

**2017**  
**Annual Report**

of

**Black Hills**  
**Nebraska Gas Utility Company, LLC**

**1102 E. First Street**  
**Papillion, Nebraska**


to the

**Nebraska**  
**Public Service Commission**

**Black Hills  
Nebraska Gas Utility Company, LLC  
Year Ended December 31, 2017  
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**FERC FORM NO 2:  
ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES**

IDENTIFICATION		
01 Exact Legal Name of Respondent Black Hills/Nebraska Gas Utility Company, LLC		02 Year of Report Dec. 31, 2017
03 Previous Name and Date of Change (if name changed during year)		
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 1102 E. First Street, Papillion, NE 68046		
05 Name of Contact Person Marne Jones		06 Title of Contact Person Vice President - Regulatory
07 Address of Contact Person (Street, City, State, Zip Code) 7001 Mt. Rushmore Road, Rapid City, SD 57702		
08 Telephone of Contact Person, Including Area Code (605) 721-2348	09 This Report Is (1) X An Original (2) A Resubmission	10 Date of Report (Mo, Da, Yr) 12/31/17
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
03 Signature 		04 Date Signed (Mo, Day, Yr) 01/26/18
Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2017	Year of Report Dec. 31, 2017
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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	150,396,138	142,129,169
3	Operating Expenses			
4	Operation Expenses (401)	320-325	102,573,389	98,237,742
5	Maintenance Expenses (402)	320-325	2,989,869	3,321,979
6	Depreciation Expense (403)	336-338	10,695,370	10,256,930
7	Amort. & Depl. of Utility Plant (404-405)	336-338	35,673	36,341
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	2,079,762	1,598,104
12	Income Taxes - Federal (409.1)	262-263	21,721,700	(1,315,611)
13	- Other (409.1)	262-263	(125,190)	(112,097)
14	Provision for Deferred Income Taxes (410.1)	234,272-277	34,213,008	23,843,910
15	(Less) Provisions for Deferred Income Taxes-Cr. (411.1)	234,272-277	47,046,311	13,710,696
16	Investment Tax Credit Adj. - Net (411.4)	266	-	-
17	(Less) Gains from Disp. of Utility Plant (411.6)		-	-
18	Losses from Disp. of Utility Plant (411.7)		-	-
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		127,137,270	122,156,602
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		23,258,868	19,972,567



Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2017	Year of Report Dec. 31, 2017
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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)		23,258,868	19,972,567
22	Other Income and Deductions			
23	Other Income			
24	Nonutility Operating Income			
25	Revenue from Merchandising, Jobbing and Contract Work (415)		360,861	456,670
26	(Less) Costs & Expense of Merch, Jobbing & Contr Work (416)		227,564	385,734
27	Revenues from Nonutility Operations (417)		10,232,491	9,978,861
28	(Less) Expenses of Nonutility Operations (417.1)		6,062,949	6,208,861
29	Nonoperating Rental Income (418)		-	-
30	Equity in Earnings of Subsidiary Companies (418.1)		-	-
31	Interest and Dividend Income (419)		103,175	271,621
32	Allowance for Other Funds Used During Construction (419.1)		-	-
33	Miscellaneous Nonoperating Income (421)		19,236	40,300
34	Gain on Disposition of Property (421.1)		15,672	-
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		4,440,922	4,152,857
36	Other Income Deductions			
37	Loss on Disposition of Property (421.2)		-	-
38	Miscellaneous Amortization (425)	340	-	-
39	Miscellaneous Income Deductions (426.1-426.5)	340	460,126	295,270
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		460,126	295,270
41	Taxes Applic. to Other Income and Deductions			
42	Taxes Other Than Income Taxes (408.2)	262-263	86,622	83,837
43	Income Taxes - Federal (409.2)	262-263	1,342,784	1,313,665
44	Income Taxes - Other (409.2)	262-263	125,190	112,098
45	Provision for Deferred Inc. Taxes (410.2)	234,272-277	-	-
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)		1,554,596	1,509,600
50	Net Other Income and Deductions (Enter Total of lines 35, 40, 49)		2,426,200	2,347,987
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	5,077,271	5,312,617
58	Other Interest Expense (431)	340	(2,124)	65,957
59	(Less) Allow for Borrowed Funds Used During Construction-Cr.(432)		563,226	175,172
60	Net Interest Charges (Enter Total of lines 52 thru 59)		4,511,921	5,203,402
61	Income Before Extraordinary Items (Total of lines 21, 50 and 60)		21,173,147	17,117,152
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)		21,173,147	17,117,152

Name of Respondent	This Report Is:	Date of Report	Year of Report
Black Hills/Nebraska Gas Utility Company, LLC	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		December 31, 2017
<b>Notes to Financial Statements</b>			

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 where material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
15. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

1. See notes to the Consolidated Financial Statements in the Annual Report on Form 10-K at the link provided in item 15.
2. See Note 19 in the Notes to the Consolidated Financial Statements in the Annual Report on Form 10-K.
3. See Note 18 in the Notes to the Consolidated Financial Statements in the Annual Report on Form 10-K.
4. See Note 8 in the Notes to the Consolidated Financial Statements in the Annual Report on Form 10-K.
5. None
6. N/A
7. N/A
8. N/A
9. See notes 12 and 21 in the Notes to the Consolidated Financial Statements in the Annual Report on Form 10-K.
10. N/A
11. N/A
12. N/A
13. See 3Q-17 10-Q published with the SEC
14. See 3Q-17 10-Q published with the SEC, all significant subsequent events have been disclosed in the 10-Q and 10-K for fiscal year 2017.
15. <https://www.sec.gov/Archives/edgar/data/1130464/000113046418000014/bkh10k122017.htm>

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Name of Respondent		This Report Is:	Date of Report	Year of Report
Black Hills Nebraska Gas Utility Company, LLC		(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	Dec. 31, 2017
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	350,453,737		
4	Property Under Capital Leases	0		
5	Plant Purchased or Sold	7,049,247		
6	Completed Construction not Classified	0		
7	Experimental Plant Unclassified	0		
8	TOTAL (Enter Total of lines 3 thru 7)	357,502,984		
9	Leased to Others			
10	Held for Future Use			
11	Construction Work in Progress	18,174,255		
12	Acquisition Adjustments	42,487,092		
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	418,164,331		
14	Accum. Prov. for Depr., Amort., & Depl.	135,484,019		
15	Net Utility Plant (Enter Total of line 13 less 14)	282,680,312		
DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
16	In Service:			
17	Depreciation	134,421,023		
18	Amort. and Depl. of Producing Natural Gas Land and Land Rights			
19	Amort. of Underground Storage Land and Land Rights			
20	Amort. of Other Utility Plant	1,062,996		
21	TOTAL In Service (Enter Total of lines 18 thru 21)	135,484,019		
22	Leased to Others			
23	Depreciation			
24	Amortization and Depletion			
25	TOTAL Leased to Others (Enter Total of lines 24 and 25)	0		
26	Held for Future Use			
27	Depreciation			
28	Amortization			
29	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	0		
30	Abandonment of Leases (Natural Gas)			
31	Amort. of Plant Acquisition Adj.	0		
32	TOTAL Accumulated provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	135,484,019		



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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
350,453,737					3
0					4
7,049,247					5
					6
					7
357,502,984					8
0					9
0					10
18,174,255					11
42,487,092					12
418,164,331					13
135,484,019					14
282,680,312					15
					16
					17
134,421,023					18
					19
					20
1,062,996					21
135,484,019					22
					23
					24
					25
0					26
					27
					28
					29
0					30
					31
0					32
135,484,019					33

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2017
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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 according to the prescribed accounts.
2. In addition to Acct 101, Gas Plant in Service (Classified), this page and the next include Acct 102, Gas Plant Purchased or Sold; Acct 103, Experimental Gas Plant Unclassified; and Acct 106, Completed Construction Not Classified-Gas.
3. Include in column (c) or (d), as appropriate, corrections of additions & retirements for the current or preceding year.
4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such amounts.
5. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d).

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	<b>INTANGIBLE PLANT</b>		
2	301 Organization	256	
3	302 Franchises and Consents	88,073	
4	303 Miscellaneous Intangible Plant	1,081,377	
5	TOTAL Intangible Plant (Enter Total of lines 2 thru 4)	1,169,706	0
6	<b>PRODUCTION PLANT</b>		
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	<b>PRODUCTS EXTRACTION PLANT</b>		
29	340 Land and Land Rights	0	
30	341 Structures and Improvements	0	
31	342 Extraction and Refining Equipment	0	
32	343 Pipe Lines	0	
33	344 Extracted Products Storage Equipment	0	
34	345 Compressor Equipment	0	

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

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

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

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

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

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

Retirements (d)	Adjustments (e)	Transfers (f)	End of Year (g)		Line No.
					1
			256	301	2
			88,073	302	3
			1,081,377	303	4
0	0	0	1,169,706		5
					6
					7
			0	325.1	8
			0	325.2	9
			0	325.3	10
			0	325.4	11
			0	325.5	12
			0	326	13
			0	327	14
			0	328	15
			0	329	16
			0	330	17
			0	331	18
			0	332	19
			0	333	20
			0	334	21
			0	335	22
			0	336	23
			0	337	24
			0	338	25
			0	339	26
0	0	0	0		27
					28
			0	340	29
			0	341	30
			0	342	31
			0	343	32
			0	344	33
			0	345	34

Name of Respondent		This Report Is:	Date of Report	Year of Report
Black Hills Nebraska Gas Utility Company, LLC		(1) X An Original (2) A Resubmission	(Mo, Da, Yr)	Dec. 31, 2017
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 Utility Company, LLC		(1) X An Original (2) A Resubmission		(Mo, Da, Yr)	Dec. 31, 2017
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
					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 Black Hills Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2017
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**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	5,327,486	86,157
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)	6,130,064	86,157
93	<b>DISTRIBUTION PLANT</b>		
94	374 Land and Land Rights	613,708	84,887
95	375 Structures and Improvements	182,643	
96	376 Mains	137,778,310	7,277,757
97	377 Compressor Station Equipment	0	
98	378 Measuring and Regulating Station Equipment-General	11,001,109	285,498
99	379 Measuring and Regulating. Station Equipment-City Gate	0	
100	380 Services	80,088,275	5,662,171
101	381 Meters	32,232,880	24,697
102	382 Meter Installations	5,064,191	8,560
103	383 House Regulators	22,998,887	3,032,781
104	384 House Regulator Installations	0	
105	385 Industrial Measuring and Regulating Station Equipment	8,005,983	44,765
106	386 Other Property on Customers' Premises	0	
107	387 Other Equipment	35,237	
108	388 Asset Retirement Costs for Distribution Plant	0	
109	TOTAL Distribution Plant (Enter Total of lines 94 thru 108)	298,001,223	16,421,116
110	<b>GENERAL PLANT</b>		
111	389 Land and Land Rights	134,073	
112	390 Structures and Improvements	3,330,934	
113	391 Office Furniture and Equipment	25,101,955	21,620
114	392 Transportation Equipment	6,845,672	602,581
115	393 Stores Equipment	0	
116	394 Tools, Shop, and Garage Equipment	3,168,634	58,364
117	395 Laboratory Equipment	133,917	61,439
118	396 Power Operated Equipment	870,643	101,820
119	397 Communication Equipment	741,822	13,225
120	398 Miscellaneous Equipment	10,157	
121	Subtotal (Enter Total of lines 111 thru 120)	40,337,807	859,049
122	399 Other Tangible Property	5,455	0
123	399.1 Asset Retirement Costs for General Plant	0	0
124	TOTAL General Plant (Enter Total of lines 121, 122 and 123)	40,343,262	859,049
125	TOTAL (Accounts 101 and 106)	345,644,255	17,366,322
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)	345,644,255	17,366,322

\*\* Transfers and Adjustments are netted in Adjustments column.

Line No.	Retirements (d)	Adjustments (e)	Transfers (f)	End of Year (g)
86		(1)		5,413,642 367
87				0 368
88				624,132 369
89				0 370
90				0 371
91				0 372
92	0	(1)	0	6,216,220
93				
94	70,028	(81,148)		687,475 374
95	(607,232)	(475,489)		143,973,346 376
96				0 377
97	(14,586)	10,092		11,282,113 378
98				0 379
99	(596,200)			85,154,246 380
100	(494,972)	862,054		32,624,659 381
101	(127,636)	(1)		4,945,114 382
102	(91,680)	0		25,939,988 383
103				0 384
104	(110,324)	(21,565)		7,918,859 385
105				0 386
106		(4,673)		30,564 387
107				0 388
108	(1,972,602)	289,437	0	312,739,174
109				
110				
111	(4,644)			129,429 389
112	(314,486)			3,016,448 390
113	(234,726)	(37,943)		7,175,584 392
114				0 393
115	(4,379)	(100,768)		3,121,851 394
116				174,036 395
117		(21,320)		947,103 396
118		(25,360)		743,445 397
119	3	(1,408)		8,752 398
120	(239,102)	(3,585,325)	0	37,372,429
121				5,455 399
122				0 399.1
123	(239,102)	(3,585,325)	0	37,377,884
124	(2,211,704)	(3,295,889)	0	357,502,984
125				
126				
127				
128				
129	(2,211,704)	(3,295,889)	0	357,502,984

Name of Respondent		This Report is:		GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)(Continued)	
Black Hills		(1) X An Original			
Nebraska Gas Utility Company, LLC		(2) A Resubmission			
Date of Report	Year of Report	Date of Report (Mo, Da, Yr)	Year of Report		
	Dec. 31, 2017				

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Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2017
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**ACCUMULATED PROVISION FOR DEPRECIATION OF GAS UTILITY PLANT (ACCOUNT 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for gas plant in service, pages 204-209, column (d), excluding retirements of non-depreciable 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 8 and 15, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g. 8.01, 8.02, etc.

**SECTION A. BALANCES AND CHANGES DURING YEAR**

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)
1	Balance Beginning of Year	129,587,207	129,587,207		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	10,695,370	10,695,370		
4	(403.1) Depreciation Expense for Asset Retirement Costs	0	0		
5	(413) Exp. of Gas Plt. Leas. to Others	0			
6	Transportation Expenses - Clearing	836,946	836,946		
7	Other Clearing Accounts	0	0		
8	Other Accounts (Specify):	0	0		
8.01					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	11,532,316	11,532,316		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	(2,211,705)	(2,211,705)		
12	Cost of Removal	(584,950)	(584,950)		
13	Salvage (Credit)	84,596	84,596		
14	TOTAL Net Chrgs. for Plant Ret. (Total of lines 11 thru 13)	(2,712,059)	(2,712,059)		
15	Other Debit or Cr. Items (Describe):	0	0		
15.01	Transfers, adjustments and allocation chgs	(3,986,441)	(3,986,441)		
16	Book Cost of Asset Retirement Costs	0	0		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	134,421,023	134,421,023		

**Section B. Balances at End of Year According to Functional Classifications**

18	Production- Manufactured Gas	(18,028)	(18,028)		
19	Prod. and Gathering - Natural Gas	0	0		
20	Products Extraction - Natural Gas				
21	Underground Gas Storage	0	0		
22	Other Storage Plant	0	0		
23	Base Load LNG Term. and Proc. Plt.	0	0		
24	Transmission	4,301,935	4,301,935		
25	Distribution	113,291,739	113,291,739		
26	General	16,845,377	16,845,377		
27	TOTAL (Total of lines 18 thru 26)	134,421,023	134,421,023		

**GAS STORED (Account 117, 164.1 and 164.2)**

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

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

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

4. Give a concise statement of the facts and the accounting

performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.

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

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

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

Line No.	Description	Noncurrent (Account 117) (a)	Current (Account 164.1) (b)	LNG (Account 164.2) (c)	LNG (Account 164.3) (d)	Total (e)
1	Balance, beginning of year -----	\$ 0	\$ 8,727,409	\$ 0	\$ 0	\$ 8,727,409
2	Gas delivered to storage					
3	(contra Account) -----	0	13,078,505	0	0	13,078,505
4	Gas withdrawn from storage					
5	(contra Account) -----	0	13,105,170	0	0	13,105,170
6	Other debits or credits					
7	(Explain) -----					
8	Allocation Change		203,270			203,270
9	Fees		203,188			203,188
10	Estimate Withdrawal		1,251,515			1,251,515
11						
12	Balance, end of year -----	\$ 0	\$ 10,358,717	\$ 0	\$ 0	\$ 10,358,717
13	Mcf -----	0	3,712,491	0	0	3,712,491
14	Amount per Mcf -----	0	2.79	0	0	2.79

15 State basis of segregation of inventory between current and noncurrent portions

16

17 Gas delivered to storage:

18 Mcf..... 4,759,525

19 Amount per Mcf..... 2.75

20 Cost basis of gas delivered to storage:

21 Specify: Own production (give production area, see uni-

22 form system of accounts); average system purchases; specific

23 purchases (state which purchases).

24 Does cost of gas delivered to storage include any expenses for

25 use of respondent's transmission storage, or other facilities?

26 .....If so, give particulars and date of Com-

27 mission approval of the accounting.

28

29 Gas withdrawn from storage:

30 Mcf..... 4,353,658

31 Amount per Mcf..... 3.01

32 Cost basis of withdrawals:

33 Specify: average cost, lifo, fifo. (Explain any change in

34 inventory basis during year and give date of Commission

35 approval of the change or approval of an inventory basis

36 different from that referred to in uniform system of ac-

37 counts.)

38

39

40

41

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES (Account 242)**

1. Report the amount and description of other current and accrued liabilities at end of year.
2. Minor items may be grouped under appropriate title.

Line No.	Item (a)	Balance End of Year (b)
1	242003 Accrued Benefits-Compensated Absences	\$ 354,509
2	242009 Accrued Benef Retiree HC Current	609,000
3	242013 Accrued Benefits 401K	118,417
4	242019 Accrued Energy Aid Assistance	9,207
5	242028 Accrued Uncl Checks/Escheats	359
6	242041 Accrued Incentive	615,990
7	242045 Accrued Payroll	315,132
8	242046 Accrued EE Reimbursed Exp	15,381
9	242052 Accrued LT Performance Plan	12,037
10	242500 Accrued LT Liabilities	13,788
11	242999 Accrued Other	3,011,203
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35	<b>TOTAL</b>	<b>\$ 5,075,023</b>
<b>CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)</b>		
Line No.	List advances by departments (a)	Balance End of Year (b)
36	Gas	\$ -
37		
38		
39		
40		
41		
42		
43		
44		
45		
46		
47	<b>TOTAL</b>	<b>\$ -</b>

Name of Respondent Black Hills/Nebraska Gas Utility Company, LLC		This Report Is: <input checked="" type="checkbox"/> An Original <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report
					Dec. 31, 2017

**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 to (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									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									



Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2017	Year of Report Dec. 31, 2017
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**OTHER DEFERRED DEBITS (Account 186)**

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

Line No.	Description of Miscellaneous Deferred Debits <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	Debits <i>(c)</i>	CREDITS		Balance at End of Year <i>(f)</i>
				Account Charged <i>(d)</i>	Amount <i>(e)</i>	
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
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15						
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32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	Misc Work in Progress	\$ -				\$ -
48	DEFERRED REGULATORY COMM. EXPENSES (SEE PAGES 350-351)	-				-
49	TOTAL	\$ -				\$ -

Name of Respondent Black Hills/ Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2017	Year of Report Dec. 31, 2017
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**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.

2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or

accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.

3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to 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)  (e)	BALANCE AT BEGINNING OF YEAR	
		Taxes Accrued (Account 236)  (b)	Prepaid Taxes (Incl. in Account 165)  (c)
1	INCOME TAXES:		
2	Federal Income	\$ -	\$ 737,726
3			
4	State Income	(1)	39,102
5			
6			
7	OTHER TAXES:		
8	Payroll Taxes	103,327	-
9	Property	2,333,662	-
10	State/Local Sales & Use	23,668	-
11	City Franchise	-	-
12	Other Misc Taxes	25	-
13			
14			
15			
16			
17			
18	<b>TOTAL</b>	<b>\$ 2,460,681</b>	<b>\$ 776,828</b>

**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)  (j)	Other Utility Departments (Account 408.1, 409.1)  (k)	Other Income and Deductions (Account 408.2, 409.2)  (l)
1				
2		\$ 21,721,700		\$ 1,342,784
3				
4		(125,190)		125,190
5				
6				
7				
8		(61,443)		83,243
9		2,142,538		3,396
10		(1,267)		(17)
11		(91)		
12		25		
13				
14				
15				
16				
17				
18	<b>TOTAL</b>	<b>\$ 23,676,272</b>		<b>\$ 1,554,596</b>

408 + 409 s/b 25,230,867.59

Name of Respondent Black Hills/ Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2017
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**TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)**

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

5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.

7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll

deductions or otherwise pending transmittal of such taxes to the taxing authority.

8. Show in columns (i) and (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR		Line No.
			Taxes Accrued (Account 236) (g)	Prepaid Taxes (incl. in Account 165) (h)	
\$ 23,064,484	\$ 23,065,133		\$ -	\$ 738,375	1
-			(1)	39,102	2
					3
					4
					5
					6
1,045,718	1,042,503		106,542	-	7
2,145,934	1,648,503	(38,200)	2,792,893	-	8
(1,284)	24,719	3,328	993	-	9
(91)		91	-	-	10
25	25		25	-	11
-			-	-	12
					13
					14
					15
					16
					17
\$ 26,254,786	\$ 25,780,883	\$ (34,781)	\$ 2,900,452	\$ 777,477	18

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

Extraordinary Items (Account 409.3) (m)	Other Utility Opn. Income (Account 408.1, 409.1) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	Line No.
				1
				2
				3
				4
				5
				6
				7
				8
				9
				10
				11
				12
				13
				14
				15
				16
				17
			\$ -	18

Name of Respondent Black Hills/ Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2017	Year of Report Dec. 31, 2017
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**ACCUMULATED DEFERRED INCOME TAXES--OTHER PROPERTY (Account 282)**

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

Line No.	Account Subdivisions <i>(a)</i>	Balance at Beginning of Year <i>(b)</i>	CHANGES DURING YEAR	
			Amounts Debited to Account 410.1 <i>(c)</i>	Amounts Credited to Account 411.1 <i>(d)</i>
1	Account 282			
2	Electric			
3	Gas	38,155,852	5,210,119	4,457,778
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	38,155,852	5,210,119	4,457,778
6	Other (Specify)			
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	38,155,852	5,210,119	4,457,778
10	Classification of TOTAL			
11	Federal Income Tax	35,106,898	4,826,451	4,228,545
12	State Income Tax	3,048,954	383,668	229,233
13	Local Income Tax			

NOTES

Name of Respondent Black Hills/ Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2017	Year of Report Dec. 31, 2017
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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
			15,807,345		2,233,618	25,334,466	3
							4
			15,807,345		2,233,618	25,334,466	5
							6
							7
							8
			15,807,345		2,233,618	25,334,466	9
							10
			15,807,345		2,233,618	22,131,077	11
						3,203,389	12
							13

**NOTES (Continued)**

Page 275, line 9, Column (h) - Tax Cut and Jobs Act 15,807,345 Credit 254  
Page 275, line 9, Column (j) - Tax Cut and Jobs Act 2,233,618 Debit 254

Name of Respondent Black Hills/ Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2017
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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 relating 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	(4,736,610)	12,031,392	7,751,850
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 10 thru 16)	(4,736,610)	12,031,392	7,751,850
18	Other (Specify)			
19	TOTAL Acct 283 (Total of lines 9, 17 and 18)	(4,736,610)	12,031,392	7,751,850
20	Classification of TOTAL			
21	Federal Income Tax	(4,417,262)	11,577,466	7,564,949
22	State Income Tax	(319,348)	453,926	186,901
23	Local Income Tax			

NOTES



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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
			628,151		125,879	(959,340)	10
							11
							12
							13
							14
							15
							16
			628,151		125,879	(959,340)	17
							18
			628,151		125,879	(959,340)	19
							20
			628,075		125,879	(906,941)	21
			76			(52,399)	22
							23

**NOTES (Continued)**

Page 277, Line 19, Column (h) - Tax Cut and Jobs Act 628,151 Credit 254

Page 277, Line 19, Column (j) - Tax Cut and Jobs Act 125,879 Debit 254

Name of Respondent Black Hills/ Nebraska Gas Utility Company, LLC	This Report is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2017
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**GAS OPERATING REVENUES (Account 400)**

1. Report below natural gas operating revenues for each prescribed account, and manufactured gas revenues in total.  
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.  
3. Report number of customers, columns (f) and (g), on the basis of meters. In addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted

for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.

4. Report quantities of natural gas sold in Mcf (14.73 psia) at 60°F). If billings are on a therm basis, give the Btu contents of the gas sold and the sales converted to Mcf.

5. If increases or decreases from previous year (columns (c), (e), and (g)), are not derived from previously

Line No.	Title of Account (a)	OPERATING REVENUES	
		Amount for Year (b)	Amount for Previous Year (c)
1	<b>GAS SERVICE REVENUES</b>		
2	480 Residential Sales	104,370,598	98,300,330
3	481 Commercial & Industrial Sales		
4	Small (or Comm.) (See Instr. 6)	29,340,048	27,728,009
5	Large (or Ind.) (See Instr. 6)	515,936	458,669
6	482 Other Sales to Public Authorities	16,205	14,387
7	484 Interdepartmental Sales	0	0
8	TOTAL Sales to Ultimate Consumers	134,242,787	126,501,395
9	483 Sales for Resale	0	0
10	TOTAL Nat. Gas Service Revenues	134,242,787	126,501,395
11	Revenues from Manufactured Gas	0	0
12	TOTAL Gas Service Revenues	134,242,787	126,501,395
13	<b>OTHER OPERATING REVENUES</b>		
14	486 Intracompany Transfers	0	0
15	487 Forfeited Discounts	385,003	337,254
16	488 Misc. Service Revenues	1,103,822	1,017,751
17	489 Rev. from Nat. Gas Proc. by Others	14,030,808	13,625,688
18	490 Sales of Prod. Ext. from Nat. Gas		0
19	491 Rev. from Nat. Gas Proc. by Others		0
20	492 Incidental Gasoline & Oil Sales		0
21	493 Rent from Gas Property	15,578	16,994
22	494 Interdepartmental Rents		0
23	495 Other Gas Revenues	618,140	630,087
24	TOTAL Other Operating Revenues	16,153,351	15,627,774
25	TOTAL Gas Operating Revenues	150,396,138	142,129,169
26	(Less) 496 Provision for Rate Refunds	0	0
27	TOTAL Gas Operating Revenues Net of Provision for Refunds	150,396,138	142,129,169
28	Dist. Type Sales by States (Incl. Main Line Sales to Resid. and Comm. Cust.)	134,104,872	126,356,627
29	Main Line Industrial Sales (Incl. Main Line Sales to Pub. Authorities)	137,915	144,768
30	Sales for Resale	0	0
31	Other Sales to Pub. Auth. (Local Dist. Only)	0	0
32	Interdepartmental Sales	0	0
33	TOTAL (Same as Line 10, Columns (b) & (d))	134,242,787	126,501,395

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**GAS OPERATING REVENUES (Account 400) (Continued)**

reported figures, explain any inconsistencies in a footnote.

6. Commercial and Industrial Sales, Account 481, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 200,000 Mcf per year or approximately 800 Mcf

per day of normal requirements. (See Account 481 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See pages 108-109, Important Changes During Year, for important new territory added and important rate increases or decreases.

MCF OF NATURAL GAS SOLD		AVG. NO OF NAT. GAS CUSTRS. PER MO.		Line No.
Quantity for Year (d)	Quantity for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)	
				1
10,951,283	10,676,153	183,644	181,597	2
				3
3,968,079	3,984,382	16,281	16,010	4
94,596	86,904	130	129	5
2,320	2,150	5	5	6
0	0	0	0	7
15,016,278	14,749,589	200,060	197,741	8
0	0	0	0	9
15,016,278	14,749,589	200,060	197,741	10
NOTES				11
				12
				13
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				20
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				22
				23
				24
				25
				26
				27
				28
14,989,406				29
26,872				30
0				31
0				32
0				33
15,016,278				

Note: Includes Unbilled

**Black Hills  
Nebraska Gas Utility Company, LLC  
Year Ended December 31, 2017**

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	104,370,598	51,141,881	183,644				104,370,598	51,141,881	183,644
2	Commercial Firm	28,505,903	17,532,336	16,229	-		-	28,505,903	17,532,336	16,229
3	Commercial Interr				834,145	548,857	52	834,145	548,857	52
4	Industrial Firm *	173,839	114,670	29	-		-	173,839	114,670	29
5	Industrial Interr				342,097	205,855	101	342,097	205,855	101
6	Government Sales	16,205	10,801	5				16,205	10,801	5
7	Energy Options	6,547,682		3,921	895,202		102	7,442,884	-	4,023
8	Other Transport	-		-	6,587,924		135	6,587,924	-	135
9	Other Revenue				2,122,543			2,122,543	-	-
10	Prov. For Rate Refund	-						-	-	-
11	<b>Total</b>	<b>139,614,227</b>	<b>68,799,688</b>	<b>203,828</b>	<b>10,781,911</b>	<b>754,712</b>	<b>390</b>	<b>150,396,138</b>	<b>69,554,400</b>	<b>204,218</b>

301.1

\*Nebraska Industrial Firm  
Breakdown by Rate

	Revenues	Purchases	Avg. Customers	Jurisdictional
NE051	358	69	1	Y
NE061	5,431	2,343	8	Y
NE071	158,590	111,646	19	Y
<b>Total Jurisdictional</b>	<b>164,379</b>	<b>114,058</b>	<b>29</b>	
Unbilled	9,460	612		
<b>Total Juris. Ind Firm</b>	<b>173,839</b>	<b>114,670</b>	<b>29</b>	

**Black Hills/Nebraska Gas Utility Company, LLC**  
**Sales of Natural Gas**  
**Mcf at Sales Pressure Base**  
**Year Ended December 31, 2017**

<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Irrigation</u>	<u>Government</u>	<u>Total</u>
11,086,241	3,985,455	54,610	56,059	2,344	15,184,709

**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	\$ 37,345
2	Costs to Influence Public Opinion - Nonpayroll	148,242
3		
4		
5		185,587
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
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**GAS OPERATION AND MAINTENANCE EXPENSES**

If the amount for previous year is not derived from previously reported figures, explain in footnotes.

Line No.	Account <i>(a)</i>	Amount for Current Year <i>(b)</i>	Amount for Previous Year <i>(c)</i>
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	135
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	135
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	69
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	69
30	TOTAL Natural Gas Production and Gathering (Total of lines 18 and 29)	0	204
31	B2. Products Extraction		
32	Operation		
33	770 Operation Supervision and Engineering	0	0
34	771 Operation Labor	0	0
35	772 Gas Shrinkage	0	0
36	773 Fuel	0	0
37	774 Power	0	0
38	775 Materials	0	0
39	776 Operation Supplies and Expenses	0	0
40	777 Gas Processed by Others	0	0
41	778 Royalties on Products Extracted	0	0
42	779 Marketing Expenses	0	0
43	780 Products Purchased for Resale	0	0
44	781 Variation in Products Inventory	0	0
45	782 Extracted Products Used by the Utility-Credit	0	0
46	783 Rents	0	0
47	TOTAL Operation (Enter Total of lines 33 thru 46)	0	0

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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
<b>B2. Products Extraction (Continued)</b>			
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
59	<b>C. Exploration and Development</b>		
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
<b>D. Other Gas Supply Expenses</b>			
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	79,137,042	61,110,159
73	804.1 Liquefied Natural Gas Purchases	0	0
74	805 Other Gas Purchases	0	0
75	(Less) 805.1 Purchases Gas Cost Adjustments	7,870,740	(2,170,461)
76	(Less) 805.2 Incremental Gas Cost Adjustments	62,803	2,087,395
77	TOTAL Purchased Gas (Enter Total of lines 67 to 76)	71,203,499	61,193,225
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	11,791,053	14,139,913
87	(Less) 808.2 Gas Delivered to Storage-Credit	13,422,361	11,906,497
88	809.1 Withdrawals of Liquefied Nat. Gas for Processing-Debit	0	0
89	(Less) 809.2 Deliveries of Nat. Gas for Processing-Credit	0	0
90	(Less) Gas Used in Utility Operations-Credit		
91	810 Gas Used for Compressor Station Fuel-Credit	0	0
92	811 Gas Used for Products Extraction-Credit	0	0
93	812 Gas Used for Other Utility Operations-Credit	17,791	15,600
94	TOTAL Gas Used in Utility Operations-Credit (Total of lines 91 thru 93)	17,791	15,600
95	813 Other Gas Supply Expenses	308	0
96	TOTAL Other Gas Supply Exp (Total of lines 77,78,85,86 thru 89,94,95)	69,554,708	63,411,041
97	TOTAL Production Expenses (Enter Total of lines 3,30,58,65,and 96)	69,554,708	63,411,245

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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
98	<b>2. NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES</b>		
99	<b>A. Underground Storage Expenses</b>		
100	Operation		
101	814 Operation Supervision and Engineering	0	146
102	815 Maps and Records	0	0
103	816 Wells Expenses	0	0
104	817 Lines Expense	0	743
105	818 Compressor Station Expenses	0	72
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	<b>TOTAL Operation (Enter Total of lines 101 thru 113)</b>	0	961
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	314
119	833 Maintenance of Lines	0	0
120	834 Maintenance of Compressor Station Equipment	0	(156)
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	<b>TOTAL Maintenance (Enter Total of lines 116 thru 123)</b>	0	158
125	<b>TOTAL Underground Storage Expenses (Total of lines 114 and 124)</b>	0	1,119
126	<b>B. Other Storage Expense</b>		
127	Operation		
128	840 Operation Supervision and Engineering	0	38
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	<b>TOTAL Operation (Enter Total of lines 128 thru 133)</b>	0	38
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	<b>TOTAL Maintenance (Enter Total of lines 136 thru 144)</b>	0	0
146	<b>TOTAL Other Storage Expenses (Enter Total of lines 134 thru 145)</b>	0	38

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<b>GAS OPERATION AND MAINTENANCE EXPENSES (Continued)</b>				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
147	C. Liquefied Natural Gas Terminaling and Processing Expenses			
148	Operation			
149	844.1 Operation Supervision and Engineering	0	0	
150	844.2 LNG Processing Terminal Labor and Expenses	0	0	
151	844.3 Liquefaction Processing Labor and Expenses	0	0	
152	844.4 Liquefaction Transportation Labor and Expenses	0	0	
153	844.5 Measuring and Regulating Labor and Expenses	0	0	
154	844.6 Compressor Station Labor and Expenses	0	0	
155	844.7 Communication System Expenses	0	0	
156	844.8 System Control and Load Dispatching	0	0	
157	845.1 Fuel	0	0	
158	845.2 Power	0	0	
159	845.3 Rents	0	0	
160	845.4 Demurrage Charges	0	0	
161	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 (Enter Total of lines 149 thru 164)	0	0	
166	Maintenance			
167	847.1 Maintenance Supervision and Engineering	0	0	
168	847.2 Maintenance of Structures and Improvements	0	0	
169	847.3 Maintenance of LNG Processing Terminal Equipment	0	0	
170	847.4 Maintenance of LNG Transportation Equipment	0	0	
171	847.5 Maintenance of Measuring and Regulating Equipment	0	0	
172	847.6 Maintenance of Compressor Station Equipment	0	0	
173	847.7 Maintenance of Communication Equipment	0	0	
174	847.8 Maintenance of Other Equipment	0	0	
175	TOTAL Maintenance (Enter Total of lines 167 thru 174)	0	0	
176	TOTAL Liquefied Nat Gas Terminaling and Processing Exp (Lines 165 & 175)	0	0	
177	TOTAL Natural Gas Storage (Enter Total of lines 125, 146, and 176)	0	1,157	
178	3. TRANSMISSION EXPENSES			
179	Operation			
180	850 Operation Supervision and Engineering	67,776	56,658	
181	851 System Control and Load Dispatching	158	586	
182	852 Communication System Expenses	263	682	
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	13,339	982	
187	857 Measuring and Regulating Station Expenses	26	35	
188	858 Transmission and Compression of Gas by Others	0	0	
189	859 Other Expenses	24,298	22,131	
190	860 Rents	(862)	3,006	
191	TOTAL Operation (Enter Total of lines 180 thru 190)	104,998	84,080	

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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
<b>3. TRANSMISSION EXPENSES (Continued)</b>			
192	Maintenance		
193	861 Maintenance Supervision and Engineering	18,527	33,941
194	862 Maintenance of Structures and Improvements	0	1,024
195	863 Maintenance of Mains	175	53
196	864 Maintenance of Compressor Station Equipment	0	0
197	865 Maintenance of Measuring and Reg. Station Equipment	7	560
198	866 Maintenance of Communication Equipment	177	2
199	867 Maintenance of Other Equipment	54	0
200	TOTAL Maintenance (Enter Total of lines 193 thru 199)	18,940	35,580
201	TOTAL Transmission Expenses (Enter Total of lines 191 and 200)	123,938	119,660
202	<b>4. DISTRIBUTION EXPENSES</b>		
203	Operation		
204	870 Operation Supervision and Engineering	2,320,014	2,246,949
205	871 Distribution Load Dispatching	366	1,182
206	872 Compressor Station Labor and Expenses	2,705	0
207	873 Compressor Station Fuel and Power	0	0
208	874 Mains and Services Expenses	4,762,961	4,205,927
209	875 Measuring and Regulating Station Expenses-General	307,427	163,860
210	876 Measuring and Regulating Station Expenses-Industrial	2,066	19,816
211	877 Measuring and Regulating Station Expenses-City Gate Check Station	25,333	3,819
212	878 Meter and House Regulator Expenses	1,315,696	2,185,596
213	879 Customer Installations Expenses	958,173	1,158,693
214	880 Other Expenses	3,392,064	2,361,181
215	881 Rents	22,259	222,361
216	TOTAL Operation (Enter Total of lines 204 thru 215)	13,109,064	12,569,384
217	Maintenance		
218	885 Maintenance Supervision and Engineering	10,713	28,683
219	886 Maintenance of Structures and Improvements	0	0
220	887 Maintenance of Mains	621,561	697,169
221	888 Maintenance of Compressor Station Equipment	6,911	16,137
222	889 Maintenance of Meas. and Reg. Sta. Equip.-General	150,240	240,509
223	890 Maintenance of Meas. and Reg. Sta. Equip.-Industrial	290,692	460,233
224	891 Maintenance of Meas. and Reg. Sta. Equip.-City Gate Check Station	310,860	395,820
225	892 Maintenance of Services	393,086	544,531
226	893 Maintenance of Meters and House Regulators	404,164	279,792
227	894 Maintenance of Other Equipment	17,873	2,795
228	TOTAL Maintenance (Enter Total of lines 218 thru 227)	2,206,100	2,665,669
229	TOTAL Distribution Expenses (Enter Total of lines 216 thru 228)	15,315,164	15,235,053
230	<b>5. CUSTOMER ACCOUNTS EXPENSES</b>		
231	Operation		
232	901 Supervision	238,050	99,265
233	902 Meter Reading Expenses	451,591	473,610
234	903 Customer Records and Collection Expenses	4,270,269	4,997,960
235	904 Uncollectible Accounts	381,147	431,056
236	905 Miscellaneous Customer Accounts Expenses	183,787	264,067
237	TOTAL Customer Accounts Expenses (Enter Total of lines 232 thru 236)	5,524,844	6,265,958



Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 2017
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**GAS OPERATION AND MAINTENANCE EXPENSES (Continued)**

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
238	<b>6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES</b>		
239	Operation		
240	907 Supervision		
241	908 Customer Assistance Expenses	21,497	18,193
242	909 Informational and Instructional Expenses	463,407	679,873
243	910 Miscellaneous Customer Service and Informational Expenses	21,461	54,190
244	TOTAL Customer Service and Information Expenses (Lines 240 thru 243)	34,558	115,549
245	<b>7. SALES EXPENSES</b>	540,923	867,805
246	Operation		
247	911 Supervision		
248	912 Demonstrating and Selling Expenses	14,317	71,926
249	913 Advertising Expenses	14,804	369,692
250	916 Miscellaneous Sales Expenses	307,884	164,094
251	TOTAL Sales Expenses (Enter Total of lines 247 thru 250)	3,016	4,849
252	<b>8. ADMINISTRATIVE AND GENERAL EXPENSES</b>	340,021	610,561
253	Operation		
254	920 Administrative and General Salaries		
255	921 Office Supplies and Expenses	8,758,497	9,364,893
256	(Less) (922) Administrative Expenses Transferred-Cr	2,394,415	2,170,695
257	923 Outside Services Employed	1,405,372	1,427,919
258	924 Property Insurance	1,381,570	2,291,479
259	925 Injuries and Damages	2,165	1,876
260	926 Employee Pensions and Benefits	559,225	449,981
261	927 Franchise Requirements	391,346	317,845
262	928 Regulatory Commission Expenses	0	0
263	(Less) (929) Duplicate Charges-Cr	2,904	107,382
264	930.1 General Advertising Expenses	0	0
265	930.2 Miscellaneous General Expenses	35,176	86,851
266	931 Rents	436,110	595,444
267	TOTAL Operation (Enter Total of lines 254 thru 266)	842,795	469,252
268	Maintenance	13,398,831	14,427,779
269	935 Maintenance of General Plant	764,829	620,503
270	TOTAL Administrative and General Exp (Total of lines 267 and 269)	14,163,660	15,048,282
271	TOTAL GAS O. and M. Exp (Lines 97, 177, 201, 229, 237, 244, 251 and 270)	105,563,258	101,559,721

**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)	12-31-2017
2. Total Regular Full-Time Employees	177
3. Total Part-Time and Temporary Employees	1
4. Total Employees	178

Name of Respondent Black Hills Nebraska Gas Utility Company, LLC	This Report Is: (1) X An Original (2) A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 2017	Year of Report Dec. 31, 2017
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**DEPRECIATION, DEPLETION, AND AMORTIZATION OF GAS PLANT (Accounts 403, 404.1, 404.2, 404.3, 405)  
(Except Amortization of Acquisition Adjustments)**

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

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

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (c)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (d)	Amortization of Other Limited-term Gas Plant (Account 404.3) (e)	Amortization of Other Gas Plant (Account 405) (f)	Total (b to f) (g)
1	Intangible plant					33,000	33,000
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	52,326			2,673		54,999
9	Distribution plant	9,294,060					9,294,060
10	General plant	1,348,984					1,348,984
11	Common plant - gas						0
12							
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23							
24							
25	<b>TOTAL</b>	<b>10,695,370</b>	<b>0</b>	<b>0</b>	<b>2,673</b>	<b>33,000</b>	<b>10,731,043</b>

334

**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, 2017, and the related allocation bases are as follows:

	Alloc Basis	PLANT		ACCUMULATED DEPRECIATION	
		Total	State of Nebraska	Total	State of Nebraska
<b>Distribution Plant</b>					
Black Hills Service Company (BHSCO)	(1)	NA	0	NA	0
Black Hills Utility Holding Company (BHUHC)	(2)	NA	1,844,485	NA	(14,273)
<b>TOTAL</b>		<b>0</b>	<b>1,844,485</b>	<b>0</b>	<b>(14,273)</b>
<b>General Plant</b>					
Black Hills Service Company (BHSCO)	(1)	NA	4,849,036	NA	2,544,296
Black Hills Utility Holding Company (BHUHC)	(2)	NA	17,887,770	NA	9,906,145
<b>TOTAL</b>		<b>0</b>	<b>22,736,806</b>	<b>0</b>	<b>12,450,441</b>
<b>TOTAL ALLOCABLE</b>		<b>0</b>	<b>24,581,291</b>	<b>0</b>	<b>12,436,168</b>

- (1) Black Hills Service Company support functions are centralized costs supporting the operations of the company's business units. These costs are assigned directly whenever possible to a business unit or allocated based on a specific cost driver, or allocated based on a general allocator, referred to as the "Blended Ratio". The "Blended Ratio" consists of the arithmetic average of gross margin, payroll, and asset cost of the applicable business units.
- (2) Black Hills Utility Holding Company support functions were established to provide services to multiple regulatory jurisdictions for increased efficiency. Costs are assigned directly whenever possible to a business unit, allocated based on a specific cost driver or allocated based on a general allocator. The "General Allocator" consists of the arithmetic payroll and asset cost of the applicable business units.



**COMMON UTILITY PLANT AND EXPENSES**

1. Furnish a schedule describing the property carried in the utility's accounts as common utility plant and showing the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Such schedule also shall show the allocation of such plant costs to the respective departments using the common utility plant, explain the basis of allocation used, and give the allocation factors.
2. Furnish a schedule of the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and the amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate including explanation of basis of allocation and factors used.
3. Furnish a schedule showing for the year the expenses of operation, maintenance, rents, depreciation and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Such schedule also shall show the allocation of such expenses to the departments using the common utility plant to which such expenses are related, explain the basis of allocation used, and give the factors of allocation.
4. Give the date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Depreciation expense and operations and maintenance allocated to the State of Nebraska at December 31, 2017, and the related allocation bases are as follows:

	Alloc Basis	DEPRECIATION		OPERATION & MAINTENANCE	
		Total	State of Nebraska	Total	State of Nebraska
<b>Depreciation Expense</b>					
Black Hills Service Company (BHSCO)	(1)	NA	535,008		
Black Hills Utility Holding Company (BHUHC)	(2)	NA	653,316		
<b>TOTAL</b>		<u>0</u>	<u>1,188,324</u>		
<b>O &amp; M</b>					
Black Hills Service Company (BHSCO)	(1)			NA	8,221,368
Black Hills Utility Holding Company (BHUHC)	(2)			NA	8,055,044
<b>TOTAL</b>				<u>0</u>	<u>16,276,412</u>
<b>TOTAL ALLOCABLE</b>		<u>0</u>	<u>1,188,324</u>	<u>0</u>	<u>16,276,412</u>

- (1) Black Hills Service Company support functions are centralized costs supporting the operations of the company's business units. These costs are assigned directly whenever possible to a business unit or allocated based on a specific cost driver, or allocated based on a general allocator, referred to as the "Blended Ratio". The "Blended Ratio" consists of the arithmetic average of gross margin, payroll, and asset cost of the applicable business units.
- (2) Black Hills Utility Holding Company support functions were established to provide services to multiple regulatory jurisdictions for increased efficiency. Costs are assigned directly whenever possible to a business unit, allocated based on a specific cost driver or allocated based on a general allocator. The "General Allocator" consists of the arithmetic payroll and asset cost of the applicable business units.

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

1. Report below descriptions and balances at end of year of projects in process of construction and completed construction not classified for projects actually in service. For any substantial amounts of completed construction not classified for plant actually in service explain the circumstances which have prevented final classification of such amounts to prescribed primary accounts for plant in service.

Account 106, Completed Construction Not Classified, Gas, shall be furnished even though this account is included in the schedule, Gas Plant in Service, pages 501-504, according to a tentative classification by primary accounts.

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

2. The information specified by this schedule for

4. Minor projects may be grouped.

Line No.	Description of Project <i>(a)</i>	Construction Work in Progress-Gas (Account 107) <i>(b)</i>	Completed Construction Not Classified-Gas (Account 106) <i>(c)</i>	Estimated Additional Cost of Project <i>(d)</i>
1		\$	\$	\$
2				
3	48 Miles 8" line from Bancroft to Norfolk, NE	15,480,564		
4				
5				
6	Building for operations center in York, NE	1,266,566		
7				
8				
9	Various construction projects	1,427,125	7,049,247	
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40	TOTAL	\$ 18,174,255	\$ 7,049,247	

**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 (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Contra Acct. (d)	Amount (e)	
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 a 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	1.0540	26,903,887	2,983,142	38,539	21,261,464
3	Rate Area 1.4		1.0570	4,890,215	550,085	6,707	3,975,302
4	Rate Area 2	258,379	1.0507	60,289,626	6,651,837	96,072	47,802,982
5	Rate Area 2.4		1.0585	170,898	24,060	88	60,216
6	Rate Area 3	170,688	1.0637	41,052,449	4,695,016	58,198	30,773,633
7	Rate Area 3.4		1.0622	330,334	39,202	409	301,102
8	Sub-total Nebraska	541,455		133,637,409	14,943,342	200,013	104,174,699
9							
10	Unbilled			467,463	46,064		195,899
11							
12	Total Nebraska			134,104,872	14,989,406	200,013	104,370,598
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SALES OF NATURAL GAS BY RATE AREA (Continued)

2. Provide subheadings and total for sales within each Sta  
 3. Natural gas means either natural gas unmixed, or any r  
 ture of natural and manufactured gas. Designate, however, th  
 communities in which mixed gas is sold. In a footnote state th

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)	
2,239,214	35,431	\$ 5,635,879	742,884	3,106	\$ 6,544	1,044	2	1
426,080	6,282	914,554	123,991	424	359	14	1	2
4,953,686	89,322	12,481,202	1,697,647	6,741	5,442	504	9	3
6,931	83	110,682	17,129	5	0	0	0	4
3,282,623	52,132	9,922,532	1,348,998	5,995	356,284	63,395	71	5
35,154	394	29,232	4,048	15	0	0	0	6
10,943,688	183,644	29,094,081	3,934,697	16,286	368,629	64,957	83	7
7,595		262,172	35,702		9,392	2,767		8
10,951,283	183,644	29,356,253	3,970,399	16,286	378,021	67,724	83	9
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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 totalled 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

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					
2	Nebraska				
3					
4					
5	0 sales less than 50,000	NG-0061	Various	1	
6	47 sales less than 50,000	NG-0061	Various	3	0
7					
8	Total Nebraska				
9					
10					
11					
12					
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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.

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
								2
								3
								4
								5
26,872	137,915	81,916	5.13	3.05				6
26,872	137,915	81,916	5.13	3.05				7
								8
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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>
40					
41					
42					
43					
44					
45					
46					
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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		Mcf(14.73 psia at 60°F)		
	Total (To nearest dollar) <i>(g)</i>	Portion Due to Adjustments (Itemize) <i>(h)</i>	Cents per Mcf (to nearest hundredth)		Date <i>(k)</i>	Noncoincidental <i>(l)</i>			Coincidental <i>(m)</i>
			Total <i>(i)</i>	Portion Due to Adjustments <i>(j)</i>					
								40	
								41	
								42	
								43	
								44	
								45	
								46	
								47	
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**SALES FOR RESALE NATURAL GAS (Account 483)**

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

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

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

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

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

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

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

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

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

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

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

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

Line No.	Name of Other Gas Utility (Designate associated companies)	Point of Delivery (b)	F.P.C. Tariff Rate Schedule Designation (c)	Mcf of Gas Sold (14.73) psia at 60°F. (Approx. Btu per Cu.Ft.) (d)	Revenue for Year (See Instr. 5) (e)	Average Revenue per Mcf (14.73 psia at 60°F.) (f)	Sum of Monthly Billing Demands Mcf (14.73) psia 60°F. (g)	Peak Day Delivery to Customers			
								Date (h)	Nonconidential (i)	Conidential (j)	
1	Not Applicable										
2											
3											
4											
5											
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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.)	Sum of Monthly Billing Demands Mcf(14.73) psia 60°F.	Peak Day Delivery to Customers		
								Date	Noncoincidental	Coincidental
24	(e)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
25										
26										
27										
28										
29										
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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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**RENT FROM GAS PROPERTY AND INTERDEPARTMENTAL RENTS (Accounts 493, 494)**

- |  |   |
|--|---|
| <ol style="list-style-type: none"> <li>1. Report particulars concerning rents received, included in Accounts 493 and 494.</li> <li>2. Minor rents may be entered at the total amount for each class of such rents.</li> <li>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</li> </ol> | <ol style="list-style-type: none"> <li>profit or return on property, depreciation and taxes, give particulars and the basis of apportionment of such changes to Account 493 or 494.</li> <li>4. Provide a subheading and total for each account.</li> </ol> |
|--|---|

Line No.	Name of leasee or department (Designate associated companies) <i>(a)</i>	Description of Property <i>(b)</i>	Amount of revenue per year	
			Natural gas property <i>(c)</i>	Manufactured gas property <i>(d)</i>
31	Verizon Wireless	Tower Rent	\$15,578	
32				
33				
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GAS PURCHASES (Accounts 800, 801, 802, 803, 804, 804.1 & 805)			
Line No.	Name of Seller (Designate Associated Companies)  (a)	Name of Producing Field or Gasoline Plant  (b)	Net Rate Effective December 31 (c)**
1	804 - City Gate*		
2	805 - Other		
3			
4			
5			
6			
7			
8	*Natural gas suppliers to the State of Nebraska		
9	included in this account are as follows:		
10			
11			
12	BH ENERGY SERVICES COMPANY		
13	BP CAN (OMA)		
14	CARGILL INC.		
15	CASTLETON		
16	CENTERPOINT ENERGY SERVICES		
17	CENTERPOINT ENERGY RESOURCES		
18	CHEVRON NATURAL GAS		
19	CIMA ENERGY, L.L.C.		
20	CONCORD ENERGY		
21	CONOCO PHILLIPS CO		
22	DCP MIDSTREAM		
23	EDF TRADING		
24	ENTERPRISE		
25	ETC MARKETING LTD		
26	INTERSTATE POWER & LIGHT CO		
27	KOCH ENERGY		
28	MACQUARIE ENERGY LLC		
29	MIECO		
30	MORGAN STANLEY CAPITAL GROUP INC		
31	METROPOLITAN UTILITIES DISTRICT		
32	ONEOK ROCKY		
33	METROPOLITAN UTILITIES DISTRICT		
34	ONEOK ROCKY		
35	SHELL ENERGY NORTH AMERICA (US), L.P.		
36	TENASKA MARKETING VENTURES		
37	TENASKA STORAGE		
38	TWIN EAGLE		
39	UNITED ENERGY		
40	US VENTURE INC		
41			
42			
43			
44			
45			
46			
47			
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49			
50			
51			
52			
53	**Various rates apply depending on the source		
54	of supply and type of customer		

GAS PURCHASES (Accounts 800, 801, 802, 803, 804, 804.1 & 805 (Continued))										
Sailer Code (d)	State Code (e)	County Code (f)	Rate Schedule		Date of Contract (i)	Approx. Btu Per Cu. ft. (j)	Gas Purchased-Mcf*** (14.73 psia 60°F) (k)	Cost of Gas (l)	Cost Per Mcf (cents) (m)	Line No.
			No. (g)	Suffix (h)						
							15,056,421	79,137,042	525.80	1
							19,913	(8,772)	(44.05)	2
										3
										4
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\*\*\*Volumes reported in MMBTU



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

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

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

mixture of natural and manufactured gas.

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

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

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

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

539

Line No.	Purpose for which gas was used  (a)	Account Charged  (b)	Natural Gas			Manufactured Gas	
			M.c.f. of gas used (14.73 psia at 60°F.) (c)	Amount of Credit (d)	Amount per Mcf (e)	M.c.f. of gas used (14.73 psia at 60°F.) (f)	Amount of Credit (g)
1	810 Gas used for Compressor Station Fuel-Credit .....	880	5,893	17,791	3.02		
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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20							
21							
22							
23							
24	TOTAL.....		5,893	17,791	3.02		

**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						
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30	TOTAL					

**GAS ACCOUNT - NATURAL GAS**

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

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

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

Line No.	Item (a)	Mcf (Sales Base Pressure) (c)
1	<b>GAS RECEIVED</b>	
2	Natural gas produced .....	0
3	LPG gas produced and mixed with natural gas .....	0
4	Manufactured gas produced and mixed with natural gas .....	0
5	Purchased gas:	
6	a. Wellhead .....	0
7	b. Field lines .....	0
8	c. Gasoline plants .....	0
9	d. Transmission line .....	0
10	e. City gate under FERC rate schedules .....	15,056,421
11	f. Other .....	65,988
12	Total, Gas purchased .....	15,122,409
13	Gas of others received for transportation .....	31,276,562
14	Receipts of respondent's gas transported or compressed by others .....	0
15	Exchange gas received .....	0
16	Gas withdrawn from underground storage .....	4,439,195
17	Gas received from LNG storage .....	0
18	Other receipts: (specify) .....	0
19	Total receipts .....	50,838,166

**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)
<b>20</b>	<b>GAS DELIVERED</b>	
21	Natural gas sales:	
22	a. Field sales:	
23	(i) To interstate pipeline companies for resale pursuant to FERC	
24	rate schedules .....	0
25	(ii) Retail industrial sales .....	0
26	(iii) Other field sales .....	0
27	Total, field sales	0
28	b. Transmission systems sales:	
29	(i) To interstate pipeline co. for resale under FERC rate schedules .....	0
30	(ii) To intrastate pipeline co. and gas utilities for resale under FERC	
31	rate schedules .....	0
32	(iii) Mainline industrial sales under FERC certification .....	26,872
33	(iv) Other mainline industrial sales .....	0
34	(v) Other transmission system sales .....	0
35	Total, transmission system sales	26,872
36	c. Local distribution by respondent:	
37	(i) Retail industrial sales .....	67,724
38	(ii) Other distribution system sales .....	14,838,831
39	Total, distribution system sales	14,906,555
40	d. Interdepartmental sales .....	0
41	<b>TOTAL SALES</b>	<b>14,933,427</b>
42		
43	Deliveries of gas transported or compressed for:	
44	a. Other interstate pipeline companies .....	0
45	b. Others .....	31,276,562
46	Total, Gas transported or compressed for others	31,276,562
47	Deliveries of respondent's gas for transportation or compression by others .....	0
48	Exchange gas delivered .....	0
49	Natural gas used by respondent .....	5,893
50	Natural gas delivered to underground storage .....	4,741,906
51	Natural gas delivered to LNG storage .....	0
52	Natural gas for franchise requirements .....	0
53	Other deliveries: (specify) .....	0
54	<b>TOTAL SALES AND OTHER DELIVERIES</b>	<b>50,957,788</b>
55	<b>UNACCOUNTED FOR</b>	
56	Production system losses ( NOT AVAILABLE)	
57	Storage losses	
58	Transmission system losses	
59	Distribution system losses	
60	Other losses (specify in so far as possible)	
61	Total unaccounted for	0
62	<b>TOTAL SALES, OTHER DELIVERIES AND UNACCOUNTED FOR</b>	<b>50,957,788</b>

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