

2018
ANNUAL REPORT

of

Black Hills
Nebraska Gas Utility Company, LLC

1102 E First Street
Papillion, Nebraska

to the

Nebraska
Public Service Commission

**Black Hills
Nebraska Gas Utility Company, LLC
Annual Report Year Ending December 31, 2018**

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**FERC FORM NO 2:
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES**

IDENTIFICATION		
01 Exact Legal Name of Respondent Black Hills/Nebraska Gas Utility Company, LLC	02 Year of Report Dec. 31, 2018	
03 Previous Name and Date of Change <i>(if name changed during year)</i>		
04 Address of Principal Office at End of Year <i>(Street, City, State, Zip Code)</i> 1102 E. First Street, Papillion, NE 68046		
05 Name of Contact Person Marne Jones	06 Title of Contact Person Vice President - Regulatory and Finance	
07 Address of Contact Person <i>(Street, City, State, Zip Code)</i> 7001 Mt. Rushmore Road, Rapid City, SD 57702		
08 Telephone of Contact Person, <i>Including Area Code</i> (605) 721-2348	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report <i>(Mo, Da, Yr)</i> 04/30/2019
ATTESTATION		
The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.		
01 Name Marne Jones	02 Title Vice President - Regulatory and Finance	
03 Signature 	04 Date Signed <i>(Mo, Day, Yr)</i> 04/29/19	
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to 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 Nebraska Gas Utility Company, LLC	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
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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, *Revenues and Expenses from Utility Plant Leased to Others*, in another utility column (l, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. 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 customers or which may result in a material refund to the utility 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 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 and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year.

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	178,928,068	150,396,138
3	Operating Expenses			
4	Operation Expenses (401)	320-325	124,715,449	102,573,389
5	Maintenance Expenses (402)	320-325	3,351,856	2,989,869
6	Depreciation Expense (403)	336-338	11,908,068	10,695,370
7	Amort. & Depl. of Utility Plant (404-405)	336-338	35,684	35,673
8	Amort. of Utility Plant Acq. Adj. (406)	336-338	-	-
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		-	-
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes Other Than Income Taxes (408.1)	262-263	1,803,371	2,079,762
12	Income Taxes - Federal (409.1)	262-263	949,695	21,721,700
13	- Other (409.1)	262-263	(105,208)	(125,190)
14	Provision for Deferred Income Taxes (410.1)	234,272-277	26,213,708	34,213,008
15	(Less) Provisions for Deferred Income Taxes-Cr. (411.1)	234,272-277	19,343,743	47,046,311
16	Investment Tax Credit Adj. - Net (411.4)	266	-	-
17	(Less) Gains from Disp. of Utility Plant (411.6)		-	-
18	Losses from Disp. of Utility Plant (411.7)		-	-
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		149,528,880	127,137,270
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		29,399,188	23,258,868

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC		This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2019	Year of Report Dec. 31, 2017
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
21	Net Utility Operating Income (Carried forward from page 114)		29,399,188	23,258,868
22	Other Income and Deductions			
23	Other Income			
24	Nonutility Operating Income			
25	Revenue from Merchandising, Jobbing and Contract Work (415)		519,550	360,861
26	(Less) Costs & Expense of Merch, Jobbing & Contr Work (416)		505,380	227,564
27	Revenues from Nonutility Operations (417)		10,651,918	10,232,491
28	(Less) Expenses of Nonutility Operations (417.1)		6,134,409	6,062,949
29	Nonoperating Rental Income (418)		-	-
30	Equity in Earnings of Subsidiary Companies (418.1)		-	-
31	Interest and Dividend Income (419)		424,875	103,175
32	Allowance for Other Funds Used During Construction (419.1)			-
33	Miscellaneous Nonoperating Income (421)		19,671	19,236
34	Gain on Disposition of Property (421.1)		3,330	15,672
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		4,979,555	4,440,922
36	Other Income Deductions			
37	Loss on Disposition of Property (421.2)		-	-
38	Miscellaneous Amortization (425)	340		
39	Miscellaneous Income Deductions (426.1-426.5)	340	318,351	460,126
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		318,351	460,126
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	262-263	90,864	86,622
43	Income Taxes - Federal (409.2)	262-263	739,755	1,342,784
44	Income Taxes - Other (409.2)	262-263	105,208	125,190
45	Provision for Deferred Inc. Taxes (410.2)	234,272-277	682,622	-
46	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	-	-
47	Investment Tax Credit Adj.-Net (411.5)		-	-
48	(Less) Investment Tax Credits (420)		-	-
49	TOTAL Taxes on Other Inc & Deduct. (Total of 42 thru 48)		1,618,449	1,554,596
50	Net Other Income and Deductions (Enter Total of lines 35, 40, 49)		3,042,755	2,426,200
51	Interest Charges			
52	Interest on Long-Term Debt (427)		-	-
53	Amort. of Debt Disc. and Expense (428)	256	-	-
54	Amortization of Loss on Reacquired Debt (428.1)	257	-	-
55	(Less) Amort. of Premium on Debt-Credit (429)	256	-	-
56	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)	257	-	-
57	Interest on Debt to Assoc. Companies (430)	340	6,268,837	5,077,271
58	Other Interest Expense (431)	340	(10,612)	(2,124)
59	(Less) Allow for Borrowed Funds Used During Construction-Cr.(432)		140,217	563,226
60	Net Interest Charges (Enter Total of lines 52 thru 59)		6,118,008	4,511,921
61	Income Before Extraordinary Items (Total of lines 21, 50 and 60)		26,323,935	21,173,147
62	Extraordinary Items			
63	Extraordinary Income (434)		-	-
64	(Less) Extraordinary Deductions (435)		-	-
65	Net Extraordinary Items (Enter Total of line 63 less line 64)		-	-
66	Income Taxes-Federal and Other (409.3)		-	-
67	Extraordinary Items After Taxes (Enter Total of line 65 less line 66)		-	-
68	Net Income (Enter Total of lines 61 and 67)		26,323,935	21,173,147

Name of Respondent Black Hills/Nebraska Gas Utility Company, LLC	This Report Is:	Date of Report	Year of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2019	December 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 items. 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-18 10-Q published with the SEC
14. See 3Q-18 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	This Report Is:	Date of Report	Year/Period of Report
Black Hills/Nebraska Gas Utility Company, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2019	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)	365,942,382
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	31,782,248
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (Total of lines 3 thru 7)	397,724,630
9	Leased to Others	
10	Held for Future Use	
11	Construction Work in Progress	5,870,183
12	Acquisition Adjustments	42,487,092
13	TOTAL Utility Plant (Total of lines 8 thru 12)	446,081,905
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	144,336,103
15	Net Utility Plant (Total of lines 13 and 14)	301,745,802
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	143,237,543
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	1,098,560
22	TOTAL In Service (Total of lines 18 thru 21)	144,336,103
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)	144,336,103

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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		365,942,382		
4				
5				
6		31,782,248		
7				
8		397,724,630		
9				
10				
11		5,870,183		
12		42,487,092		
13		446,081,905		
14		144,336,103		
15		301,745,802		
16				
17				
18		143,237,543		
19				
20				
21		1,098,560		
22		144,336,103		
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33		144,336,103		

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	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
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

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

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	INTANGIBLE PLANT		
2	301 Organization	256	
3	302 Franchises and Consents	88,073	
4	303 Miscellaneous Intangible Plant	1,081,377	
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	1,169,706	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	

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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
			256	301	2
			88,073	302	3
			1,081,377	303	4
0	0	0	1,169,706		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 Nebraska Gas Utility Company, LLC		(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	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	170,272	6,561	
85	366 Structures and Improvements	8,174		

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Black Hills Nebraska Gas Utility Company, LLC		(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	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
			176,834	365.2	84
			8,174	366	85

Name of Respondent		This Report Is:	Date of Report	Year of Report
Black Hills Nebraska Gas Utility Company, LLC		(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	5,413,642	123,309	
87	368 Compressor Station Equipment	0		
88	369 Measuring and Regulating Station Equipment	624,132		
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)	6,216,220	129,870	
93	DISTRIBUTION PLANT			
94	374 Land and Land Rights	687,475	1,446,202	
95	375 Structures and Improvements	182,810	1,295,712	
96	376 Mains	143,973,346	21,900,148	
97	377 Compressor Station Equipment	0		
98	378 Measuring and Regulating Station Equipment-General	11,282,113	94,166	
99	379 Measuring and Regulating. Station Equipment-City Gate	0		
100	380 Services	85,154,246	2,787,818	
101	381 Meters	32,624,659	76,047	
102	382 Meter Installations	4,945,114	134,691	
103	383 House Regulators	25,939,988	7,237,193	
104	384 House Regulator Installations	0		
105	385 Industrial Measuring and Regulating Station Equipment	7,918,859	31,679	
106	386 Other Property on Customers' Premises	0		
107	387 Other Equipment	30,564	21,509	
108	388 Asset Retirement Costs for Distribution Plant	0		
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	312,739,174	35,025,166	
110	GENERAL PLANT			
111	389 Land and Land Rights	129,429	1,546,418	
112	390 Structures and Improvements	3,016,448	1,217,428	
113	391 Office Furniture and Equipment	22,055,781	42,804	
114	392 Transportation Equipment	7,175,584	740,267	
115	393 Stores Equipment	0		
116	394 Tools, Shop, and Garage Equipment	3,121,851	91,547	
117	395 Laboratory Equipment	174,036	91,546	
118	396 Power Operated Equipment	947,103	189,991	
119	397 Communication Equipment	743,445		
120	398 Miscellaneous Equipment	8,752	880,373	
121	Subtotal (Enter Total of lines 111 thru 120)	37,372,429	4,800,374	
122	399 Other Tangible Property	5,455		
123	399.1 Asset Retirement Costs for General Plant	0		
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	37,377,884	4,800,374	
125	TOTAL (Accounts 101 and 106)	357,502,984	39,955,411	
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)	357,502,984	39,955,411	

Name of Respondent	This Report Is:	Date of Report	Year of Report		
Black Hills Nebraska Gas Utility Company, LLC	(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.
			5,536,951	367	86
			0	368	87
			624,132	369	88
			0	370	89
			0	371	90
			0	372	91
	0	0	6,346,090		92
					93
	(1,825)		2,131,852	374	94
			1,478,522	375	95
(26,662)			165,846,832	376	96
			0	377	97
(21)	3,640		11,379,898	378	98
			0	379	99
(537,752)			87,404,311	380	100
(797,211)	1,078,517		32,982,012	381	101
(87,664)			4,992,142	382	102
(60,984)			33,116,198	383	103
			0	384	104
(188,270)	311,680		8,073,948	385	105
			0	386	106
	(4,561)		47,512	387	107
			0	388	108
(1,698,565)	1,387,452	0	347,453,226		109
					110
(3,256)	(97,117)		1,575,474	389	111
(62,512)	(304,910)		3,866,454	390	112
(345,055)	1,548,470		23,302,000	391	113
(226,310)	309,245		7,998,785	392	114
			0	393	115
(75,487)	68,266		3,206,176	394	116
(1,788)	12,481		276,275	395	117
(106,567)	13,779		1,044,306	396	118
(151,431)	53,145		645,159	397	119
	(44,505)		844,621	398	120
(972,407)	1,558,853	0	42,759,250		121
(9,098)			(3,643)	399	122
			0	399.1	123
(981,505)	1,558,853	0	42,755,609		124
(2,680,070)	2,946,305	0	397,724,630		125
					126
					127
					128
(2,680,070)	2,946,305	0	397,724,630		129

** Transfers and Adjustments are netted in Adjustments column.

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills/Nebraska Gas Utility Company, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2019	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.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. 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	134,421,023	134,421,023		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	11,908,068	11,908,068		
4	(403.1) Depreciation Expense for Asset Retirement Costs	0			
5	(413) Expense of Gas Plant Leased to Others	0			
6	Transportation Expenses - Clearing	897,162	897,162		
7	Other Clearing Accounts	0			
8	Other Clearing (Specify) (footnote details):	0			
9	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	12,805,230	12,805,230		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(2,680,070)	(2,680,070)		
12	Cost of Removal	(2,587,456)	(2,587,456)		
13	Salvage (Credit)	94,301	94,301		
14	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(5,173,225)	(5,173,225)		
15	Other Debit or Credit Items (Describe) (footnote details):	1,183,516	1,183,516		
16	Book Cost of Asset Retirement Costs	0			
17	Balance End of Year (Total of lines 1,10,15,16 and 18)	143,236,544	143,236,544		
Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS					
18	Productions-Manufactured Gas	(18,028)	(18,028)		
19	Production and Gathering-Natural Gas	0			
20	Products Extraction-Natural Gas	0			
21	Underground Gas Storage	0			
22	Other Storage Plant	0			
23	Base Load LNG Terminating and Processing Plant	0			
24	Transmission	4,101,387	4,101,387		
25	Distribution	122,235,934	122,235,934		
26	General	16,917,251	16,917,251		
27	TOTAL (Total of lines 19 thru 27)	143,236,544	143,236,544		

GAS STORED (Account 117, 164.1 and 164.2)

1. Report below the information called for concerning inventories of gas stored.

2. The Uniform System of Accounts provides that inventory cost records be maintained on a consolidated basis for all storage projects with separate records showing the Mcf of inputs and withdrawals and balance for each project, except under certain specified circumstances. If the respondent's inventory cost records are not maintained on a consolidated basis for all storage projects, furnish an explanation of the accounting followed and reason for any deviation from the general basis provided by the Uniform System of Accounts. Separate schedules on this schedule form should be furnished for each group of storage projects for which separate inventory cost records are maintained.

3. If during the year adjustment was made of the stored gas inventory, such as to correct for cumulative inaccuracies of gas measurements, furnish an explanation of the reason for the adjustment, the Mcf and dollar amount of adjustment and account charged or credited.

4. Give a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.

5. If the respondent uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.

6. If respondent has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project furnish a statement showing (a) date of Commission authorization of such accumulated provision (b) explanation of circumstances requiring such provision (c) basis of provision and factors of calculation (d) estimated ultimate accumulated provision accumulation (e) a summary showing balance of accumulated provision and entries during year.

7. Pressure base of gas volumes reported in this schedule is 14.73 psia at 60°F.

Line No.	Description	Noncurrent (Account 117) (a)	Current (Account 164.1) (b)	LNG (Account 164.2) (c)	LNG (Account 164.3) (d)	Total (e)
1	Balance, beginning of year -----	\$ 0	\$ 10,358,717	\$ 0	\$ 0	\$ 10,358,717
2	Gas delivered to storage					
3	(contra Account) -----	0	12,957,510	0	0	12,957,510
4	Gas withdrawn from storage					
5	(contra Account) -----	0	14,603,374	0	0	14,603,374
6	Other debits or credits					
7	(Explain)-----					
8	Allocation Change		(173,551)			(173,551)
9	Fees		242,815			242,815
10	Estimate Withdrawal		139,821			139,821
11						
12	Balance, end of year -----	\$ 0	\$ 8,921,937	\$ 0	\$ 0	\$ 8,921,937
13	Mcf -----	0	3,521,031	0	0	3,521,031
14	Amount per Mcf -----	0	2.53	0	0	2.53
15	State basis of segregation of inventory between current and noncurrent portions					
16						
17	Gas delivered to storage:					
18	Mcf.....				5,193,215	
19	Amount per Mcf.....				2.50	
20	Cost basis of gas delivered to storage:					
21	Specify: Own production (give production area, see uniform system of accounts); average system purchases; specific purchases (state which purchases).					
22						
23						
24	Does cost of gas delivered to storage include any expenses for use of respondent's transmission storage, or other facilities?					
25If so, give particulars and date of Commission approval of the accounting.					
26						
27						
28						
29	Gas withdrawn from storage:					
30	Mcf.....				5,271,121	
31	Amount per Mcf.....				2.77	
32	Cost basis of withdrawals:					
33	Specify: average cost, lifo, fifo. (Explain any change in inventory basis during year and give date of Commission					
34						

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 (a)	Balance End of Year (b)
1	242003 Accrued Benefits-Compensated Absences	\$ 396,745
2	242009 Accrued Benef Retiree HC Current	506,000
3	242013 Accrued Benefits 401K	150,093
4	242014 Accrued Bonus other	39,288
5	242019 Accrued Energy Aid Assistance	8,903
6	242028 Accrued Uncl Checks/Escheats	454
7	242041 Accrued Incentive	1,084,769
8	242045 Accrued Payroll	374,462
9	242046 Accrued EE Reimbursed Exp	23,699
10	242052 Accrued LT Performance Plan	15,113
11	242500 Accrued LT Liabilities	14,802
12	242999 Accrued Other	2,756,821
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
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31		
32		
33		
34		
35		
36	TOTAL	\$ 5,371,149
CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)		
Line No.	List advances by departments (a)	Balance End of Year (b)
36	252001 Customer advance for construction - current	222
37	252000 Customer advance for construction - non current	38,367
38		
39		
40		
41		
42		
43		
44		
45		
46		
47	TOTAL	\$ 38,589

Name of Respondent Black Hills/Nebraska Gas Utility Company, LLC	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
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)			
1	Gas Utility								
2	3%	0		0		0		0	
3	4%	0		0		0		0	
4	7%	0		0		0		0	
5	10%	0		0		0		0	
6									
7									
8	TOTAL	0		0		0		0	
9	Other (list separately and show 3%, 4%, 7% 10% and TOTAL)								
10									
11									
12									
13									
14									
15									
16									
17									
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26									
27									
28									
29									

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	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
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OTHER DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits
2. For any deferred debit being amortized, show period of amortization in column (a).
3. Minor items (less than \$100,000) may be grouped by classes

Line No.	Description of Miscellaneous Deferred Debits <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	Debits <i>(c)</i>	CREDITS		Balance at End of Year <i>(f)</i>
				Account Charged <i>(d)</i>	Amount <i>(e)</i>	
1	MISC DEFERRED DEBITS-IN PROC		\$ 600,000	925, 234		\$ 600,000
2						-
3						
4						
5						
6						
7						
8						
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36						
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41						
42						
43						
44						
45						
46						
47	Misc Work in Progress	\$ -				\$ -
48	DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351)	-				-
49	TOTAL	\$ -				\$ 600,000

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC		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
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR				
1. Give particulars (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.		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.		
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or		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 proportions of prepaid taxes chargeable 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		
Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. in Account 165) (c)	
1	INCOME TAXES:			
2	Federal Income	\$ 0	\$	738,375
3				
4	State Income	(1)		39,102
5				
6				
7	OTHER TAXES:			
8	Payroll Taxes	106,542		
9	Property	2,792,893		
10	State/Local Sales & Use	993		
11	Excise	-		
12	City Franchise	-		
13	Other Misc Taxes	25		
14				
15				
16				
17				
18	TOTAL	\$ 2,900,453	\$	777,477
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)				
Line No.	Electric Account 408.1, 409.1 (j)	Gas (Account 408.1, 409.1) (i)	Other Utility Departments (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1				
2		\$ 949,695		\$ 739,755
3				
4		(105,208)		105,208
5				
6				
7				
8		(96,688)		87,720
9		1,891,400		3,144
10		(2)		
11		8,661		(8,691)
12				
13				
14				
15				
16				
17				
18	TOTAL	\$ 2,647,858		\$ 927,136

408 + 409 s/b

3,574,993

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	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
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

that the total tax for each State and subdivision can readily be ascertained.

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) and (p) how the taxed 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.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	
\$ 1,689,450	\$ 939,778	\$ -	\$ 11,297	\$ -	1
-	-	-	(1)	39,102	2
-	-	-	-	-	3
-	-	-	-	-	4
-	-	-	-	-	5
-	-	-	-	-	6
1,126,572	1,098,879	-	134,234	-	7
1,894,544	1,877,857	-	2,809,580	-	8
41,694	40,628	-	2,084	-	9
-	-	-	-	-	10
-	-	-	-	-	11
-	-	-	-	-	12
-	-	-	-	-	13
-	-	-	-	-	14
-	-	-	-	-	15
-	-	-	-	-	16
-	-	-	-	-	17
\$ 3,583,994	\$ 3,957,142	\$ -	\$ 2,957,195	\$ 39,102	18

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

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)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
			\$ -	18

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	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
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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. For Other (Specify), include deferrals relating to other

Line No.	Account Subdivisions (a)	CHANGES DURING YEAR	
		Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282		
2	Electric		
3	Gas	25,334,466	5,244,962
4	Other (Define)		
5	TOTAL (Enter Total of lines 2 thru 4)	25,334,466	5,244,962
6	Other (Specify)		
7			
8			
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	25,334,466	5,244,962
10	Classification of TOTAL		
11	Federal Income Tax	22,131,077	4,618,940
12	State Income Tax	3,203,389	626,022
13	Local Income Tax		

NOTES

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	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
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ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)(Continued)

income and deductions.
3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
						27,105,426	3
							4
						27,105,426	5
							6
							7
							8
						27,105,426	9
							10
						23,888,685	11
						3,216,741	12
							13

NOTES (Continued)

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	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
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ACCUMULATED DEFERRED INCOME TAXES--OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relative to amounts recorded in Account 283.
 2. For Other (Specify), include deferrals relating to other

Line No.	Account Subdivisions <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 <i>(c)</i>	Amounts Credited to Account 411.1 <i>(d)</i>
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 2 thru 8)			
10	Gas	(959,340)	6,269,324	6,093,111
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 10 thru 16)	(959,340)	6,269,324	6,093,111
18	Other (Specify)			
19	TOTAL Acct 283 (Total of lines 9,17 and 18)	(959,340)	6,269,324	6,093,111
20	Classification of TOTAL			
21	Federal Income Tax	(906,941)	5,468,945	5,363,119
22	State Income Tax	(52,399)	800,379	729,992
23	Local Income Tax			

NOTES

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	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
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

income and deductions. and 277. Include amounts relating to insignificant items listed
 3. Provide in the space below explanations for pages 276 under Other.
 4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
			19,384		75	(802,436)	10
							11
							12
							13
							14
							15
							16
			19,384		75	(802,436)	17
							18
			19,384		75	(802,436)	19
							20
			19,384		-	(820,499)	21
			-		75	18,063	22
							23

NOTES (Continued)

Page 277, line 19, Column (h) State NOL Consolidating 1 19,384 Credit 409

Page 277, line 19, Column (j) Other 75 Debit 190

Name of Respondent Black Hills/ Nebraska Gas Utility Company, LLC		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 OPERATING REVENUES (Account 400)				
1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.		for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.		
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.		4. Report quantities of natural gas sold in Mcf (14.73 psia at 60°F). If billings are on a term basis, give the Btu contents of the gas sold and the sales converted to Mcf.		
3. Report number of customers, columns (f) and (g), on the basis of meters. In addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted		5. If increases or decreases from previous year (columns (c), (e), and (g)), are not derived from previously		
Line No.	Title of Account (a)	OPERATING REVENUES		
		Amount for Year (b)	Amount for Previous Year (c)	
1	GAS SERVICE REVENUES			
2	480 Residential Sales	125,743,710	104,370,598	
3	481 Commercial & Industrial Sales			
4	Small (or Comm.) (See Instr. 6)	36,589,323	29,340,048	
5	Large (or Ind.) (See Instr. 6)	451,308	515,936	
6	482 Other Sales to Public Authorities	17,271	16,205	
7	484 Interdepartmental Sales			
8	TOTAL Sales to Ultimate Consumers	162,801,612	134,242,787	
9	483 Sales for Resale			
10	TOTAL Nat. Gas Service Revenues	162,801,612	134,242,787	
11	Revenues from Manufactured Gas			
12	TOTAL Gas Service Revenues	162,801,612	134,242,787	
13	OTHER OPERATING REVENUES			
14	486 Intracompany Transfers			
15	487 Forfeited Discounts	423,111	385,003	
16	488 Misc. Service Revenues	1,048,103	1,103,822	
17	489 Rev. from Nat. Gas Proc. by Others	16,301,398	14,030,808	
18	490 Sales of Prod. Ext. from Nat. Gas			
19	491 Rev. from Nat. Gas Proc. by Others			
20	492 Incidental Gasoline & Oil Sales			
21	493 Rent from Gas Property	9,165	15,578	
22	494 Interdepartmental Rents			
23	495 Other Gas Revenues	644,765	618,140	
24	TOTAL Other Operating Revenues	18,426,542	16,153,351	
25	TOTAL Gas Operating Revenues	181,228,154	150,396,138	
26	(Less) 496 Provision for Rate Refunds	(2,300,086)	0	
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	178,928,068	150,396,138	
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Cust.)	162,707,343	134,104,872	
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	94,269	137,915	
30	Sales for Resale	0	0	
31	Other Sales to Pub. Auth. (Local Dist. Only)			
32	Interdepartmental Sales			
33	TOTAL (Same as Line 10, Columns (b) & (d))	162,801,612	134,242,787	

Name of Respondent Black Hills/ Nebraska Gas Utility Company, LLC		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 OPERATING REVENUES (Account 400) (Continued)					
<p>reported figures, explain any inconsistencies in a footnote.</p> <p>6. Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf</p>			<p>per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)</p> <p>7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.</p>		
MCF OF NATURAL GAS SOLD		AVG. NO OF NAT. GAS CUSTRS. PER MO.		Line No.	
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)		
13,984,352	10,951,283	185,025	183,644	1	
5,041,035	3,968,079	16,527	16,281	2	
80,009	94,596	131	130	3	
2,486	2,320	5	5	4	
19,107,882	15,016,278	201,688	200,060	5	
19,107,882	15,016,278	201,688	200,060	6	
NOTES				7	
				8	
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				30	
				31	
				32	
				33	

Note: Includes Unbilled

**Black Hills
Nebraska Gas Utility Company, LLC
Year Ended December 31, 2018**

301.1

Line No.	(a)	Jurisdictional			Non-Jurisdictional			Total		
		Revenues (b)	Purchases (c)	Customers (d)	Revenues (e)	Purchases (f)	Customers (g)	Revenues (h)	Purchases (i)	Customers (j)
1	Residential	125,743,710	66,009,118	185,025				125,743,710	66,009,118	185,025
2	Commercial Firm	35,782,533	23,326,427	16,481				35,782,533	23,326,427	16,481
3	Commercial Interr				806,790	517,463	46	806,790	517,463	46
4	Industrial Firm *	227,093	166,279	34				227,093	166,279	34
5	Industrial Interr				224,215	113,136	97	224,215	113,136	97
6	Government Sales	17,271	11,937	5				17,271	11,937	5
7	Energy Options	7,435,250			978,410			8,413,660	-	-
8	Other Transport				7,887,738			7,887,738	-	-
9	Other Revenue				2,125,144			2,125,144	-	-
10	Prov. For Rate Refund				(2,300,086)			(2,300,086)	-	-
11	Total	169,205,857	89,513,761	201,545	9,722,211	630,599	143	178,928,068	90,144,360	201,688

*Nebraska Industrial Firm
Breakdown by Rate

	Revenues	Purchases	Avg. Customers	Jurisdictional
NE051	442	131	1	Y
NE061	7,161	3,578	9	Y
NE071	224,236	160,590	24	Y
Total Jurisdictional	231,839	164,299	34	
Unbilled	(4,746)	1,980	-	
Total Juris. Ind Firm	227,093	166,279	34	

Black Hills/Nebraska Gas Utility Company, LLC
Sales of Natural Gas
Mcf at Sales Pressure Base
Year Ended December 31, 2018

<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Irrigation</u>	<u>Government</u>	<u>Total</u>
13,984,352	5,028,433	47,630	44,981	2,486	19,107,882

**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 officials, referenda, legislation or ordinances (either with 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 picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customers' bills; (d) inserts in reports to stockholders; (e) news-

paper 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	\$ 31,848
2	Costs to Influence Public Opinion - Nonpayroll	114,004
3		
4		145,852
5		
6		
7		
8		
9		
10		
11		
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Name of Respondent Black Hills Nebraska Gas Utility Company, LLC		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 OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
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)	0	0	
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 Wells 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 (Enter 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 Meas. and Reg. Sta. 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 (Enter Total of lines 20 thru 28)	0	0	
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	0	
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	782 Extracted Products Used by the Utility-Credit	0	0	
46	783 Rents	0	0	
47	TOTAL Operation (Enter Total of lines 33 thru 46)	0	0	

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Black Hills Nebraska Gas Utility Company, LLC		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 4/30/2019	Dec. 31, 2018
GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
B2. Products Extraction (Continued)				
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 Reg. Equipment	0	0	
56	791 Maintenance of Other Equipment	0	0	
57	TOTAL Maintenance (Enter Total of lines 49 thru 56)	0	0	
58	TOTAL Products Extraction (Enter total of lines 47 and 57)	0	0	
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 (Enter Total of lines 61 thru 64)	0	0	
D. Other Gas Supply Expenses				
66	Operation			
67	800 Natural Gas Well Head Purchases	0	0	
68	800.1 Natural Gas Well Head Purch., Intracompany Transfers	0	0	
69	801 Natural Gas Field Line Purchases	0	0	
70	802 Natural Gas Gasoline Plant Outlet Purchases	0	0	
71	803 Natural Gas Transmission Line Purchases	0	0	
72	804 Natural Gas City Gate Purchases	75,599,759	79,137,042	
73	804.1 Liquefied Natural Gas Purchases	0	0	
74	805 Other Gas Purchases	0	0	
75	(Less) 805.1 Purchases Gas Cost Adjustments	(13,177,188)	7,870,740	
76	(Less) 805.2 Incremental Gas Cost Adjustments	51,480	62,803	
77	TOTAL Purchased Gas (Enter Total of lines 67 to 76)	88,725,467	71,203,499	
78	806 Exchange Gas	0	0	
79	Purchased Gas Expenses			
80	807.1 Well Expenses-Purchases 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 Expense (Enter Total of lines 80 thru 84)	0	0	
86	808.1 Gas Withdrawn from Storage-Debit	14,207,235	11,791,053	
87	(Less) 808.2 Gas Delivered to Storage-Credit	12,770,456	13,422,361	
88	809.1 Withdrawals of Liquefied Nat. Gas for Processing-Debit	0	0	
89	(Less) 809.2 Deliveries of Nat. Gas for Processing-Credit	0	0	
90	(Less) Gas Used in Utility Operations-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	17,886	17,791	
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	17,886	17,791	
95	813 Other Gas Supply Expenses	407	308	
96	TOTAL Other Gas Supply Exp (Total of lines 77,78,85,86 thru 89,94,95)	90,144,767	69,554,708	
97	TOTAL Production Expenses (Enter Total of lines 3,30,58,65,and 96)	90,144,767	69,554,708	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account <i>(a)</i>	Amount for Current Year <i>(b)</i>	Amount for Previous Year <i>(c)</i>	
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 Regulation 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 <i>(Enter Total of lines 101 thru 113)</i>	0	0	
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 <i>(Enter Total of lines 116 thru 123)</i>	0	0	
125	TOTAL Underground Storage Expenses <i>(Total of lines 114 and 124)</i>	0	0	
126	B. Other Storage Expense			
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 <i>(Enter Total of lines 128 thru 133)</i>	0	0	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering	0	0	
137	843.2 Maintenance of Structures and Improvements	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 <i>(Enter Total of lines 136 thru 144)</i>	0	0	
146	TOTAL Other Storage Expenses <i>(Enter Total of lines 134 thru 145)</i>	0	0	

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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account <i>(a)</i>	Amount for Current Year <i>(b)</i>	Amount for Previous Year <i>(c)</i>	
147	C. Liquefied Natural Gas Terminating 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	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 <i>(Enter Total of lines 149 thru 164)</i>	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 <i>(Enter Total of lines 167 thru 174)</i>	0	0	
176	TOTAL Liquefied Nat Gas Terminating and Processing Exp <i>(Lines 165 & 175)</i>	0	0	
177	TOTAL Natural Gas Storage <i>(Enter Total of lines 125, 146, and 176)</i>	0	0	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	103,416	67,776	
181	851 System Control and Load Dispatching	0	158	
182	852 Communication System Expenses	0	263	
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	785	13,339	
187	857 Measuring and Regulating Station Expenses	0	26	
188	858 Transmission and Compression of Gas by Others	0	0	
189	859 Other Expenses	30,938	24,298	
190	860 Rents	42	(862)	
191	TOTAL Operation <i>(Enter Total of lines 180 thru 190)</i>	135,181	104,998	

Name of Respondent		This Report Is:	Date of Report	Year of Report
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GAS OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account <i>(a)</i>	Amount for Current Year <i>(b)</i>	Amount for Previous Year <i>(c)</i>	
3. TRANSMISSION EXPENSES (Continued)				
192	Maintenance			
193	861 Maintenance Supervision and Engineering	16,389	18,527	
194	862 Maintenance of Structures and Improvements	0	0	
195	863 Maintenance of Mains	2,229	175	
196	864 Maintenance of Compressor Station Equipment	0	0	
197	865 Maintenance of Measuring and Reg. Station Equipment	0	7	
198	866 Maintenance of Communication Equipment	0	177	
199	867 Maintenance of Other Equipment	0	54	
200	TOTAL Maintenance <i>(Enter Total of lines 193 thru 199)</i>	18,618	18,940	
201	TOTAL Transmission Expenses <i>(Enter Total of lines 191 and 200)</i>	153,799	123,938	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	2,544,006	2,320,014	
205	871 Distribution Load Dispatching	225	366	
206	872 Compressor Station Labor and Expenses	0	2,705	
207	873 Compressor Station Fuel and Power	0	0	
208	874 Mains and Services Expenses	3,048,035	4,762,961	
209	875 Measuring and Regulating Station Expenses-General	596,849	307,427	
210	876 Measuring and Regulating Station Expenses-Industrial	5,099	2,066	
211	877 Measuring and Regulating Station Expenses-City Gate Check Station	43,669	25,333	
212	878 Meter and House Regulator Expenses	1,037,295	1,315,696	
213	879 Customer Installations Expenses	757,388	958,173	
214	880 Other Expenses	5,340,715	3,392,064	
215	881 Rents	16,909	22,259	
216	TOTAL Operation <i>(Enter Total of lines 204 thru 215)</i>	13,390,190	13,109,064	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	15,558	10,713	
219	886 Maintenance of Structures and Improvements	0	0	
220	887 Maintenance of Mains	721,548	621,561	
221	888 Maintenance of Compressor Station Equipment	9,903	6,911	
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	150,613	150,240	
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial	106,294	290,692	
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	383,172	310,860	
225	892 Maintenance of Services	277,169	393,086	
226	893 Maintenance of Meters and House Regulators	751,478	404,164	
227	894 Maintenance of Other Equipment	44,468	17,873	
228	TOTAL Maintenance <i>(Enter Total of lines 218 thru 227)</i>	2,460,203	2,206,100	
229	TOTAL Distribution Expenses <i>(Enter Total of lines 216 thru 228)</i>	15,850,393	15,315,164	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	265,911	238,050	
233	902 Meter Reading Expenses	422,599	451,591	
234	903 Customer Records and Collection Expenses	4,443,393	4,270,269	
235	904 Uncollectible Accounts	410,125	381,147	
236	905 Miscellaneous Customer Accounts Expenses	190,012	183,787	
237	TOTAL Customer Accounts Expenses <i>(Enter Total of lines 232 thru 236)</i>	5,732,040	5,524,844	

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC		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 OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	72,769	21,497	
241	908 Customer Assistance Expenses	334,733	463,407	
242	909 Informational and Instructional Expenses	7,317	21,461	
243	910 Miscellaneous Customer Service and Informational Expenses	8,647	34,558	
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	423,466	540,923	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	648	14,317	
248	912 Demonstrating and Selling Expenses	164,027	14,804	
249	913 Advertising Expenses	298,076	307,884	
250	916 Miscellaneous Sales Expenses	419	3,016	
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	463,170	340,021	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	9,048,465	8,758,497	
255	921 Office Supplies and Expenses	2,043,979	2,394,415	
256	(Less) (922) Administrative Expenses Transferred-Cr	1,610,295	1,405,372	
257	923 Outside Services Employed	1,714,178	1,381,570	
258	924 Property Insurance	2,506	2,165	
259	925 Injuries and Damages	921,120	559,225	
260	926 Employee Pensions and Benefits	344,057	391,346	
261	927 Franchise Requirements	0	0	
262	928 Regulatory Commission Expenses	3,006	2,904	
263	(Less) (929) Duplicate Charges-Cr	1	0	
264	930.1 General Advertising Expenses	60,407	35,176	
265	930.2 Miscellaneous General Expenses	519,077	436,110	
266	931 Rents	1,381,134	842,795	
267	TOTAL Operation (Enter Total of lines 254 thru 266)	14,427,635	13,398,831	
268	Maintenance			
269	932 Maintenance of General Plant	873,035	764,829	
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	15,300,670	14,163,660	
271	TOTAL GAS O.and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251 and 270)	128,068,305	105,563,258	
NUMBER OF GAS DEPARTMENT EMPLOYEES				
1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.		construction employees in a footnote.		
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special		3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department from joint functions.		
1. Payroll Period Ended (Date)		12-31-2018		
2. Total Regular Full-Time Employees		182		
3. Total Part-Time and Temporary Employees		1		
4. Total Employees		183		

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	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
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)
(Except Amortization of Acquisition Adjustments)

- 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.
- Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals between the report years (1971, 1974 and every fifth year thereafter).
Report in column (b) all depreciable 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 at the bottom of Sections B the manner in which column (b) balances are obtained. If average balances, 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 at the bottom of Section B any revisions made to estimated gas reserves.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B 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.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)	Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)
1	Intangible plant					32,998	32,998
2	Production plant, manufactured gas	0					0
3	Production & gathering plant, natural gas						0
4	Products extraction plant						0
5	Underground gas storage plant						0
6	Other storage plant						0
7	Base load LNG terminating and processing plant						0
8	Transmission plant	46,283			2,686		48,969
9	Distribution plant	10,269,414					10,269,414
10	General plant	1,592,370					1,592,370
11	Common plant - gas						0
12							
13							
14							
15							
16							
17							
18							
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21							
22							
23							
24							
25	TOTAL	11,908,067	0	0	2,686	32,998	11,943,751

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, 2018, 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	0	NA	0
Black Hills Utility Holding Company (BHUHC)	(2)	NA	1,649,908	NA	11,957
TOTAL		0	1,649,908	0	11,957
General Plant					
Black Hills Service Company (BHSCO)	(1)	NA	4,294,065	NA	2,137,097
Black Hills Utility Holding Company (BHUHC)	(2)	NA	19,974,208	NA	10,199,687
TOTAL		0	24,268,273	0	12,336,784
TOTAL ALLOCABLE		0	25,918,181	0	12,348,742

- (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	584,549		
Black Hills Utility Holding Company (BHUHC)	(2)	NA	933,356		
TOTAL		<u>0</u>	<u>1,517,905</u>		
O & M					
Black Hills Service Company (BHSCO)	(1)			NA	9,246,680
Black Hills Utility Holding Company (BHUHC)	(2)			NA	8,321,903
TOTAL				<u>0</u>	<u>17,568,583</u>
TOTAL ALLOCABLE		<u>0</u>	<u>1,517,905</u>	<u>0</u>	<u>17,568,583</u>

- (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.

CONSTRUCTION WORK IN PROGRESS AND COMPLETED CLASSIFIED - GAS
(Accounts 107 and 106)

- | | |
|---|--|
| <p>1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.</p> <p>2. The information specified by this schedule for</p> | <p>Account 106, Completed Construction Not Classified, Gas, shall be furnished even though this account is included in the schedule, Gas Plant in Service, pages 501-504, according to a tentative classification by primary accounts.</p> <p>3. Show items relating to "research and development" projects last under a caption Research and Developments (see account 107, Uniform System of Accounts).</p> <p>4. Minor projects may be grouped.</p> |
|---|--|

Line No.	Description of Project <i>(a)</i>	Construction Work in Progress-Gas (Account 107) <i>(b)</i>	Completed Construction Not Classified-Gas (Account 106) <i>(c)</i>	Estimated Additional Cost of Project <i>(d)</i>
1		\$	\$	\$
2				
3	48 Miles 8" line from Bancroft to Norfolk, NE	1,856,789		
4				
5				
6	Various construction projects	4,013,394	31,785,248	
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40	TOTAL	\$ 5,870,183	\$ 31,785,248	

**PLANT ACQUISITION ADJUSTMENTS AND ACCUMULATED PROVISION FOR AMORTIZATION OF
PLANT ACQUISITION ADJUSTMENTS (Accounts 114,115)**

1. Report the particulars called for concerning acquisition adjustments.
2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.
3. Explain each debit and credit during the year, give reference to any Commission orders or other authorizations concerning such amounts, and show contra account debited or credited.
4. For acquisition adjustments arising during the

- year state the name of the company from which the property was acquired, date of transaction, and date journal entries clearing Account 102, Plant Purchased or Sold, were accepted for filing by the Commission.
5. In the blank space at the bottom of the schedule explain the plan of disposition of any acquisition adjustments not currently being amortized.
6. Give date Commission authorized use of Account 115.

Line No.	Description <i>(a)</i>	Balance Beginning of Year <i>(b)</i>	Debits <i>(c)</i>	Credits		Balance End of Year <i>(f)</i>
				Contra Acct. <i>(d)</i>	Amount <i>(e)</i>	
1	Account 114					
2	Acquisition of Aquila, Inc. Properties*	42,487,092				42,487,092
3	July 14, 2008					
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SALES OF NATURAL GAS BY RATE AREA

1. Report below the information called for concerning sales of gas in each community of 10,000 population or more, or according to operating districts or divisions constituting distinct economic areas if the respondent's records do not readily permit reporting by communities. Except for state boundaries, community areas need not hold rigidly to political boundaries and may embrace a metropolitan area and immediate environs. The information called for by this schedule, however, may be re-

ported by individual communities of such size as required by the state regulatory commission concerned. Report in total for each state, sales by classes of service in other communities of smaller size. For main line sales to residential and commercial consumers, report these also in total by states. Do not include in this schedule field and main line sales to industrial consumers. These should be reported in the schedule Field and Main Line Industrial Sales of Natural Gas, page 519.

Line No.	Name of Community (a)	Population (b)	B. t. u. content per cu. ft. of gas (c)	TOTAL RESIDENTIAL COMMERCIAL AND INDUSTRIAL			RESIDENTIAL
				Operating revenues (d)	Mcf (sales base pressure) (e)	Average number of customers (f)	Operating revenues (g)
1				\$			\$
2	Rate Area 1	112,388	1.0493	32,818,700	3,909,804	39,083	25,939,765
3	Rate Area 1.4		1.0480	6,408,645	785,134	6,877	4,810,652
4	Rate Area 2	258,379	1.0533	72,223,486	8,383,415	96,817	56,793,071
5	Rate Area 2.4		1.0571	186,194	27,428	106	90,133
6	Rate Area 3	175,887	1.0580	49,375,804	5,923,739	58,296	36,689,177
7	Rate Area 3.4		1.0528	563,410	73,142	463	488,496
8	Sub-total Nebraska	546,654		161,576,239	19,102,662	201,642	124,811,294
9							
10	Unbilled			1,131,104	(14,050)	0	932,416
11							
12	Total Nebraska			162,707,343	19,088,612	201,642	125,743,710
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SALES OF NATURAL GAS BY RATE AREA (Continued)

2. Provide subheadings and total for sales within each state.
 3. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate, however, those communities in which mixed gas is sold. In a footnote state the components of mixed gas, i.e., whether natural and

oil refinery gases, natural and coke oven gases, etc., and specify the approximate percentage of natural gas in the mixture.

RESIDENTIAL (CONTINUED)		COMMERCIAL			INDUSTRIAL			Line No.
Mcf (sales base pressure) (h)	Average number of customers (i)	Operating revenues (j)	Mcf (sales base pressure) (k)	Average number of customers (l)	Operating revenues (m)	Mcf (sales base pressure) (n)	Average number of customers (o)	
		\$			\$			1
2,963,997	35,932	6,873,493	944,842	3,149	5,442	965	2	2
556,411	6,416	1,597,555	228,696	460	438	27	1	3
6,231,902	89,933	15,423,254	2,150,768	6,872	7,161	745	12	4
10,835	101	96,061	16,593	5	0	0	0	5
4,159,689	52,197	12,338,020	1,703,021	6,029	348,607	61,029	70	6
62,215	446	74,914	10,927	17	0	0	0	7
13,985,049	185,025	36,403,297	5,054,847	16,532	361,648	62,766	85	8
(697)	0	203,297	(11,326)	0	(4,609)	(2,027)	0	9
								10
								11
13,984,352	185,025	36,606,594	5,043,521	16,532	357,039	60,739	85	12
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FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS

1. Report below particulars concerning sales of natural gas to industrial customers served other than from local distribution systems operated by the respondent classifying between field sales and transmission sales and further subdividing these sales between sales subject to FPC certification and sales not requiring a FPC certificate. Include also any field and main line sales, classified as Other Sales to Public Authorities and indicate such exclusion. "Field sales" shall mean sales made from wells, from points along gathering lines in gas field production areas or from points along transmission lines within field or production areas and "transmission lines" shall mean sales made from points along transmission lines not within gas field or production areas.

2. Natural gas means either natural gas unmixed, or any mixture of any natural and manufactured gas. Designate,

however, any sales of mixed gas. In a footnote state the components of mixed gas, i.e., natural and refinery gases, natural and coke over gases, etc., and specify the approximate percentage of natural gas in the mixture.

3. Report separately sales to each field and main line industrial consumer to which sales of 50,000 Mcf or more were made during the year, grouped by States and totaled for each State, showing number of sales so grouped.

4. Provide separate totals for each State in addition to a grand total for all field and main line industrial sales.

5. Point of delivery, column (c), should be so designated that it can be readily identified on map or the respondent's pipe line system.

Line No.	Name of Customer (Designate associated companies) (a)	Latest Effective Docket Number in which Delivery was Authorized (b)	Point of Delivery (State and county, or city) (c)	Type of Sale (See Instr.6) (d)	Approx. Btu per Cu. Ft. (e)
1	Nebraska				
2	3 sales less than 50,000	NG-0061	Various	1	
3	43 sales less than 50,000	NG-0061	Various	3	
4	Total Nebraska				
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FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS					
Line No.	Name of Customer <i>(Designate associated companies)</i> <i>(a)</i>	Latest Effective Docket Number in which Delivery was Authorized <i>(b)</i>	Point of Delivery <i>(State and county, or city)</i> <i>(c)</i>	Type of Sale <i>(See Instr. 6)</i> <i>(d)</i>	Approx. Btu per Cu. Ft. <i>(e)</i>
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FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)

6. Use following codes to designate type of sale in column (d): Firm 1; Off peak 2; Interruptible 3; Other 4. Define by appropriate footnote, the meaning of each term in describing the type of sale, indicating specifically any order of priority in service between types of sales and among sales of the same type.

7. On each line following an entry in Column (h), itemize separately the adjustment portion of the entry in Column (h) due to adjustment provisions, such as purchased gas, tax, Btu or other rate adjustments. The difference between columns (g) and (h) should be the revenues resulting from the base contract rate named in the docket entered in Column (b). The effect of purchased gas, tax, Btu or other rate adjustment

provision shall be shown as the quotient of the total annual revenue received for the year from the application of each rate adjustment provision divided by the annual volume of gas delivered.

8. For each sale of 50,000 Mcf or more per year at each point of delivery, show in column (l) the non-coincidental peak day volume of delivery at pressure base indicated, in column (m) the coincidental system peak day volume of delivery at pressure base indicated and in column (k) show the dates of the noncoincidental peak day deliveries. In a footnote state the date of the system peak day coincidental delivery. If an estimate is used for any peak day delivery, state the basis for such estimate.

Mcf Sold (sales base pressure) (f)	REVENUE				PEAK DAY DELIVERY TO CUSTOMERS			Line No.
	Total (To nearest dollar) (g)	Portion Due to Adjustments (Itemize) (h)	Dollars per Mcf (To nearest hundredth)		Date (k)	Mcf(14.73 psia at 60°F)		
			Total (i)	Portion Due to Adjustments (j)		Noncoincidental (l)	Coincidental (m)	
858	6,544	4,168	7.63	4.86				1
18,412	87,725	44,569	4.76	2.42				2
19,270	94,269	48,737	4.89	2.53				3
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FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)								
Mcf Sold (sales base pressure) (f)	REVENUE				PEAK DAY DELIVERY TO CUSTOMERS			Line No.
	Total (To nearest dollar) (g)	Portion Due to Adjustments <i>(Itemize)</i> (h)	Cents per Mcf (to near- est hundredth)		Date (k)	Mcf(14.73 psia at 60°F)		
			Total (i)	Portion Due to Adjustments (j)		Noncoincidental (l)	Coincidental (m)	
								40
								41
								42
								43
								44
								45
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SALES FOR RESALE NATURAL GAS (Account 483)

1. Report particulars concerning sales of natural gas during the year to other gas utilities and to pipeline companies for resale. Sales to each customer should be subdivided by service classifications, identified in column (c) where applicable, by rate schedule designation contained in the company's tariff.

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas.

3. Provide separate totals for each State in addition to a grand total for all sales to other gas utilities.

4. Point of delivery, column (b), should show name of city or town and State, and such other designation necessary to enable identification on maps of respondent's pipeline system.

5. Designate any sales which are other than firm sales, i.e. sales for storage etc.

6. Monthly billing demands, as used in column (g) are the number of Mcf in the respective months actually used in computing the de-

mand portion of the customer's bills whereby such number of Mcf if multiplied by the demand portion of the tariff rate. Report in column (g) the sum of the monthly billing demands for the number of months the customer received service or was subject to demand charges.

7. Where consolidated bills for more than one point of delivery are rendered under an FPC rate schedule, the several points of delivery shall be indicated in column (b) and the remainder of the information reported on a consolidated basis corresponding to the billing. Where, however, consolidated bills for more than one point of delivery are not rendered under an FPC rate schedule, the required information shall be furnished for each point of delivery.

8. Designate if Btu per cubic foot of gas is different for any delivery point from that shown in the heading of column (d).

9. For each firm sale of \$25,000 or more for the year at each point of delivery show in column (i) peak day volume of gas, at pressure base indicated in column (d) and in column (h) show the date of such

peak delivery. If an estimate is used for any peak day delivery, state the basis for such estimate. If deliveries are made to one customer at more than one delivery point, the peak day delivery and date thereof should be shown for each delivery point if billing is on a non-conjunctive basis, and should be shown in total for each such customer if billing is on a conjunctive basis.

10. Summarize total sales as follows: A. Field sales subdivided by deliveries to (i) interstate pipeline companies and (ii) others. B. Transmission system sales divided by deliveries to (i) interstate pipeline companies (ii) intrastate pipeline companies and gas utilities for resale under FPC rate schedule and (iii) others. "Field sales" shall mean sales made from wells, from points along gathering lines and gas field or production areas or from points along transmission lines within fields or production areas and "transmission sales" shall mean sales made from points along transmission lines not within gas field or production area.

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Line No.	Name of Other Gas Utility (Designate associated companies) (a)	Point of Delivery (b)	F.P.C. Tariff Rate Schedule Designation (c)	Mcf of Gas Sold (14.73) psia at 60°F.) (Approx. Btu per Cu.Ft.) (d)	Revenue for Year (See Instr. 5) (e)	Average Revenue per Mcf (14.73 psia at 60°F.) (f)	Sum of Monthly Billing Demands Mcf(14.73 psia 60°F.) (g)	Peak Day Delivery to Customers		
								Date (h)	Mcf (14.73 psia 60°F)	
									Noncoin- cidental (i)	Coin- cidental (j)
1	Not Applicable									
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
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18										
19										
20										
21										
22										
23										

Annual report ofBlack Hills/Nebraska Gas Utility Company, LLC.....Year Ended December 31, 2018

SALES FOR RESALE NATURAL GAS (Account 483)(Continued)

Line No.	Name of Other Gas Utility (Designate associated companies)	Point of Delivery	F.P.C. Tariff Rate Schedule Designation	Mcf of Gas Sold (14.73) psia at 60°F.) (Approx. Btu per Cu.Ft.)	Revenue for Year (See Instr. 5)	Average Revenue per Mcf (14.73 psia at 60°F. (f)	Sum of Monthly Billing Demands Mcf(14.73) psia 60°F. (g)	Peak Day Delivery to Customers		
								Date	Mcf (14.73 psia 60°F)	
									Noncoin- cidental	Coin- cidental
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
24										
25										
26										
27										
28										
29										
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Annual report ofBlack Hills/Nebraska Gas Utility Company, LLC..... Year Ended December 31, 2018

INTERDEPARTMENTAL SALES-NATURAL GAS (Account 484)
 Report particulars concerning sales of natural gas included in Account 484.

Line No.	Department and Basis of Charges <i>(a)</i>	Mcf		
		Point of Delivery <i>(b)</i>	(14.73 psia at 60°F.) <i>(c)</i>	Revenue <i>(d)</i>
1	Not Applicable			
2				
3				
4				
5				
6				
7				
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RENT FROM GAS PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 493, 494)

- | | |
|--|---|
| <ol style="list-style-type: none"> 1. Report particulars concerning rents received, included in Accounts 493 and 494. 2. Minor rents may be entered at the total amount for each class of such rents. 3. If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account represents | <ol style="list-style-type: none"> profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such changes to Account 493 or 494. 4. Provide a subheading and total for each account. |
|--|---|

Line No.	Name of leasee or department (Designate associated companies) <i>(a)</i>	Description of Property <i>(b)</i>	Amount of revenue per year	
			Natural gas property <i>(c)</i>	Manufactured gas property <i>(d)</i>
31	Verizon Wireless	Tower Rent	\$9,165	
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				

GAS PURCHASES (Accounts 800, 801, 802, 803, 804, 804.1 & 805)			
Line No.	Name of Seller (Designate Associated Companies) (a)	Name of Producing Field or Gasoline Plant (b)	Net Rate Effective December 31 (c)**
1	804 - City Gate*		
2	805 - Other		
3			
4			
5			
6			
7			
8	*Natural gas suppliers to the State of Nebraska		
9	included in this account are as follows:		
10			
11			
12	BP ENERGY COMPANY		
13	BP CAN (OMA)		
14	CASTLETON		
15	CENTERPOINT ENERGY SERVICES		
16	CENTERPOINT ENERGY RESOURCES		
17	CHEVRON NATURAL GAS		
18	CIMA ENERGY, L.L.C.		
19	CONCORD ENERGY		
20	CONOCO PHILLIPS CO		
21	EDF TRADING		
22	ENCORE		
23	ENTERPRISE		
24	ETC MARKETING LTD		
25	KOCH ENERGY		
26	MACQUARIE ENERGY LLC		
27	MARATHON		
28	MIECO		
29	MORGAN STANLEY CAPITAL GROUP INC		
30	METROPOLITAN UTILITIES DISTRICT		
31	ONEOK ROCKY		
32	SHELL ENERGY NORTH AMERICA (US), L.P.		
33	SOUTHWEST		
34	TENASKA MARKETING VENTURES		
35	TENASKA STORAGE		
36	UNITED ENERGY		
37	US VENTURE INC		
38	WISCONSIN POWER		
39			
40			
41			
42			
43			
44			
45			
46			
47			
48			
49			
50			
51			
52			
53	**Various rates apply depending on the source		
54	of supply and type of customer		

GAS PURCHASES (Accounts 800, 801, 802, 803, 804, 804.1 & 805 (Continued))										
Seller Code <i>(d)</i>	State Code <i>(e)</i>	County Code <i>(f)</i>	Rate Schedule		Date of Contract <i>(i)</i>	Approx. Btu Per Cu. ft. <i>(j)</i>	Gas Purchased-Mcf*** (14.73 psia 60°F) <i>(k)</i>	Cost of Gas <i>(l)</i>	Cost Per Mcf (cents) <i>(m)</i>	Line No.
			No. <i>(g)</i>	Suffix <i>(h)</i>						
							18,214,172	75,599,759	415.06	1
							14,540	4,218	29.01	2
										3
										4
										5
										6
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***Volumes reported in MMBTU

GAS USED IN UTILITY OPERATIONS - CREDIT (Accounts 810, 811, 812)

1. Report below particulars of credits during the year to Accounts 810, 811, 812, which offset charges to operating expenses or other accounts for the cost of gas from the respondent's own supply.

2. Natural gas means either natural gas unmixed, or any

mixture of natural and manufactured gas.

3. If the reported M.c.f. for any use is an estimated quantity, state such fact.

4. If any natural gas was used by the respondent for which charge was not made to the appropriate operating expense

or other account, list separately in column (c) the M.c.f. of gas so used, omitting entries in columns (d) and (e).

5. Pressure base of measurement, to be reported in columns (c) and (f) is 14.73 psia at 60°F.

539

Line No.	Purpose for which gas was used (a)	Account Charged (b)	Natural Gas			Manufactured Gas	
			M.c.f. of gas used (14.73 psia at 60°F.) (c)	Amount of Credit (d)	Amount per Mcf (e)	M.c.f. of gas used (14.73 psia at 60°F.) (f)	Amount of Credit (g)
1	810 Gas used for Compressor Station Fuel-Credit						
2	811 Gas used for Products Extraction-Credit						
3	(a) Gas shrinkage and other usage in respondent's own processing						
4	(b) Gas shrinkage, etc., for respondent's gas processed by others						
5	812 Gas Used for Other Utility Operations-Credit	880	5,964	17,886	3.00		
6	(Report separately for each principal use. Group minor uses.)						
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24	TOTAL.....		5,964	17,886	3.00		

FRANCHISE REQUIREMENTS (Account 927) (Gas)

1. Report below cash payments of \$10,000 or more to municipal or other governmental authorities, and the cost of gas, materials, supplies, and other items furnished such authorities during the year without reim-

bursement in compliance with franchise, ordinance, or similar requirements. For amounts less than \$10,000 the payments may be grouped provided the number of payments so grouped is shown.

2. Give the basis of amounts entered in columns (c) and (d) for gas supplied without charge.

Line No.	Name of municipality or other governmental authority <i>(a)</i>	Cash outlays <i>(b)</i>	Gas Supplied Mcf (14.73 psia at 60°F.) <i>(c)</i>	Amount <i>(d)</i>	Other Items Furnished Without Charge <i>(e)</i>	Total <i>(f)</i>
1		\$		\$		\$
2	NOT APPLICABLE					
3						
4						
5						
6						
7						
8						
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29						
30	TOTAL					

GAS ACCOUNT - NATURAL GAS

1. The purpose of the schedule is to account for the quantity of natural gas received and delivered by the respondent taking into consideration differences in pressure bases used in measuring Mcf of natural gas received and delivered.

2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.

3. Enter in column (c) the Mcf as reported in the schedules indicated for the respective items of receipts and deliveries.

Line No.	Item (a)	Mcf (Sales Base Pressure) (c)
1	GAS RECEIVED	
2	Natural gas produced	0
3	LPG gas produced and mixed with natural gas	0
4	Manufactured gas produced and mixed with natural gas	0
5	Purchased gas:	
6	a. Wellhead	0
7	b. Field lines	0
8	c. Gasoline plants	0
9	d. Transmission line	0
10	e. City gate under FERC rate schedules	18,214,172
11	f. Other	434
12	Total, Gas purchased	18,214,606
13	Gas of others received for transportation	34,111,406
14	Receipts of respondent's gas transported or compressed by others	0
15	Exchange gas received	0
16	Gas withdrawn from underground storage	5,200,897
17	Gas received from LNG storage	0
18	Other receipts: (specify)	0
19	Total receipts	57,526,909

GAS ACCOUNT - NATURAL GAS (Continued)

4. In a footnote report the volumes of gas from respondent's own production delivered to respondent's transmission system and included in natural gas sale.

5. If the respondent operates two or more systems which are not interconnected, separate schedules should be submitted. Insert pages should be used for this purpose.

Line No.	Item (a)	Mcf (Sales Base Pressure) (c)
20	GAS DELIVERED	
21	Natural gas sales:	
22	a. Field sales:	
23	(i) To interstate pipeline companies for resale pursuant to FERC	
24	rate schedules	0
25	(ii) Retail industrial sales	0
26	(iii) Other field sales	0
27	Total, field sales	0
28	b. Transmission systems sales:	
29	(i) To interstate pipeline co. for resale under FERC rate schedules	0
30	(ii) To intrastate pipeline co. and gas utilities for resale under FERC	
31	rate schedules	0
32	(iii) Mainline industrial sales under FERC certification	19,270
33	(iv) Other mainline industrial sales	0
34	(v) Other transmission system sales	0
35	Total, transmission system sales	19,270
36	c. Local distribution by respondent:	
37	(i) Retail industrial sales	60,739
38	(ii) Other distribution system sales	19,027,873
39	Total, distribution system sales	19,088,612
40	d. Interdepartmental sales	0
41	TOTAL SALES	19,107,882
42		
43	Deliveries of gas transported or compressed for:	
44	a. Other interstate pipeline companies	0
45	b. Others	34,111,406
46	Total, Gas transported or compressed for others	34,111,406
47	Deliveries of respondent's gas for transportation or compression by others	0
48	Exchange gas delivered	0
49	Natural gas used by respondent	5,964
50	Natural gas delivered to underground storage	5,009,437
51	Natural gas delivered to LNG storage	0
52	Natural gas for franchise requirements	0
53	Other deliveries: (specify)	0
54	TOTAL SALES AND OTHER DELIVERIES	58,234,689
55	UNACCOUNTED FOR	
56	Production system losses (NOT AVAILABLE)	
57	Storage losses	
58	Transmission system losses	
59	Distribution system losses	
60	Other losses (specify in so far as possible)	
61	Total unaccounted for	0
62	TOTAL SALES, OTHER DELIVERIES AND UNACCOUNTED FOR	58,234,689