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2020 ANNUAL REPORT

of

**Black Hills
Nebraska Gas, LLC**

1731 Windhoek Dr
Lincoln, Nebraska

to the


**Nebraska
Public Service Commission**

**Black Hills
Nebraska Gas, LLC
Annual Report Year Ending December 31, 2020**

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

IDENTIFICATION		
01 Exact Legal Name of Respondent Black Hills Nebraska Gas, LLC.		02 Year of Report 2020/Q4
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> 1731 Windhoek Drive, Lincoln, NE 68501		
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> 4/30/2021
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> 4/29/2021	
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	This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2021	Year of Report 2020/Q4
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STATEMENT OF INCOME FOR THE YEAR

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

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

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

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

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

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

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	212,336,859	218,904,213
3	Operating Expenses			
4	Operation Expenses (401)	320-325	124,050,199	138,410,133
5	Maintenance Expenses (402)	320-325	5,934,519	4,656,984
6	Depreciation Expense (403)	336-338	25,196,658	23,916,623
7	Amort. & Depl. of Utility Plant (404-405)	336-338	39,759	75,946
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	7,626,637	5,875,853
12	Income Taxes - Federal (409.1)	262-263	(10,245,635)	8,159,735
13	- Other (409.1)	262-263	119,727	517,050
14	Provision for Deferred Income Taxes (410.1)	234,272-277	45,163,739	38,212,430
15	(Less) Provisions for Deferred Income Taxes-Cr. (411.1)	234,272-277	(26,751,635)	(41,892,670)
16	Investment Tax Credit Adj. - Net (411.4)	266	-	-
17	(Less) Gains from Disp. of Utility Plant (411.6)		4,449	-
18	Losses from Disp. of Utility Plant (411.7)		-	-
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		171,138,417	177,932,082
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		41,198,442	40,972,131

Name of Respondent		This Report is:	Date of Report	Year of Report
Black Hills Nebraska Gas, LLC.		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 4/30/2021	2020/Q4
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)		41,198,442	40,972,131
22	Other Income and Deductions			
23	Other Income			
24	Nonutility Operating Income			
25	Revenue from Merchandising, Jobbing and Contract Work (415)		8,822,435	11,605,078
26	(Less) Costs & Expense of Merch, Jobbing & Contr Work (416)		(3,310,325)	(5,382,834)
27	Revenues from Nonutility Operations (417)		3,115,862	2,595,155
28	(Less) Expenses of Nonutility Operations (417.1)		(1,363,325)	(2,269,326)
29	Nonoperating Rental Income (418)		-	-
30	Equity in Earnings of Subsidiary Companies (418.1)		-	-
31	Interest and Dividend Income (419)		542,448	1,333,785
32	Allowance for Other Funds Used During Construction (419.1)		-	-
33	Miscellaneous Nonoperating Income (421)		38,806	38,258
34	Gain on Disposition of Property (421.1)		405,691	33,024
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		8,251,591	7,953,141
36	Other Income Deductions			
37	Loss on Disposition of Property (421.2)		206,905	-
38	Miscellaneous Amortization (425)	340		
39	Miscellaneous Income Deductions (426.1-426.5)	340	755,535	721,180
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		962,440	721,180
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	262-263	226,145	307,100
43	Income Taxes - Federal (409.2)	262-263	714,576	182,020
44	Income Taxes - Other (409.2)	262-263	288,268	2,817,571
45	Provision for Deferred Inc. Taxes (410.2)	234,272-277	-	(1,998,562)
46	(Less) Provision for Deferred Income Taxes - Cr. (411.2)	234,272-277	-	-
47	Investment Tax Credit Adj.-Net (411.5)		-	-
48	(Less) Investment Tax Credits (420)		-	-
49	TOTAL Taxes on Other Inc & Deduct. (Total of 42 thru 48)		1,228,989	1,308,129
50	Net Other Income and Deductions (Enter Total of lines 35, 40, 49)		6,060,162	5,923,833
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	19,836,360	19,311,506
58	Other Interest Expense (431)	340	(71,712)	9,100
59	(Less) Allow for Borrowed Funds Used During Construction-Cr.(432)		(348,275)	(1,088,104)
60	Net Interest Charges (Enter Total of lines 52 thru 59)		19,416,373	18,232,502
61	Income Before Extraordinary Items (Total of lines 21, 50 and 60)		27,842,232	28,663,461
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)		27,842,232	28,663,461

Name of Respondent Black Hills Nebraska Gas,LLC	This Report Is:	Date of Report	Year of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2021	December 31, 2020

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 3 in the Notes to the Consolidated Financial Statements in the Annual Report on Form 10-K.

3. See Note 15 in the Notes to the Consolidated Financial Statements in the Annual Report on Form 10-K.

4. See Note 7 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 19 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. In February 2021, a prolonged period of historic cold temperatures across the central United States, which covered all of our service territories, caused a significant increase in heating and energy demand and contributed to unforeseeable and unprecedented market prices for natural gas and electricity.

We have regulatory mechanisms to recover the increased energy costs from this record-breaking cold weather event. However, given the extraordinary impact of these higher costs to our customers, we expect our regulators to undertake a heightened review. We are engaged with our regulators to identify appropriate recovery periods over which to recover costs associated with this event as we continue to address the impacts to our customers' bills.

As a result of this historic event, our natural gas purchases increased by approximately \$80 million compared to forecasted base load for the month of February. To fund February natural gas purchases and pipeline transportation charges and provide additional liquidity, our Parent (BHC) entered into a nine-month Credit Agreement on February 24, 2021, that provides for an \$800 million unsecured term loan facility. The term loan, which matures on November 23, 2021, has an interest rate based on LIBOR plus 75 basis points, carries no prepayment penalty and is subject to the same covenant requirements as our Revolving Credit Facility. BHC expects to repay a portion of this term loan prior to maturity and refinance the remaining portion in longer-term debt. We utilized the Utility Money Pool to fund our February purchases from this weather event.

15. <https://www.sec.gov/ix?doc=/Archives/edgar/data/1130464/000113046421000007/bkh-20201231.htm>

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Nebraska Gas, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2021	End of Dec. 31, 2020

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)	839,849,409
4	Property Under Capital Leases	0
5	Plant Purchased or Sold	0
6	Completed Construction not Classified	83,673,812
7	Experimental Plant Unclassified	0
8	TOTAL Utility Plant (Total of lines 3 thru 7)	923,523,221
9	Leased to Others	
10	Held for Future Use	
11	Construction Work in Progress	4,539,797
12	Acquisition Adjustments	42,487,092
13	TOTAL Utility Plant (Total of lines 8 thru 12)	970,550,110
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	270,465,960
15	Net Utility Plant (Total of lines 13 and 14)	700,084,151
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	269,495,736
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	0
20	Amortization of Underground Storage Land and Land Rights	0
21	Amortization of Other Utility Plant	970,227
22	TOTAL In Service (Total of lines 18 thru 21)	270,465,964
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)	270,465,964

101 schedule

This includes \$106,236 relating to our operating lease right-of-use assets as of December 31, 2020. 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, 2020. 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 \$37,491 relating to amortization of our operating lease right-of-use assets as of December 31, 2020. 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, 2020. 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, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2021	End of Dec. 31, 2020

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		839,849,409		
4		0		
5		0		
6		83,673,812		
7		0		
8		923,523,221		
9		0		
10		0		
11		4,539,797		
12		42,487,092		
13		970,550,110		
14		270,465,960		
15		700,084,151		
16				
17				
18		269,495,736		
19		0		
20		0		
21		970,227		
22		270,465,964		
23				
24		0		
25		0		
26		0		
27				
28		0		
29		0		
30		0		
31		0		
32		0		
33		270,465,964		

Name of Respondent Black Hills Nebraska Gas, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2021	Year of Report Dec. 31, 2020
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

1. Report below the original cost of gas plant in service entries in column (c). Also to be included in column (c) are according to the prescribed accounts. entries for reversals of tentative distributions of prior year
2. In addition to Acct 101, Gas Plant in Service (Classified), reported in column (b). Likewise, if the respondent has a this page and the next include Acct 102, Gas Plant Purchased or Sold; Acct 103, Experimental Gas Plant Unclassified; and significant amount of plant retirements which have not Acct 106, Completed Construction Not Classified-Gas. year, include in column (d) a tentative distribution of such 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 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	121,062	
4	303 Miscellaneous Intangible Plant	1,242,881	
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	1,364,199	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, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2021	Year of Report Dec. 31, 2020
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GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

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

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

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	End of Year (g)		Line No.
					1
			256	301	2
			121,062	302	3
			1,242,881	303	4
0	0	0	1,364,199		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, LLC		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 4/30/2021	Dec. 31, 2020
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
35	346 Gas Measuring and Regulating Equipment	0		
36	347 Other Equipment	0		
37	348 Asset Retirement Costs for Products Extraction Plant	0		
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)	0	0	
39	TOTAL Nat. Gas Production Plant (Enter Total of lines 27 and 38)	0	0	
40	Manufactured Gas Production Plant (Submit Supplementary Statement)	0		
41	TOTAL Production Plant (Enter Total of lines 39 and 40)	0	0	
42	NATURAL GAS STORAGE AND PROCESSING PLANT			
43	Underground Storage Plant			
44	350.1 Land	0		
45	350.2 Rights-of-Way	0		
46	351 Structures and Improvements	0		
47	352 Wells	0		
48	352.1 Storage Leaseholds and Rights	0		
49	352.2 Reservoirs	0		
50	352.3 Non-recoverable Natural Gas	0		
51	353 Lines	0		
52	354 Compressor Station Equipment	0		
53	355 Measuring and Regulating Equipment	0		
54	356 Purification Equipment	0		
55	357 Other Equipment	0		
56	358 Asset Retirement Costs for Products Extraction Plant	0		
57	TOTAL Underground Storage Plant (Enter Total of lines 43 thru 56)	0	0	
58	359 Other Storage Plant			
59	360 Land and Land Rights	0		
60	361 Structures and Improvements	0		
61	362 Gas Holders	0		
62	363 Purification Equipment	0		
63	363.1 Liquefaction Equipment	0		
64	363.2 Vaporizing Equipment	0		
65	363.3 Compressor Equipment	0		
66	363.4 Measuring and Regulating Equipment	0		
67	363.5 Other Equipment	0		
68	363.6 Asset Retirement Costs for Other Storage Plant	0		
69	TOTAL Other Storage Plant (Enter Total of lines 58 thru 68)	0	0	
70	Base Load Liquefied Natural Gas Terminating and Processing Plant			
71	364.1 Land and Land Rights	0		
72	364.2 Structures and Improvements	0		
73	364.3 LNG Processing Terminal Equipment	0		
74	364.4 LNG Transportation Equipment	0		
75	364.5 Measuring and Regulating Equipment	0		
76	364.6 Compressor Station Equipment	0		
77	364.7 Communications Equipment	0		
78	364.8 Other Equipment	0		
79	364.9 Asset Retirement Costs for Base Load Liquefied Natural Gas Terminating and Processing Plant	0		
80	TOTAL Base Load Liquefied Nat Gas Terminating and Processing Plant (Lines 71 thru 79)	0	0	
81	TOTAL Nat Gas Storage and Processing Plt (Total of lines 57, 69 & 80)	0	0	
82	TRANSMISSION PLANT			
83	365.1 Land and Land Rights	0		
84	365.2 Rights-of-Way	170,272		
85	366 Structures and Improvements	8,174		

Name of Respondent		This Report Is:	Date of Report	Year of Report	
Black Hills Nebraska Gas, LLC		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 4/30/2021	Dec. 31, 2020	
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, LLC		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 4/30/2021	Dec. 31, 2020
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	5,361,147	47,833	
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)	6,163,725	47,833	
93	DISTRIBUTION PLANT			
94	374 Land and Land Rights	8,353,476	(67,441)	
95	375 Structures and Improvements	4,999,176	215,436	
96	376 Mains	403,950,507	41,398,030	
97	377 Compressor Station Equipment	0		
98	378 Measuring and Regulating Station Equipment-General	23,472,375	1,664,525	
99	379 Measuring and Regulating. Station Equipment-City Gate	4,496,485		
100	380 Services	134,854,198	24,055,922	
101	381 Meters	60,682,678	4,941,361	
102	382 Meter Installations	11,094,170	187,268	
103	383 House Regulators	52,521,070	11,022,830	
104	384 House Regulator Installations	1,505,149	0	
105	385 Industrial Measuring and Regulating Station Equipment	12,848,654	114,576	
106	386 Other Property on Customers' Premises	35,279	0	
107	387 Other Equipment	410,714	12,287	
108	388 Asset Retirement Costs for Distribution Plant	0		
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	719,223,930	83,544,794	
110	GENERAL PLANT			
111	389 Land and Land Rights	6,345,145	86,216	
112	390 Structures and Improvements	38,743,422	5,574,016	
113	391 Office Furniture and Equipment	40,572,926	4,209,489	
114	392 Transportation Equipment	24,633,798	5,601,387	
115	393 Stores Equipment	28,178	101,338	
116	394 Tools, Shop, and Garage Equipment	8,856,146	3,001,758	
117	395 Laboratory Equipment	145,587	0	
118	396 Power Operated Equipment	5,446,906	2,142,332	
119	397 Communication Equipment	783,942	13,435	
120	398 Miscellaneous Equipment	185,465	98,561	
121	Subtotal (Enter Total of lines 111 thru 120)	125,741,515	20,828,532	
122	399 Other Tangible Property	933,812	0	
123	399.1 Asset Retirement Costs for General Plant	0		
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	126,675,327	20,828,532	
125	TOTAL (Accounts 101 and 106)	853,427,181	104,421,159	
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)	853,427,181	104,421,159	

Name of Respondent	This Report Is:	Date of Report	Year of Report		
Black Hills Nebraska Gas, LLC	(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 4/30/2021	Dec. 31, 2020		
GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	End of Year (g)		Line No.
			5,408,980	367	86
			0	368	87
			624,132	369	88
			0	370	89
			0	371	90
			0	372	91
	0	0	6,211,558		92
					93
(25,795)	(21,373)		8,238,867	374	94
(971,561)			4,243,051	375	95
(228,203)	(613,087)		444,507,247	376	96
			0	377	97
(3,959)	962,057		26,094,998	378	98
	8,319		4,504,804	379	99
(68,812)	(1,832,300)		157,009,009	380	100
(11,943,161)	(12,878,780)		40,802,099	381	101
0	3,920,382		15,201,820	382	102
(1,345,520)	14,787,245		76,985,625	383	103
(1,660)	0		1,503,489	384	104
(544,739)	(3,368,245)		9,050,245	385	105
0	0		35,279	386	106
0	1,914		424,915	387	107
			0	388	108
(15,133,410)	966,131	0	788,601,446		109
					110
(6,944)	(1,244,144)		5,180,274	389	111
(1,628,176)	261,296		42,950,559	390	112
(371,899)	(12,029,723)		32,380,793	391	113
(3,680,898)	1,261,555		27,815,842	392	114
0	144,874		274,390	393	115
(2,188,957)	347,456		10,016,403	394	116
(30,597)	13,540		128,530	395	117
(109,913)	57,677		7,537,002	396	118
(909)	46,108		842,575	397	119
0	(170,612)		113,413	398	120
(8,018,294)	(11,311,973)	0	127,239,780		121
0	(827,575)		106,237	399	122
			0	399.1	123
(8,018,294)	(12,139,548)	0	127,346,017		124
(23,151,704)	(11,173,416)	0	923,523,221		125
					126
					127
					128
(23,151,704)	(11,173,416)	0	923,523,221		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, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2021	End of Dec. 31, 2020

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	282,733,806	282,733,806		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	25,196,659	25,196,659		
4	(403.1) Depreciation Expense for Asset Retirement Costs	0			
5	(413) Expense of Gas Plant Leased to Others	0			
6	Transportation Expenses - Clearing	2,791,841	2,791,841		
7	Other Clearing Accounts	0			
8	Other Clearing (Specify) (footnote details):	0			
9	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	27,988,500	27,988,500		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(23,151,704)	(23,151,704)		
12	Cost of Removal	(1,456,875)	(1,456,875)		
13	Salvage (Credit)	1,775,444	1,775,444		
14	TOTAL Net Chrgs for Plant Ret. (Total of lines 12 thru 14)	(22,833,135)	(22,833,135)		
15	Other Debit or Credit Items (Describe) (footnote details):	(18,430,927)	(18,430,927)		
16	Book Cost of Asset Retirement Costs	0			
17	Balance End of Year (Total of lines 1,10,15,16 and 18)	269,458,244	269,458,244		
Section B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS					
18	Productions-Manufactured Gas	(367)	(367)		
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	4,622,964	4,622,964		
25	Distribution	248,757,221	248,757,221		
26	General	16,078,424	16,078,424		
27	TOTAL (Total of lines 19 thru 27)	269,458,244	269,458,244		

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	\$ 7,413,038	\$ 0	\$ 0	\$ 7,413,038
2	Gas delivered to storage					
3	(contra Account) -----	0	9,724,005	0	0	9,724,005
4	Gas withdrawn from storage					
5	(contra Account) -----	0	10,296,511	0	0	10,296,511
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	\$ 6,840,532	\$ 0	\$ 0	\$ 6,840,532
13	Mcf -----	0	3,504,008	0	0	3,504,008
14	Amount per Mcf -----	0	1.95	0	0	1.95
15	State basis of segregation of inventory between current and noncurrent portions					
16						
17	Gas delivered to storage:					
18	Mcf.....				4,987,068	
19	Amount per Mcf.....				1.95	
20	Cost basis of gas delivered to storage:					
21	Specify: Own production (give production area, see uniform system of accounts); average system purchases; specific purchases (state which purchases).					
22						
23						
24	Does cost of gas delivered to storage include any expenses for use of respondent's transmission storage, or other facilities?					
25If so, give particulars and date of Commission approval of the accounting.					
26						
27						
28						
29	Gas withdrawn from storage:					
30	Mcf.....				5,155,189	
31	Amount per Mcf.....				2.00	
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	ACCRUED BENEFITS COMP ABSENCES	\$ 931,342
2	ACCR BENEF RETIREE HC CURRENT	1,062,000
3	ACCRUED BENEFITS 401K	381,804
4	ACCRUED ENERGY AID ASSISTANCE	44,829
5	ACCRUED CUSTOMER IMBALANCES	413,954
6	ACCRD UNCL CHECKS/ESCHEATS	1,122
7	ACCRUED INCENTIVE	1,627,947
8	ACCRUED PAYROLL	997,308
9	ACCRUED EE REIMBURSED EXP	70,977
10	ACCRUED LONG TERM LIABILITIES	466194.4
11	ACCRD LIAB ST NEG BAL RECLASS	58,687
12	ACCRUED OTHER	5,221,079
13		
14		
15		
16		
17		
18		
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22		
23		
24		
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26		
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31		
32		
33		
34		
35		
36	TOTAL	\$ 11,277,243
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, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2021	Year of Report Dec. 31, 2020
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ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)

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

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

Name of Respondent Black Hills Nebraska Gas, LLC	This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2021	Year of Report Dec. 31, 2020
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OTHER DEFERRED DEBITS (Account 186)

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

Line No.	Description of Miscellaneous Deferred Debits (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	\$ 299,175	\$ 827,907	925,234	1,127,083	\$ -
2	DEFERRED RATE CASE EXPENSES	40,487	921,851		225,900	\$ 736,439
3						
4						
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31						
32						
33						
34						
35						
36						
37						
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40						
41						
42						
43						
44						
47	Misc Work in Progress	\$ -				\$ -
48	DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351)	-				-
49	TOTAL	\$ 339,662				\$ 736,439

Name of Respondent Black Hills Nebraska Gas, LLC		This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2021	Year of Report Dec. 31, 2020
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR				
1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.		accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.		
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or		3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.		
		4. List the aggregate of each kind of tax in such manner		
Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Incl. in Account 165) (c)	
1	INCOME TAXES:			
2	Federal Income	\$ 23,826	\$	-
3				
4	State Income	0		34,062
5				
6				
7	OTHER TAXES:			
8	Payroll Taxes	503,227		-
9	Property	28,562		
10	State/Local Sales & Use	28,562		
11				
12				
13				
14				
15				
16				
17				
18	TOTAL	\$ 584,177	\$	34,062
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		(10,245,636)		714,576
3				
4		119,727		288,268
5				
6				
7				
8				
9		1,788,798		1,886
10		22,189		224,259
11				
12				
13				
14				
15				
16				
17				
18	TOTAL	\$ (8,314,922)	\$	1,228,990

Name of Respondent Black Hills Nebraska Gas, LLC		This Report Is: (1) X An Original (2) A Resubmission		Date of Report (Mo, Da, Yr) 4/30/2021	Year of Report Dec. 31, 2020
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)	
\$ (9,531,060)	\$ (9,507,234)	\$ -	0	\$ -	1
407,994	373,932		0	-	2
					3
					4
					5
					6
8,894,015	9,139,790		257,452	-	7
5,347,786	4,148,931	-	5,324,803	-	8
154,861	163,573		19,850	-	9
					10
					11
					12
					13
					14
					15
					16
					17
\$ 5,273,596	\$ 4,318,992	\$ -	\$ 5,602,106	\$ -	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, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2021	Year of Report Dec. 31, 2020
ACCUMULATED DEFERRED INCOME TAXES--OTHER PROPERTY (Account 282)			

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

Line No.	Account Subdivisions (a)	CHANGES DURING YEAR	
		Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 282		
2	Electric		
3	Gas	53,045,323	18,739,879
4	Other (Define)		
5	TOTAL (Enter Total of lines 2 thru 4)	53,045,323	18,739,879
6	Other (Specify)		
7			
8			
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	53,045,323	18,739,879
10	Classification of TOTAL		
11	Federal Income Tax	37,797,419	13,365,175
12	State Income Tax	15,247,903	5,374,704
13	Local Income Tax		

NOTES

Name of Respondent Black Hills Nebraska Gas, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2021	Year of Report Dec. 31, 2020
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ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)(Continued)

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
			1,496		205	67,114,622	3
							4
			1,496		205	67,114,622	5
							6
							7
							8
			1,496		205	67,114,622	9
							10
			1,093		172	47,822,463	11
			404		33	19,292,158	12
							13

NOTES (Continued)

Page 274, line 2, Column (h) AFUDC reclass/Equity 1,496 Dedit 283
Page 274, line 2, Column (j) AFUDC reclass/Equity 205 Credit 283/182

Name of Respondent Black Hills Nebraska Gas, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2021	Year of Report Dec. 31, 2020
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ACCUMULATED DEFERRED INCOME TAXES--OTHER (Account 283)

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

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)
1	Account 283			
2	Electric			
3				
4				
5				
6				
7				
8	Other			
9	TOTAL Electric (Total of lines 2 thru 8)			
10	Gas	10,917,845	6,601,356	3,788,085
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 10 thru 16)	10,917,845	6,601,356	3,788,085
18	Other (Specify)			
19	TOTAL Acct 283 (Total of lines 9,17 and 18)	10,917,845	6,601,356	3,788,085
20	Classification of TOTAL			
21	Federal Income Tax	7,926,737	5,109,881	2,997,602
22	State Income Tax	2,991,108	1,491,475	790,483
23	Local Income Tax			

NOTES

Name of Respondent Black Hills Nebraska Gas, LLC	This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2021	Year of Report Dec. 31, 2020
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ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)

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

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	DEBITS		CREDITS			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
			559		77	13,730,634	10
							11
							12
							13
							14
							15
							16
			559		77	13,730,634	17
							18
			559		77	13,730,634	19
							20
			408		65	10,038,672	21
			151		12	3,691,962	22
							23

NOTES (Continued)

Page 277, line 10, Column (h) AFUDC Equity 559 Credit 282/182

Page 277, line 10, Column (j) AFUDC Equity 77 Debit 283/182

Name of Respondent	This Report Is:	Date of Report	Year/Period of Report
Black Hills Nebraska Gas, LLC.	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	4/30/2021	End of 2020/Q4

Gas Operating Revenues

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

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

Name of Respondent Black Hills Nebraska Gas, LLC.	This Report Is:		Date of Report 4/30/2021	Year/Period of Report	
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		End of	2020/Q4

Gas Operating Revenues

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

Line No.	Other Revenues	Other Revenues	Total Operating Revenues	Total Operating Revenues	Dekatherm of Natural Gas	Dekatherm of Natural Gas
	Amount for Current Year (f)	Amount for Previous Year (g)	Amount for Current Year (h)	Amount for Previous Year (i)	Amount For Current Year (j)	Amount for Previous Year (k)
1	106,903,744	113,163,105	106,903,744	113,163,105	12,337,507	13,525,211
2	29,013,757	32,799,086	29,013,757	32,799,086	4,457,124	5,023,268
3	13,385	17,722	13,385	17,722	2,199	2,721
4			0	0		
5			0	0		
6			0	0		
7	399,535	715,622	399,535	715,622		
8	2,928,993	2,910,285	2,928,993	2,910,285		
9			0	0		
10			0	0		
11	76,789,965	71,800,559	76,789,965	71,800,559	63,405,953	62,929,993
12			0	0		
13			0	0		
14			0	0		
15			0	0		
16	0	1,000	0	1,000		
17			0	0		
18	649,215	653,820	649,215	653,820		
19	216,698,594	222,061,199	216,698,594	222,061,199		
20	4,361,735	3,156,986	4,361,735	3,156,986		
21	212,336,859	218,904,213	212,336,859	218,904,213		

Note: Includes Unbilled

**Black Hills
Nebraska Gas, LLC
Year Ended December 31, 2020**

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	106,903,744	45,880,257	189,509				106,903,744	45,880,257	189,509
2	Commercial Firm	28,043,853	14,962,601	16,717				28,043,853	14,962,601	16,717
3	Commercial Interr				641,678	347,232	40	641,678	347,232	40
4	Industrial Firm *	174,149	109,200	46				174,149	109,200	46
5	Industrial Interr				154,077	60,364	81	154,077	60,364	81
6	Government Sales	13,385	8,010	5				13,385	8,010	5
7	Energy Options	45,183,360		84,114	19,167,152		4,997	64,350,512	-	89,111
8	Other Transport				12,439,453		210	12,439,453	-	210
9	Other Revenue				3,977,743			3,977,743	-	-
10	Prov. For Rate Refund				(4,361,735)			(4,361,735)	-	-
11	Total	180,318,491	60,960,068	290,391	32,018,368	407,596	5,328	212,336,859	61,367,664	295,719

*Nebraska Industrial Firm
Breakdown by Rate

	Revenues	Purchases	Avg. Customers	Jurisdictional
NE051	2,117	925	2	Y
NE061	6,400	2,523	8	Y
NE071	164,329	103,024	36	Y
Total Jurisdictional	172,846	106,472	46	
Unbilled	1,303	2,728		
Total Juris. Ind Firm	174,149	109,200	46	

**Black Hills Nebraska Gas, LLC
Sales of Natural Gas
Mcf at Sales Pressure Base
Year Ended December 31, 2020**

<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Irrigation</u>	<u>Government</u>	<u>Total</u>
12,337,507	4,380,967	43,413	32,744	2,199	16,796,830

**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	\$ 17,083
2	Costs to Influence Public Opinion - Nonpayroll	<u>230,842</u>
3		
4		247,926
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
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Name of Respondent Black Hills Nebraska Gas, LLC		This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2021	Year of Report Dec. 31, 2020
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 Black Hills Nebraska Gas, LLC		This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2021	Year of Report Dec. 31, 2020
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	58,365,366	70,953,810	
73	804.1 Liquefied Natural Gas Purchases	0	0	
74	805 Other Gas Purchases	1,498,070	(2,387,435)	
75	(Less) 805.1 Purchases Gas Cost Adjustments	956,671	5,467,777	
76	(Less) 805.2 Incremental Gas Cost Adjustments	0	0	
77	TOTAL Purchased Gas (Enter Total of lines 67 to 76)	60,820,107	74,034,152	
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	10,296,511	10,881,933	
87	(Less) 808.2 Gas Delivered to Storage-Credit	(9,724,005)	(9,373,035)	
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	(24,949)	(17,200)	
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	(24,949)	(17,200)	
95	813 Other Gas Supply Expenses	3	0	
96	TOTAL Other Gas Supply Exp (Total of lines 77,78,85,86 thru 89,94,95)	61,367,668	75,525,851	
97	TOTAL Production Expenses (Enter Total of lines 3,30,58,65,and 96)	61,367,668	75,525,851	

Name of Respondent		This Report Is:	Date of Report	Year of Report
Black Hills Nebraska Gas, LLC		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 4/30/2021	Dec. 31, 2020
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 Black Hills Nebraska Gas, LLC		This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2021	Year of Report Dec. 31, 2020
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	100,487	203,254	
181	851 System Control and Load Dispatching	407	338	
182	852 Communication System Expenses	385	842	
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	2,185	63,014	
187	857 Measuring and Regulating Station Expenses	0	12,311	
188	858 Transmission and Compression of Gas by Others	0	0	
189	859 Other Expenses	112,827	64,900	
190	860 Rents	0	0	
191	TOTAL Operation <i>(Enter Total of lines 180 thru 190)</i>	216,291	344,659	

Name of Respondent		This Report Is:	Date of Report	Year of Report
Black Hills Nebraska Gas, LLC		(1) X An Original (2) A Resubmission	(Mo, Da, Yr) 4/30/2021	Dec. 31, 2020
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	265	17,231	
194	862 Maintenance of Structures and Improvements	0	0	
195	863 Maintenance of Mains	6,412	2,032	
196	864 Maintenance of Compressor Station Equipment	0	599	
197	865 Maintenance of Measuring and Reg. Station Equipment	0	550	
198	866 Maintenance of Communication Equipment	0	134	
199	867 Maintenance of Other Equipment	0	0	
200	TOTAL Maintenance <i>(Enter Total of lines 193 thru 199)</i>	6,677	20,547	
201	TOTAL Transmission Expenses <i>(Enter Total of lines 191 and 200)</i>	222,968	365,206	
202	4. DISTRIBUTION EXPENSES			
203	Operation			
204	870 Operation Supervision and Engineering	3,990,990	3,911,607	
205	871 Distribution Load Dispatching	694	832	
206	872 Compressor Station Labor and Expenses	0	147	
207	873 Compressor Station Fuel and Power	0	0	
208	874 Mains and Services Expenses	8,819,729	6,687,347	
209	875 Measuring and Regulating Station Expenses-General	1,463,716	1,509,155	
210	876 Measuring and Regulating Station Expenses-Industrial	21,965	22,849	
211	877 Measuring and Regulating Station Expenses-City Gate Check Station	276,255	179,143	
212	878 Meter and House Regulator Expenses	1,488,144	1,600,377	
213	879 Customer Installations Expenses	1,065,436	1,160,183	
214	880 Other Expenses	4,863,669	8,973,797	
215	881 Rents	30,784	36,571	
216	TOTAL Operation <i>(Enter Total of lines 204 thru 215)</i>	22,021,383	24,082,009	
217	Maintenance			
218	885 Maintenance Supervision and Engineering	29,495	203	
219	886 Maintenance of Structures and Improvements	129	302	
220	887 Maintenance of Mains	760,842	511,842	
221	888 Maintenance of Compressor Station Equipment	6,480	6,878	
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	318,347	294,799	
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial	60,844	79,113	
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	586,440	497,327	
225	892 Maintenance of Services	594,198	422,369	
226	893 Maintenance of Meters and House Regulators	1,274,075	1,021,188	
227	894 Maintenance of Other Equipment	186,418	131,916	
228	TOTAL Maintenance <i>(Enter Total of lines 218 thru 227)</i>	3,817,268	2,965,936	
229	TOTAL Distribution Expenses <i>(Enter Total of lines 216 thru 228)</i>	25,838,650	27,047,946	
230	5. CUSTOMER ACCOUNTS EXPENSES			
231	Operation			
232	901 Supervision	292,345	254,770	
233	902 Meter Reading Expenses	868,189	664,995	
234	903 Customer Records and Collection Expenses	5,353,639	5,763,196	
235	904 Uncollectible Accounts	1,453,110	519,241	
236	905 Miscellaneous Customer Accounts Expenses	142,892	161,857	
237	TOTAL Customer Accounts Expenses <i>(Enter Total of lines 232 thru 236)</i>	8,110,175	7,364,060	

Name of Respondent Black Hills Nebraska Gas, LLC		This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2021	Year of Report Dec. 31, 2020
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	105,932	101,887	
241	908 Customer Assistance Expenses	66,960	132,164	
242	909 Informational and Instructional Expenses	6,139	17,850	
243	910 Miscellaneous Customer Service and Informational Expenses	2,916	3,857	
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	181,948	255,757	
245	7. SALES EXPENSES			
246	Operation			
247	911 Supervision	0	0	
248	912 Demonstrating and Selling Expenses	481,467	352,923	
249	913 Advertising Expenses	400,555	208,274	
250	916 Miscellaneous Sales Expenses	0	326	
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	882,022	561,523	
252	8. ADMINISTRATIVE AND GENERAL EXPENSES			
253	Operation			
254	920 Administrative and General Salaries	13,196,620	11,029,192	
255	921 Office Supplies and Expenses	3,107,236	3,723,829	
256	(Less) (922) Administrative Expenses Transferred-Cr	(2,569,189)	(2,373,972)	
257	923 Outside Services Employed	2,952,808	3,281,237	
258	924 Property Insurance	36,398	31,740	
259	925 Injuries and Damages	1,883,936	1,439,451	
260	926 Employee Pensions and Benefits	9,191,684	8,937,872	
261	927 Franchise Requirements	0	0	
262	928 Regulatory Commission Expenses	75,503	0	
263	(Less) (929) Duplicate Charges-Cr	11	(1,240)	
264	930.1 General Advertising Expenses	665,497	410,817	
265	930.2 Miscellaneous General Expenses	614,220	1,331,686	
266	931 Rents	2,115,989	2,465,662	
267	TOTAL Operation (Enter Total of lines 254 thru 266)	31,270,713	30,276,274	
268	Maintenance			
269	932 Maintenance of General Plant	2,110,574	1,670,501	
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	33,381,286	31,946,775	
271	TOTAL GAS O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251 and 270)	129,984,717	143,067,117	
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)		12-31-2020		
2. Total Regular Full-Time Employees		357		
3. Total Part-Time and Temporary Employees		0		
4. Total Employees		357		

Name of Respondent Black Hills Nebraska Gas, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2021	Year of Report Dec. 31, 2020
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DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)
(Except Amortization of Acquisition Adjustments)

- Report in Section A the amounts of depreciation expense, depletion and amortization for the accounts indicated and classified according to the plant functional groups shown.
- Report all available information called for in Section B for the report year 1971, 1974 and every fifth year thereafter. Report only annual changes in the intervals between the report years (1971, 1974 and every fifth year thereafter).
Report in column (b) all depreciable plant balances to which rates are applied and show a composite total. (If more desirable, report by plant account, subaccount or functional classifications other than those pre-printed in column (a). Indicate at the bottom of Sections B the manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For column (c) report available information for each plant functional classification listed in column (a). If composite depreciation accounting is used, report available information called for in columns (b) and (c) on this basis. Where the unit-of-production method is used to determine depreciation charges, show at the bottom of Section B any revisions made to estimated gas reserves.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section B the amounts and nature of the provisions and the plant items to which related.

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

Line No.	Functional Classification <i>(a)</i>	Depreciation Expense (Account 403) <i>(b)</i>	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) <i>(c)</i>	Amortization of Underground Storage Land and Land Rights (Account 404.2) <i>(d)</i>	Amortization of Other Limited-term Gas Plant (Account 404.3) <i>(e)</i>	Amortization of Other Gas Plant (Account 405) <i>(f)</i>	Total (b to f) <i>(g)</i>
1	Intangible plant					31,250	31,250
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	41,693			8,509		50,202
9	Distribution plant	19,097,234					19,097,234
10	General plant	6,057,731					6,057,731
11	Common plant - gas						0
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	TOTAL	25,196,658	0	0	8,509	31,250	25,236,417

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, 2020, 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	2,986,034	NA	187,245
TOTAL		0	2,986,034	0	187,245
General Plant					
Black Hills Service Company (BHSCO)	(1)	NA	29,215,814	NA	2,645,019
TOTAL		0	29,215,814	0	2,645,019
TOTAL ALLOCABLE		0	32,201,848	0	2,832,264

(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.

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, 2020, 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.
2. The information specified by this schedule for
- 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).
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		\$	\$	\$
2				
3	DISTRIBUTION PLANT LESS THAN \$1,000,000 EACH	3,740,040		
4				
5	GENERAL PLANT-GAS LESS THAN \$1,000,000 EACH	799,757		
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40	TOTAL	\$ 4,539,797	\$ 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 (a)	Population (b)	B. t. u. content per cu. ft. of gas (c)	TOTAL RESIDENTIAL COMMERCIAL AND INDUSTRIAL			RESIDENTIAL
				Operating revenues (d)	Mcf (sales base pressure) (e)	Average number of customers (f)	Operating revenues (g)
1				\$			\$
2	Rate Area 1	112,388	1.0390	26,738,176	3,360,725	40,962	21,577,354
3	Rate Area 1.4		1.0350	5,460,727	737,933	7,221	3,967,413
4	Rate Area 2	258,379	1.0453	59,371,213	7,267,108	98,053	47,965,687
5	Rate Area 2.4		1.0500	131,644	20,512	104	53,529
6	Rate Area 3	175,887	1.0528	40,209,346	5,145,526	59,546	30,229,914
7	Rate Area 3.4		1.0423	357,240	47,009	476	284,989
8	Sub-total Nebraska	546,654		132,268,346	16,578,813	206,362	104,078,886
9							
10	Unbilled			3,601,065	202,235	0	2,824,858
11							
12	Total Nebraska			135,869,411	16,781,048	206,362	106,903,744
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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
2,574,634	37,708	5,155,483	785,056	3,252	5,339	1,035	2	2
488,773	6,720	1,492,792	249,122	500	522	38	1	3
5,489,395	91,220	11,399,126	1,777,004	6,825	6,400	709	8	4
6,649	82	78,115	13,863	22	0	0	0	5
3,589,954	53,346	9,726,190	1,503,485	6,120	253,242	52,087	80	6
35,798	433	72,251	11,211	43	0	0	0	7
12,185,203	189,509	27,923,957	4,339,741	16,762	265,503	53,869	91	8
								9
152,304	0	774,959	49,894	0	1,248	37	0	10
								11
12,337,507	189,509	28,698,916	4,389,635	16,762	266,751	53,906	91	12
								13
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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	31 sales less than 50,000	NG-0061	Various	3	
4	Total Nebraska				
5					
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FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS					
Line No.	Name of Customer <i>(Designate associated companies)</i> <i>(a)</i>	Latest Effective Docket Number in which Delivery was Authorized <i>(b)</i>	Point of Delivery <i>(State and county, or city)</i> <i>(c)</i>	Type of Sale <i>(See Instr. 6)</i> <i>(d)</i>	Approx. Btu per Cu. Ft. <i>(e)</i>
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FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)

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

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

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

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

Mcf Sold (sales base pressure) (f)	REVENUE				PEAK DAY DELIVERY TO CUSTOMERS			Line No.
	Total (To nearest dollar) (g)	Portion Due to Adjustments (Itemize) (h)	Dollars per Mcf (To nearest hundredth)		Date (k)	Mcf(14.73 psia at 60°F)		
			Total (i)	Portion Due to Adjustments (j)		Noncoincidental (l)	Coincidental (m)	
1,201	7,365	3,553	6.13	2.96				1
14,581	54,110	21,505	3.71	1.47				2
15,782	61,475	25,058	3.90	1.59				3
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FIELD AND MAIN LINE INDUSTRIAL SALES OF NATURAL GAS (Continued)								Line No.
Mcf Sold (sales base pressure) <i>(f)</i>	REVENUE				PEAK DAY DELIVERY TO CUSTOMERS		Date <i>(k)</i>	
	Total (To nearest dollar) <i>(g)</i>	Portion Due to Adjustments <i>(Itemize)</i> <i>(h)</i>	Cents per Mcf (to nearest hundredth)		Mcf(14.73 psia at 60°F)			
			Total <i>(i)</i>	Portion Due to Adjustments <i>(j)</i>	Noncoincidental <i>(l)</i>	Coincidental <i>(m)</i>		
								40
								41
								42
								43
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Annual Report of Black Hills Nebraska Gas, LLC Year Ended December 31, 2020

SALES FOR RESALE NATURAL GAS (Account 483)

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

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

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

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

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

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

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

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

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

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

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

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

Line No.	Name of Other Gas Utility (Designate associated companies) <i>(a)</i>	Point of Delivery <i>(b)</i>	F.P.C. Tariff Rate Schedule Designation <i>(c)</i>	Mcf of Gas Sold (14.73) psia at 60°F.) (Approx. Btu per Cu.Ft.) <i>(d)</i>	Revenue for Year (See Instr. 5) <i>(e)</i>	Average Revenue per Mcf (14.73 psia at 60°F.) <i>(f)</i>	Sum of Monthly Billing Demands Mcf(14.73) psia 60°F.) <i>(g)</i>	Peak Day Delivery to Customers		
								Date <i>(h)</i>	Mcf (14.73 psia 60°F)	
									Noncoincidental <i>(i)</i>	Coincidental <i>(j)</i>
1	Not Applicable									
2										
3										
4										
5										
6										
7										
8										
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23										

Annual Report of Black Hills/Nebraska Gas Utility Company, LLC Year Ended December 31, 2020

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

Line No.	Name of Other Gas Utility (Designate associated companies)	Point of Delivery	F.P.C. Tariff Rate Schedule Designation	Mcf of Gas Sold (14.73) psia at 60°F. (Approx. Btu per Cu.Ft.)	Revenue for Year (See Instr. 5)	Average Revenue per Mcf (14.73 psia at 60°F. (f)	Sum of Monthly Billing Demands Mcf(14.73) psia 60°F. (g)	Peak Day Delivery to Customers		
								Date	Mcf (14.73 psia 60°F)	
									Noncoin- cidental	Coin- cidental
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
24	Not Applicable									
25										
26										
27										
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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				
3				
4				
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23				
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	Not Applicable		\$0	
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				

GAS PURCHASES (Accounts 800, 801, 802, 803, 804, 804.1 & 805)			
Line No.	Name of Seller (Designate Associated Companies) (a)	Name of Producing Field or Gasoline Plant (b)	Net Rate Effective December 31 (c)**
1	804 - City Gate*		
2	805 - Other		
3			
4			
5			
6			
7			
8	*Natural gas suppliers to the State of Nebraska		
9	included in this account are as follows:		
10			
11			
12	BP CAN (OMA)		
13	CENTERPOINT ENERGY SERVICES		
14	CHEVRON NATURAL GAS		
15	CIMA ENERGY, L.L.C.		
16	CONCORD ENERGY		
17	CONOCO PHILLIPS CO		
18	DCP MIDSTREAM PARTNERS, LP.		
19	EDF TRADING		
20	ENCORE		
21	ETC MARKETING LTD		
22	KOCH ENERGY		
23	MACQUARIE ENERGY LLC		
24	MERCURIA ENERGY AMERICA, INC.		
25	METROPOLITAN UTILITIES DISTRICT		
26	MIECO		
27	MORGAN STANLEY CAPITAL GROUP INC		
28	ONEOK ROCKY		
29	SHELL ENERGY NORTH AMERICA (US), L.P.		
30	SPIRE MARKETING INC.		
31	SYMMETRY ENERGY SOLUTIONS, LLC		
32	TENASKA MARKETING VENTURES		
33	TENASKA STORAGE		
34	TWIN EAGLE		
35	UNITED ENERGY		
36	US VENTURE INC		
37			
38			
39			
40			
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			

Annual report ofBlack Hills Nebraska Gas, LLC.....Year Ended December 31, 2020

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>						
							16,422,069	58,365,366	355.41	1
							20,847	(24,814)	(119.03)	2
										3
										4
										5
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Annual Report of Black Hills Nebraska Gas, LLC Year Ended December 31, 2020

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	22,420	24,949	1.11		
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.)						
7							
8							
9							
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14							
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19							
20							
21							
22							
23							
24	TOTAL.....		22,420	24,949	1.11		

Annual Report of Black Hills Nebraska Gas, LLC Year Ended December 31, 2020

FRANCHISE REQUIREMENTS (Account 927) (Gas)

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

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

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

Line No.	Name of municipality or other governmental authority <i>(a)</i>	Cash outlays <i>(b)</i>	Gas Supplied Mcf (14.73 psia at 60°F.) <i>(c)</i>	Amount <i>(d)</i>	Other Items Furnished Without Charge <i>(e)</i>	Total <i>(f)</i>
1		\$		\$		\$
2	NOT APPLICABLE					
3						
4						
5						
6						
7						
8						
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16						
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28						
29						
30	TOTAL					

GAS ACCOUNT - NATURAL GAS

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

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

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

Line No.	Item (a)	Mcf (Sales Base Pressure) (c)
1	GAS RECEIVED	
2	Natural gas produced	
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	16,422,069
11	f. Other	37,336
12	Total, Gas purchased	16,459,405
13	Gas of others received for transportation	63,405,953
14	Receipts of respondent's gas transported or compressed by others	
15	Exchange gas received	0
16	Gas withdrawn from underground storage	5,155,189
17	Gas received from LNG storage	
18	Other receipts: (specify)	
19	Total receipts	85,020,547

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	15,782
33	(iv) Other mainline industrial sales	
34	(v) Other transmission system sales	
35	Total, transmission system sales	15,782
36	c. Local distribution by respondent:	
37	(i) Retail industrial sales	53,906
38	(ii) Other distribution system sales	16,727,142
39	Total, distribution system sales	16,781,048
40	d. Interdepartmental sales	
41	TOTAL SALES	16,796,830
42		
43	Deliveries of gas transported or compressed for:	
44	a. Other interstate pipeline companies	
45	b. Others	63,405,953
46	Total, Gas transported or compressed for others	63,405,953
47	Deliveries of respondent's gas for transportation or compression by others	
48	Exchange gas delivered	
49	Natural gas used by respondent	22,420
50	Natural gas delivered to underground storage	4,987,068
51	Natural gas delivered to LNG storage	
52	Natural gas for franchise requirements	
53	Other deliveries: (specify)	
54	TOTAL SALES AND OTHER DELIVERIES	85,212,271
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	191,724
62	TOTAL SALES, OTHER DELIVERIES AND UNACCOUNTED FOR	85,020,547