

2019

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, 2019**

Table of Contents

| Description | Page Number |
|---|----------------|
| Identification | 1 |
| Statement of Income | 114, 177, 122 |
| Summary of Utility Plant and Accum Provision for Depreciation, Amort and Depleti | 200-201 |
| Gas Plant in Service | 204-209 |
| Accumulation Provision for Depreciation of Gas Plant | 219 |
| Gas Stored | 220 |
| Misc. Current and Accrued Liabilities | 224 |
| Customer Advances for Construction | 224 |
| Accumulated Deferred Investment Tax Credit | 229 |
| Other Deferred Debits | 233 |
| Taxes Accrued, Prepaid and Charged | 262-263 |
| Accumulated Deferred Income Taxes | 274-277 |
| Gas Operating Revenues | 300-301.1 |
| Sales of Natural Gas | 301B |
| Expenditures for Certain Civic, Political and Related Activities | 305 |
| Gas Operation and Maintenance Expenses | 320-325 |
| Depreciation and Amortization of Gas Plant by Class | 334 |
| Common Utility Plant & Expenses | 351-351.1 |
| Construction Work in Progress and Completed Construction Not Classified | 507 |
| Plant Acquisition Adjustments & Accum Provision for Amort of Plant Acquisition Ac | 513 |
| Sales of Natural Gas by Rate Area | 516-517 |
| Field and Main Line Industrial Sales of Natural Gas | 519-520A |
| Sales for Resale - Natural Gas | 521-522 |
| Interdepartmental Sales - Natural Gas | 523 |
| Rent from Gas Property & Interdepartmental Rents | 523 |
| Gas Purchases | 536-536A |
| Gas Used in Utility Operations - Credit | 539 |
| Franchise Requirements | 542 |
| Gas Account - Natural Gas | 568-569 |

**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, 2019 | |
| 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> 04/30/2020 |
| 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> | |
| 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) 4/30/2020 | Year of Report Dec. 31, 2019 |
|--|--|---|---------------------------------|

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 | 162,351,291 | 178,928,068 |
| 3 | Operating Expenses | | | |
| 4 | Operation Expenses (401) | 320-325 | 110,704,825 | 124,715,449 |
| 5 | Maintenance Expenses (402) | 320-325 | 3,047,156 | 3,351,856 |
| 6 | Depreciation Expense (403) | 336-338 | 13,399,366 | 11,908,068 |
| 7 | Amort. & Depl. of Utility Plant (404-405) | 336-338 | 74,956 | 35,684 |
| 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 | 3,091,484 | 1,803,371 |
| 12 | Income Taxes - Federal (409.1) | 262-263 | 11,610,109 | 949,695 |
| 13 | - Other (409.1) | 262-263 | 1,189,758 | (105,208) |
| 14 | Provision for Deferred Income Taxes (410.1) | 234,272-277 | 22,131,044 | 26,213,708 |
| 15 | (Less) Provisions for Deferred Income Taxes-Cr. (411.1) | 234,272-277 | (27,472,352) | 19,343,743 |
| 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) | | 137,776,346 | 149,528,880 |
| 20 | Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21) | | 24,574,945 | 29,399,188 |

| 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) 4/30/2020 | Year of Report Dec. 31, 2019 |
|--|---|--|---|---------------------------------|
| 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) | | 24,574,945 | 29,399,188 |
| 22 | Other Income and Deductions | | | |
| 23 | Other Income | | | |
| 24 | Nonutility Operating Income | | | |
| 25 | Revenue from Merchandising, Jobbing and Contract Work (415) | | 7,281,799 | 519,550 |
| 26 | (Less) Costs & Expense of Merch, Jobbing & Contr Work (416) | | 3,526,793 | 505,380 |
| 27 | Revenues from Nonutility Operations (417) | | 2,595,155 | 10,651,918 |
| 28 | (Less) Expenses of Nonutility Operations (417.1) | | 1,434,208 | 6,134,409 |
| 29 | Nonoperating Rental Income (418) | | - | - |
| 30 | Equity in Earnings of Subsidiary Companies (418.1) | | - | - |
| 31 | Interest and Dividend Income (419) | | 777,866 | 424,875 |
| 32 | Allowance for Other Funds Used During Construction (419.1) | | | |
| 33 | Miscellaneous Nonoperating Income (421) | | 21,722 | 19,671 |
| 34 | Gain on Disposition of Property (421.1) | | 33,024 | 3,330 |
| 35 | TOTAL Other Income (Enter Total of lines 25 thru 34) | | 5,748,566 | 4,979,555 |
| 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 | 506,174 | 318,351 |
| 40 | TOTAL Other Income Deductions (Total of lines 37 thru 39) | | 506,174 | 318,351 |
| 41 | Taxes Applic. to Other Income and Deductions | | | |
| 42 | Taxes Other Than Income Taxes (408.2) | 262-263 | 203,466 | 90,864 |
| 43 | Income Taxes - Federal (409.2) | 262-263 | (612,741) | 739,755 |
| 44 | Income Taxes - Other (409.2) | 262-263 | 4,696,709 | 105,208 |
| 45 | Provision for Deferred Inc. Taxes (410.2) | 234,272-277 | (3,600,644) | 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) | | 686,789 | 1,618,449 |
| 50 | Net Other Income and Deductions (Enter Total of lines 35, 40, 49) | | 4,555,604 | 3,042,755 |
| 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 | 7,390,584 | 6,268,837 |
| 58 | Other Interest Expense (431) | 340 | 1,940 | (10,612) |
| 59 | (Less) Allow for Borrowed Funds Used During Construction-Cr.(432) | | (710,202) | 140,217 |
| 60 | Net Interest Charges (Enter Total of lines 52 thru 59) | | 6,682,323 | 6,118,008 |
| 61 | Income Before Extraordinary Items (Total of lines 21, 50 and 60) | | 22,448,226 | 26,323,935 |
| 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) | | 22,448,226 | 26,323,935 |

| | | | |
|---|--|----------------|-------------------|
| Name of Respondent | This Report Is: | Date of Report | Year of Report |
| Black Hills/Nebraska Gas Utility Company, LLC | (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | 4/30/2020 | December 31, 2019 |

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. N/A
14. N/A
15. <https://www.sec.gov/ix?doc=/Archives/edgar/data/1130464/000113046420000006/bkh10k122019.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 | 4/30/2020 | End of Dec. 31, 2019 |

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) | 420,297,078 |
| 4 | Property Under Capital Leases | |
| 5 | Plant Purchased or Sold | |
| 6 | Completed Construction not Classified | 68,727,119 |
| 7 | Experimental Plant Unclassified | |
| 8 | TOTAL Utility Plant (Total of lines 3 thru 7) | 489,024,197 |
| 9 | Leased to Others | |
| 10 | Held for Future Use | |
| 11 | Construction Work in Progress | 6,154,644 |
| 12 | Acquisition Adjustments | 42,487,092 |
| 13 | TOTAL Utility Plant (Total of lines 8 thru 12) | 537,665,933 |
| 14 | Accumulated Provisions for Depreciation, Amortization, & Depletion | 151,926,961 |
| 15 | Net Utility Plant (Total of lines 13 and 14) | 385,738,973 |
| 16 | DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION | |
| 17 | In Service: | |
| 18 | Depreciation | 151,254,351 |
| 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 | 672,609 |
| 22 | TOTAL In Service (Total of lines 18 thru 21) | 151,926,961 |
| 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) | 151,926,961 |

101 schedule

This includes \$565,054 relating to our operating lease right-of-use assets as of December 31, 2019. Adoption of the new lease standard, ASU 2016-02, Leases (Topic 842), resulted in the recording of a operating lease right-of-use asset (account 101.1), corresponding amortization (account 108.2), and an off-setting operating lease obligation liability (accounts 227 and 243) effective January 1, 2019. The cumulative effect of the adoption did not materially impact results of operations. Adoption of the new standard had no impact on cash flows, rate base or cost of service rates.

108 schedule

This includes \$511,431 relating to amortization of our operating lease right-of-use assets as of December 31, 2019. Adoption of the new lease standard, ASU 2016-02, Leases (Topic 842), resulted in the recording of a operating lease right-of-use asset (account 101.1), corresponding amortization (account 108.2), and an off-setting operating lease obligation liability (accounts 227 and 243) effective January 1, 2019. The cumulative effect of the adoption did not materially impact results of operations. Adoption of the new standard had no impact on cash flows, rate base or cost of service rates.

| | | | |
|---|--|----------------|-----------------------|
| 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 | 4/30/2020 | End of Dec. 31, 2019 |

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 | | 420,297,078 | | |
| 4 | | | | |
| 5 | | | | |
| 6 | | 68,727,119 | | |
| 7 | | | | |
| 8 | | 489,024,197 | | |
| 9 | | | | |
| 10 | | | | |
| 11 | | 6,154,644 | | |
| 12 | | 42,487,092 | | |
| 13 | | 537,665,933 | | |
| 14 | | 151,926,961 | | |
| 15 | | 385,738,973 | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | 151,254,351 | | |
| 19 | | | | |
| 20 | | | | |
| 21 | | 672,609 | | |
| 22 | | 151,926,961 | | |
| 23 | | | | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | | | | |
| 31 | | | | |
| 32 | | | | |
| 33 | | 151,926,961 | | |

| | | | |
|--|--|---|---------------------------------|
| 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) 4/30/2020 | Year of Report Dec. 31, 2019 |
|--|--|---|---------------------------------|

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 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 provi-
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 accounts to indicate the negative effect of such amounts. distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).
5. Classify Account 106 according to prescribed ac- counts, on an estimated basis if necessary, and include the

| 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 | |

| | | | |
|--|--|---|---------------------------------|
| 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) 4/30/2020 | Year of Report Dec. 31, 2019 |
|--|--|---|---------------------------------|

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) 4/30/2020 | Dec. 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 | 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 | 176,834 | (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) 4/30/2020 | Dec. 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 | 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 |
| | | | 170,272 | 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) 4/30/2020 | Dec. 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 | 5,536,951 | (110,944) | |
| 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) | 6,346,090 | (117,505) | |
| 93 | DISTRIBUTION PLANT | | | |
| 94 | 374 Land and Land Rights | 2,131,852 | 504,894 | |
| 95 | 375 Structures and Improvements | 1,478,522 | (991,374) | |
| 96 | 376 Mains | 165,846,832 | 49,676,799 | |
| 97 | 377 Compressor Station Equipment | 0 | | |
| 98 | 378 Measuring and Regulating Station Equipment-General | 11,379,898 | 3,631,139 | |
| 99 | 379 Measuring and Regulating. Station Equipment-City Gate | 0 | | |
| 100 | 380 Services | 87,404,311 | 11,237,545 | |
| 101 | 381 Meters | 32,982,012 | 76,597 | |
| 102 | 382 Meter Installations | 4,992,142 | 50,737 | |
| 103 | 383 House Regulators | 33,116,198 | 4,412,114 | |
| 104 | 384 House Regulator Installations | 0 | | |
| 105 | 385 Industrial Measuring and Regulating Station Equipment | 8,073,948 | (30,794) | |
| 106 | 386 Other Property on Customers' Premises | 0 | | |
| 107 | 387 Other Equipment | 47,512 | (10,460) | |
| 108 | 388 Asset Retirement Costs for Distribution Plant | 0 | | |
| 109 | TOTAL Distribution Plant (Enter Total of lines 94 thru 108) | 347,453,226 | 68,557,198 | |
| 110 | GENERAL PLANT | | | |
| 111 | 389 Land and Land Rights | 1,575,474 | 1,692,868 | |
| 112 | 390 Structures and Improvements | 3,866,454 | 19,423,243 | |
| 113 | 391 Office Furniture and Equipment | 23,302,000 | 427,275 | |
| 114 | 392 Transportation Equipment | 7,998,785 | 1,773,529 | |
| 115 | 393 Stores Equipment | 0 | | |
| 116 | 394 Tools, Shop, and Garage Equipment | 3,206,176 | 1,070,180 | |
| 117 | 395 Laboratory Equipment | 276,275 | (156,583) | |
| 118 | 396 Power Operated Equipment | 1,044,306 | 553,932 | |
| 119 | 397 Communication Equipment | 645,159 | 11,631 | |
| 120 | 398 Miscellaneous Equipment | 844,621 | (876,376) | |
| 121 | Subtotal (Enter Total of lines 111 thru 120) | 42,759,250 | 23,919,699 | |
| 122 | 399 Other Tangible Property | (3,643) | 565,054 | |
| 123 | 399.1 Asset Retirement Costs for General Plant | 0 | | |
| 124 | TOTAL General Plant (Enter Total of lines 121, 122 and 123) | 42,755,607 | 24,484,753 | |
| 125 | TOTAL (Accounts 101 and 106) | 397,724,630 | 92,924,446 | |
| 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) | 397,724,630 | 92,924,446 | |

| 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) 4/30/2020 | Dec. 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. |
| | (64,860) | | 5,361,147 | 367 | 86 |
| | | | 0 | 368 | 87 |
| | | | 624,132 | 369 | 88 |
| | | | 0 | 370 | 89 |
| | | | 0 | 371 | 90 |
| | | | 0 | 372 | 91 |
| | (64,860) | 0 | 6,163,725 | | 92 |
| | | | | | 93 |
| | (38) | | 2,636,708 | 374 | 94 |
| | | | 487,147 | 375 | 95 |
| (104,030) | 64,860 | | 215,484,462 | 376 | 96 |
| | | | 0 | 377 | 97 |
| (40,539) | (19,261) | | 14,951,237 | 378 | 98 |
| | | | 0 | 379 | 99 |
| (392,401) | | | 98,249,456 | 380 | 100 |
| (2,567,265) | 2,133,819 | | 32,625,163 | 381 | 101 |
| (39,057) | | | 5,003,821 | 382 | 102 |
| (212,623) | | | 37,315,689 | 383 | 103 |
| | | | 0 | 384 | 104 |
| (126,666) | 425,016 | | 8,341,504 | 385 | 105 |
| | | | 0 | 386 | 106 |
| | 2,301 | | 39,353 | 387 | 107 |
| | | | 0 | 388 | 108 |
| (3,482,580) | 2,606,696 | 0 | 415,134,541 | | 109 |
| | | | | | 110 |
| (4,607) | (71,936) | | 3,191,800 | 389 | 111 |
| (1,045,215) | (343,217) | | 21,901,265 | 390 | 112 |
| (533,915) | 2,722,613 | | 25,917,973 | 391 | 113 |
| (454,861) | (50,763) | | 9,266,690 | 392 | 114 |
| | | | 0 | 393 | 115 |
| (784,780) | 37,981 | | 3,529,556 | 394 | 116 |
| 0 | 6,979 | | 126,671 | 395 | 117 |
| (154,363) | (54,835) | | 1,389,040 | 396 | 118 |
| (19,770) | 19,071 | | 656,091 | 397 | 119 |
| | 43,842 | | 12,087 | 398 | 120 |
| (2,997,511) | 2,309,735 | 0 | 65,991,172 | | 121 |
| 3,643 | | | 565,054 | 399 | 122 |
| | | | 0 | 399.1 | 123 |
| (2,993,868) | 2,309,735 | 0 | 66,556,226 | | 124 |
| (6,476,448) | 4,851,571 | 0 | 489,024,197 | | 125 |
| | | | | | 126 |
| | | | | | 127 |
| | | | | | 128 |
| (6,476,448) | 4,851,571 | 0 | 489,024,197 | | 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 | 4/30/2020 | End of Dec. 31, 2019 |

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 | 143,236,544 | 143,236,544 | | |
| 2 | Depreciation Provisions for Year, Charged to | | | | |
| 3 | (403) Depreciation Expense | 13,399,366 | 13,399,366 | | |
| 4 | (403.1) Depreciation Expense for Asset Retirement Costs | 0 | | | |
| 5 | (413) Expense of Gas Plant Leased to Others | 0 | | | |
| 6 | Transportation Expenses - Clearing | 996,063 | 996,063 | | |
| 7 | Other Clearing Accounts | 0 | | | |
| 8 | Other Clearing (Specify) (footnote details): | 0 | | | |
| 9 | TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8) | 14,395,429 | 14,395,429 | | |
| 10 | Net Charges for Plant Retired: | | | | |
| 11 | Book Cost of Plant Retired | (6,476,448) | (6,476,448) | | |
| 12 | Cost of Removal | (125,500) | (125,500) | | |
| 13 | Salvage (Credit) | 163,841 | 163,841 | | |
| 14 | TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14) | (6,438,107) | (6,438,107) | | |
| 15 | Other Debit or Credit Items (Describe) (footnote details): | (450,946) | (450,946) | | |
| 16 | Book Cost of Asset Retirement Costs | 0 | | | |
| 17 | Balance End of Year (Total of lines 1,10,15,16 and 18) | 150,742,920 | 150,742,920 | | |
| 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 | 4,231,398 | 4,231,398 | | |
| 25 | Distribution | 129,420,309 | 129,420,309 | | |
| 26 | General | 17,109,240 | 17,109,240 | | |
| 27 | TOTAL (Total of lines 19 thru 27) | 150,742,920 | 150,742,920 | | |

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 | \$ 8,921,937 | \$ 0 | \$ 0 | \$ 8,921,937 |
| 2 | Gas delivered to storage | | | | | |
| 3 | (contra Account) ----- | 0 | 9,373,035 | 0 | 0 | 9,373,035 |
| 4 | Gas withdrawn from storage | | | | | |
| 5 | (contra Account) ----- | 0 | 10,881,933 | 0 | 0 | 10,881,933 |
| 6 | Other debits or credits | | | | | |
| 7 | (Explain)----- | | | | | |
| 8 | Allocation Change | | | | | 0 |
| 9 | Fees | | | | | 0 |
| 10 | Estimate Withdrawal | | | | | 0 |
| 11 | | | | | | |
| 12 | Balance, end of year ----- | \$ 0 | \$ 7,413,038 | \$ 0 | \$ 0 | \$ 7,413,038 |
| 13 | Mcf ----- | 0 | 3,672,128 | 0 | 0 | 3,672,128 |
| 14 | Amount per Mcf ----- | 0 | 2.02 | 0 | 0 | 2.02 |
| 15 | State basis of segregation of inventory between current and noncurrent portions | | | | | |
| 16 | | | | | | |
| 17 | Gas delivered to storage: | | | | | |
| 18 | Mcf..... | | | | 4,607,625 | |
| 19 | Amount per Mcf..... | | | | 2.03 | |
| 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? | | | | | |
| 25 |If so, give particulars and date of Commission approval of the accounting. | | | | | |
| 26 | | | | | | |
| 27 | | | | | | |
| 28 | | | | | | |
| 29 | Gas withdrawn from storage: | | | | | |
| 30 | Mcf..... | | | | 4,456,528 | |
| 31 | Amount per Mcf..... | | | | 2.44 | |
| 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 | \$ 369,866 |
| 2 | 242009 Accrued Benef Retiree HC Current | 579,000 |
| 3 | 242013 Accrued Benefits 401K | 162,179 |
| 4 | 242014 Accrued Bonus other | - |
| 5 | 242019 Accrued Energy Aid Assistance | 9,547 |
| 6 | 242028 Accrued Uncl Checks/Escheats | 559 |
| 7 | 242041 Accrued Incentive | 883,174 |
| 8 | 242045 Accrued Payroll | 468,525 |
| 9 | 242046 Accrued EE Reimbursed Exp | 19,431 |
| 10 | 242052 Accrued LT Performance Plan | 721 |
| 11 | 242500 Accrued LT Liabilities | 15,078 |
| 12 | 242999 Accrued Other | 4,963,998 |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | | |
| 18 | | |
| 19 | | |
| 20 | | |
| 21 | | |
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| 28 | | |
| 29 | | |
| 30 | | |
| 31 | | |
| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |
| 36 | TOTAL | \$ 7,472,078 |
| 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 | - |
| 37 | 252000 Customer advance for construction - non current | - |
| 38 | | |
| 39 | | |
| 40 | | |
| 41 | | |
| 42 | | |
| 43 | | |
| 44 | | |
| 45 | | |
| 46 | | |
| 47 | TOTAL | \$ - |

| | | | |
|---|--|---|---------------------------------|
| 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) 4/30/2020 | Year of Report Dec. 31, 2019 |
|---|--|---|---------------------------------|

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 | | | | | | | | | |
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| 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) 4/30/2020 | Year of Report Dec. 31, 2019 |
|--|--|---|---------------------------------|

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 (a) | Balance at Beginning of Year (b) | Debits (c) | CREDITS | | Balance at End of Year (f) |
|----------|---|---|-------------------|----------------------------|-------------------|-----------------------------------|
| | | | | Account Charged (d) | Amount (e) | |
| 1 | MISC DEFERRED DEBITS-IN PROG | \$ 600,000 | | 925,234 | 600,000 | \$ - |
| 2 | DEFERRED RATE CASE EXPENSES | - | 47,793 | | 9,169 | 38,624 |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
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| 38 | | | | | | |
| 39 | | | | | | |
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| 42 | | | | | | |
| 43 | | | | | | |
| 44 | | | | | | |
| 45 | | | | | | |
| 46 | | | | | | |
| 47 | Misc Work in Progress | \$ - | | | | \$ - |
| 48 | DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351) | - | | | | - |
| 49 | TOTAL | \$ 600,000 | | | | \$ 38,624 |

| | | | | |
|---|--|---|--|--|
| 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 | | | | |
| <p>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.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or</p> | | <p>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.</p> <p>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.</p> <p>4. List the aggregate of each kind of tax in such manner</p> | | |
| 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 | \$ 11,297 | \$ - | |
| 3 | | | | |
| 4 | State Income | (1) | 39,102 | |
| 5 | | | | |
| 6 | | | | |
| 7 | OTHER TAXES: | | | |
| 8 | Payroll Taxes | 134,234 | | |
| 9 | Property | 2,809,580 | | |
| 10 | State/Local Sales & Use | 2,084 | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | TOTAL | \$ 2,957,194 | \$ 39,102 | |
| 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 | | 11,610,109 | | (612,741) |
| 3 | | | | |
| 4 | | 1,189,758 | | 4,696,709 |
| 5 | | | | |
| 6 | | | | |
| 7 | | | | |
| 8 | | 1,866,725 | | 33,770 |
| 9 | | 2,120,368 | | 2,412 |
| 10 | | (2,410) | | 79,112 |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | TOTAL | \$ 16,784,550 | | \$ 4,199,262 |

| 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 (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) | |
| \$ 10,997,368 | \$ 10,984,870 | \$ - | 23,795 | \$ - | 1 |
| 5,886,467 | 5,881,425 | | 0 | 34,062 | 2 |
| #REF! | #REF! | | #REF! | - | 3 |
| 2,122,780 | 2,573,671 | - | 2,358,688 | - | 4 |
| 76,702 | 64,166 | | 14,620 | - | 5 |
| | | | | | 6 |
| | | | | | 7 |
| | | | | | 8 |
| | | | | | 9 |
| | | | | | 10 |
| | | | | | 11 |
| | | | | | 12 |
| | | | | | 13 |
| | | | | | 14 |
| | | | | | 15 |
| | | | | | 16 |
| #REF! | #REF! | \$ - | #REF! | \$ 34,062 | 17 |
| | | | | | 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) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission | Date of Report <i>(Mo, Da, Yr)</i> 4/30/2020 | Year of Report Dec. 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. For Other (Specify), include deferrals relating to other | | |
| Line No. | Account Subdivisions <i>(a)</i> | CHANGES DURING YEAR | | |
| | | Amounts Debited to Account 410.1 <i>(c)</i> | Amounts Credited to Account 411.1 <i>(d)</i> | |
| 1 | Account 282 | | | |
| 2 | Electric | | | |
| 3 | Gas | 27,105,426 | 10,375,264 | 6,148,984 |
| 4 | Other (Define) | | | |
| 5 | TOTAL (Enter Total of lines 2 thru 4) | 27,105,426 | 10,375,264 | 6,148,984 |
| 6 | Other (Specify) | | | |
| 7 | | | | |
| 8 | | | | |
| 9 | TOTAL Account 282 (Enter Total of lines 5 thru 8) | 27,105,426 | 10,375,264 | 6,148,984 |
| 10 | Classification of TOTAL | | | |
| 11 | Federal Income Tax | 23,888,685 | 7,688,091 | 4,676,651 |
| 12 | State Income Tax | 3,216,741 | 2,687,173 | 1,472,333 |
| 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) 4/30/2020 | Year of Report Dec. 31, 2019 |
|--|--|---|---------------------------------|

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 |
| | | | 1,360,394 | | 5,871,442 | 35,842,754 | 3 |
| | | | | | | | 4 |
| | | | 1,360,394 | | 5,871,442 | 35,842,754 | 5 |
| | | | | | | | 6 |
| | | | | | | | 7 |
| | | | | | | | 8 |
| | | | 1,360,394 | | 5,871,442 | 35,842,754 | 9 |
| | | | | | | | 10 |
| | | | 1,360,393 | | 5 | 25,539,737 | 11 |
| | | | 1 | | 5,871,437 | 10,303,017 | 12 |
| | | | | | | | 13 |

NOTES (Continued)

| | | |
|---|------------------|------------|
| Page 274, line 9, Column (h) Property book to tax reclass | 117,011 | Credit 283 |
| Appraisal Adjustment reclass | 1,243,381 | Credit 190 |
| AFUDC reclass | 2 | Credit 182 |
| | <u>1,360,394</u> | |
| Page 277, line 9, Column (j) Property book to tax reclass | 5,871,434 | Debit 283 |
| AFUDC reclass | 8 | Debit 182 |
| | <u>5,871,442</u> | |

| | | | |
|--|--|---|---------------------------------|
| 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) 4/30/2020 | Year of Report Dec. 31, 2019 |
|--|--|---|---------------------------------|

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 | (802,436) | 2,355,225 | 1,727,840 |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | Other | | | |
| 17 | TOTAL Gas (Total of lines 10 thru 16) | (802,436) | 2,355,225 | 1,727,840 |
| 18 | Other (Specify) | | | |
| 19 | TOTAL Acct 283 (Total of lines 9,17 and 18) | (959,340) | 2,355,225 | 1,727,840 |
| 20 | Classification of TOTAL | | | |
| 21 | Federal Income Tax | (820,499) | 2,182,744 | 1,396,435 |
| 22 | State Income Tax | 18,063 | 172,481 | 331,405 |
| 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) 4/30/2020 | Year of Report Dec. 31, 2019 | | |
| 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 |
| | | | 1,267,470 | | 3 | (1,442,518) | 10 |
| | | | | | | | 11 |
| | | | | | | | 12 |
| | | | | | | | 13 |
| | | | | | | | 14 |
| | | | | | | | 15 |
| | | | | | | | 16 |
| | | | 1,267,470 | | 3 | (1,442,518) | 17 |
| | | | | | | | 18 |
| | | | 1,267,470 | | 3 | (1,442,518) | 19 |
| | | | | | | | 20 |
| | | | 928,480 | | 2 | (962,668) | 21 |
| | | | 338,990 | | 1 | (479,850) | 22 |
| | | | | | | | 23 |
| NOTES (Continued) | | | | | | | |
| Page 277, line 19, Column (h) | | | | | | | |
| | | | Property book to tax reclass | 1,267,469 | | Credit 283 | |
| | | | AFUDC reclass | 1 | | Credit 182 | |
| | | | | 1,267,470 | | | |
| Page 277, line 19, Column (j) | | | | | | | |
| | | | Property book to tax reclass | - | | Debit 283 | |
| | | | AFUDC reclass | 3 | | Debit 182 | |
| | | | | | | | |

| 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) 4/30/2020 | Year of Report Dec. 31, 2019 |
|---|--|---|---|---------------------------------|
| 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 therm 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 | 113,163,105 | 125,743,710 | |
| 3 | 481 Commercial & Industrial Sales | | | |
| 4 | Small (or Comm.) (See Instr. 6) | 32,451,664 | 36,589,323 | |
| 5 | Large (or Ind.) (See Instr. 6) | 347,422 | 451,308 | |
| 6 | 482 Other Sales to Public Authorities | 17,722 | 17,271 | |
| 7 | 484 Interdepartmental Sales | | | |
| 8 | TOTAL Sales to Ultimate Consumers | 145,979,913 | 162,801,612 | |
| 9 | 483 Sales for Resale | | | |
| 10 | TOTAL Nat. Gas Service Revenues | 145,979,913 | 162,801,612 | |
| 11 | Revenues from Manufactured Gas | | | |
| 12 | TOTAL Gas Service Revenues | 145,979,913 | 162,801,612 | |
| 13 | OTHER OPERATING REVENUES | | | |
| 14 | 486 Intracompany Transfers | | | |
| 15 | 487 Forfeited Discounts | 358,796 | 423,111 | |
| 16 | 488 Misc. Service Revenues | 1,056,288 | 1,048,103 | |
| 17 | 489 Rev. from Nat. Gas Proc. by Others | 16,580,671 | 16,301,398 | |
| 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 | 1,000 | 9,165 | |
| 22 | 494 Interdepartmental Rents | | | |
| 23 | 495 Other Gas Revenues | 643,700 | 644,765 | |
| 24 | TOTAL Other Operating Revenues | 18,640,455 | 18,426,542 | |
| 25 | TOTAL Gas Operating Revenues | 164,620,368 | 181,228,154 | |
| 26 | (Less) 496 Provision for Rate Refunds | (2,269,077) | (2,300,086) | |
| 27 | TOTAL Gas Operating Revenues Net of Provision for Refunds | 162,351,291 | 178,928,068 | |
| 28 | Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Cust.) | 145,925,524 | 162,707,343 | |
| 29 | Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities) | 54,389 | 94,269 | |
| 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)) | 145,979,913 | 162,801,612 | |
| NOTES | | | | |
| Page 300, Line 26, Column (b) | | Amounts are related to TCJA refund to customers. | | |

| | | | | | |
|--|-----------------------------------|--|---|---|---------------------------------|
| 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) 4/30/2020 | Year of Report Dec. 31, 2019 |
| 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) | | |
| | | | | 1 | |
| 13,525,211 | 13,984,352 | 187,265 | 185,025 | 2 | |
| | | | | 3 | |
| 4,953,526 | 5,041,035 | 16,612 | 16,527 | 4 | |
| 69,742 | 80,009 | 138 | 131 | 5 | |
| 2,721 | 2,486 | 5 | 5 | 6 | |
| | | | | 7 | |
| 18,551,200 | 19,107,882 | 204,020 | 201,688 | 8 | |
| | | | | 9 | |
| 18,551,200 | 19,107,882 | 204,020 | 201,688 | 10 | |
| NOTES | | | | 11 | |
| | | | | 12 | |
| | | | | 13 | |
| | | | | 14 | |
| | | | | 15 | |
| | | | | 16 | |
| | | | | 17 | |
| | | | | 18 | |
| | | | | 19 | |
| | | | | 20 | |
| | | | | 21 | |
| | | | | 22 | |
| | | | | 23 | |
| | | | | 24 | |
| | | | | 25 | |
| | | | | 26 | |
| | | | | 27 | |
| 18,540,524 | | | | 28 | |
| 10,676 | | | | 29 | |
| 0 | | | | 30 | |
| | | | | 31 | |
| | | | | 32 | |
| 18,551,200 | | | | 33 | |

Note: Includes Unbilled

**Black Hills
Nebraska Gas Utility Company, LLC
Year Ended December 31, 2019**

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 | 113,163,105 | 55,674,588 | 187,265 | | | | 113,163,105 | 55,674,588 | 187,265 |
| 2 | Commercial Firm | 31,661,612 | 19,178,335 | 16,569 | | | | 31,661,612 | 19,178,335 | 16,569 |
| 3 | Commercial Interr | | | | 790,052 | 470,863 | 43 | 790,052 | 470,863 | 43 |
| 4 | Industrial Firm * | 160,592 | 104,499 | 41 | | | | 160,592 | 104,499 | 41 |
| 5 | Industrial Interr | | | | 186,830 | 86,185 | 97 | 186,830 | 86,185 | 97 |
| 6 | Government Sales | 17,722 | 11,381 | 5 | | | | 17,722 | 11,381 | 5 |
| 7 | Energy Options | 7,455,998 | | 3,916 | 970,508 | | 96 | 8,426,506 | - | 4,012 |
| 8 | Other Transport | | | | 8,154,165 | | 153 | 8,154,165 | - | 153 |
| 9 | Other Revenue | | | | 2,059,784 | | | 2,059,784 | - | - |
| 10 | Prov. For Rate Refund | | | | (2,269,077) | | | (2,269,077) | - | - |
| 11 | Total | 152,459,029 | 74,968,803 | 207,796 | 9,892,262 | 557,048 | 389 | 162,351,291 | 75,525,851 | 208,185 |

*Nebraska Industrial Firm
Breakdown by Rate

| | Revenues | Purchases | Avg. Customers | Jurisdictional |
|-----------------------|----------|-----------|----------------|----------------|
| NE051 | 2,077 | 1,085 | 2 | Y |
| NE061 | 5,632 | 2,765 | 7 | Y |
| NE071 | 157,731 | 103,962 | 32 | Y |
| Total Jurisdictional | 165,440 | 107,812 | 41 | |
| Unbilled | (4,848) | (3,313) | | |
| Total Juris. Ind Firm | 160,592 | 104,499 | 41 | |

Black Hills/Nebraska Gas Utility Company, LLC
Sales of Natural Gas
Mcf at Sales Pressure Base
Year Ended December 31, 2019

| | | | | | |
|--------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| <u>Residential</u> | <u>Commercial</u> | <u>Industrial</u> | <u>Irrigation</u> | <u>Government</u> | <u>Total</u> |
| 13,525,211 | 4,936,414 | 55,570 | 31,284 | 2,721 | 18,551,200 |

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 | \$ 35,427 |
| 2 | Costs to Influence Public Opinion - Nonpayroll | 121,934 |
| 3 | | |
| 4 | | 157,361 |
| 5 | | |
| 6 | | |
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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) 4/30/2020 | Year of Report Dec. 31, 2019 |
|--|---|--|---|---------------------------------|
| 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 | |

| 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) 4/30/2020 | Dec. 31, 2019 |
| 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 | 70,953,810 | 75,599,759 | |
| 73 | 804.1 Liquefied Natural Gas Purchases | 0 | 0 | |
| 74 | 805 Other Gas Purchases | (2,387,435) | 0 | |
| 75 | (Less) 805.1 Purchases Gas Cost Adjustments | 5,499,380 | (13,177,188) | |
| 76 | (Less) 805.2 Incremental Gas Cost Adjustments | (31,602) | 51,480 | |
| 77 | TOTAL Purchased Gas (Enter Total of lines 67 to 76) | 74,034,152 | 88,725,467 | |
| 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 | 10,881,933 | 14,207,235 | |
| 87 | (Less) 808.2 Gas Delivered to Storage-Credit | (9,373,035) | 12,770,456 | |
| 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 | (17,200) | 17,886 | |
| 94 | TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93) | (17,200) | 17,886 | |
| 95 | 813 Other Gas Supply Expenses | 0 | 407 | |
| 96 | TOTAL Other Gas Supply Exp (Total of lines 77,78,85,86 thru 89,94,95) | 75,525,851 | 90,144,767 | |
| 97 | TOTAL Production Expenses (Enter Total of lines 3,30,58,65,and 96) | 75,525,851 | 90,144,767 | |

| 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) 4/30/2020 | Dec. 31, 2019 |
| 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 | |

| 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) 4/30/2020 | Dec. 31, 2019 |
| 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 | 203,254 | 103,416 | |
| 181 | 851 System Control and Load Dispatching | 338 | 0 | |
| 182 | 852 Communication System Expenses | 842 | 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 | 63,014 | 785 | |
| 187 | 857 Measuring and Regulating Station Expenses | 12,311 | 0 | |
| 188 | 858 Transmission and Compression of Gas by Others | 0 | 0 | |
| 189 | 859 Other Expenses | 64,900 | 30,938 | |
| 190 | 860 Rents | 0 | 42 | |
| 191 | TOTAL Operation <i>(Enter Total of lines 180 thru 190)</i> | 344,659 | 135,181 | |

| 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) 4/30/2020 | Dec. 31, 2019 |
| 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 | 17,231 | 16,389 | |
| 194 | 862 Maintenance of Structures and Improvements | 0 | 0 | |
| 195 | 863 Maintenance of Mains | 2,032 | 2,229 | |
| 196 | 864 Maintenance of Compressor Station Equipment | 599 | 0 | |
| 197 | 865 Maintenance of Measuring and Reg. Station Equipment | 550 | 0 | |
| 198 | 866 Maintenance of Communication Equipment | 134 | 0 | |
| 199 | 867 Maintenance of Other Equipment | 0 | 0 | |
| 200 | TOTAL Maintenance <i>(Enter Total of lines 193 thru 199)</i> | 20,547 | 18,618 | |
| 201 | TOTAL Transmission Expenses <i>(Enter Total of lines 191 and 200)</i> | 365,206 | 153,799 | |
| 202 | 4. DISTRIBUTION EXPENSES | | | |
| 203 | Operation | | | |
| 204 | 870 Operation Supervision and Engineering | 2,197,516 | 2,544,006 | |
| 205 | 871 Distribution Load Dispatching | 302 | 225 | |
| 206 | 872 Compressor Station Labor and Expenses | 147 | 0 | |
| 207 | 873 Compressor Station Fuel and Power | 0 | 0 | |
| 208 | 874 Mains and Services Expenses | 3,488,302 | 3,048,035 | |
| 209 | 875 Measuring and Regulating Station Expenses-General | 829,472 | 596,849 | |
| 210 | 876 Measuring and Regulating Station Expenses-Industrial | 4,052 | 5,099 | |
| 211 | 877 Measuring and Regulating Station Expenses-City Gate Check Station | 77,706 | 43,669 | |
| 212 | 878 Meter and House Regulator Expenses | 900,962 | 1,037,295 | |
| 213 | 879 Customer Installations Expenses | 712,837 | 757,388 | |
| 214 | 880 Other Expenses | 3,959,491 | 5,340,715 | |
| 215 | 881 Rents | 13,111 | 16,909 | |
| 216 | TOTAL Operation <i>(Enter Total of lines 204 thru 215)</i> | 12,183,899 | 13,390,190 | |
| 217 | Maintenance | | | |
| 218 | 885 Maintenance Supervision and Engineering | 0 | 15,558 | |
| 219 | 886 Maintenance of Structures and Improvements | 148 | 0 | |
| 220 | 887 Maintenance of Mains | 429,505 | 721,548 | |
| 221 | 888 Maintenance of Compressor Station Equipment | 3,580 | 9,903 | |
| 222 | 889 Maintenance of Meas. and Reg. Sta. Equip.-General | 196,683 | 150,613 | |
| 223 | 890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial | 61,775 | 106,294 | |
| 224 | 891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station | 436,079 | 383,172 | |
| 225 | 892 Maintenance of Services | 229,056 | 277,169 | |
| 226 | 893 Maintenance of Meters and House Regulators | 618,462 | 751,478 | |
| 227 | 894 Maintenance of Other Equipment | 37,244 | 44,468 | |
| 228 | TOTAL Maintenance <i>(Enter Total of lines 218 thru 227)</i> | 2,012,532 | 2,460,203 | |
| 229 | TOTAL Distribution Expenses <i>(Enter Total of lines 216 thru 228)</i> | 14,196,430 | 15,850,393 | |
| 230 | 5. CUSTOMER ACCOUNTS EXPENSES | | | |
| 231 | Operation | | | |
| 232 | 901 Supervision | 189,352 | 265,911 | |
| 233 | 902 Meter Reading Expenses | 370,154 | 422,599 | |
| 234 | 903 Customer Records and Collection Expenses | 3,771,950 | 4,443,393 | |
| 235 | 904 Uncollectible Accounts | 442,974 | 410,125 | |
| 236 | 905 Miscellaneous Customer Accounts Expenses | 117,585 | 190,012 | |
| 237 | TOTAL Customer Accounts Expenses <i>(Enter Total of lines 232 thru 236)</i> | 4,892,016 | 5,732,040 | |

| 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) 4/30/2020 | Year of Report Dec. 31, 2019 |
|---|--|---|---|---------------------------------|
| 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 | 71,658 | 72,769 | |
| 241 | 908 Customer Assistance Expenses | 90,198 | 334,733 | |
| 242 | 909 Informational and Instructional Expenses | 14,887 | 7,317 | |
| 243 | 910 Miscellaneous Customer Service and Informational Expenses | 3,137 | 8,647 | |
| 244 | TOTAL Customer Service and Information Expenses (Lines 240 thru 243) | 179,881 | 423,466 | |
| 245 | 7. SALES EXPENSES | | | |
| 246 | Operation | | | |
| 247 | 911 Supervision | 0 | 648 | |
| 248 | 912 Demonstrating and Selling Expenses | 194,572 | 164,027 | |
| 249 | 913 Advertising Expenses | 102,047 | 298,076 | |
| 250 | 916 Miscellaneous Sales Expenses | 185 | 419 | |
| 251 | TOTAL Sales Expenses (Enter Total of lines 247 thru 250) | 296,805 | 463,170 | |
| 252 | 8. ADMINISTRATIVE AND GENERAL EXPENSES | | | |
| 253 | Operation | | | |
| 254 | 920 Administrative and General Salaries | 6,747,725 | 9,048,465 | |
| 255 | 921 Office Supplies and Expenses | 2,065,087 | 2,043,979 | |
| 256 | (Less) (922) Administrative Expenses Transferred-Cr | (1,451,435) | 1,610,295 | |
| 257 | 923 Outside Services Employed | 1,805,922 | 1,714,178 | |
| 258 | 924 Property Insurance | 8,197 | 2,506 | |
| 259 | 925 Injuries and Damages | 826,493 | 921,120 | |
| 260 | 926 Employee Pensions and Benefits | 4,645,005 | 344,057 | |
| 261 | 927 Franchise Requirements | 0 | 0 | |
| 262 | 928 Regulatory Commission Expenses | 0 | 3,006 | |
| 263 | (Less) (929) Duplicate Charges-Cr | (709) | 1 | |
| 264 | 930.1 General Advertising Expenses | 296,000 | 60,407 | |
| 265 | 930.2 Miscellaneous General Expenses | 783,148 | 519,077 | |
| 266 | 931 Rents | 1,556,280 | 1,381,134 | |
| 267 | TOTAL Operation (Enter Total of lines 254 thru 266) | 17,281,715 | 14,427,635 | |
| 268 | Maintenance | | | |
| 269 | 932 Maintenance of General Plant | 1,014,077 | 873,035 | |
| 270 | TOTAL Administrative and General Exp (Total of lines 267 and 269) | 18,295,792 | 15,300,670 | |
| 271 | TOTAL GAS O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251 and 270) | 113,751,981 | 128,068,305 | |
| 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) | | 12-31-2019 | | |
| 2. Total Regular Full-Time Employees | | 187 | | |
| 3. Total Part-Time and Temporary Employees | | 0 | | |
| 4. Total Employees | | 187 | | |

| | | | |
|--|--|---|---------------------------------|
| 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) 4/30/2020 | Year of Report Dec. 31, 2019 |
|--|--|---|---------------------------------|

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 | | | | | 32,991 | 32,991 |
| 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 | 7,723 | | | 41,965 | | 49,688 |
| 9 | Distribution plant | 11,096,271 | | | | | 11,096,271 |
| 10 | General plant | 2,295,372 | | | | | 2,295,372 |
| 11 | Common plant - gas | | | | | | 0 |
| 12 | | | | | | | |
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| 24 | | | | | | | |
| 25 | TOTAL | 13,399,366 | 0 | 0 | 41,965 | 32,991 | 13,474,322 |

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 | 2,539,911 | NA | 83,539 |
| TOTAL | | 0 | 2,539,911 | 0 | 83,539 |
| General Plant | | | | | |
| Black Hills Service Company (BHSCO) | (1) | NA | 27,078,897 | NA | 13,428,853 |
| TOTAL | | 0 | 27,078,897 | 0 | 13,428,853 |
| TOTAL ALLOCABLE | | 0 | 29,618,808 | 0 | 13,512,393 |

- (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)

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.

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.

3. Show items relating to "research and development" projects last under a caption Research and Developments (see account 107, Uniform System of Accounts).

2. The information specified by this schedule for

4. Minor projects may be grouped.

| 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 | Lincoln AMI | \$ 2,464,291 | \$ | \$ |
| 2 | | | | |
| 3 | DISTRIBUTION PLANT LESS THAN \$1,000,000 EACH | 2,953,597 | | |
| 4 | | | | |
| 5 | GENERAL PLANT-GAS LESS THAN \$1,000,000 EACH | 736,757 | | |
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| 40 | TOTAL | \$ 6,154,644 | \$ 0 | |

**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 <i>(a)</i> | Population <i>(b)</i> | B. t. u. content per cu. ft. of gas <i>(c)</i> | TOTAL RESIDENTIAL COMMERCIAL AND INDUSTRIAL | | | RESIDENTIAL |
|----------|---------------------------------|--------------------------|---|---|---|---|----------------------------------|
| | | | | Operating revenues <i>(d)</i> | Mcf (sales base pressure) <i>(e)</i> | Average number of customers <i>(f)</i> | Operating revenues <i>(g)</i> |
| 1 | | | | \$ | | | \$ |
| 2 | Rate Area 1 | 112,388 | 1.0512 | 28,993,068 | 3,612,880 | 40,147 | 23,148,673 |
| 3 | Rate Area 1.4 | | 1.0481 | 6,177,036 | 813,616 | 7,061 | 4,363,081 |
| 4 | Rate Area 2 | 258,379 | 1.0551 | 67,524,014 | 8,265,791 | 97,249 | 53,588,130 |
| 5 | Rate Area 2.4 | | 1.0572 | 152,422 | 22,346 | 104 | 74,096 |
| 6 | Rate Area 3 | 175,887 | 1.0591 | 44,825,754 | 5,706,498 | 58,934 | 33,492,393 |
| 7 | Rate Area 3.4 | | 1.0523 | 431,078 | 57,640 | 475 | 342,765 |
| 8 | Sub-total Nebraska | 546,654 | | 148,103,372 | 18,478,771 | 203,970 | 115,009,138 |
| 9 | | | | | | | |
| 10 | Unbilled | | | (2,177,848) | 61,753 | 0 | (1,846,033) |
| 11 | | | | | | | |
| 12 | Total Nebraska | | | 145,925,524 | 18,540,524 | 203,970 | 113,163,105 |
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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 |
| 2,751,279 | 36,940 | 5,834,894 | 859,634 | 3,205 | 9,501 | 1,967 | 2 | 2 |
| 527,180 | 6,582 | 1,813,489 | 286,396 | 478 | 466 | 40 | 1 | 3 |
| 6,184,606 | 90,429 | 13,930,252 | 2,080,536 | 6,813 | 5,632 | 649 | 7 | 4 |
| 9,534 | 97 | 78,326 | 12,812 | 7 | 0 | 0 | 0 | 5 |
| 3,996,410 | 52,773 | 11,051,227 | 1,654,021 | 6,083 | 282,134 | 56,067 | 78 | 6 |
| 43,556 | 444 | 88,313 | 14,084 | 31 | 0 | 0 | 0 | 7 |
| 13,512,565 | 187,265 | 32,796,501 | 4,907,483 | 16,617 | 297,733 | 58,723 | 88 | 8 |
| | | | | | | | | 9 |
| 12,646 | 0 | (327,115) | 48,764 | 0 | (4,700) | 343 | 0 | 10 |
| | | | | | | | | 11 |
| 13,525,211 | 187,265 | 32,469,386 | 4,956,247 | 16,617 | 293,033 | 59,066 | 88 | 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 | 5 sales less than 50,000 | NG-0061 | Various | 1 | |
| 3 | 45 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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| 87 | | | | | |
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| 90 | | | | | |

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) | |
| 750 | 4,908 | 2,703 | 6.54 | 3.60 | | | | 1 |
| 9,926 | 49,481 | 18,447 | 4.98 | 1.86 | | | | 2 |
| 10,676 | 54,389 | 21,150 | 5.09 | 1.98 | | | | 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 (Itemize) (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 |
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Annual Report of Black Hills/Nebraska Gas Utility Company, LLC Year Ended December 31, 2019

SALES FOR RESALE NATURAL GAS (Account 483)

1. Report particulars concerning sales of natural gas during the year mand portion of the customer's bills whereby such number of Mcf if peak delivery. If an estimate is used for any peak day delivery, state to other gas utilities and to pipeline companies for resale. Sales to multiplied by the demand portion of the tariff rate. Report in column the basis for such estimate. If deliveries are made to one customer at each customer should be subdivided by service classifications, identi- (g) the sum of the monthly billing demands for the number of months more than one delivery point, the peak day delivery and date thereof filed in column (c) where applicable, by rate schedule designation con the customer received service or was subject to demand charges. should be shown for each delivery point if billing is on a non-conjunctained in the company's tariff.

2. Natural gas means either natural gas unmixed, or any mixture rendered under an FPC rate schedule, the several points of delivery ling is on a conjunctive basis.

3. Provide separate totals for each State in addition to a grand total reported on a consolidated basis corresponding to the billing. Where, deliveries to (i) interstate pipeline companies and (ii) others. B. Trans- for all sales to other gas utilities. however, consolidated bills for more than one point of delivery are not mission system sales divided by deliveries to (i) interstate pipeline

4. Point of delivery, column (b), should show name of city or town rendered under an FPC rate schedule, the required information shall companies (ii) intrastate pipeline companies and gas utilities for resale and State, and such other designation necessary to enable identifica- be furnished for each point of delivery. under FPC rate schdule and (iii) others. "Field sales" shall mean tion on maps of resondant's pipeline system.

5. Designate any sales which are other than firm sales, i.e. sales for livery point from that shown in the heading of column (d). or production areas or from points along transmission lines within fields storage etc.

6. Monthly billing demands, as used in column (g) are the number of delivery show in column (i) peak day volume of gas, at pressure from points along transmission lines not within gas field or production of Mcf in the respective months actually used in computing the de- base indicated in column (d) and in column (h) show the date of such area.

| 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.) | Sum of Monthly Billing Demands Mcf(14.73 psia 60°F.) | Peak Day Delivery to Customers | | |
|----------|--|-------------------|---|--|---------------------------------|---|--|--------------------------------|-----------------------|--------------|
| | | | | | | | | Date | Mcf (14.73 psia 60°F) | |
| | | | | | | | | | Noncoincidental | Coincidental |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) |
| 1 | Not Applicable | | | | | | | | | |
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Annual Report of Black Hills/Nebraska Gas Utility Company, LLC Year Ended December 31, 2019

SALES FOR RESALE NATURAL GAS (Accout 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 | Not Applicable | | | | | | | | | |
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| 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 | | | | |
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| RENT FROM GAS PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 493, 494) | | | | |
| 1. Report particulars concerning rents received, included in Accounts 493 and 494. | | profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such changes to Account 493 or 494. | | |
| 2. Minor rents may be entered at the total amount for each class of such rents. | | 4. Provide a subheading and total for each account. | | |
| 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 | | | | |
| 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 | KALM Energy | Rental of CNG Station | \$1,000 | |
| 32 | | | | |
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| 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 | ANADARKO ENERGY SERVICES | | |
| 13 | BP CAN (OMA) | | |
| 14 | BP ENERGY COMPANY | | |
| 15 | CASTLETON | | |
| 16 | CENTERPOINT ENERGY RESOURCES | | |
| 17 | CENTERPOINT ENERGY SERVICES | | |
| 18 | CHEVRON NATURAL GAS | | |
| 19 | CIMA ENERGY, L.L.C. | | |
| 20 | CONCORD ENERGY | | |
| 21 | CONOCO PHILLIPS CO | | |
| 22 | DCP MIDSTREAM PARTNERS, LP. | | |
| 23 | EDF TRADING | | |
| 24 | ENCORE | | |
| 25 | K2 COMMODITIES | | |
| 26 | KOCH ENERGY | | |
| 27 | MACQUARIE ENERGY LLC | | |
| 28 | MARATHON | | |
| 29 | MERCURIA ENERGY AMERICA, INC. | | |
| 30 | METROPOLITAN UTILITIES DISTRICT | | |
| 31 | MIECO | | |
| 32 | MORGAN STANLEY CAPITAL GROUP INC | | |
| 33 | ONEOK ROCKY | | |
| 34 | SHELL ENERGY NORTH AMERICA (US), L.P. | | |
| 35 | SOUTHWEST | | |
| 36 | SPIRE MARKETING INC. | | |
| 37 | TENASKA MARKETING VENTURES | | |
| 38 | TENASKA STORAGE | | |
| 39 | UNITED ENERGY | | |
| 40 | US VENTURE INC | | |
| 41 | | | |
| 42 | | | |
| 43 | | | |
| 44 | | | |
| 45 | | | |
| 46 | | | |
| 47 | **Various rates apply depending on the source | | |
| 48 | of supply and type of customer | | |
| 49 | | | |
| 50 | | | |
| 51 | ***Volumes reported in MMBTU | | |
| 52 | | | |
| 53 | | | |
| 54 | | | |

| 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> | | | | | | |
| | | | | | | | 19,036,199 | 70,953,810 | 372.73 | 1 |
| | | | | | | | 13,101 | (10,294) | (78.57) | 2 |
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Annual Report of Black Hills/Nebraska Gas Utility Company, LLC Year Ended December 31, 2019

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.

| 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 | 880 | 6,146 | 17,200 | 2.80 | | |
| 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 | | | | | | |
| 6 | (Report separately for each principal use. Group minor uses.) | | | | | | |
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| 24 | TOTAL..... | | | | | | |

Annual Report of Black Hills/Nebraska Gas Utility Company, LLC Year Ended December 31, 2019

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 | | | | | |
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| 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 | |
| 3 | LPG gas produced and mixed with natural gas | |
| 4 | Manufactured gas produced and mixed with natural gas | |
| 5 | Purchased gas: | |
| 6 | a. Wellhead | |
| 7 | b. Field lines | |
| 8 | c. Gasoline plants | |
| 9 | d. Transmission line | |
| 10 | e. City gate under FERC rate schedules | 19,036,199 |
| 11 | f. Other | (373,025) |
| 12 | Total, Gas purchased | 18,663,174 |
| 13 | Gas of others received for transportation | 34,889,532 |
| 14 | Receipts of respondent's gas transported or compressed by others | |
| 15 | Exchange gas received | 0 |
| 16 | Gas withdrawn from underground storage | 4,456,528 |
| 17 | Gas received from LNG storage | |
| 18 | Other receipts: (specify) | |
| 19 | Total receipts | 58,009,234 |

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 | |
| 25 | (ii) Retail industrial sales | |
| 26 | (iii) Other field sales | |
| 27 | Total, field sales | 0 |
| 28 | b. Transmission systems sales: | |
| 29 | (i) To interstate pipeline co. for resale under FERC rate schedules | |
| 30 | (ii) To intrastate pipeline co. and gas utilities for resale under FERC | |
| 31 | rate schedules | |
| 32 | (iii) Mainline industrial sales under FERC certification | 10,676 |
| 33 | (iv) Other mainline industrial sales | |
| 34 | (v) Other transmission system sales | |
| 35 | Total, transmission system sales | 10,676 |
| 36 | c. Local distribution by respondent: | |
| 37 | (i) Retail industrial sales | 59,066 |
| 38 | (ii) Other distribution system sales | 18,481,458 |
| 39 | Total, distribution system sales | 18,540,524 |
| 40 | d. Interdepartmental sales | |
| 41 | TOTAL SALES | 18,551,200 |
| 42 | | |
| 43 | Deliveries of gas transported or compressed for: | |
| 44 | a. Other interstate pipeline companies | |
| 45 | b. Others | 34,889,532 |
| 46 | Total, Gas transported or compressed for others | 34,889,532 |
| 47 | Deliveries of respondent's gas for transportation or compression by others | |
| 48 | Exchange gas delivered | |
| 49 | Natural gas used by respondent | 6,146 |
| 50 | Natural gas delivered to underground storage | 4,607,625 |
| 51 | Natural gas delivered to LNG storage | |
| 52 | Natural gas for franchise requirements | |
| 53 | Other deliveries: (specify) | |
| 54 | TOTAL SALES AND OTHER DELIVERIES | 58,054,503 |
| 55 | UNACCOUNTED FOR | |
| 56 | Production system losses | |
| 57 | Storage losses | |
| 58 | Transmission system losses | |
| 59 | Distribution system losses | |
| 60 | Other losses (specify in so far as possible) | |
| 61 | Total unaccounted for | 45,269 |
| 62 | TOTAL SALES, OTHER DELIVERIES AND UNACCOUNTED FOR | 58,009,234 |