on a specific cost driver or allocated based on a general allocator. The "General Allocator" consists of the arithmetic payroll and asset cost of the applicable business units.