

THIS FILING IS

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

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

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



FERC FINANCIAL REPORT

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

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

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

Year/Period of Report
End of 12/31/2019

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

QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES

IDENTIFICATION

01 Exact Legal Name of Respondent Black Hills Gas Distribution, LLC		Year/Period of Report End of 12/31/2019	
03 Previous Name and Date of Change (If name changed during year)			
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 1102 E. 1st Street, Papillion, NE 68046-7641			
05 Name of Contact Person Marne Jones		06 Title of Contact Person Vice President-Regulatory & Finance	
07 Address of Contact Person (Street, City, State, Zip Code) 7001 Mt Rushmore Road, Rapid City, SD 57702			
08 Telephone of Contact Person, Including Area Code: 605-721-2348		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr): 4/30/2020

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

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

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

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

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

List of Schedules (Natural Gas Company)

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

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

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Statement of Income

Quarterly

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

Annual or Quarterly, if applicable

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

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarter Only No Fourth Quarter (e)	Prior Three Months Ended Quarter Only No Fourth Quarter (f)
1	UTILITY OPERATING INCOME					
2	Gas Operating Revenues (400)	300-301	56,552,727	59,320,162		
3	Operating Expenses					
4	Operation Expenses (401)	317-325	27,705,309	28,255,917		
5	Maintenance Expenses (402)	317-325	1,609,828	1,825,898		
6	Depreciation Expense (403)	336-338	10,517,257	9,827,633		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0		
8	Amortization and Depletion of Utility Plant (404-405)	336-338	990	990		
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0		
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)	336-338	0	0		
11	Amortization of Conversion Expenses (407.2)		0	0		
12	Regulatory Debits (407.3)		0	0		
13	(Less) Regulatory Credits (407.4)		0	0		
14	Taxes Other than Income Taxes (408.1)	262-263	2,784,369	1,676,121		
15	Income Taxes-Federal (409.1)	262-263	(3,450,374)	(1,056,112)		
16	Income Taxes-Other (409.1)	262-263	(672,709)	(36,113)		
17	Provision of Deferred Income Taxes (410.1)	234-235	16,081,386	14,898,112		
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	(14,420,318)	(12,239,703)		
19	Investment Tax Credit Adjustment-Net (411.4)		0	0		
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0		
21	Losses from Disposition of Utility Plant (411.7)		0	0		
22	(Less) Gains from Disposition of Allowances (411.8)		0			
23	Losses from Disposition of Allowances (411.9)		0			
24	Accretion Expense (411.10)					
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		40,155,737	43,152,743		
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		16,396,990	16,167,419		

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Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

Statement of Income

Line No.	Elec. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1						
2			56,552,727	59,320,162		
3						
4			27,705,309	28,255,917		
5			1,609,828	1,825,898		
6			10,517,257	9,827,633		
7			0	0		
8			990	990		
9			0	0		
10			0	0		
11			0	0		
12			0	0		
13			0	0		
14			2,784,369	1,676,121		
15			(3,450,374)	(1,056,112)		
16			(672,709)	(36,113)		
17			16,081,386	14,898,112		
18			(14,420,318)	(12,239,703)		
19			0	0		
20			0	0		
21			0	0		
22			0	0		
23			0	0		
24			0	0		
25			40,155,737	43,152,743		
26			16,396,990	16,167,419		

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Statement of Income (continued)

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarter Only No Fourth Quarter (e)	Prior Three Months Ended Quarter Only No Fourth Quarter (f)
27	Net Utility Operating Income (Carried forward from page 114)		16,396,990	16,167,419		
28	OTHER INCOME AND DEDUCTIONS					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues form Merchandising, Jobbing and Contract Work (415)		4,328,535	530,175		
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		1,856,041	507,787		
33	Revenues from Nonutility Operations (417)		(5,256)	4,221,969		
34	(Less) Expenses of Nonutility Operations (417.1)		835,118	3,301,111		
35	Nonoperating Rental Income (418)		0			
36	Equity in Earnings of Subsidiary Companies (418.1)	119	0			
37	Interest and Dividend Income (419)		555,919	694,150		
38	Allowance for Other Funds Used During Construction (419.1)		0	(100)		
39	Miscellaneous Nonoperating Income (421)		16,536	17,513		
40	Gain on Disposition of Property (421.1)		0	2,703		
41	TOTAL Other Income (Total of lines 31 thru 40)		2,204,575	1,657,512		
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)					
44	Miscellaneous Amortization (425)					
45	Donations (426.1)	340	33,494	49,074		
46	Life Insurance (426.2)		0			
47	Penalties (426.3)		21	10		
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		58,188	63,739		
49	Other Deductions (426.5)		123,303	118,366		
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		215,006	231,189		
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263	103,634	44,346		
53	Income Taxes-Federal (409.2)	262-263	794,761	253,926		
54	Income Taxes-Other (409.2)	262-263	(1,879,137)	36,113		
55	Provision for Deferred Income Taxes (410.2)	234-235	1,602,082	69,964		
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	0	(33,161,465)		
57	Investment Tax Credit Adjustments-Net (411.5)					
58	(Less) Investment Tax Credits (420)					
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		621,340	(32,757,116)		
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		1,368,229	34,183,439		
61	INTEREST CHARGES					
62	Interest on Long-Term Debt (427)					
63	Amortization of Debt Disc. and Expense (428)	258-259				
64	Amortization of Loss on Reacquired Debt (428.1)					
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259				
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)					
67	Interest on Debt to Associated Companies (430)		11,920,921	12,113,219		
68	Other Interest Expense (431)		7,160	(1,147)		
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		(377,902)	104,190		
70	Net Interest Charges (Total of lines 62 thru 69)		11,550,179	12,007,882		
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		6,215,040	38,342,976		
72	EXTRAORDINARY ITEMS					
73	Extraordinary Income (434)					
74	(Less) Extraordinary Deductions (435)					
75	Net Extraordinary Items (Total of line 73 less line 74)					
76	Income Taxes-Federal and Other (409.3)	262.263				
77	Extraordinary Items after Taxes (Total of line 75 less line 76)					
78	Net Income (Total of lines 71 and 77)		6,215,040	38,342,976		

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Notes to Financial Statements

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

1. See notes to the Consolidated Financial Statements in the Annual Report on Form 10-K at the link provided in item 15.
2. See Note 19 in the Notes to the Consolidated Financial Statements in the Annual Report on Form 10-K.
3. See Note 18 in the Notes to the Consolidated Financial Statements in the Annual Report on Form 10-K.
4. See Note 8 in the Notes to the Consolidated Financial Statements in the Annual Report on Form 10-K.
5. None
6. N/A
7. N/A
8. N/A
9. See notes 12 and 21 in the Notes to the Consolidated Financial Statements in the Annual Report on Form 10-K.
10. N/A
11. N/A
12. N/A
13. N/A
14. N/A
15. <https://www.sec.gov/ix?doc=/Archives/edgar/data/1130464/000113046420000006/bkh10k122019.htm>

Name of Respondent Black Hills Gas Distribution of Nebraska	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 4/30/2020	Year/Period of Report End of 12/31/2019
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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)	340,470,417
4	Property Under Capital Leases	
5	Plant Purchased or Sold	
6	Completed Construction not Classified	23,932,569
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (Total of lines 3 thru 7)	364,402,986
9	Leased to Others	
10	Held for Future Use	
11	Construction Work in Progress	5,646,020
12	Acquisition Adjustments	
13	TOTAL Utility Plant (Total of lines 8 thru 12)	370,049,006
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	132,632,959
15	Net Utility Plant (Total of lines 13 and 14)	237,416,047
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	132,287,739
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	345,219
22	TOTAL In Service (Total of lines 18 thru 21)	132,632,958
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)	132,632,958

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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		340,470,417		
4				
5				
6		23,932,569		
7				
8		364,402,986		
9				
10				
11		5,646,020		
12				
13		370,049,006		
14		132,632,959		
15		237,416,047		
16				
17				
18		132,287,739		
19				
20				
21		345,219		
22		132,632,958		
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33		132,632,958		

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

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

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

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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
			32,990	301	2
			161,504	302	3
			0	303	4
0	0	0	194,493		5
					6
					7
			0	325.1	8
			0	325.2	9
			0	325.3	10
			0	325.4	11
			0	325.5	12
			0	326	13
			0	327	14
			0	328	15
			0	329	16
			0	330	17
			0	331	18
			0	332	19
			0	333	20
			0	334	21
			0	335	22
			0	336	23
			0	337	24
			0	338	25
			0	339	26
0	0	0	0		27
					28
			0	340	29
			0	341	30
			0	342	31
			0	343	32
			0	344	33
			0	345	34

Name of Respondent		This Report Is:	Date of Report	Year of Report
Black Hills Gas Distribution of Nebraska		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 4/30/2020	C 12/31/2019
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		
39	TOTAL Nat. Gas Production Plant (Enter Total of lines 27 and 38)	0		
40	Manufactured Gas Production Plant (Submit Supplementary Statement)	0		
41	TOTAL Production Plant (Enter Total of lines 39 and 40)	0	0	
42	NATURAL GAS STORAGE AND PROCESSING PLANT			
43	Underground Storage Plant			
44	350.1 Land	0		
45	350.2 Rights-of-Way	0		
46	351 Structures and Improvements	0		
47	352 Wells	0		
48	352.1 Storage Leaseholds and Rights	0		
49	352.2 Reservoirs	0		
50	352.3 Non-recoverable Natural Gas	0		
51	353 Lines	0		
52	354 Compressor Station Equipment	0		
53	355 Measuring and Regulating Equipment	0		
54	356 Purification Equipment	0		
55	357 Other Equipment	0		
56	358 Asset Retirement Costs for Products Extraction Plant	0		
57	TOTAL Underground Storage Plant (Enter Total of lines 43 thru 56)	0	0	
58	359 Other Storage Plant			
59	360 Land and Land Rights	0		
60	361 Structures and Improvements	0		
61	362 Gas Holders	0		
62	363 Purification Equipment	0		
63	363.1 Liquefaction Equipment	0		
64	363.2 Vaporizing Equipment	0		
65	363.3 Compressor Equipment	0		
66	363.4 Measuring and Regulating Equipment	0		
67	363.5 Other Equipment	0		
68	363.6 Asset Retirement Costs for Other Storage Plant	0		
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	0	0	
70	Base Load Liquefied Natural Gas Terminating and Processing Plant			
71	364.1 Land and Land Rights	0		
72	364.2 Structures and Improvements	0		
73	364.3 LNG Processing Terminal Equipment	0		
74	364.4 LNG Transportation Equipment	0		
75	364.5 Measuring and Regulating Equipment	0		
76	364.6 Compressor Station Equipment	0		
77	364.7 Communications Equipment	0		
78	364.8 Other Equipment	0		
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas Terminating and Processing Plant	0		
80	TOTAL Base Load Liquefied Nat Gas Terminating and Processing Plant (Lines 71 thru 79)	0	0	
81	TOTAL Nat Gas Storage and Processing Plt (Total of lines 57, 69 & 80)	0	0	
82	TRANSMISSION PLANT			
83	365.1 Land and Land Rights	0		
84	365.2 Rights-of-Way	0	0	
85	366 Structures and Improvements	0		

Name of Respondent		This Report Is:		Date of Report		Year of Report	
Black Hills Gas Distribution of Nebraska		(1) X An Original (2) A Resubmission		(Mo, Da, Yr) 4/30/2020		12/31/2019	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued)							
Retirements (d)	Adjustments (e)	Transfers (f)	End of Year (g)				Line No.
			0	346			35
			0	347			36
			0	348			37
0	0	0	0				38
0	0	0	0				39
0			0				40
0	0	0	0				41
							42
							43
			0	350.1			44
			0	350.2			45
			0	351			46
			0	352			47
			0	352.1			48
			0	352.2			49
			0	352.3			50
			0	353			51
			0	354			52
			0	355			53
			0	356			54
			0	357			55
			0	358			56
0	0	0	0				57
							359
			0	360			59
			0	361			60
			0	362			61
			0	363			62
			0	363.1			63
			0	363.2			64
			0	363.3			65
			0	363.4			66
			0	363.5			67
			0	363.6			68
0	0	0	0				69
							70
			0	364.1			71
			0	364.2			72
			0	364.3			73
			0	364.4			74
			0	364.5			75
			0	364.6			76
			0	364.7			77
			0	364.8			78
				364.9			79
0	0	0	0				80
0	0	0	0				81
							82
			0	365.1			83
			0	365.2			84
			0	366			85

Name of Respondent		This Report Is:	Date of Report	Year of Report
Black Hills Gas Distribution of Nebraska		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 4/30/2020	12/31/2019
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
86	367 Mains	0	0	
87	368 Compressor Station Equipment	0		
88	369 Measuring and Regulating Station Equipment	0		
89	370 Communication Equipment	0		
90	371 Other Equipment	0		
91	372 Asset Retirement Costs for Transmission Plant	0		
92	TOTAL Transmission Plant (Enter Totals of lines 83 thru 91)	0	0	
93	DISTRIBUTION PLANT			
94	374 Land and Land Rights	5,489,005	663,353	
95	375 Structures and Improvements	5,003,911	(389,526)	
96	376 Mains	173,493,496	15,001,920	
97	377 Compressor Station Equipment	0	0	
98	378 Measuring and Regulating Station Equipment-General	7,572,752	975,533	
99	379 Measuring and Regulating. Station Equipment-City Gate	4,499,659	11	
100	380 Services	31,749,665	5,298,139	
101	381 Meters	27,453,887	169,042	
102	382 Meter Installations	7,143,040	(408,336)	
103	383 House Regulators	9,797,259	5,466,567	
104	384 House Regulator Installations	1,680,850	2,066	
105	385 Industrial Measuring and Regulating Station Equipment	3,960,664	51,067	
106	386 Other Property on Customers' Premises	35,279	0	
107	387 Other Equipment	390,594	(19,020)	
108	388 Asset Retirement Costs for Distribution Plant	0		
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	278,270,058	26,810,815	
110	GENERAL PLANT			
111	389 Land and Land Rights	551,133	2,603,779	
112	390 Structures and Improvements	4,726,030	12,063,255	
113	391 Office Furniture and Equipment	13,676,371	499,316	
114	392 Transportation Equipment	14,191,863	2,665,684	
115	393 Stores Equipment	28,178	0	
116	394 Tools, Shop, and Garage Equipment	4,783,255	549,502	
117	395 Laboratory Equipment	19,649	0	
118	396 Power Operated Equipment	3,480,680	577,187	
119	397 Communication Equipment	142,885	0	
120	398 Miscellaneous Equipment	176,263	(2,840)	
121	Subtotal (Enter Total of lines 111 thru 120)	41,776,308	18,955,882	
122	399 Other Tangible Property	0	368,758	
123	399.1 Asset Retirement Costs for General Plant	0		
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	41,776,308	19,324,640	
125	TOTAL (Accounts 101 and 106)	320,240,861	46,135,454	
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)	320,240,861	46,135,454	

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Black Hills Gas Distribution of Nebraska		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 4/30/2020	12/31/2019	
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	End of Year (g)		Line No.
			0	367	86
			0	368	87
			0	369	88
			0	370	89
			0	371	90
			0	372	91
	0	0	0		92
					93
0	(435,487)	(103)	5,716,769	374	94
(21,683)	(80,674)	0	4,512,028	375	95
(467,856)	438,484	0	188,466,044	376	96
0	0	0	0	377	97
(31,368)	12,307	(8,085)	8,521,138	378	98
(3,185)	0	0	4,496,485	379	99
(443,061)	0	0	36,604,743	380	100
(1,124,574)	1,270,411	288,750	28,057,515	381	101
(644,355)	0	0	6,090,348	382	102
(58,368)	(77)	0	15,205,381	383	103
(177,766)	0	0	1,505,149	384	104
(137,316)	556,542	76,193	4,507,150	385	105
0	0	0	35,279	386	106
0	0	(212)	371,361	387	107
0	0	0	0	388	108
(3,109,533)	1,761,507	356,543	304,089,390		109
					110
0	0	(1,567)	3,153,345	389	111
(3,370)	65,743	(9,501)	16,842,157	390	112
(327,805)	0	807,072	14,654,953	391	113
(1,451,778)	(54,126)	15,467	15,367,108	392	114
0	0	0	28,178	393	115
(19,875)	0	13,709	5,326,589	394	116
0	0	(733)	18,916	395	117
0	0	0	4,057,867	396	118
(18,426)	0	3,392	127,851	397	119
0	0	(45)	173,378	398	120
(1,821,255)	11,617	827,794	59,750,343		121
0			368,758	399	122
			0	399.1	123
(1,821,255)	11,617	827,794	63,761,613		124
(4,930,788)	1,773,124	1,184,337	364,402,986		125
					126
					127
					128
(4,930,788)	1,773,124	1,184,337	364,402,986		129

** Transfers and Adjustments are netted in Adjustments column.

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

Construction Work in Progress-Gas (Account 107)

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

Line No.	Description of Project (a)	Construction Work in Progress-Gas (Account 107) (b)	Estimated Additional Cost of Project (c)
1			
2	DISTRIBUTION PLANT LESS THAN \$1,000,000 EACH	1,590,422	
3	Kearney Op Center	2,568,200	
4	GENERAL PLANT-GAS LESS THAN \$1,000,000 EACH	1,346,710	
5			
6			
7			
8	TRANSMISSION PLANT-GAS LESS THAN \$1,000,000 EACH	140,689	
9			
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45	Total	5,646,020	0

Name of Respondent Black Hills Gas Distribution of Nebraska	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 4/30/2020	Year/Period of Report End of 12/31/2019
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Accumulated Provision for Depreciation of Gas Utility Plant (Account 108)

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

Line No.	Item (a)	Total (c+d+e) (b)	Gas Plant in Service (c)	Gas Plant Held for Future Use (d)	Gas Plant Leased to Others (e)
Section A. BALANCES AND CHANGES DURING YEAR					
1	Balance Beginning of Year	126,260,691	126,260,691		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	10,517,257	10,517,257		
4	(403.1) Depreciation Expense for Asset Retirement Costs	0			
5	(413) Expense of Gas Plant Leased to Others	0			
6	Transportation Expenses - Clearing	1,715,677	1,715,677		
7	Other Clearing Accounts	0			
8	Other Clearing (Specify) (footnote details):	0			
9		0			
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	12,232,934	12,232,934		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(4,930,788)	(4,930,788)		
13	Cost of Removal	(624,607)	(624,607)		
14	Salvage (Credit)	156,285	156,285		
15	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(5,399,110)	(5,399,110)		
16	Other Debit or Credit Items (Describe) (footnote details):	(1,103,629)	(1,103,629)		
17	Book Cost of Asset Retirement Costs	0			
18	Balance End of Year (Total of lines 1,10,15,16 and 18)	131,990,886	131,990,886		
Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS					
19	Productions-Manufactured Gas	0			
20	Production and Gathering-Natural Gas	0			
21	Products Extraction-Natural Gas	0			
22	Underground Gas Storage	0			
23	Other Storage Plant	0			
24	Base Load LNG Terminaling and Processing Plant	0			
25	Transmission	0			
26	Distribution	119,337,092	119,337,092		
27	General	12,653,794	12,653,794		
28	TOTAL (Total of lines 19 thru 27)	131,990,886	131,990,886		

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)		
1. Report the amount and description of other current and accrued liabilities at end of year.		
2. Minor items may be grouped under appropriate title.		
Line No.	Item <i>(a)</i>	Balance End of Year <i>(b)</i>
1	ACCRUED BENEFITS COMP ABSENCES	604,524
2	ACCR BENEF RETIREE HC CURRENT	426,000
3	ACCRUED BENEFITS 401K	133,609
4	ACCRUED BONUS OTHER	-
5	PBGC PREM LIABILITY	-
6	ACCRUED ENERGY AID ASSISTANCE	730
7	ACCRUED CUSTOMER IMBALANCES	25,194
8	ACCRD UNCL CHECKS/ESCHEATS	2,207
9	ACCRUED INCENTIVE	510,214
10	ACCRUED PAYROLL	366,598
11	ACCRUED EE REIMBURSED EXP	8,958
12	ACCRUED LT PERFORMANCE PLAN	-
13	ACCRUED LONG TERM LIABILITIES	417,408
14	ACCRD LIAB ST NEG BAL RECLASS	7,566
15	ACCRUED OTHER	2,145,577
16	TOTAL	\$ 4,648,584
CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)		
Line No.	List advances by departments <i>(a)</i>	Balance End of Year <i>(b)</i>
17	Gas	\$ -
18		
19		
20		
21	TOTAL	\$ -

Name of Respondent Black Hills Gas Distribution, LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 4/30/2020	Year/Period of Report End of 12/31/2019
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Miscellaneous Deferred Debits (Account 186)

- Report below the details called for concerning miscellaneous deferred debits.
- For any deferred debit being amortized, show period of amortization in column (a).
- Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	Credits Account Charged (d)	Credits Amount (e)	Balance At End of Year (f)
1	Deferred asset other	0	324,369		25,194	299,175
2	Deferred Rate Case Expense	0	1,863		0	1,863
3						
4						
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38						
39	Miscellaneous Work in Progress					
40	Total	0	326,232		25,194	301,038

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

Accumulated Deferred Income Taxes (Account 190)

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

Line No.	Account Subdivisions	Balance at Beginning of Year	Changes During Year	Changes During Year
			Amounts Debited to Account 410.1	Amounts Credited to Account 411.1
	(a)	(b)	(c)	(d)
1	Account 190			
2	Electric			
3	Gas	45,942,661	10,541,083	5,594,487
4				
5	Total (Total of lines 2 thru 4)	45,942,661	10,541,083	5,594,487
6				
7	TOTAL Account 190 (Total of lines 5 thru 6)	45,942,661	10,541,083	5,594,487
8	Classification of TOTAL			
9	Federal Income Tax	39,251,074	6,713,976	4,144,406
10	State Income Tax	6,691,587	3,827,107	1,450,081
11	Local Income Tax			

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

Accumulated Deferred Income Taxes (Account 190)

Line No.	Changes During Year	Changes During Year	Adjustments	Adjustments	Adjustments	Adjustments	Balance at End of Year
	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits Account No. (g)	Debits Amount (h)	Credits Account No. (i)	Credits Amount (j)	
1							
2							
3		0		7,754,243		2,203,364	46,546,944
4							
5	0	0	0	7,754,243	0	2,203,364	46,546,944
6							
7	0	0	0	7,754,243	0	2,203,364	46,546,944
8							
9				173,196		2,125,944	34,728,756
10				7,581,047		77,420	11,818,188
11							

Page 235 Line 16 Column (h) Statutory State Rate Change	7,522,681	Credit 254
Page 235 Line 16 Column (h) Pension FAS 158	36,502	Credit 254
Page 235 Line 16 Column (h) Retiree Healthcare FAS 158	195,060	Credit 254
Page 235 Line 16 Column (h) Excess Deferred	-	Credit 254
Total	<u>7,754,243</u>	
Page 235 Line 16 Column (i) Statutory State Rate Change	1,905,518	Debit 254
Page 235 Line 16 Column (i) Pension FAS 158	175,294	Debit 254
Page 235 Line 16 Column (i) Retiree Healthcare FAS 158	122,552	Debit 254
Page 235 Line 16 Column (i) Excess Deferred	-	Debit 254
Total	<u>2,203,365</u>	

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

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

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

Line No.	Kind of Tax (See Instruction 5)	Balance at	Balance at
		Beg. of Year	Beg. of Year
	(a)	Taxes Accrued (b)	Prepaid Taxes (c)
1	Federal Income Tax	(33)	
2	State Income Tax		
3	Payroll Taxes	85,012	
4	Property Taxes	1,707,109	
5	Sales & Use Tax	1,831	
6	Franchise/Sales Tax	0	
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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TOTAL		1,793,919	0

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

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

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

Line No.	Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	Balance at End of Year Taxes Accrued (Account 236) (g)	Balance at End of Yr Prepaid Taxes (included in Acct 165) (h)
1	(2,655,613)	(2,655,678)		32	
2	(2,551,846)	(2,551,846)		0	
3	1,596,399	1,590,905		90,506	
4	1,788,798	1,728,646		1,767,261	
5	21,507	9,396		13,942	
6				0	
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
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28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
TOTAL	(1,800,755)	(1,878,577)	0	1,871,741	0

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

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

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

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

Line No.	Electric (Account 408.1, 409.1) (i)	Gas (Account 408.1, 409.1) (j)	Other Utility Dept. (Account 408.1, 409.1) (k)	Other Income and Deductions (Account 408.2, 409.2) (l)
1		(3,450,374)		794,764
2		(672,709)		(1,879,137)
3		1,581,034		15,365
4		1,788,798		0
5		21,537		(36)
6				
7				
8				
9				
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36				
37				
38				
39				
TOTAL		(731,714)		(1,069,044)

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

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

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

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

Line No.	Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	State/Local Income Tax Rate (q)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
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31					
32					
33					
34					
35					
36					
37					
38					
39					
Total					

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

Accumulated Deferred Income Taxes-Other Property (Account 282)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282			
2	Electric			
3	Gas	14,129,104	4,283,046	3,656,166
4				
5	Total (Enter Total of lines 2 through 4)	14,129,104	4,283,046	3,656,166
6				
7	TOTAL Account 282 (Enter Total of lines 5 through 6)	14,129,104	4,283,046	3,656,166
8	Classification of TOTAL			
9	Federal Income Tax	12,452,330	3,187,540	2,740,856
10	State Income Tax	1,676,774	1,095,506	915,310
11	Local Income Tax			

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

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

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

Line No.	Changes During Year Amounts Debited to Account 410.2 (e)	Changes During Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Account No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
1							
2							
3				641,465		3,088,049	17,202,567
4							
5	0	0		641,465		3,088,049	17,202,567
6							
7	0	0		641,465		3,088,049	17,202,567
8							
9				641,355		23	12,257,682
10				110		3,088,026	4,944,886
11							

Schedule Page: 274 Line No.:2 Column: h

Statutory State Rate Change	641,059	Credit 254
AFUDC	406	Credit 283/182
Total	<u>641,465</u>	

Schedule Page: 274 Line No.:2 Column: j

Statutory State Rate Change	3,088,026	Debit 254
AFUDC	23	Debit 283/182
Total	<u>3,088,049</u>	

Name of Respondent Black Hills Gas Distribution, LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 4/30/2020	Year/Period of Report End of 12/31/2019
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Accumulated Deferred Income Taxes-Other (Account 283)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3	Gas	9,924,411	2,971,809	2,134,397
4				
5	Total (Enter Total of lines 2 through 4)	9,924,411	2,971,809	2,134,397
6				
7	TOTAL Account 283 (Enter Total of lines 5 through 6)	9,924,411	2,971,809	2,134,397
8	Classification of TOTAL			
9	Federal Income Tax	8,823,088	2,144,541	1,649,342
10	State Income Tax	1,101,323	827,268	485,055
11	Local Income Tax			

Name of Respondent Black Hills Gas Distribution, LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 4/30/2020	Year/Period of Report End of 12/31/2019
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Accumulated Deferred Income Taxes-Other (Account 283) (continued)

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

Line No.	Changes During Year Amounts Debited to Account 410.2 (e)	Changes During Year Amounts Credited to Account 411.2 (f)	Adjustments Debits Account No. (g)	Adjustments Debits Amount (h)	Adjustments Credits Account No. (i)	Adjustments Credits Amount (j)	Balance at End of Year (k)
	1						
2							
3							12,360,363
4							
5	0	0		0		0	12,360,363
6							
7	0	0		0		0	12,360,363
8							
9				428,891		9	8,889,405
10				41		2,027,463	3,470,958
11							

Schedule Page: 277 Line No.:10 Column: h

Statutory State Rate Change	428,781	Credit 254
AFUDC	151	Credit 283/182
Total	\$ 428,932	

Schedule Page: 277 Line No.:10 Column: j

Statutory State Rate Change	2,027,463	Debit 254
AFUDC	9	Debit 283/182
Total	\$ 2,027,472	

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

Gas Operating Revenues

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

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

Name of Respondent Black Hills Gas Distribution, LLC	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 4/30/2020	Year/Period of Report End of 12/31/2019
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Gas Operating Revenues

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

Line No.	Other Revenues Amount for Current Year (f)	Other Revenues Amount for Previous Year (g)	Total Operating Revenues Amount for Current Year (h)	Total Operating Revenues Amount for Previous Year (i)	Dekatherm of Natural Gas Amount For Current Year (j)	Dekatherm of Natural Gas Amount for Previous Year (k)
1						
2						
3						
4						
5						
6						
7	356,826	387,066	356,826	387,066		
8	1,853,997	1,856,420	1,853,997	1,856,420		
9						
10						
11	55,219,888	58,303,163	55,219,888	58,303,163	28,040,461	28,439,650
12						
13						
14						
15						
16						
17						
18	10,120	2,767	10,120	2,767		
19	57,440,831	60,549,416	57,440,831	60,549,416		
20	887,909	1,229,254				
21	56,552,922	59,320,162	56,552,922	59,320,162		

Black Hills Gas Distribution, LLC
Nebraska
Year Ended December 31, 2019

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							-	-	-
2	Commercial Firm							-	-	-
3	Commercial Interr							-	-	-
4	Industrial Firm *							-	-	-
5	Industrial Interr							-	-	-
6	Government Sales							-	-	-
7	Energy Options							-	-	-
8	Other Transport				55,219,888		84,456	55,219,888	-	84,456
9	Other Revenue				2,220,943			2,220,943	-	-
10	Prov. For Rate Refund				887,909			887,909	-	-
11	Total	-	-	-	56,552,922	-	84,456	56,552,922	-	84,456

*Nebraska Industrial Firm
Breakdown by Rate

Revenues	Purchases	Avg. Customers	Jurisdictional
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EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES
(ACCOUNT 426.4)

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

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

Line No.	Item (a)	Amount (b)
1	Costs to Influence Public Opinion - Payroll	\$ 2,989
2	Costs to Influence Public Opinion - Nonpayroll	55,199
3		
4		58,188
5		
6		
7		
8		
9		
10		
11		
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Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

Gas Operation and Maintenance Expenses

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

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

Gas Operation and Maintenance Expenses

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

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

Gas Operation and Maintenance Expenses

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

Name of Respondent Black Hills Gas Distribution, LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 4/30/2020	Year/Period of Report End of 12/31/2019
Gas Operation and Maintenance Expenses				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
115	Maintenance			
116	830 Maintenance Supervision and Engineering	0	0	
117	831 Maintenance of Structures and Improvements	0	0	
118	832 Maintenance of Reservoirs and Wells	0	0	
119	833 Maintenance of Lines	0	0	
120	834 Maintenance of Compressor Station Equipment	0	0	
121	835 Maintenance of Measuring and Regulating Station Equipment	0	0	
122	836 Maintenance of Purification Equipment	0	0	
123	837 Maintenance of Other Equipment	0	0	
124	TOTAL Maintenance (Total of lines 116 thru 123)	0	0	
125	TOTAL Underground Storage Expenses (Total of lines 114 and 124)	0	0	
126	B. Other Storage Expenses			
127	Operation			
128	840 Operation Supervision and Engineering	0	0	
129	841 Operation Labor and Expenses	0	0	
130	842 Rents	0	0	
131	842.1 Fuel	0	0	
132	842.2 Power	0	0	
133	842.3 Gas Losses	0	0	
134	TOTAL Operation (Total of lines 128 thru 133)	0	0	
135	Maintenance			
136	843.1 Maintenance Supervision and Engineering	0	0	
137	843.2 Maintenance of Structures	0	0	
138	843.3 Maintenance of Gas Holders	0	0	
139	843.4 Maintenance of Purification Equipment	0	0	
140	843.5 Maintenance of Liquefaction Equipment	0	0	
141	843.6 Maintenance of Vaporizing Equipment	0	0	
142	843.7 Maintenance of Compressor Equipment	0	0	
143	843.8 Maintenance of Measuring and Regulating Equipment	0	0	
144	843.9 Maintenance of Other Equipment	0	0	
145	TOTAL Maintenance (Total of lines 136 thru 144)	0	0	
146	TOTAL Other Storage Expenses (Total of lines 134 and 145)	0	0	

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

Gas Operation and Maintenance Expenses

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
147	C. Liquefied Natural Gas Terminaling and Processing Expenses		
148	Operation		
149	844.1 Operation Supervision and Engineering	0	0
150	844.2 LNG Processing Terminal Labor and Expenses	0	0
151	844.3 Liquefaction Processing Labor and Expenses	0	0
152	844.4 Liquefaction Transportation Labor and Expenses	0	0
153	844.5 Measuring and Regulating Labor and Expenses	0	0
154	844.6 Compressor Station Labor and Expenses	0	0
155	844.7 Communication System Expenses	0	0
156	844.8 System Control and Load Dispatching	0	0
157	845.1 Fuel	0	0
158	845.2 Power	0	0
159	845.3 Rents	0	0
160	845.4 Demurrage Charges	0	0
161	(less) 845.5 Wharfage Receipts-Credit	0	0
162	845.6 Processing Liquefied or Vaporized Gas by Others	0	0
163	846.1 Gas Losses	0	0
164	846.2 Other Expenses	0	0
165	TOTAL Operation (Total of lines 149 thru 164)	0	0
166	Maintenance		
167	847.1 Maintenance Supervision and Engineering	0	0
168	847.2 Maintenance of Structures and Improvements	0	0
169	847.3 Maintenance of LNG Processing Terminal Equipment	0	0
170	847.4 Maintenance of LNG Transportation Equipment	0	0
171	847.5 Maintenance of Measuring and Regulating Equipment	0	0
172	847.6 Maintenance of Compressor Station Equipment	0	0
173	847.7 Maintenance of Communication Equipment	0	0
174	847.8 Maintenance of Other Equipment	0	0
175	TOTAL Maintenance (Total of lines 167 thru 174)	0	0
176	TOTAL Liquefied Nat Gas Terminaling and Proc Exp (Total of lines 165 and 175)	0	0
177	TOTAL Natural Gas Storage (Total of lines 125, 146, and 176)	0	0

Name of Respondent Black Hills Gas Distribution, LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 4/30/2020	Year/Period of Report End of 12/31/2019
Gas Operation and Maintenance Expenses				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	0		0
181	851 System Control and Load Dispatching	0		0
182	852 Communication System Expenses	0		0
183	853 Compressor Station Labor and Expenses	0		0
184	854 Gas for Compressor Station Fuel	0		0
185	855 Other Fuel and Power for Compressor Stations	0		0
186	856 Mains Expenses	0		0
187	857 Measuring and Regulating Station Expenses	0		0
188	858 Transmission and Compression of Gas by Others	0		0
189	859 Other Expenses	0		0
190	860 Rents	0		0
191	TOTAL Operation (Total of lines 180 thru 190)	0		0
192	Maintenance			
193	861 Maintenance Supervision and Engineering	0		0
194	862 Maintenance of Structures and Improvements	0		0
195	863 Maintenance of Mains	0		0
196	864 Maintenance of Compressor Station Equipment	0		0
197	865 Maintenance of Measuring and Regulating Station Equipment	0		0
198	866 Maintenance of Communication Equipment	0		0
199	867 Maintenance of Other Equipment	0		0
200	TOTAL Maintenance (Total of lines 193 thru 199)	0		0
201	TOTAL Transmission Expenses (Total of lines 191 and 200)	0		0
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	1,714,092		1,893,610
205	871 Distribution Load Dispatching	530		2,794
206	872 Compressor Station Labor and Expenses	0		0
207	873 Compressor Station Fuel and Power	0		0

Name of Respondent Black Hills Gas Distribution, LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 4/30/2020	Year/Period of Report End of 12/31/2019
Gas Operation and Maintenance Expenses				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
208	874 Mains and Services Expenses	3,199,045	3,961,865	
209	875 Measuring and Regulating Station Expenses-General	679,683	349,312	
210	876 Measuring and Regulating Station Expenses-Industrial	18,797	23,727	
211	877 Measuring and Regulating Station Expenses-City Gas Check Station	101,437	152,643	
212	878 Meter and House Regulator Expenses	699,416	906,611	
213	879 Customer Installations Expenses	447,346	487,763	
214	880 Other Expenses	5,014,306	6,655,499	
215	881 Rents	23,460	27,587	
216	TOTAL Operation (Total of lines 204 thru 215)	11,898,111	14,461,410	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	203	25,833	
219	886 Maintenance of Structures and Improvements	154	2,950	
220	887 Maintenance of Mains	82,337	113,976	
221	888 Maintenance of Compressor Station Equipment	3,298	6,580	
222	889 Maintenance of Measuring and Regulating Station Equipment-General	98,115	69,265	
223	890 Maintenance of Meas. and Reg. Station Equipment-Industrial	17,338	29,382	
224	891 Maintenance of Meas. and Reg. Station Equip-City Gate Check Station	61,249	75,112	
225	892 Maintenance of Services	193,313	211,322	
226	893 Maintenance of Meters and House Regulators	402,726	535,156	
227	894 Maintenance of Other Equipment	94,672	141,152	
228	TOTAL Maintenance (Total of lines 218 thru 227)	953,405	1,210,727	
229	TOTAL Distribution Expenses (Total of lines 216 and 228)	12,851,515	15,672,137	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	65,418	103,070	
233	902 Meter Reading Expenses	294,841	404,186	
234	903 Customer Records and Collection Expenses	1,991,246	2,491,985	

Name of Respondent Black Hills Gas Distribution, LLC		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 4/30/2020	Year/Period of Report End of 12/31/2019
Gas Operation and Maintenance Expenses				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
235	904 Uncollectible Accounts	76,267	361,518	
236	905 Miscellaneous Customer Accounts Expenses	44,272	59,480	
237	TOTAL Customer Accounts Expenses (Total of lines 232 thru 236)	2,472,043	3,420,239	
238	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
239	Operation			
240	907 Supervision	30,229	31,014	
241	908 Customer Assistance Expenses	41,965	213,703	
242	909 Informational and Instructional Expenses	2,962	1,933	
243	910 Miscellaneous Customer Service and Informational Expenses	720	4,125	
244	TOTAL Customer Service and Information Expenses (Total of lines 240 thru 243)	75,876	250,776	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	0	525	
248	912 Demonstrating and Selling Expenses	158,351	296,553	
249	913 Advertising Expenses	106,227	155,538	
250	916 Miscellaneous Sales Expenses	141	286	
251	TOTAL Sales Expenses (Total of lines 247 thru 250)	264,719	452,902	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	4,281,467	5,721,294	
255	921 Office Supplies and Expenses	1,658,742	1,687,935	
256	(Less) 922 Administrative Expenses Transferred-Credit	(922,538)	1,121,167	
257	923 Outside Services Employed	1,475,315	1,422,590	
258	924 Property Insurance	23,543	12,467	
259	925 Injuries and Damages	612,958	448,873	
260	926 Employee Pensions and Benefits	4,292,867	244,707	
261	927 Franchise Requirements	0	0	
262	928 Regulatory Commission Expenses	0	1,112	
263	(Less) 929 Duplicate Charges-Credit	(531)	0	
264	930.1 General Advertising Expenses	114,817	33,292	
265	930.2 Miscellaneous General Expenses	548,538	367,906	
266	931 Rents	909,382	851,582	
267	TOTAL Operation (Total of lines 254 thru 266)	12,994,560	9,670,590	
268	Maintenance			
269	932 Maintenance of General Plant	656,424	615,171	
270	TOTAL Administrative and General Expenses (Total of lines 267 and 269)	13,650,983	10,285,761	
271	TOTAL Gas O&M Expenses (Total of lines 97,177,201,229,237,244,251, and 270)	29,315,137	30,081,815	

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

Gas Used in Utility Operations

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

Line No.	Purpose for Which Gas Was Used (a)	Account Charged (b)	Natural Gas Gas Used Dth (c)	Natural Gas Amount of Credit (in dollars) (d)	Natural Gas Amount of Credit (in dollars) (e)	Natural Gas Amount of Credit (in dollars) (f)
1	810 Gas Used for Compressor Station Fuel - Credit					
2	811 Gas Used for Products Extraction - Credit					
3	Gas Shrinkage and Other Usage in Respondent's Own Processing					
4	Gas Shrinkage, etc. for Respondent's Gas Processed by Others					
5	812 Gas Used for Other Utility Operations - Credit (Report separately for each principal use. Group minor uses.)					
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	Total					

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

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

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

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

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)
1	Intangible plant				
2	Production plant, manufactured gas				
3	Production and gathering plant, natural gas				
4	Products extraction plant				
5	Underground gas storage plant				
6	Other storage plant				
7	Base load LNG terminaling and processing plant				
8	Transmission plant				
9	Distribution plant	8,741,023			
10	General plant	1,776,233			
11	Common plant-gas				
12	TOTAL	10,517,256	0.00	0.00	0.00

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Gas Distribution, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2020	End of 12/31/2019

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

obtained. If average balances are used, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show in a footnote any revisions made to estimated gas reserves.

3. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state in a footnote the amounts and nature of the provisions and the plant items to which related.

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

Line No.	Amortization of Other Limited-term Gas Plant (Account 404.3) (f)	Amortization of Other Gas Plant (Account 405) (g)	Total (b to g) (h)	Functional Classification (a)
1		990	990	Intangible plant
2			0	Production plant, manufactured gas
3			0	Production and gathering plant, natural gas
4			0	Products extraction plant
5			0	Underground gas storage plant
6			0	Other storage plant
7			0	Base load LNG terminaling and processing plant
8			0	Transmission plant
9			8,741,023	Distribution plant
10			1,776,233	General plant
11			0	Common plant-gas
12	0	990	10,518,246	TOTAL

Name of Respondent Black Hills Gas Distribution of Nebraska	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report 4/30/2020	Year/Period of Report End of 12/31/2019
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Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 404.1, 404.2, 404.3, 405) (Except Amortization of Acquisition Adjustments) (continued)

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

Section B. Factors Used in Estimating Depreciation Charges

Line No.	Functional Classification (a)	Plant Bases (in thousands) (b)	Applied Depreciation or Amortization Rates (percent) (c)
1	Production and Gathering Plant		
2	Offshore (footnote details)		
3	Onshore (footnote details)		
4	Underground Gas Storage Plant (footnote details)		
5	Transmission Plant		
6	Offshore (footnote details)		
7	Onshore (footnote details)		
8	General Plant (footnote details)	44,874	8.889%
9	Distribution Plant	303,045	2.938%
10	Intangible Plant	194	3.000%
11	Production and Extraction Plant		
12			
13			
14			
15			

COMMON UTILITY PLANT AND EXPENSES

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

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

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

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

(1) Plant and accumulated provisions for depreciation allocated to the State of Nebraska at December 31, 2019, 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	1,044,413	NA	34,351
TOTAL			1,044,413		34,351
General Plant					
Black Hills Service Company (BHSCO)	(1)	NA	14,872,251	NA	1,316,917
TOTAL			14,872,251		1,316,917
TOTAL ALLOCABLE			15,916,664		1,351,269

(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 is no longer a centralized service company for cost allocations. Effective January 1, 2019, BHUH was combined with BHSC. All allocations are handled by BHSC.

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, 2019 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	1,171,740		
TOTAL		-	1,171,740		
O & M					
Black Hills Service Company (BHSCO)	(1)			NA	8,896,828
TOTAL					8,896,828
TOTAL ALLOCABLE		-	1,171,740	-	8,896,828

- (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 is no longer a centralized service company for cost allocations. Effective January 1, 2019, BHUH was combined with BHSC. All allocations are handled by BHSC.