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March 29, 2024

Col. Thomas Golden (Ret.)
Executive Director
Nebraska Public Service Commission
1200 N Street, Suite 300
Lincoln, NE 68508

**Re: Black Hills Nebraska Gas LLC d/b/a Black Hills Energy
Docket No. NG-112.3 – 2023 Annual Surveillance Report**

Dear Mr. Golden:

Pursuant BHE Tariff page 128 approved in PSC Order Approving 2023 SSIR Charge entered December 13, 2022, in Docket No. NG-112.2, Black Hills Nebraska Gas LLC d/b/a Black Hills Energy (“BHE”) hereby submits for filing with the Nebraska Public Service Commission (“Commission”) the Annual surveillance report.

BHE tariff page 128 states:

“The Company shall make an annual surveillance filing within ninety days of the end of each calendar year. Such filings shall include calculations of the rate base separated into regular and SSIR components, the realized rates of return on the rate base components, along with supporting calculations. Additionally, the filing shall include an update regarding the status of the previous calendar year’s SSIR Project costs, actual or projected in-service dates, and, if any remain uncompleted at the time of submittal of the annual surveillance filing, the expected schedule for completion.”

BHE prepared the annual surveillance report using the following four (4) calculations:

Calculation 1: For the most recent annual period, the calculation of the realized rate of return on the Composite, SSIR, and Non-SSIR rate bases, determined on a period ending rate base.

Calculation 2: For the most recent annual period, the rate base shown separately for the composite, SSIR, and non-SSIR components, including gross plant, construction work in progress, accumulated depreciation reserve, customer advances, accumulated deferred income taxes, and customer deposits.

Calculation 3: For the most recent annual period, the 12-month total revenue, weather normalized, shown separately for the non-SSIR and SSIR tariff components.

For the most recent annual period, the 12-month total of operating and maintenance expenses shown by FERC Account including depreciation expenses.

For the most recent annual period, the 12-month total operating income shown separately for the composite, SSIR, and non-SSIR components.

Calculation 4: For the most recent annual period, the most recent weighted average cost of capital including the outstanding balances for the capital structure (long-term debt and common equity); the cost of debt; and the most recently authorized rate of return on common equity for the Nebraska regulatory jurisdiction.

These period end calculations are consistent with the methodology used in BHE's last general rate case, Application No. NG-109.

Attachment 1 to this letter is the four (4) calculations using a period-end rate base.

Attachment 2 to this letter is the status of the previous calendar year's SSIR Project costs, actual or projected in-service dates, and the expected schedule for completion for Projects that were uncompleted by the previous calendar year.

Please contact me at (307) 421-6655 if you have any questions or need additional information.

Sincerely,

/s/ Tatyana Bannan
Tatyana Bannan
Regulatory Manager
(307) 421-6655

And

/s/ Douglas J. Law
Douglas J. Law, NE Bar #19436
Associate General Counsel
(402) 221-2635

Enclosures

cc: Ms. Chris Dibbern, Nebraska Public Advocate
Nichole Mulcahy, Director of Natural Gas Department, NPSC

Black Hills Nebraska Gas, LLC
Realized ROR & ROE
Base Year - 12 Months Ending December 31, 2023
Period End Rate Base

Line No.	Description (A)	Jurisdictional Composite (B)	Jurisdictional SSIR (C)	Jurisdictional Excluding SSIR (D)	Reference
1	Net Jurisdictional Operating Earnings				
2	Total Rate Base (Period Ending)				
3	Realized Actual Rate of Return				
4	Realized Actual Return on Equity				

Black Hills Nebraska Gas, LLC
Revenue Requirement Calculation
Base Year - 12 Months Ending December 31, 2023
Period End Rate Base

Line No.	Description	Jurisdictional (B)	Jurisdictional SSIR (C)	Jurisdictional without SSIR (D)	Reference
1	Base Year:				
2	Return on Rate Base				
3	Operations & Maintenance Expenses				
4	Administrative & General Expenses				
5	Taxes Other Than Income				
6	Depreciation & Amortization Expenses				
7	Income Tax Expense				
8					
9	Total Revenue Requirement				
10	Other Revenues				
11					
12	Net Cost of Service				
13					
14	Jurisdictional Base Rate Revenue				
15					
16	Revenue Deficiency / (Excess)	\$4,687,700	\$1,515,249	\$3,172,451	Line 12 - Line 14

Line No.	Description	FERC Account	Total Nebraska	Non-Jurisdictional	Jurisdictional	Jurisdictional without SSIR	Jurisdictional SSIR
1	RATE BASE ADDITIONS						
2	Plant in Service	101, 106, 118					
3	Prepayments	165					
4	Materials and Supplies	154, 163					
5	Cash Working Capital	Last Rate Review					
6	Deferred Debits	190					
7	Construction Work in Progress	107					
8	Subtotal						
9	RATE BASE DEDUCTIONS						
11	Accumulated Provision for Depreciation	108, 119					
12	RWIP	108001					
13	Accumulated Deferred Income Tax	282, 283, 254					
14	Consumer Advances for Construction	252					
15	Consumer Deposits	235					
16							
17	Subtotal						
18							
19	Total Rate Base						
20							
21	Return on Rate Base						
22	Earned Rate of Return on Rate Base						
23	Authorized Rate of Return on Rate Base					6.71%	
24	Authorized Rate of Return on Equity					9.50%	
25	Capital Structure in Docket No. NG-109 - Percent Debt		50.00%				
26	Capital Structure in Docket No. in NG-109 - Percent Equity		50.00%				
27	Cost of Debt in Capital Structure in Docket No. NG-109					4.41%	

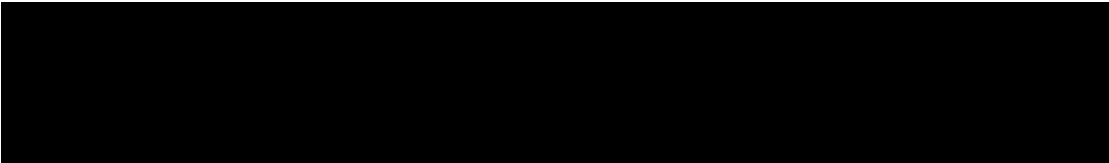
Line No.	Description	FERC Account	Total Nebraska	Non-Jurisdictional	Jurisdictional	Jurisdictional without SSIR	Jurisdictional SSIR
1	OPERATING INCOME AND DEDUCTIONS						
2	Utility Operating Revenues						
3	Weather Normalization						
4	Normalized Revenue						
5	Other Gas Revenues						
6	Total Operating Revenues						
7							
8	Utility Operating Expenses						
9	Operation Expenses						
10	Transmission Expense - Operation	850-860					
11	Transmission Expense - Maintenance	861-867					
12	Distribution Expense - Operation	870-881					
13	Distribution Expense - Maintenance	885-894					
14	Customer Accounts Expense	901-905					
15	Customer Service & Information Expense	907-910					
16	New Business Expense	911-916					
17	Administrative & General Expense	920-935					
18							
19	Depreciation Expense	403					
20							
21							
22							
23	Taxes Other Than Income Taxes	408					
24							
25	Total Utility Operating Expenses						
26							
27	Net Utility Operating Income Before Income Taxes						
28							
29	Interest & Debt Expense						
30	Tax Expense						
31							
32	Net Utility Operating Income						
33							
34	Tax Rate						
35	Income Tax (Federal and State) Calculated at the Following Rate		24.15%				
36	Federal Tax Rate - 21.00%						
37	State Tax Rate - 3.99%						
38	Combined Rate = 21.00% + 3.99% - (21.00% x 3.99%) = 24.152%						

Black Hills Nebraska Gas, LLC
Rate of Return & Cost of Capital
Base Year - 12 Months Ending December 31, 2023
Period End Rate Base

Line No.	Actual Capital Categories (A)	Average Capitalization (B)	Percent of Total (C)	Cost of Capital (D)	Weighted Cost of Capital (E)
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Base Year Balances

- 1 Long Term Debt
- 2 Equity
- 3 Total Capital



Notes:

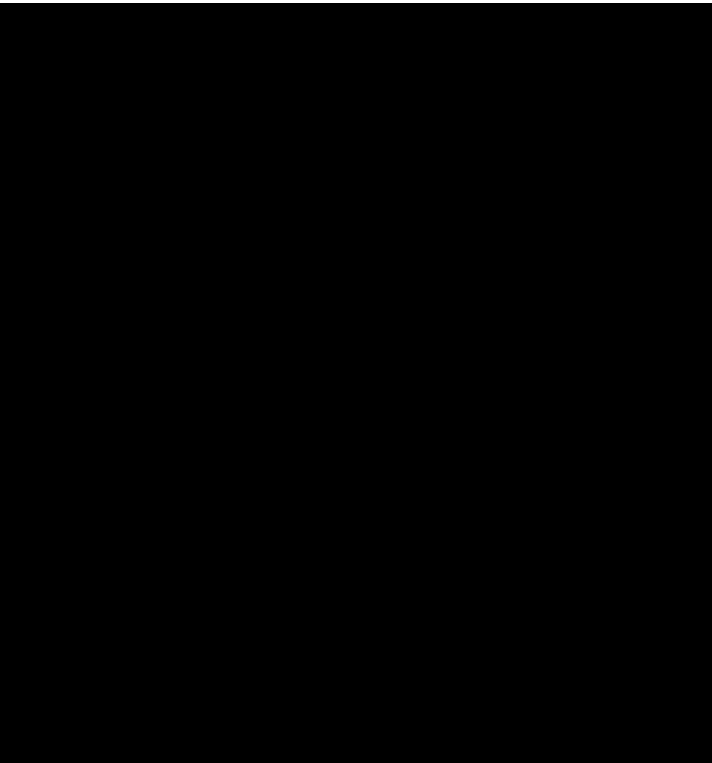
- (1) Long-term debt consists of FERC account 233053, less the debt allocation related to Storm Uri, which, as of 12/31/23, was \$14,700,000 at an all-in rate of 2.15%.
- (2) Equity consists of FERC accounts 211 and 216 plus net income, less the net \$6.6M of Storm Uri-related infused equity.

Line No.	FERC Account	FERC Account Description	Total Nebraska Per Book	Non-Jurisdictional Allocation %	Non-Jurisdictional Amount	Jurisdictional Allocation %	Jurisdictional Amount	Jurisdictional without SSIR	Jurisdictional SSIR
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1		Transmission Expense: Operations							
2	850	Operation Supervision and Engineering							
3	851	System Control and Load Dispatching							
4	852	Communication System Expenses							
5	853	Compressor Station Labor and Expenses							
6	856	Mains Expenses							
7	857	Measuring and Regulating Station Expenses							
8	859	Other Expenses							
9	860	Rents							
10		Total Transmission Expense: Operation							
11		Transmission Expense: Maintenance							
12	861	Maintenance Supervision and Engineering							
13	862	Maintenance of Structures and Improvements							
14	863	Maintenance of Mains							
15	864	Maintenance of Compressor Station Equipment							
16	865	Maintenance of Measuring and Regulating Station Equipment							
17	866	Maintenance of Communication Equipment							
18	867	Maintenance of Other Equipment							
19		Total Transmission Expense: Maintenance							
20		Total Transmission Expense							
21		Distribution Expense: Operations							
22	870	Operation Supervision and Engineering							
23	871	Distribution Load Dispatching							
24	872	Compressor Station Labor and Expenses							
25	874	Mains and Services Expenses							
26	875	Measuring and Regulating Station Expenses--General							
27	876	Measuring and Regulating Station Expenses--Industrial							
28	877	Measuring and Regulating Station Expenses--City Gate Check Stations							
29	878	Meter and House Regulator Expenses							
30	879	Customer Installations Expenses							
31	880	Other Expenses							
32	881	Rents							
33		Total Distribution Expense: Operation							
34		Distribution Expense: Maintenance							
35	885	Maintenance Supervision and Engineering							
36	886	Maintenance of Structures and Improvements							
37	887	Maintenance of Mains							
38	888	Maintenance of Compressor Station Equipment							
39	889	Maintenance of Measuring and Regulating Station Equipment--General							
40	890	Maintenance of Measuring and Regulating Station Equipment--Industrial							
41	891	Maintenance of Measuring and Regulating Station Equipment--City Gate Check Stations							
42	892	Maintenance of Services							
43	893	Maintenance of Meters and House Regulators							
44	894	Maintenance of Other Equipment							
45		Total Distribution Expense: Maintenance							
46		Total Distribution Expense							

47		Customer Accounts Expense
48	901	Supervision
49	902	Meter Reading Expenses
50	903	Customer Records and Collection Expenses
51	904	Uncollectible Accounts
52	905	Miscellaneous Customer Accounts Expenses
53		Total Customer Accounts Expense
54		Customer Service & Information Expense
55	907	Customer Service Supervision
56	908	Customer Assistance Expenses
57	909	Informational and Instructional Advertising Expenses
58	910	Miscellaneous Customer Service and Informational Expenses
59		Total Customer Service & Information Expense
60		New Business Expense
61	911	Supervision
62	912	Demonstrating and Selling Expenses
63	913	Advertising Expenses
64	916	Miscellaneous Sales Expenses
65		Total New Business Expense
66		Administrative & General Expense: Operation
67	920	Administrative & General Salaries
68	921	Office Supplies & Expense
69	922	Administrative Expenses Transferred-Cr
70	923	Outside Services Employed
71	924	Property Insurance
72	925	Injuries and Damages
73	926	Employee Pensions & Benefits
74	928	Regulatory Commission Exp
75	929	Duplicate Charges - Credit
76	930.1	General Advertising Expenses
77	930.2	Miscellaneous General Expenses
78	931	Rents
79		Total Administrative & General Expense: Operation
80		Administrative & General Expense: Maintenance
81	932	Maintenance of General Plant
82		Total Administrative & General Expense: Maintenance
83		Total Administrative & General Expense
84		Total Before Depreciation, Amortization and Taxes
85		Total Depreciation
86	403	Depreciation Expense
87	403.1	Depreciation Expense for Asset Retirement Costs
88	404	Amortization of Other Limited-Term Gas Plant
89	406	Amortization of Gas Plant Acquisition Adjustments
90	407.3	Regulatory Debits
91	408.1	Taxes Other Than Income (sum)
92	408.1	Taxes - Other than Income - Property Tax Expense
93	408.1	Taxes - Other than Income - Labor - Payroll Taxes
94	408.1	Taxes - Other than Income - Sales/Use Taxes
95		TOTAL OPERATING EXPENSE

No.	Account	Total Nebraska Per Book	Non-Jurisdictional Allocation %	Non-Jurisdictional Amount	Jurisdictional Allocation %	Jurisdictional Amount	Jurisdictional without SSIR	Jurisdictional SSIR	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Account No. 101 Plant:								
2	Intangible Plant								
3	301 Intangibles Organization								
4	302 Intangibles Franchises & Consents								
5	303 Intangibles Miscellaneous								
6	303.01 Intangibles Miscellaneous - Easements								
7		Sub-total Intangible Plant							
8	Transmission Plant								
9	365.03 Right-of-Way								
10	366.01 Structures and Improvements								
11	367 Transmission Plant - Mains								
12	369.03 Transmission Plant - Meas. & Reg. Sta. Equip.								
13		Sub-total Transmission Plant							
14	Distribution Plant								
15	374.01 Distribution Plant - Land								
16	374.02 Land Rights (Non-Depreciable)								
17	374.03 Land Rights - Right of Way (Depreciable)								
18	375.01 Structures and Improvements								
19	375.2 Structures and Improvements - Other								
20	376 Distribution Plant - Mains								
21	378 Distribution Plant - Meas. & Reg. Sta. Equip. - General								
22	379 Measuring & Regulating Station Equip.- City Gate Check Stn.								
23	380 Distribution Plant - Services								
24	381 Meters								
25	382.01 Meter Installations								
26	383 Distribution Plant - House Regulators								
27	384.01 House regulator installations								
28	385 Industrial Measuring & Regulating Station Equipment								
29	386 Other Property on Customers' Premises								
30	387 Other Equipment								
31		Sub-total Distribution Plant							
32	General Plant								
33	389.01 Land								
34	389.02 Land Rights - Right of Way								
35	390.01 Structures and Improvements								
36	390.51 Leasehold Improvements								
37	391.01 Office Machines								
38	391.02 Office Furniture								
39	391.03 Computer Hardware								
40	391.04 Software								
41	391.05 System Development								
42	391.07 Ipad Hardware								
43	392.01 Transportation Equipment								
44	392.02 Cars								
45	392.03 Light Trucks								
46	392.04 Medium Trucks								
47	392.05 Heavy Trucks								
48	392.06 Trailers								
49	393 Stores Equipment								
50	394 Tools, Shop, and Garage Equipment								
51	395 Laboratory Equipment								
52	396 Power Operated Equipment								
53	397 Communication Equipment								
54	398 Miscellaneous Equipment								
55	399 Other Tangible Property								
56		Sub-total General Plant							
57	107 Construction Work in Progress								
58	107 Transmission Plant								
59	107 Distribution Plant								
60	107 General and Intangible Plant (and Common)								
61		Sub-total Construction Work in Progress							
62	Allocated Plant from Service Company								
63	118 Other Utility Plant (Corporate Shared Assets - Allocated on Customer Count)								
64	118 Other Utility Plant (Corporate Shared Assets - Allocated on Blended Ratio)								
65		Sub-total Allocated Plant from Service Company							
66	252 Contributions In Aid of Construction								
67	Distribution								
68	General								
69		Sub-total Contribution In Aid of Construction							
70	108 Accumulated Depreciation								
71	Transmission								
72	Distribution								
73	General								
74		Sub-total Accumulated Depreciation							
75	Net Plant in Service								

76	235	Customer Deposits	
77		Accumulated Deferred Income Taxes	
78		Federal	
79	190	Deferred Tax Assets	
80	254	Excess/Deficient Deferred Income Taxes (Jurisdictional Only)	
81	282	Other Property	
82	283	Other	
83			Sub-total Federal
84		State	
85	190	Deferred Tax Assets	
86	254	Excess/Deficient Deferred Income Taxes (Jurisdictional Only)	
87	282	Other Property	
88	283	Other	
89			Sub-total State
90		Total Accumulated Deferred Income Taxes	
91		Working Capital	
92		Prepayments	
93		Materials and Supplies	
94		Purchased Gas Working Capital	
95		Property Tax Working Capital	
96		Other Working Capital Allowance	
97			Sub-total Working Capital
98		Total Rate Base	
99		Rate of Return on Rate Base	
100		Return on Rate Base	
101		<u>Adjustments for Tax Purposes:</u>	
102		Interest & Debt Expense Percentage	
103		Interest & Debt Expense	
104		Taxable Rate Base Earnings	
105		Income Tax (Factor 64.35096%)	
106		Total Income Taxes	



Tax Rate

Income Tax (Federal and State) Calculated at the Following Rate
 Federal Tax Rate - 21.00%
 State Tax Rate - 3.99%
Combined Rate = 21.00% + 3.99% - (21.00% x 3.99%) = 24.15%

TAX CALCULATION INPUTS (DO NOT DELETE)

Federal Tax Rate	21.00%
State Tax Rate	3.99%
	24.15%

Income Statement - FERC Reporting Acct Detail
Business Unit: BLACK HILLS NEBRASKA GAS LLC
2023 (Jan - Dec) for Actual Data

Run For: All Products, All Resource Codes, All Allocation Types
Y-T-Q(Dec)

FERC Account All FERC Accounts	TOTAL	Tab	Line	Column	Description
480000 RESIDENTIAL GAS SALES	480	Calculation 3	2	Total Nebraska	Utility Operating Revenues
480001 RESIDENTIAL UNBILLED GAS	480	**subtract from this total Op Rev the PGA Rev on Jurisdictional Rev Adj, lines 6 & 7			
481000 COMMERCIAL FIRM GAS REVENUE	481	Calculation 3	5	Total Nebraska	Other Gas Revenues
481001 COMMERCIAL FIRM UNBIL GAS REV	481	Calculation 3	5	Jurisdictional	Other Gas Revenues
481010 COMMERCIAL INTERR GAS REVENUE	481				
481100 INDUSTRIAL FIRM GAS REVENUE	481				
481101 INDUSTRIAL FIRM UNBIL GAS REV	481				
481110 INDUSTRIAL INTERR GAS REVENUE	481				
481200 AGRICULTURAL GAS REVENUE	481				
482000 OTH PUB AUTH GAS REV	482				
487000 FORFEITED DISCLATE PMT GAS	487				
488000 MISC SERVICE REV GAS	488				
488030 IC MISC SERVICE REV GAS	488				
489301 COMM FIRM TRANSPORT REV-DISTRB	489				
489302 IND FIRM TRANSPORT REV-DISTRB	489				
489303 COMM INTER TRANSPRT REV-DISTRB	489				
489304 IND INTER TRANSPRT REV-DISTRB	489				
489305 UNBILLED TRANSPORT REV-DISTRB	489				
489311 REV RES CHOICE - DIST FAC UNB	489				
489312 REV RES CHOICE - DIST FAC	489				
489320 REV COMM CHOICE DIST FAC	489				
489321 REV COMM CHOICE DIST FAC UNBILL	489				
489330 REV IND CHOICE DIST FAC	489				
489331 REV IND CHOICE DIST FAC UNBILL	489				
489340 REV AG - CHOICE DIST FAC	489				
489341 REV AG - CHOICE DIST FAC UNBILL	489				
489370 REV COMM FT DIST FAC	489				
489371 REV COMM DIST FAC UNBILL	489				
489380 REV IND FT DIST FAC	489				
489381 REV IND DIST FAC UNBILL	489				
496000 PROVISION FOR RATE REFUNDS	496				
495000 Other Revenue And Royalties	495				
TOTAL OPERATING REVENUE					
856001 PERF TRANS MAIN LOCATES-GAS	856				Transmission Ops
850000 TRANS OPS SUPERV & ENG	850				Operating Expenses - Input
851000 TRANS SYS CONTR & LOAD DISPATCH	851				
856000 TRANS MAINS EXPENSE	856				
870000 DIST OPS SUPERVISION AND ENGIN	870				Distribution Ops
874002 ROUTINE LEAK SURV MAINS & SVCS	874				Operating Expenses - Input
874001 PERF DISTRIB MAIN LOCATES-GAS	874				
874000 OPER/INSPECT UG DIST MAINS-GAS	874				
875001 OPERATE/INSPECT FARM TAPS(O&M)	875				
877000 DIST MEAS & REG STAT - CITY GA	877				
876000 DIST MEAS & REG STAT - INDUS	876				
875000 DIST MEAS & REG STAT - GENERAL	875				
878001 PERF CONNECTS/DISCON/RECON-GAS	878				
878000 OPER/INSP MTRS COLLECT DATAGAS	878				
871000 DIST LOAD DISPATCHING	871				
879000 DIST CUSTOMER INSTALLATIONS	879				
881000 DIST OPER RENTS	881				
880001 CO USED GAS O&M OFFSET	880				
880000 DIST OPS OTHER EXPENSE	880				
852000 COMMUNICATION SYS EXP	852				
859000 OTHER TRANS OPS EXP	859				
860000 TRANSM RENT	860				
804000 NATURAL GAS CITY GATE PURCHASE	804				Gas Purchase Expenses
805000 OTHER GAS PURCHASES	805				
805001 COST OF UNBILLED REVENUE	805				
805100 PURCHASED GAS COST ADJUSTMENTS	805				
805200 FINANCIAL GAS COST ADJ	805				
808100 GAS WITHDRAWN FROM STORAGE DR	808				
808200 GAS DELIVERED TO STORAGE CR	808				
812000 GAS USED FOR OTHER UTILITY OPS	812				
813000 OTHER GAS SUPPLY EXPENSES	813				
TOTAL ELECTRIC/GAS OPERATING EXPENSE					
901000 CUST ACCTS SUPERVISION	901				Customer Accts
902000 READ METERS	902				Operating Expenses - Input
903000 CUST ACCTS RECORDS & COLLECTIO	903				
904000 UNCOLLECTIBLE ACCOUNTS	904				
905000 MISC CUSTOMER ACCOUNTS	905				
907000 CUSTOMER SERVICE SUPERVISION	907				Customer Svs & Info
908000 CUSTOMER ASSISTANCE EXP	908				Operating Expenses - Input
909000 INFORMATIONAL & INSTRUCT ADS	909				
910000 MISC CUST SERVICE & INFO	910				
912000 SALES DEMONSTRATING & SELLING	912				New Business
911000 SALES SUPERVERION	911				Operating Expenses - Input
913000 SALES ADVERTISING EXPENSES	913				
920001 COMP ABS FLOAT ADJ	920				A&G - Operation
920000 ADMIN AND GENERAL SALARIES	920				Operating Expenses - Input
920999 LABOR OVERHEAD OFFSET	920				Out of Period Adjustments
921000 OFFICE SUPPLIES & EXPENSE	921				
922000 ADMIN EXP TRANS CREDIT	922				
923000 OUTSIDE SERVICES	923				
924000 PROPERTY INSURANCE	924				

925000 INJURIES AND DAMAGES	925		
926000 EMPLOYEE PENSIONS & BENEFITS SEVC	926		
926949 Ben Non SevC Loading Offset	926		
926999 BENEFIT OVERHEAD OFFSET	926		
928000 REGULATORY COMMISSION EXP	928		
930100 GENERAL ADVERTISING	930.1		
930101 GENERAL ADVERT-SAFETY	930.1		
930102 GENERAL ADVERT-CUSTOMER BENE	930.1		
930200 MISCELLANEOUS GENERAL EXP	930.2		
930299 GAAP TO FERC BANK FEES	930.2		
931000 A & G RENTS	931		
931001 I/C RENT EXPENSE	931		
TOTAL A&G & OTHER EXPENSES			
TOTAL OPERATING EXPENSE			
862000 MNT STRUCTURES & IMPRVMTS	862	Transmission Maint	
863000 TRANS MAINT OF MAINS	863		Operating Expenses - Input
861000 TRANS MAINT SUPERV & ENGIN	861		
888000 DIST MAINT COMPR STATION EQUIP	888	Distribution Maint	
889001 MAINTAIN FARM TAPS (O&M)	889		Operating Expenses - Input
891000 DS MNT MS & REG STAT EQ-CITY G	891		
890000 DS MNT MEAS & REG STAT EQ-IND	890		
889000 DS MNT MEAS & REG STAT EQ-GEN	889		
894000 DIST MAINT OF OTHER EQUIP	894		
892000 DIST MAINT OF SERVICES	892		
887001 PERFMINT_3RDPRTYDMG-UGDISTGAS	887		
887000 PERF UG DISTRIB LINE MAINT-GAS	887		
886000 DIST MAINT STRUCT & IMPROVE	886		
893000 DIST MAINT METERS & HSE REGS	893		
TOTAL MAINTENANCE EXPENSES		Transmission Maint	
932000 MAINTENANCE GENERAL PLANT GAS	932		Operating Expenses - Input
TOTAL A&G MAINTENANCE EXPENSES			
TOTAL MAINTENANCE EXPENSE			
403000 DEPRECIATION	403	Depreciation	
403200 DEPREC EXP CAP LEASE	403		Operating Expenses - Input
403340 DEPRECIATION NONREG	403		
DEPREC EXPENSE DEPRECIATION EXPENSE			
404303 AMORT-CCA GAS PLANT	404	Amortization Expense	
405000 AMORTIZATION EXPENSE	405		
AMORT & DEPL UTILITY AMORT & DEPL OF UTILITY PLANT			
408100 Taxes Oth-Than Income Taxes	408.1	TOTIT	
408130 TOTI-PROPERTY TAXES	408.1		Operating Expenses - Input
408199 TAXES OTI CAPITAL OFFSET	408.1		
TAXES OTHER THAN INC TAXES OTHER THAN INCOME			
409100 CURRENT FED INC TAX	409	Income Taxes, Utility Operating Income	
INC TAXES FEDERAL INCOME TAXES FEDERAL			
409101 CURRENT STATE INC TAX	409		
INC TAXES OTHER INCOME TAXES OTHER			
		Provision for Deferred Income Taxes, Utility Operating Income	
410997 SVC CO DEF FED & ST INC TAX EXP	410		
410101 DEFERRED CURRENT STATE INC TAX	410		
410100 DEFERRED CURRENT FED INC TAX	410		
PROV DEF INC TAX PROVISION FOR DEF INCOME TAX			
411997 SVC CO DEF FED & ST INC TAX EX	411.1	Accretion Expense	
411101 DEF INC TAX ST CR OPERATING	411.1		
411100 DEF INC TAX FED CR OPERATING	411.1		
LESS PROV DEF INC TX LESS PROV DEF INCOME TAX CRED			
OTHER OPERATING EXPENSES			
TOTAL UTILITY OPERATING EXPENS			
NET UTILITY OPERATING INCOME			
415000 MERCHANDISE REVENUES			
415100 REV P&S APPL REP CONTRACT			
415101 REV P&S COMFORT PLAN			
415103 REV P&S - HOMESERVE			
415200 REV P&S - SALES & INSTALLS			
415300 REV P&S - T&M REPAIRS			
REV MERCH JOBBING REVENUE MERCH JOBBING CONTRACT			
416000 EXP MERCH JOBBING & CONTRACT			
416100 COGS P&S - APPL REP CONTRACT			
416101 COGS P&S - COMFORT PLAN			
416103 COGS P&S - HOMESERVE			
416200 COGS P&S - SALES & INSTALLS			
416300 COGS P&S - T&M REPAIRS			
416301 COGS P&S - AGRICULTURE			
416800 O&M P&S EXPENSES			
LESS COST & EXP MERC LESS COST & EXPENSE MERCH JOB			
417000 NONUTILITY REVENUES			
417057 OTHER REVENUE AND ROYALTIES NR			
REV NON UTILITY OPS REVENUE NON UTILITY OPERATIONS			
417802 CONTRACTOR CONSULTING EXP			
NON-REG EXPENSES			
417100 NONUTILITY EXPENSES - COS			
417101 NONUTILITY EXP - OTHER O&M			
417110 NONUTILITY PURCH - CHOICE GAS			
417158 NONUTILITY OPS EXPENSE OTHER			
417162 ADMIN AND GEN-EMPL BENEFITS			
417180 NONUTILITY DEPRECIATION EXP			

417804 NREG - POWER GEN O&M
417806 LEASE OPERATING EXP
NON-REG EXPENSES
LESS EXP NON UTILITY LESS EXPENSE NON UTILITY OPS
419000 INTEREST INCOME - 3RD PARTY
419050 I/C INTEREST INCOME FROM UMP
419053 I/C UMP INT INC FROM AFFILIATE
INT & DIVIDEND INC INTEREST & DIVIDEND INCOME
421000 Misc Nonoperating Income
MISC NON OP INCOME MISC NON OPERATING INCOME
421198 O&M GAIN ON SALE OF ASSET OP
GAIN DISPO PROPERTY GAIN ON DISPOSITION PROPERTY
TOTAL OTHER INCOME
426100 MISC NONOPER DONATIONS
DONATIONS
426300 MISC NONOPER PENALTIES
PENALTIES
426400 MISC NONOPER CIVIC & POLITICAL
EXP CIVIC POLITICAL EXP CIVIC POLITICAL & RELATED
426500 MISC NONOPER OTHER
426501 MISC OPERATING
OTHER DEDUCTIONS
TTL OTH INC DEDUCT TOTAL OTHER INCOME DEDUCTIONS
408200 TAXES OTHR TN INCTAX NON UTIL
408230 TOTI-PROPERTY TAXES NON UTILITY
TAXES OTHER TAXES ON OTHER INCOME
410200 DEFERRED INCOME TAXES - OTHER
410201 DEFERRED STATE INCOME TAXES - Non op
DEF INC TAX OTHER DEF TAX PROV OTHER INC & DED
TAXES OTH INC & DED TAXES OTHER INCOME & DEDUCTION
NET OTH INC & DED NET OTHER INCOME & DEDUCTIONS

TOTAL OTHER INCOME & DEDUCTIONS

430000 I/C INTEREST EXPENSE TO UMP
430002 I/C INT EXP ALLOC FROM BHSC
430003 I/C UMP INT EXP TO AFFILIATE
430005 I/C INTEREST EXPENSE AFFILIATE
430006 I/C ALLOCATED INTEREST EXPENSE
430200 I/C INTEREST EXT CAP LEASE
430999 GAAP TO FERC - BANK FEES
INT DEBT ASSOC COMP INTEREST ON DEBT ASSOC COMPANY
431000 INTEREST EXPENSE - 3RD PARTY
431001 INTEREST ON CUSTOMER DEPOSITS
431500 CAPITALIZED INTEREST
OTH INTEREST EXPENSE OTHER INTEREST EXPENSE
432000 AFUDC DEBT
LESS AFUDC BORROWED
NET INTEREST CHRGS NET INTEREST CHARGES

NET INTEREST CHARGES

NI BEFORE EXTRAORDINARY ITEMS

EXTRAORDINARY ITEMS

TOTAL NET INCOME

Report: UR Income Stmt - CM QTD YTD for Utility BUs FERC Rpt Detail
Printed: Feb 19, 2024 08:51 AM
Data from the PSGLFERC Esbase Cube

Operating Income for Tax Analysis

	Total Company	Adj to	Per Books
	Per Books	Per Bool	As Adj
Operating Income Before			
Less: Interest Expense			
Pre-tax Net Operating Incc			

Operating Expenses - Input Tab:

	Transmission Expense: Operations	
850	Operation Supervision and Engineering	
851	System Control and Load Dispatching	
852	Communication System Expenses	
853	Compressor Station Labor and Expenses	
856	Mains Expenses	
857	Measuring and Regulating Station Expenses	
859	Other Expenses	
860	Rents	
	Total Transmission Expense: Operation	
	Transmission Expense: Maintenance	
861	Maintenance Supervision and Engineering	
862	Maintenance of Structures and Improvements	
863	Maintenance of Mains	
864	Maintenance of Compressor Station Equipment	
865	Maintenance of Measuring and Regulating Station Equipment	
866	Maintenance of Communication Equipment	
867	Maintenance of Other Equipment	
	Total Transmission Expense: Maintenance	
	Total Transmission Expense	
	Distribution Expense: Operations	
870	Operation Supervision and Engineering	
871	Distribution Load Dispatching	
872	Compressor Station Labor and Expenses	
874	Mains and Services Expenses	
875	Measuring and Regulating Station Expenses--General	
876	Measuring and Regulating Station Expenses--Industrial	
877	Measuring and Regulating Station Expenses--City Gate Check Station	
878	Meter and House Regulator Expenses	
879	Customer Installations Expenses	
880	Other Expenses	
881	Rents	
	Total Distribution Expense: Operation	
	Distribution Expense: Maintenance	
885	Maintenance Supervision and Engineering	
886	Maintenance of Structures and Improvements	
887	Maintenance of Mains	
888	Maintenance of Compressor Station Equipment	
889	Maintenance of Measuring and Regulating Station Equipment--General	
890	Maintenance of Measuring and Regulating Station Equipment--Industrial	
891	Maintenance of Measuring and Regulating Station Equipment--City	
892	Maintenance of Services	
893	Maintenance of Meters and House Regulators	
894	Maintenance of Other Equipment	
	Total Distribution Expense: Maintenance	
	Total Distribution Expense	
	Customer Accounts Expense	
901	Supervision	
902	Meter Reading Expenses	
903	Customer Records and Collection Expenses	
904	Uncollectible Accounts	
905	Miscellaneous Customer Accounts Expenses	
	Total Customer Accounts Expense	
	Customer Service & Information Expense	
907	Customer Service Supervision	
908	Customer Assistance Expenses	
909	Informational and Instructional Advertising Expenses	
910	Miscellaneous Customer Service and Informational Expenses	
	Total Customer Service & Information Expense	
	New Business Expense	
911	Supervision	
912	Demonstrating and Selling Expenses	
913	Advertising Expenses	
916	Miscellaneous Sales Expenses	
	Total New Business Expense	
	Administrative & General Expense: Operation	
920	Administrative & General Salaries	

Line No.	Description	Jurisdictional
1	Base Year Revenue - \$	
2	Pipeline Cost Recovery Charge - \$	
3	Safety and Integrity Charge - \$	
4	Heat Normalization - \$	<u>1,864,167</u>
5	Subtotal - Adjusted Base Year - \$	
6	PGA Revenue Jurisdictional	
7	PGA Revenue Non-Jurisdictional	

Project Category	Plant-in-Service (PIS) Date															Total
	2022 Dec	2023 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
ARMR			\$ 3,536,299												\$ 3,536,299	
			\$ 1,400,428												\$ 1,400,428	
		\$ 3,039,013													\$ 3,039,013	
		\$ 10,546,992													\$ 10,546,992	
		\$ 2,639,728													\$ 2,639,728	
			\$ 1,837,966												\$ 1,837,966	
		\$ 3,595,203													\$ 3,595,203	
ARMR Total		\$ 19,820,936	\$ 6,774,693												\$ 26,595,629	
BARE STEEL												\$ 487,748			\$ 487,748	
								\$ 3,186,121							\$ 3,186,121	
BARE STEEL Total								\$ 3,186,121				\$ 487,748	\$ -		\$ 3,673,869	
CATHODIC PROTECTION											\$ 116,947				\$ 116,947	
CATHODIC PROTECTION Total											\$ 116,947				\$ 116,947	
MEGA RULE											\$ 52,354				\$ 52,354	
															\$ -	
															\$ -	
															\$ 82,763	
MEGA RULE Total											\$ 52,354				\$ 135,117	
OBsolete												\$ 216,744			\$ 216,744	
												\$ 89,257			\$ 89,257	
			\$ 492,630												\$ 492,630	
															\$ 173,069	
															\$ 211,920	
	\$ 48,028		\$ 717,223												\$ 765,251	
	\$ 216														\$ 315,353	
					\$ 20,640	\$ 500,540									\$ 521,180	
					\$ 200,905										\$ 200,905	
						\$ 183,995									\$ 183,995	
						\$ 499,986									\$ 499,986	
												\$ 30,289			\$ 30,289	
												\$ 187,828			\$ 187,828	
OBsolete Total	\$ 48,244			\$ 1,931,384	\$ 999,672							\$ 216,744	\$ 692,363		\$ 3,888,407	
PVC								\$ 1,137,245							\$ 1,137,245	
								\$ 346,472							\$ 346,472	
								\$ 175,122							\$ 175,122	
								\$ 339,366							\$ 339,366	
PVC Total								\$ 339,366	\$ 175,122	\$ 1,137,245	\$ 346,472				\$ 1,998,205	
TBS								\$ 202,196							\$ 202,196	
								\$ 206,708							\$ 206,708	
												\$ 200,349			\$ 200,349	
												\$ 233,260			\$ 233,260	
												\$ 192,558			\$ 192,558	
															\$ 216,249	
TBS Total								\$ 216,249				\$ 425,818	\$ 200,349		\$ 1,251,320	
TOG/SHALLOW												\$ 889,654			\$ 889,654	
												\$ 1,612,233			\$ 1,612,233	
												\$ 196,828			\$ 196,828	
										\$ 6,401,159					\$ 6,401,159	
												\$ 3,428,806			\$ 3,428,806	
															\$ 4,246	
															\$ 150,302	
															\$ 67,991	
															\$ 105,064	
															\$ 151,956	
															\$ 117,178	
															\$ 139,463	
TOG/SHALLOW Total								\$ 222,539	\$ 6,401,159	\$ 139,463	\$ 3,072,913	\$ 3,428,806			\$ 13,264,880	
Grand total	\$ 48,244	\$ 19,820,936	\$ 6,774,693	\$ 1,931,384	\$ 1,339,038	\$ 883,038	\$ 1,137,245	\$ 3,755,132	\$ 6,401,159	\$ 565,281	\$ 3,659,307	\$ 4,608,917	\$ -		\$ 50,924,374	