SECTION 2, RULE 004.03 - RATE BASE SCHEDULES

Application				
Section & Exhibit	Rule Ref	Testimony Exhibit Cross Reference	Торіс	Witness
General Information				
Section 1, Exhibit A	004.02A		Base Year Test Year	Amdor
Section 1, Exhibit B	004.02B		Case Drivers	Amdor
Section 1, Exhibit B2	004.02B		Customer Impacts	Sullivan
Section 1, Exhibit C	004.02C	MCC-2 Stmt M	Financial Summary	Clevinger
Section 1, Exhibit D	004.02D		Corporate Structure	Amdor
Section 1, Exhibit E	004.02E	MCC-2 Stmt A, Stmt B	Financial Statements	Clevinger
Section 1, Exhibit F	004.02F		Annual Report	Amdor
Section 1, Exhibit G	004.02G		Witness List	Amdor
Rate Base Schedules				
Section 2, Exhibit A	004.03A	MCC-2 Stmt D, Stmt E, & Sch M-1	Rate Base Schedules	Clevinger
Section 2, Exhibit A1	004.03A1	MCC-2 Stmt E	Utility Plant - Depr.	Clevinger
Section 2, Exhibit A2	004.03A2	MCC-2 Stmt F & Lead Lag Study	Working Capital	Clevinger
Section 2, Exhibit A3	004.03A3	MCC-2 Sch M-1	Other Rate Base Items	Clevinger
Section 2, Exhibit B	004.03B	MCC-2 Stmt D, Stmt E, & Sch M-1	Allocated Rate Base	Clevinger
Section 2, Exhibit C	004.03C	KMJ-4	2020 Capital Additions	Jarosz
Operating Expense Schedules				
Section 2, Exhibit A	004.04A	MCC-2 Stmt H	Operating Expenses	Clevinger
Section 2, Exhibit B	004.04B		Legislative Advocacy	Clevinger
Section 2, Exhibit C	004.04C		Political Candidates	Clevinger
Section 2, Exhibit D	004.04D		Political Religious Causes	Clevinger
Section 2, Exhibit E	004.04E		Memberships and Dues	Clevinger
Section 2, Exhibit F	004.04F		Affiliate Transactions	Clevinger
Section 2, Exhibit G	004.04G		Cost Allocation Manuel	Clevinger
Rate of Return and Cost of Capital	Schedules			
Section 2, Exhibit 5A	004.05A	MCC-2 Stmt G & Sch G-1	Cost of Capital / ROR	Clevinger
Section 2, Exhibit 5B	004.05B	MCC-2 Stmt G & Sch G-1	Cost of Capital / ROR	Clevinger

Application				
Section & Exhibit	Rule Ref	Testimony Exhibit Cross Reference	Торіс	Witness
Revenue Schedules				
Section 3, Exhibit A	004.06A		Rate Rev. unadjusted	Hyatt
Section 3, Exhibit B	004.06B		Rate Rev. normalized	Hyatt
Section 3, Exhibit C	004.06B1		Using Current Rate	Hyatt
Section 3 - DNH-7	004.06B2	DNH-7	Using Proposed Rates	Hyatt
Class Cost of Service Study				
Section 4, Exhibit A	004.07		Class Cost of Service Study	Sullivan
Section 4, Exhibit B	004.07		Class Cost of Service Study	Sullivan
Prefiled Direct Testimony and Exhibits	5			
Section 5 - Direct Testimony	004.08		Testimony and Exhibits	Various
Tariffs				
Section 6 - Tariffs (Clean & Red-Lined)	No rule re	ference	Clean and Redlined Tariffs	Frost
Workpapers				
Section 7 - Workpapers	004.01C		Workpapers	Various

Black Hills Nebraska Gas, LLC Rate Base Schedules Showing Beginning and Ending Balances for the Base Year and Test Year For the Test Year Ended December 31, 2019

Rule 004.03A

Revenue Requirement Study

The Revenue Requirement Study is also identified as Exhibit No. MCC-2 within testimony provided in this Rate Review Application.

Rate Base Schedules Showing the Beginning and Ending Balances for the Base Year and Test Year

The Rate Base Schedules showing the beginning and ending balances for the Base Year and Test Yea are contained within the Revenue Requirement Study, Statement D, Statement E, and Schedule M-1

Statement D, Statement E, and Schedule M-1 of the Revenue Requirement Study are replicated on the pages below

241 Neb. Admin. Code. Ch. 9, Rule 004.03A. (Commission Rules Section II)

BLACK HILLS NEBRASKA GAS, LLC PLANT IN SERVICE SUMMARY FOR THE TEST YEAR ENDING DECEMBER 31, 2020

			(a)	(b)		(c) (Note 1) D-1	(d) (b) + (c)
Line No.	Description	Reference	Plant in Service 12/31/2018	Plant in Service 12/31/2019	& Exj	Subsequent pected Pro Forma ons & Adjustments	Adjusted Plant in Service
1 2	Intangible	Sched D-1 Ln.6	\$ 1,364,199	\$ 1,364,199	\$	-	\$ 1,364,199
3 4	Gathering and Processing Plant	(Note 2)	-	-		-	-
5 6	Storage Plant	(Note 2)	-	-		-	-
7 8	Base Gas Storage	(Note 2)	-	-		-	-
9 10	Transmission	Sched D-1 Ln.13	6,346,090	6,163,725		-	6,163,725
11 12	Distribution	Sched D-1 Ln.33	623,395,574	715,468,698		75,664,063	791,132,761
13 14	General	Sched D-1 Ln.59	49,010,994	87,797,857		14,739,313	102,537,170
15 16	Other Utility	Sched D-1 Ln.66	40,650,508	45,535,472		(17,761,107)	27,774,365
17 18	Plant in Service	Sum (Ln1:Ln15)	\$ 720,767,365	\$ 856,329,951	\$	72,642,269	\$ 928,972,220
19	Total Plant in Service	Ln 17	\$ 720,767,365	\$ 856,329,951	\$	72,642,269	\$ 928,972,220

20

21 (Note 1) Subsequent additions references Schedule D-1, which includes property additions and adjustments for the Pro Forma Period.

22 (Note 2) There was no plant in service in this category in the base year, and no subsequent additions anticipated in the test year.

BLACK HILLS NEBRASKA GAS, LLC ADJUSTED ACCUMULATED PROVISION FOR DEPRECIATION FOR THE TEST YEAR ENDING DECEMBER 31, 2020

			(a) 12/31/2018	(b) 12/31/2019		(c)		(d) (Note 3)		(e) (Note 4)		(f) (Note 6)	(g) 12/31/2020
			Per Book	Per Book		Existing Plant		Accumulated		Accumulated	Ac	cumulated	Adjusted
Line		-	Accumulated	Accumulated	C	AM Accumulated		Depreciation Plant		Depreciation		preciation	Accumulated
No.	Description		Depreciation	Depreciation		Depreciation	Ad	dition Adjustments (M-2)	R	etirements (D-3)	Ro	ll Forward	Depreciation
1	Intangible	\$	954,603	\$ 988,584	\$	-	\$	-	\$	-	\$	63,434	\$ 1,052,018
2	C												
3	Gathering and Processing (Note 5)		(18,028)	(18,028)		-		-		18,028		-	-
4													
5	Storage Plant		-	-		-		-		-		-	-
6													
7	Transmission		4,212,174	4,260,643		-		-		-		50,163	4,310,806
8													
9	Distribution		237,496,161	249,936,085		-		909,436		(3,611,082)		19,237,273	266,471,712
10													
11	General		16,522,247	15,862,916		-		446,331		(3,356,005)		4,485,592	17,438,834
12			1.0.00.000			(1 (20 100)		17 505		(10.011.010)			151010
13	Other Utility Plant (Corporate Shared Assets - Note 1a)		12,040,900	12,887,426		(1,673,100)		17,535		(12,041,346)		1,263,503	454,018
14	Other Utility Plant (Corporate Shared Assets - Note 1b)		155,500	233,297		(38,609)		-		(321,263)		564,348	437,773
15	Other Utility Plant (Corporate Unrecovered Reserve - Note 1c)		(1,178,988)	(1,178,988)		(492,173)		-		-		139,263	(1,531,898)
16	Other Utility Plant (Corporate Shared Assets - Note 2a)		3,909,308	4,446,443		(142,266)		94,379		(2,753,329)		757,396	2,402,624
17	Other Utility Plant (Corporate Shared Assets - Note 2b)		824,923	154,562		(8,924)		9,182		(996,106)		120,410	(720,876)
18	Other Utility Plant (Corporate Shared Assets - Note 2c)		2,216,338	3,002,681		(543,781)		33,824		(161,376)		751,540	3,082,887
19	Other Utility Plant (Corporate Unrecovered Reserve - Note 2d)		(4,681,761)	(4,681,761)		(84,364)		-		-		397,177	(4,368,948)
20													
21	Total Adjusted Accumulated Depreciation	\$	272,453,377	\$ 285,893,862	\$	(2,983,217)	\$	1,510,686	\$	(23,222,480)	\$	27,830,101	\$ 289,028,951
22													

23 (Note 1a) Figure represents Other Utility Plant, Corporate Shared Assets allocated on customer count of all regulated utilities per CAM.

24 (Note 1b) Figure represents Other Utility Plant, Corporate Shared Assets allocated on customer count of all regulated gas utilities per CAM.

25 (Note 1c) Figure represents Other Utility Plant, Corporate Unrecovered Reserve allocated on customer count per CAM.

26 (Note 2a) Figure represents Other Utility Plant, Corporate Shared Assets allocated on the blended ratio to all entities per CAM.

27 (Note 2b) Figure represents Other Utility Plant, Corporate Shared Assets allocated on the blended ratio to all regulated utilities per CAM.

28 (Note 2c) Figure represents Other Utility Plant, Corporate Shared Assets allocated on the blended ratio to all regulated gas utilities per CAM.

29 (Note 2d) Figure represents Other Utility Plant, Corporate Unrecovered Reserve allocated on general ratio per CAM.

30 (Note 3) Includes depreciation expenses for subsequent additions and adjustments for the pro forma period based on depreciation rates provided on Statement J. This amount is then divided by two to reflect the Test Year.

31 (Note 4) Adjustment to remove the accumulated depreciation associated to the assets removed on Schedule D-3.

32 (Note 5) Adjustment to remove the accumulated depreciation on Gathering and Processing, which has no related assets.

33 (Note 6) Roll forward of the 12/31/2019 balances to reflect the 2020 year end balances.

ACCU	MULATH	NEBRASKA GAS, LLC ED PROVISION FOR DEPRECIATION ROLL FORW. YYEAR ENDING DECEMBER 31, 2020	ARD TO DEC	EMBER 31, 20	020					I: 004.03A1, B bit No. MCC-2 Schedule E-1
				(a)		(b)		(c)		(d)
Line No.	FERC Acct	Description		Plant in Service 2/31/2019	2020 1	Note 3) Depreciation ting Rates	2020 1	Note 4) Depreciation ew Rates	2020 A Accun	b) + (c) djustment to nulated Depr /31/2020
1		INTANGIBLE PLANT								
2	301	Intangibles Organization	\$	256	\$	7	\$	-	\$	7
3	302	Intangibles Franchises & Consents		121,062		3,008		234		3,242
4	303	Intangibles Miscellaneous		742,881		18,733		16,368		35,102
5	303.01	Intangibles Miscellaneous - Easements		500,000		16,667		8,417		25,083
6		Total Intangible Plant	\$	1,364,199	\$	38,415	\$	25,019	\$	63,434
7										
8		TRANSMISSION PLANT								
9	365.03	Right-of-Way (Depreciable)	\$	170,272	\$	1,782	\$	431	\$	2,214
10	366.01	Structures and Improvements		8,174		135		13		148
11	367	Transmission Plant - Mains		5,361,147		29,308		8,757		38,064
12	369.03	Transmission Plant - Meas. & Reg. Sta. Equip.		624,132		5,409		4,327		9,736
13		Total Transmission Plant	\$	6,163,725	\$	36,634	\$	13,529	\$	50,163
14										

16 97.0.0 Distribution Plant - Land \$ 1.358.868 \$	15		DISTRIBUTION PLANT								
18 774.03 Land Rights - Right of Way Operciable) 6,797,136 94,132 21,524 115,656 19 75.00 Structures and Improvements 4,987,0565 97,403 112,634 110,037 12 376 Distribution Plant - Mains 440,01,176 71,52,348 1,952,723 90,05,01 12 378 Distribution Plant - Mains 440,01,1716 71,52,348 1,952,723 90,056 21 379 Meaning & Regulating Station Equip - Cit Gaic Check Stin. 4,50,484 90,006 21,173 112,000 23 Bistribution Plant - Services 134,485,4199 30,07,223 1,29,1280 4,628,004 23 Bistribution Plant - Insere Regulators From Taps 1,505,169 132,225 20,016 2,22,373 23 Stot Industrial Measuring Regulating Station Equipment 1,505,169 13,122 2,800 2,22,733 23 Stot Industrial Measuring Regulating Station Equipment 5,51,000 16,444 0,029 2,22,737 23 Generation Plant \$ 15,793,853 \$ 5,445,421 \$ 19,227,273 10,664 13,763 33 Genet Equ	16	374.01	Distribution Plant - Land	\$	1,358,868	\$	-	\$	-	\$	-
19 97.50 Structures and Turporvements 4.987.056 97.403 12.634 110.037 21 375 Distribution Plant - Mains 4.04.01.716 7.152.348 1.952.723 9.015.071 23 375 Distribution Plant - Mains Equip Cearcal 2.554.930 3.327.00 2.1.733 1.11.269 23 378 Meauring & Regulating Station Equip Casy Cale Check Sta. 4.504.804 9.0096 2.1.73 1.11.269 24 380 Distribution Plant - House Regulators 1.04.41.070 10.21.944 9.93.732 2.09.93.73 2.00.03.35 25 383.01 Distribution Plant - House Regulators 1.04.41.070 10.21.944 9.83.71 3.22.25 7.0464 2.22.71 26 383.01 Distribution Plant - House Regulators 1.305.105 3.01.01 6.079 3.01.01 6.079 3.01.01 6.079 3.01.01 6.079 3.01.01 6.079 3.01.01 6.079 3.01.01 6.079 3.01.01 6.079 2.22.01 3.01.01 6.079 2.22.02.01 </td <td>17</td> <td>374.02</td> <td>Land Rights (Non-Depreciable)</td> <td></td> <td>176,100</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td>	17	374.02	Land Rights (Non-Depreciable)		176,100		-		-		-
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	18	374.03	Land Rights - Right of Way (Depreciable)		6,797,136		94,132		21,524		115,656
1 376 Discribution Plant - Mains 404.01,716 7.152.348 1.952.723 9.105.071 23 378 Discribution Plant - Mease Reg. R. Equip Conceral 2.54.9301 332.700 21.773 1.11.209 24 380 Discribution Plant - Services 14.84.841.949 30.073.25 1.571.920 4.425.844 25 381 Meters installisonic 11.084.170 192.194 9.87.783 2200.833 26 382.01 Distribution Plant - House Regulators 70.846.697 1.333.467 760.867 2.103.35 27 383.01 Distribution Plant - House Regulators 1.055.149 30.103 6.071 36.174 383 Houre regulatori installations 1 1.055.149 30.103 6.071 36.174 383 Distribution Plant - House Regulatori Station Equipment 8.050.05 1.63.444 6.02.921 2.23.73 383 Distribution Plant - Di	19	375.01	Structures and Improvements		4,987,056		97,403		12,634		110,037
22 378 Distribution Plant - Meas. & Reg. Sta. Equip General 379 25,549,301 332,700 21,2729 -55,429 24 380 Distribution Plant - Services 134,854,199 3.007,523 1,591,280 4,425,005 24 380 Meers 14,854,190 3.037,325 1,591,280 4,425,005 26 382.01 Meer Istallations 11,054,170 192,194 98,738 290,922 27 383.01 Distribution Plant - House Regulators Farm Taps 848,957 132,3467 7,69,867 2,103,355 28 Meer Installations 1,505,149 30,103 6,071 36,174 30 Storbitotin Plant - House Regulator isolating Station Equipment 8,058,005 16,344 69,299 223,743 31 GENERAL PLANT 5 5,243,240 5 122,7273 33 GOner Machines 8,3579 70,06 122 880 39.01 Land 5 5,210,068 5 - 5 1,227,273 39.02 Land	20	375.20	Structures and Improvements - Other		12,119		242		86		329
23 379 Messuring & Regulating Station EquipCity Gate Check Sun. 4.504,804 90,009 21,173 111,209 24 380 Distribution Plan - Services 134,84,199 3037,325 5791,230 4,626,804 25 381 Meers Installations 11,044,170 192,194 88,73 209,932 27 383.01 Distribution Plan - House Regulators - Plan Taps 484,807 15,225 7,046 22,271 28 Station Plant - House Regulator - Plant Taps 484,807 15,125 7,046 22,271 38 Other Flower Port Non Customer's Permises 35,279 70,66 12,2 28,83 38 Other Flower Permises 35,279 70,964 2,800 13,763 390.01 Land Rights - Right of Way (Non-Depreciable) 1,183,494 - - - - 390.01 Lands Rights - Right of Way (Non-Depreciable) 1,183,494 - - - - 390.01 Lands Rights - Right of Way (Non-Depreciable) 1,183,494 - - - - </td <td>21</td> <td>376</td> <td>Distribution Plant - Mains</td> <td>4</td> <td>04,011,716</td> <td></td> <td>7,152,348</td> <td></td> <td>1,952,723</td> <td></td> <td>9,105,071</td>	21	376	Distribution Plant - Mains	4	04,011,716		7,152,348		1,952,723		9,105,071
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	22	378	Distribution Plant - Meas. & Reg. Sta. Equip General		23,549,301		332,700		212,729		545,429
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	23	379	Measuring & Regulating Station Equip City Gate Check Stn.		4,504,804		90,096		21,173		111,269
25 381. Meers 42.421,416 1.24.83,05 677,329 1.020,833 27 383.01 Diarbairon Plant - House Regulators - Fam Taps 70.846,097 1.33,447 70.708,867 2.105,335 28 383.01 Diarbairon Plant - House Regulators - Fam Taps 848,097 1.52,25 7.046 2.22.71 28 384.01 House regulators Regulator installations 1.505,149 30.013 6.071 35.17 38 Other Forgerty on Customer's Premises 35.279 70.66 1.22 382 38 Other Equipment 40.72,25 10.046 2.800 1.37,03 39 Central Distribution Plant \$ 715,468,098 \$ 13.793,853 \$ 5.443,421 \$ 19.237,273 38 Iand Rights - Right of Way (Non-Deprecible) 1.183,494 - <td< td=""><td>24</td><td>380</td><td></td><td>1</td><td>34,854,199</td><td></td><td>3,037,325</td><td></td><td>1,591,280</td><td></td><td>4,628,604</td></td<>	24	380		1	34,854,199		3,037,325		1,591,280		4,628,604
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	25	381	Meters		42,421,416		1,243,505		677,329		1,920,833
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	26	382.01	Meter Installations						98,738		
28 383,71 Distribution Plant - House Regulators - Farm Taps 848,957 15.225 7.046 22.211 384.01 House regulator issultations 1.505,149 30,103 6.071 53,174 31 836 Industrial Measuring & Regulating Station Equipment 8.058,005 163,444 69,299 223,2743 31 836 Other Property on Catsomers' Premises 35,279 706 12.2 828 33 Other Property on Catsomers' Premises 5,715,468,698 \$ 13,99,353.3 \$ 5,443,421 \$ 19,237,273 34 Other Sequery on Catsomers' Premises 5,210,068 \$. \$. \$. \$. <	27	383.01	Distribution Plant - House Regulators						769,867		2,103,335
29 384.01 House regulator isstallations 1.505,149 30.03 6.071 36,174 31 386 Other Property on Castomery Premises 352,79 706 122 828 33 Other Equipment 109,64 2000 13,763 33 Total Distribution Plant \$ 715,468,698 \$ 13,793,853 \$ 5,443,421 \$ 19,237,273 34 GENERAL PLANT \$ 5,120,068 \$ - \$ - \$ - \$ - 35 GENERAL PLANT \$ 38,001 Land Rights - Right of Way (Non-Depreciable) 11,83,494 \$ - <td< td=""><td>28</td><td>383.71</td><td>•</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	28	383.71	•								
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	30										
$\begin{array}{c c c c c c c c c c c c c c c c c c c $											
33 Total Distribution Plant \$ 715,468,698 \$ 13,793,853 \$ 5,443,421 \$ 19,237,273 34 GENERAL PLANT \$ 5,210,068 \$ - \$ \$ - \$ \$ - \$ \$ - \$											
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $				\$ 7		\$		\$		\$	
35 GENERAL PLANT 36 389.02 Land Rights - Right of Way (Non-Depreciable) 1,183,494 -				φ,	10,100,070	Ψ	10,170,000	Ŷ	5,115,121	Ψ	19,201,210
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $			GENERAL PLANT								
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		389.01		\$	5 210 068	\$	-	\$	_	\$	-
38 390.01 Structures and Improvements 38.224.611 585.863 379.698 965.561 39 390.51 Leasehold Improvements 93.091 - 2.880 2.880 391.01 Office Machines 425.979 20.096 7.071 27.167 41 391.02 Office Furniture - - - - 43 391.04 Software 170.100 55.543 102 55.645 43 391.05 System Development - - - - 45 391.05 System Development - - - - - 45 391.07 Ipad Hardware 611.479 135.883 40.765 176.648 46 392.05 Light Trucks 17.570.348 1,106.448 409.975 1.516.422 47 392.02 Cars 3.072.012 19.375 48.743 242.117 51 392.05 Heavy Trucks 3.072.012 19.375 70.573 52 393 Stores Equipment 2.8178 1.409 375				Ψ		Ψ	-	φ	_	Ψ	
							585 863		379 698		965 561
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$			1								
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$											
$\begin{array}{cccccccccccccccccccccccccccccccccccc$					425,575		20,090		7,071		
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$					558 110		26 658		36 770		
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $											
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$											55,045
46392.01Transportation Equipment111147392.02Cars3,878,361255,329127,598382,92748392.04Medium Trucks17,570,3481,106,448409,9751,516,42249392.05Heavy Trucks199,12111,9478,33720,28450392.05Trailers3,872,012193,37548,743242,11751392.06Trailers818,27452,59917,79570,57352393Stores Equipment2,8,1781,4093761,78553394Tools, Shop, and Garage Equipment8,876,092280,518116,869397,38754395Laboratory Equipment8,876,092280,518116,869397,38754396Communication Equipment8,876,089373,01873,614446,63255396Power Operated Equipment8,86082,10518,783100,88857398Miscellaneous Equipment177,5689,1542,95912,1148399Other Utility Plant (Corporate Shared Assets - Note 1a)20,990,031258,3351,005,1681,263,50361118Other Utility Plant (Corporate Shared Assets - Note 1c)1,671,161-139,263139,26363118Other Utility Plant (Corporate Shared Assets - Note 2a)9,280,391160,285597,112757,39664118Other Utility Plant (Corporate Shared Assets - Note 2a)9,280,391											176 649
$\begin{array}{cccccccccccccccccccccccccccccccccccc$			1		011,479						170,048
$\begin{array}{cccccccccccccccccccccccccccccccccccc$					2 979 261						282.027
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$											
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$			6								
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$											
52 393 Stores Equipment 28,178 1,409 376 1,785 53 394 Tools, Shop, and Garage Equipment 88,876,092 280,518 116,869 397,387 54 395 Laboratory Equipment 88,803 1,760 1,365 3,125 55 396 Power Operated Equipment 5,766,089 373,018 73,614 4446,652 56 397 Communication Equipment 846,080 82,105 18,783 100,888 57 398 Miscellaneous Equipment 177,568 9,154 2,959 12,114 58 399 Other Tuilty Plant (Corporate Shared Assets - Note 1a) 20,990,031 258,335 1,005,168 1,263,503 61 118 Other Utilty Plant (Corporate Shared Assets - Note 1a) 7,174,394 70,051 494,297 564,348 63 118 Other Utilty Plant (Corporate Assets - Note 2a) 9,280,391 160,285 597,112 757,396 64 118 Other Utilty Plant (Corporate Assets - Note 2a) 9,280,391 160,285 597,112 757,396 65 118 Oth											
$\begin{array}{cccccccccccccccccccccccccccccccccccc$											
54 395 Laboratory Equipment 88,803 1,760 1,365 3,125 55 396 Power Operated Equipment 5,766,089 373,018 73,614 446,632 56 397 Communication Equipment 846,080 82,105 18,783 100,888 57 398 Miscellaneous Equipment 177,568 9,154 2,959 12,114 58 399 Other Tangible Property - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>											
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$.,		
56 397 Communication Equipment 846,080 82,105 18,783 100,888 57 398 Miscellaneous Equipment 177,568 9,154 2,959 12,114 58 399 Other Tangible Property - - - - 59 Total General Plant \$ 87,797,857 \$ 3,191,704 \$ 1,293,887 \$ 4,485,592 60 - </td <td></td>											
57 398 Miscellaneous Equipment 177,568 9,154 2,959 12,114 58 399 Other Tangible Property -											
58 399 Other Tangible Property Total General Plant \$ 87,797,857 \$ 3,191,704 \$ 1,293,887 \$ 4,485,592 60											
59 Total General Plant \$ 87,797,857 \$ 3,191,704 \$ 1,293,887 \$ 4,485,592 60 118 Other Utility Plant (Corporate Shared Assets - Note 1a) 20,990,031 258,335 1,005,168 1,263,503 61 118 Other Utility Plant (Corporate Shared Assets - Note 1a) 20,990,031 258,335 1,005,168 1,263,503 62 118 Other Utility Plant (Corporate Shared Assets - Note 1b) 7,174,394 70,051 494,297 564,348 63 118 Other Utility Plant (Corporate Mared Assets - Note 1c) 1,671,161 - 139,263 139,263 64 118 Other Utility Plant (Corporate Assets - Note 2a) 9,280,391 160,285 597,112 757,396 65 118 Other Utility Plant (Corporate Asset - Note 2b) 2,269,139 21,925 98,486 120,410 67 118 Other Utility Plant (Corporate Mared Assets - Note 2c) 5,821,518 94,195 657,345 751,540 68 Total Other Utility Plant \$ 51,972,758 \$ 604,791 \$ 3,388,848 3,993,639 69					177,568		9,154		2,959		12,114
60 118 Other Utility Plant (Corporate Shared Assets - Note 1a) 20,990,031 258,335 1,005,168 1,263,503 62 118 Other Utility Plant (Corporate Shared Assets - Note 1b) 7,174,394 70,051 494,297 564,348 63 118 Other Utility Plant (Corporate Unrecovered Reserve - Note 1c) 1,671,161 - 139,263 139,263 64 118 Other Utility Plant (Corporate Shared Assets - Note 2a) 9,280,391 160,285 597,112 757,396 65 118 Other Utility Plant (Corporate Shared Assets - Note 2b) 2,269,139 21,925 98,486 120,410 66 118 Other Utility Plant (Corporate Mared Assets - Note 2c) 5,821,518 94,195 657,345 751,540 67 118 Other Utility Plant (Corporate Reserve - Note 2d) 4,766,125 - 397,177 397,177 68 Total Other Utility Plant \$ 51,972,758 \$ 604,791 \$ 3,388,848 \$ 3,993,639 69 70 Total Gas Plant In Service \$ 862,767,237 \$ 17,665,397 \$ 10,164,704 \$ 27,830,101 71 71 71 77,830,101 5 1,9		399	0 1 5	-	-	-	-	-	-	<u></u>	-
61 118 Other Utility Plant (Corporate Shared Assets - Note 1a) 20,990,031 258,335 1,005,168 1,263,503 62 118 Other Utility Plant (Corporate Shared Assets - Note 1b) 7,174,394 70,051 494,297 564,348 63 118 Other Utility Plant (Corporate Unrecovered Reserve - Note 1c) 1,671,161 - 139,263 139,263 64 118 Other Utility Plant (Corporate Shared Assets - Note 2a) 9,280,391 160,285 597,112 757,396 65 118 Other Utility Plant (Corporate Shared Assets - Note 2a) 9,280,391 160,285 597,112 757,396 66 118 Other Utility Plant (Corporate Shared Assets - Note 2b) 2,269,139 21,925 98,486 120,410 66 118 Other Utility Plant (Corporate Mared Assets - Note 2c) 5,821,518 94,195 657,345 751,540 67 118 Other Utility Plant (Corporate Reserve - Note 2d) 4,766,125 - 397,177 397,177 68 Total Other Utility Plant \$ 51,972,758 \$ 604,791 \$ 3,388,848 \$ 3,993,639 69 70 Total Gas Plant In Service			Total General Plant	\$	87,797,857	\$	3,191,704	\$	1,293,887	\$	4,485,592
62 118 Other Utility Plant (Corporate Shared Assets - Note 1b) 7,174,394 70,051 494,297 564,348 63 118 Other Utility Plant (Corporate Unrecovered Reserve - Note 1c) 1,671,161 - 139,263 139,263 64 118 Other Utility Plant (Corporate Shared Assets - Note 2a) 9,280,391 160,285 597,112 757,396 65 118 Other Utility Plant (Corporate Shared Assets - Note 2a) 2,269,139 21,925 98,486 120,410 66 118 Other Utility Plant (Corporate Shared Assets - Note 2b) 2,269,139 21,925 98,486 120,410 66 118 Other Utility Plant (Corporate Shared Assets - Note 2c) 5,821,518 94,195 657,345 751,540 67 118 Other Utility Plant (Corporate Unrecovered Reserve - Note 2d) 4,766,125 - 397,177 397,177 68 Total Other Utility Plant \$ 51,972,758 \$ 604,791 \$ 3,388,848 \$ 3,993,639 69 70 Total Gas Plant In Service \$ 862,767,237 \$ 17,665,397 \$ 10,164,704 \$ 27,830,101 71 71 71 71,893 71,											
63 118 Other Utility Plant (Corporate Unrecovered Reserve - Note 1c) 1.671,161 - 139,263 139,263 64 118 Other Utility Plant (Corporate Shared Assets - Note 2a) 9,280,391 160,285 597,112 757,396 65 118 Other Utility Plant (Corporate Shared Assets - Note 2a) 9,280,391 160,285 597,112 757,396 66 118 Other Utility Plant (Corporate Shared Assets - Note 2c) 5,821,518 94,195 657,345 751,140 67 118 Other Utility Plant (Corporate Unrecovered Reserve - Note 2d) 4,766,125 - 397,177 397,177 68 Total Other Utility Plant \$ 51,972,758 \$ 604,791 \$ 3,388,848 \$ 3,993,639 69 - - - 10,164,704 \$ 27,830,101 71 - <td></td>											
64 118 Other Utility Plant (Corporate Shared Assets - Note 2a) 9,280,391 160,285 597,112 757,396 65 118 Other Utility Plant (Corporate Shared Assets - Note 2b) 2,269,139 21,925 98,486 120,410 66 118 Other Utility Plant (Corporate Shared Assets - Note 2b) 2,269,139 21,925 98,486 120,410 67 118 Other Utility Plant (Corporate Unrecovered Reserve - Note 2d) 5,821,518 94,195 657,345 751,540 67 118 Other Utility Plant (Corporate Unrecovered Reserve - Note 2d) 4,766,125 - 397,177 397,177 68 Total Other Utility Plant \$ 51,972,758 \$ 604,791 \$ 3,388,848 \$ 3,993,639 70 Total Gas Plant In Service <u>\$ 862,767,237</u> \$ 17,665,397 \$ 10,164,704 \$ 27,830,101 71 71 71 71,665,397 \$ 10,164,704 \$ 27,830,101							70,051				
65 118 Other Utility Plant (Corporate Shared Assets - Note 2b) 2,269,139 21,925 98,486 120,410 66 118 Other Utility Plant (Corporate Shared Assets - Note 2c) 5,821,518 94,195 657,345 751,540 67 118 Other Utility Plant (Corporate Unrecovered Reserve - Note 2d) 4,766,125 - 397,177 397,177 68 Total Other Utility Plant \$ 51,972,758 \$ 604,791 \$ 3,388,848 \$ 3,993,639 69 70 Total Gas Plant In Service \$ 862,767,237 \$ 17,665,397 \$ 10,164,704 \$ 27,830,101 71 71 71 71 71 71 71											
66 118 Other Utility Plant (Corporate Shared Assets - Note 2c) 5,821,518 94,195 657,345 751,540 67 118 Other Utility Plant (Corporate Unrecovered Reserve - Note 2d) 4,766,125 - 397,177 397,177 68 Total Other Utility Plant \$ 51,972,758 \$ 604,791 \$ 3,388,848 \$ 3,993,639 69 70 Total Gas Plant In Service \$ 862,767,237 \$ 17,665,397 \$ 10,164,704 \$ 27,830,101 71 71 71 71 71 71 71 71											
67 118 Other Utility Plant (Corporate Unrecovered Reserve - Note 2d) 4,766,125 - 397,177 397,177 68 Total Other Utility Plant \$ 51,972,758 \$ 604,791 \$ 3,388,848 \$ 3,993,639 69 70 Total Gas Plant In Service \$ 862,767,237 \$ 17,665,397 \$ 10,164,704 \$ 27,830,101 71 71 71 71 71 71 71 71											
68 Total Other Utility Plant \$ 51,972,758 \$ 604,791 \$ 3,388,848 \$ 3,993,639 69 70 Total Gas Plant In Service \$ 862,767,237 \$ 17,665,397 \$ 10,164,704 \$ 27,830,101 71 71 71 71 71 71 71 71							94,195				
69 70 Total Gas Plant In Service \$ 862,767,237 \$ 17,665,397 \$ 10,164,704 \$ 27,830,101 71 71		118		-		-		+		-	
70 Total Gas Plant In Service \$ 862,767,237 \$ 17,665,397 \$ 10,164,704 \$ 27,830,101 71			Total Other Utility Plant	\$	51,972,758	\$	604,791	\$	3,388,848	\$	3,993,639
71				-		ć			10.11	¢	
			Total Gas Plant In Service	\$ 8	362,767,237	\$	17,665,397	\$	10,164,704	\$	27,830,101
								a : -			

72 (Note 1a) Figure represents Other Utility Plant, Corporate Shared Assets allocated on customer count of all regulated utilities per CAM.

73 (Note 1b) Figure represents Other Utility Plant, Corporate Shared Assets allocated on customer count of all regulated gas utilities per CAM.

74 (Note 1c) Figure represents Other Utility Plant, Corporate Unrecovered Reserve allocated on customer count per CAM.

75 (Note 2a) Figure represents Other Utility Plant, Corporate Shared Assets allocated on the blended ratio to all entities per CAM.

76 (Note 2b) Figure represents Other Utility Plant, Corporate Shared Assets allocated on the blended ratio to all regulated utilities per CAM.

77 (Note 2c) Figure represents Other Utility Plant, Corporate Shared Assets allocated on the blended ratio to all regulated gas utilities per CAM.

78 (Note 2d) Figure represents Other Utility Plant, Corporate Unrecovered Reserve allocated on general ratio per CAM.

79 (Note 3) Calculation of 2020 depreciation under existing rates for 8 months (January - August), except account 118 Other Utility Plant, which calculates 2 months

80 under existing rates since new rates were effective March 1, 2020.

81 (Note 4) Calculation of 2020 depreciation under new rates for 4 months (September - December) when interim rates go into effect except account 118 Other Utility Plant,

BLACK HILLS NEBRASKA GAS, LLC OTHER RATE BASE ITEMS FOR THE TEST YEAR ENDING DECEMBER 31, 2020

				(a)		(b)		(c)		(d) Adjusted
Line No.	Account	Description		mber 31, 2018 ling Balance		mber 31, 2019 ding Balance		Pro Forma Adjustment		ner Rate Base Reductions
1		Deferred Income Tax Assets								
2	190300	DT1000 - VACATION:	\$	163,072	\$	167,440	\$	-	\$	167,440
3	190300	DT1010 - BAD DEBT RESERVE:		1,672,345		736,429		48,303		784,732
4	190300	DT1020 - EMPLOYEE GROUP INSURANCE:		35,984		85,292		-		85,292
5	190300	DT1030 - BONUS:		336,237		269,758		-		269,758
6	190300	DT1050 - WORKMANS COMP:		189,748		179,287		-		179,287
7	190300	DT1050 - OTHER:		3,892		3,743		-		3,743
8 9	190300	DT2020 - RETIREE HEALTHCARE		103,338		158,751		114,192		272,943
9 10	190300	DT2092 - FAS 109 OTHER:		4,110,482		2,962,262		(1,222,062)		1,740,200
10	190300 190300	DT3010 - PERFORMANCE PLAN DT3076 - LINE EXTENSION DEP GAS:		3,086 (1,165)		140 (1,040)		-		140 (1,040)
11	190300	DT3090 - PENSION FAS 87		(1,716,297)		(1,837,486)		- 116,757		(1,040) (1,720,729)
12	190300	DT4110 - OTHER REG LIAB:		(1,/10,277)		2,522		-		2,522
14	190300	DT4120 - PENSION FAS 158 LIAB:		3,925,153		4,001,446		-		4,001,446
15	190300	DT4125 - RET HLTH FAS158 LIAB:		72,296		320,280		-		320,280
16	190300	DT4130 - FAS 106 RETIREE LIAB:		1,647,073		1,453,579		-		1,453,579
17	190300	DT4132 - UNIFORM CAP ADJUSTMENT:		-		-		-		-
18	190300	DT4135 - INSURANCE RESERVE		38,809		-		-		-
19	190300	DT4165 - NOL CARRYFORWARD:		5,029,651		7,611,459		1,684,782		9,296,241
20	190300	DT4415 - ALT FUEL VEHICLE CREDIT		50,000		50,000		-		50,000
21	190300	DT4430 - R&D CREDIT		7,286		7,286		-		7,286
22	190300	DT4466 - PUC FEES:		76,066		82,809		-		82,809
23	190300	DT3060 - ARO FASB 143 ASSET		1,502,653		-		-		-
24		Total Deferred Income Tax Assets	\$	17,249,709	\$	16,253,957	\$	741,973	\$	16,995,930
25										
26 27	254015	Regulatory Liabilities for Excess Deferred Income Taxes ("EDFIT")	¢	(20.047.004)	¢	(20.7(2.7(4)	e		¢	(20.7(2.7(4)
27	254015 254015	Protected Property - (EDFIT)	\$	(20,047,884) (5,007,957)	\$	(20,763,764)	\$	-	\$	(20,763,764)
28 29	254015	Non-Protected Plant - (EDFIT) Protected NOL - Deficient Deferred Federal Income Taxes ("DDFIT")		3,528,551		(3,620,477) 3,722,221		3,620,477		3,722,221
30	254015	Non-Protected Non-Property - (EDFIT)/DDFIT		2,059,536		2,172,577		(2,172,577)		5,722,221
31	254015	Regulatory Liability for non-refunded ARAM		(581,204)		(3,049,952)		3,049,952		
32	251015	Total Regulatory Liabilities for (EDFIT)	\$	(20,048,958)	\$	(21,539,395)	\$	4,497,852	\$	(17,041,543)
33		Potar Regulatory Endomites for (EDTTT)	Φ	(20,040,950)	Φ	(21,55),555)	U,	4,497,052	Ψ	(17,041,540)
34		Accumulated Deferred Income Taxes - Property								
35	282300	DT4063 - ACCUMULATED DEPRECIATION	\$	(36,324,563)	\$	(37,136,762)	\$	(5,769,213)	\$	(42,905,975)
36		Total Accelerated Deferred Income Taxes - Property	\$	(36,324,563)	\$	(37,136,762)	\$	(5,769,213)	\$	(42,905,975)
37										
38		State Tax Items								
39	190300	DT1500 - STATE INC TAX INCL:	\$	1,619,124	\$	3,718,721	\$	-	\$	3,718,721
40	190300	DT3020 - STATE NOL:		731,392		2,200,756		1,549,452		3,750,208
41	282300	DT1059 - ACCUMULATED DEPRECIATION-ST		(4,891,299)		(14,981,386)		-		(14,981,386)
42	254015	DT1500 - NON-PROTECTED STATE TAXES (DDIT):		-		7,400,436		-		7,400,436
43	283300	DT1500 - STATE INC TAX INCL	-	(122,822)	-	40,823	-	-	-	40,823
44 45		Total State Taxes	\$	(2,663,605)	\$	(1,620,650)	\$	1,549,452	\$	(71,198)
45		Accumulated Deferred Income Taxes - Other								
40	283300	DT1030 - BONUS	\$	_	\$	_	\$	_	\$	_
48	283300	DT2014 - REG RETIREE HEALTHCARE ASSET:	φ	49,478	φ		φ		φ	
49	283300	DT3018 - FED EFF OF STATE NOL:		803,541		(462,159)		(325,385)		(787,544)
50	283300	DT3090 - PENSION FAS 87:		(190,829)		(209,303)		(525,505)		(209,303)
51	283300	DT4040 - PREPAID EXPENSES:		(19,627)		(19,692)		-		(19,692)
52	283300	DT4100a - GAIN DEFERRAL		(1,616,568)		-		-		-
53	283300	DT4150 - LT RATE CASE ASSET:		(173,736)		(230,454)		-		(230,454)
54	283300	DT4155 - REG PSC PENSION ASSET:		390,638		-		-		-
55	283300	DT4201 - REG OTHER ASSET		(311,647)		(295,432)		-		(295,432)
56	283300	DT4265 - REG ASSET ARO LIAB		1		-		-		-
57		Total Accelerated Deferred Income Taxes - Other	\$	(1,068,748)	\$	(1,217,040)	\$	(325,385)	\$	(1,542,425)
58										
59										
60		OTHER UTILITY PLANT DIT and EDFIT	\$	(9,099,262)	\$	-	\$	(8,954,892)	\$	(8,954,892)
61	235000	CUSTOMER DEPOSITS		-		(3,518,846)		-		(3,518,846)
62	252000/252001	CUSTOMER ADVANCES		-		-		-		-
63 64		Total Other Rate Base Items	\$	(51,955,428)	\$	(48,778,735)	\$	(8,260,213)	\$	(57,038,949)
51		i viai viaci Ratt Dast itellis	J	(31,733,420)		(10,170,133)	æ	(0,200,213)	9	(37,030,747)

BLACK HILLS NEBRASKA GAS, LLC OTHER RATE BASE ITEMS FOR THE TEST YEAR ENDING DECEMBER 31, 2020

				(a)		(b)		(c)		(d) Adjusted
Line			Dece	ember 31, 2018	Decer	nber 31, 2019	I	Pro Forma	Oth	er Rate Base
No.	Account	Description	En	ding Balance	End	ing Balance	A	djustment	1	Reductions
50	283300	DT3090 - PENSION FAS 87:		(190,829)		(209,303)		-		(209,303)
51	283300	DT4040 - PREPAID EXPENSES:		(19,627)		(19,692)		-		(19,692)
52	283300	DT4100a - GAIN DEFERRAL		(1,616,568)		-		-		-
53	283300	DT4150 - LT RATE CASE ASSET:		(173,736)		(230,454)		-		(230,454)
54	283300	DT4155 - REG PSC PENSION ASSET:		390,638		-		-		-
55	283300	DT4201 - REG OTHER ASSET		(311,647)		(295,432)		-		(295,432)
56	283300	DT4265 - REG ASSET ARO LIAB		1		-		-		-
57		Total Accelerated Deferred Income Taxes - Other	\$	(1,068,748)	\$	(1,217,040)	\$	(325,385)	\$	(1,542,425)
58										
59										
60	282000/254015	OTHER UTILITY PLANT DIT and EDFIT	\$	(9,099,262)	\$	-	\$	(8,954,892)	\$	(8,954,892)
61	235000	CUSTOMER DEPOSITS		-		(3,518,846)		-		(3,518,846)
62	252000/252001	CUSTOMER ADVANCES		-		-		-		-
63										
64		Total Other Rate Base Items	\$	(51,955,428)	\$	(48,778,735)	\$	(8,260,213)	\$	(57,038,949)

Black Hills Nebraska Gas, LLC Utility Plant and Accumulated Depreciation and Amortization Showing the Balances by Functional Account Totals For the Test Year Ended December 31, 2019

Rule 004.03A1

Revenue Requirement Study

The Revenue Requirement Study is also identified as Exhibit No. MCC-2 within testimony provided in this Rate Review Application.

<u>Utility Plant and Accumulated Depreciation and Amortization Showing Balances By Functional</u> <u>Account Total</u>

The Utility Plant and Accumulated Depreciation and Amortization Showing the Balances by Functional Are are contained within the Revenue Requirement Study within Statements E. Statement E of the Revenue Requirement Study is set forth replicated on the following pages below.

241 Neb. Admin. Code. Ch. 9, Rule 004.03A. (Commission Rules Section II)

BLACK HILLS NEBRASKA GAS, LLC ADJUSTED ACCUMULATED PROVISION FOR DEPRECIATION FOR THE TEST YEAR ENDING DECEMBER 31, 2020

			(a) 12/31/2018	(b) 12/31/2019		(c)		(d) (Note 3)		(e) (Note 4)		(f) (Note 6)	(g) 12/31/2020
			Per Book	Per Book		Existing Plant		Accumulated		Accumulated	Ac	cumulated	Adjusted
Line		-	Accumulated	Accumulated	C	AM Accumulated		Depreciation Plant		Depreciation		preciation	Accumulated
No.	Description		Depreciation	Depreciation		Depreciation	Ad	dition Adjustments (M-2)	R	etirements (D-3)	Ro	ll Forward	Depreciation
1	Intangible	\$	954,603	\$ 988,584	\$	-	\$	-	\$	-	\$	63,434	\$ 1,052,018
2	C												
3	Gathering and Processing (Note 5)		(18,028)	(18,028)		-		-		18,028		-	-
4													
5	Storage Plant		-	-		-		-		-		-	-
6													
7	Transmission		4,212,174	4,260,643		-		-		-		50,163	4,310,806
8													
9	Distribution		237,496,161	249,936,085		-		909,436		(3,611,082)		19,237,273	266,471,712
10													
11	General		16,522,247	15,862,916		-		446,331		(3,356,005)		4,485,592	17,438,834
12			1.0.00.000			(1 (20 100)		17 505		(10.011.010)			151010
13	Other Utility Plant (Corporate Shared Assets - Note 1a)		12,040,900	12,887,426		(1,673,100)		17,535		(12,041,346)		1,263,503	454,018
14	Other Utility Plant (Corporate Shared Assets - Note 1b)		155,500	233,297		(38,609)		-		(321,263)		564,348	437,773
15	Other Utility Plant (Corporate Unrecovered Reserve - Note 1c)		(1,178,988)	(1,178,988)		(492,173)		-		-		139,263	(1,531,898)
16	Other Utility Plant (Corporate Shared Assets - Note 2a)		3,909,308	4,446,443		(142,266)		94,379		(2,753,329)		757,396	2,402,624
17	Other Utility Plant (Corporate Shared Assets - Note 2b)		824,923	154,562		(8,924)		9,182		(996,106)		120,410	(720,876)
18	Other Utility Plant (Corporate Shared Assets - Note 2c)		2,216,338	3,002,681		(543,781)		33,824		(161,376)		751,540	3,082,887
19	Other Utility Plant (Corporate Unrecovered Reserve - Note 2d)		(4,681,761)	(4,681,761)		(84,364)		-		-		397,177	(4,368,948)
20													
21	Total Adjusted Accumulated Depreciation	\$	272,453,377	\$ 285,893,862	\$	(2,983,217)	\$	1,510,686	\$	(23,222,480)	\$	27,830,101	\$ 289,028,951
22													

23 (Note 1a) Figure represents Other Utility Plant, Corporate Shared Assets allocated on customer count of all regulated utilities per CAM.

24 (Note 1b) Figure represents Other Utility Plant, Corporate Shared Assets allocated on customer count of all regulated gas utilities per CAM.

25 (Note 1c) Figure represents Other Utility Plant, Corporate Unrecovered Reserve allocated on customer count per CAM.

26 (Note 2a) Figure represents Other Utility Plant, Corporate Shared Assets allocated on the blended ratio to all entities per CAM.

27 (Note 2b) Figure represents Other Utility Plant, Corporate Shared Assets allocated on the blended ratio to all regulated utilities per CAM.

28 (Note 2c) Figure represents Other Utility Plant, Corporate Shared Assets allocated on the blended ratio to all regulated gas utilities per CAM.

29 (Note 2d) Figure represents Other Utility Plant, Corporate Unrecovered Reserve allocated on general ratio per CAM.

30 (Note 3) Includes depreciation expenses for subsequent additions and adjustments for the pro forma period based on depreciation rates provided on Statement J. This amount is then divided by two to reflect the Test Year.

31 (Note 4) Adjustment to remove the accumulated depreciation associated to the assets removed on Schedule D-3.

32 (Note 5) Adjustment to remove the accumulated depreciation on Gathering and Processing, which has no related assets.

33 (Note 6) Roll forward of the 12/31/2019 balances to reflect the 2020 year end balances.

Black Hills Nebraska Gas, LLC Working Capital Showing the manner in which it is calculated For the Test Year Ended December 31, 2019

Rule 004.03A2

Revenue Requirement Study

The Revenue Requirement Study is also identified as Exhibit No. MCC-2 within testimony provided in this Rate Review Application.

Working Capital, showing the manner in which it is calculated

The Working Capital showing the manner in which it is calculated is contained within the Revenue Requirement Study within Statements F and the Lead Lag Study (Exhibit No. MCC-3).

Statement F and Lead / Lag Study of the Revenue Requirement Study is replicated on the following pages below.

241 Neb. Admin. Code. Ch. 9, Rule 004.03A. (Commission Rules Section II)

BLACK HILLS NEBRASKA GAS, LLC WORKING CAPITAL FOR THE TEST YEAR ENDING DECEMBER 31, 2020

				(a)		(b)	(c)	(d) [(a) + (b) + (c)]
Line No.	Description	Reference]	Per Books	A	ro Forma djustment (Note 1)	Other ljustments (Note 2)	Adjusted
1 2	Cash Working Capital	Sched F-2 pg1 Ln.21	\$	(1,677,029)	\$	-	\$ (509,119)	\$ (2,186,148)
3	Materials and Supplies	Sched F-1 Ln.13 (a)		5,398,698		(350,675)	-	5,048,023
5 6	Prepaid Expenses	Sched F-1 Ln.13 (b)		488,586		(94,303)	-	394,283
7	Total Working Capital	Sum Ln.1 - Ln.5	\$	4,210,255	\$	(444,978)	\$ (509,119)	\$ 3,256,158

8

9

(Note 1) The adjustment is based on a thirteen month average. See Schedule F-1 for details.(Note 2) Reference Schedule F-2 pg 2 which utilizes the lead lag results including adjustments to Pro Forma Period amounts. 10

Black Hills Nebraska Gas, LLC

Other Rate Base Components For the Test Year Ended December 31, 2019

Rule 004.03A3

Revenue Requirement Study

The Revenue Requirement Study is also identified as Exhibit No. MCC-2 within testimony provided in this Rate Review Application.

Other Rate Base Components

The Other Rate Base Components are contained within the Revenue Requirement Study, Schedule M-1.

Schedule M-1 of the Revenue Requirement Study is replicated on the pages provided above.

241 Neb. Admin. Code. Ch. 9, Rule 004.03A3. (Commission Rules Section II)

BLACK HILLS NEBRASKA GAS, LLC. PER BOOKS - CASH WORKING CAPITAL FOR THE BASE YEAR ENDING DECEMBER 31, 2019

Line No.	Account Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lead Days (D)	Lead Days Weighted (B/ SUM OF B) *D (E)	Net (Lead)/Lag (C) - (D) (F)	Factor (Col F/365) (G)	CWC Req (B) X (G) (H)
1	Operations & Maintenance Expense							
2	Federal Income Tax Withheld	4,788,843	37.6996	14.0000	0.3642	23.6996	0.0649 \$	310,941.78
3	FICA Taxes Withheld - Employee (1)	2,264,966	37.6996	14.0000	0.1723	23.6996	0.0649	147,065
4	Net Payroll (1)	13,460,749	37.6996	14.0000	1.0238	23.6996	0.0649	874,013
5	Gas Purchases - PGA - NEG	75,442,264	38.8566	32.6530	13.3826	6.2036	0.0170	1,282,220
6	Other O&M	47,110,492	37.6996	45.6250	11.6767	(7.9254)	(0.0217)	(1,022,928
7	Total Operation & Maintenance Expense (1)	143,067,314			26.6195			1,591,312
8								
9								
10	Gas Purchases - Choice - NEGD	70,932,491	36.1261	35.0634	13.5114	1.0627	0.0029	206,513
11								
12	Taxes other than Income Taxes							
13	Property Taxes (1)	3,909,166	37.6996	335.8070	7.1314	(298.1074)	(0.8167)	(3,192,743
14	FICA Taxes - Employer's (1)	2,264,966	37.6996	14.0000	0.1723	23.6996	0.0649	147,065
15	Unemployment Taxes (FUTA & SUTA) (1)	51,886	37.6996	14.0000	0.0039	23.6996	0.0649	3,369
16	City Franchise Taxes	6,969,285	37.6996	65.7954	2.4911	(28.0958)	(0.0770)	(536,459
17	Sales Taxes	18,239,542	37.6996	35.2000	3.4879	2.4996	0.0068	124,909
18	Total Taxes other than Income Taxes	31,434,846			13.2865			(3,453,858
19								
20	Current Income Taxes-Federal (1)	9,574,529	37.6996	38.5000	2.0025	(0.8004)	(0.0022)	(20,995
21								
22	Total Cash Working Capital Requirement	\$ 184,076,689					\$	(1,677,029)

24 (Note 1) Calculations that are made within Exhibit 3

BLACK HILLS NEBRASKA GAS, LLC. AS ADJUSTED - CASH WORKING CAPITAL FOR THE PRO FORMA PERIOD ENDING DECEMBER 31, 2019

Line No.	Account Description (A)	Test Year Expenses (B)	Revenue Lag (C)	Expense Lead Days (D)	Lead Days Weighted (B/ SUM OF B) *D (E)	Net (Lead)/Lag (C) - (D) (F)	Factor (Col F/365) (G)	CWC Req (B) X (G) (H)
1	Operations & Maintenance Expense							
2	Federal Income Tax Withheld	5,482,949	37.6996	14.0000	0.4034	23.6996	0.0649 \$	356,010.41
3	FICA Taxes Withheld - Employee (1)	2,492,433	37.6996	14.0000	0.1834	23.6996	0.0649	161,835
4	Net Payroll (1)	15,512,604	37.6996	14.0000	1.1413	23.6996	0.0649	1,007,240
5	Gas Purchases - PGA - NEG	75,442,264	38.8566	32.6530	12.9461	6.2036	0.0170	1,282,220
6	Other O&M	52,047,386	37.6996	45.6250	12.4797	(7.9254)	(0.0217)	(1,130,125
7	Total Operation & Maintenance Expense (1)	150,977,636			27.1539	(, , , ,)	(****)	1,677,181
8		, ,						, ,
9								
10	Gas Purchases - Choice - NEGD	70,932,491	36.1261	35.0634	13.0708	1.0627	0.0029	206,513
11								
12	Taxes other than Income Taxes							
13	Property Taxes (1)	4,660,325	37.6996	335.8070	8.2245	(298.1074)	(0.8167)	(3,806,239
14	FICA Taxes - Employer's (1)	2,492,433	37.6996	14.0000	0.1834	23.6996	0.0649	161,835
15	Unemployment Taxes (FUTA & SUTA) (1)	51,886	37.6996	14.0000	0.0038	23.6996	0.0649	3,369
16	City Franchise Taxes	6,969,285	37.6996	65.7954	2.4098	(28.0958)	(0.0770)	(536,459
17	Sales Taxes	18,239,542	37.6996	35.2000	3.3741	2.4996	0.0068	124,909
18	Total Taxes other than Income Taxes	31,434,846	0	0	14.1956			(4,052,585
19								
20	Current Income Taxes-Federal (1)	7,869,975	37.6996	38.5000	1.5923	(0.8004)	(0.0022)	(17,258
21								
22	Total Cash Working Capital Requirement	\$ 190,282,457					\$	(2,186,148

24 (Note 1) Calculations that are made within Exhibit 3

BLACK HILLS NEBRASKA GAS, LLC. CASH WORKING CAPITAL - REVENUE LAG FOR THE BASE YEAR ENDING DECEMBER 31, 2019

LINE NO.	DESCRIPTION	(A) RECEIPT LAG	(B) SERVICE LAG	(C) BILLING PROCESS LAG	(D) = (A) + (B) + (C) TOTAL REVENUE LAG TIME	(E) REVENUE	(F) WEIGHTED REVENUE
1	NEG REVENUE LAG	21.80	15.21	1.84	38.8566	200,282,857	7,782,301,633
2	BHGD NE REVENUE LAG	18.89	15.21	2.03	36.1261	147,257,794	5,319,847,934
3							
4	TOTAL					347,540,651	13,102,149,567
5							
6	NEG / NEGD WEIGHTED AV	ERAGE LAG TIM	E	Total Weighted Revenue / Tot	tal Revenue		37.6996

BLACK HILLS NEBRASKA GAS, LLC. CASH WORKING CAPITAL - PAYROLL EXPENSE LEAD FOR THE BASE YEAR ENDING DECEMBER 31, 2019

LINE		(A) NUMBER OF	(B)	(C) = (A) / (B) DAYS IN	(D) = (C) / 2 MIDPOINT OF	(E) PAY LEAD	(F) (Note 1)
NO.	DESCRIPTION	DAYS IN YEAR PAY	PERIODS	PAY PERIOD	PAY PERIOD	DAYS	
1	NEG PAYROLL EXPENSE LEAD	365	26	14.0	7.0	7.0	14.00
2	BHGD NE PAYROLL EXPENSE LEAD	365	26	14.0	7.0	7.0	14.00
					NEG/ NEGD L	EAD TIME	14.00

(Note 1) EMPLOYEES ARE PAID BI-WEEKLY (EVERY OTHER TUESDAY).

BLACK HILLS NEBRASKA GAS, LLC. CASH WORKING CAPITAL - GAS PURCHASES EXPENSE LEAD FOR THE BASE YEAR ENDING DECEMBER 31, 2019

LINE		(A) TOTAL OF	(B) DAILY WEIGHTED	(C)	(D) = [(B) / (A)] X (C) (Note 1) WEIGHTED GAS PURCHASES
NO.	DESCRIPTION	AMOUNTS PAID	AMOUNT PAID	365 DAYS	LEAD DAYS
1	NEG GAS PURCHASES EXPENSE LEAD	75,442,264	6,749,085	365	32.65
2	BHGD NE GAS PURCHASES EXPENSE LEAD	70,932,491	6,814,072	365	35.06
3					
4					
5		Total	Nebraska WEIGHTED AVER	AGE LEAD TIME	33.82

(NOTE 1) DOLLAR WEIGHTED AVERAGE OF DAYS FROM LAST DAY OF THE DELIVERY PERIOD TO PAYMENT DATE.

BLACK HILLS NEBRASKA GAS, LLC. CASH WORKING CAPITAL -PROPERTY TAX LEAD FOR THE BASE YEAR ENDING DECEMBER 31, 2019

	(A)	(B) STATUTOR	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
LINE		Y PAYMENT			Length of Service		Days pmnt date out			DOLLAR
NO.	SERVICE PERIOD	DATE	DUE DATE	Amount	time	Mid point	following service period	Exp Lag	% OF 365	DAYS
1	JANUARY 1 - JUNE 30, 2018	4/1/2019	NEG - On or before April 1	\$ 553,561.40	182.50	91.25	254	344.75	94.5%	522,850.12
2	JULY 1 - DECEMBER 31, 2018	8/1/2019	NEG - On or before August 1	\$ 538,134.88	182.50	91.25	200	290.75	79.7%	428,664.98
3	JANUARY 1 - JUNE 30, 2018	5/1/2019	NEG - On or before May 1	\$ 548,804.91	182.50	91.25	254	344.75	94.5%	518,357.51
4	JULY 1 - DECEMBER 31, 2018	9/1/2019	NEG - On or before September 1	\$ 261,719.64	182.50	91.25	200	290.75	79.7%	208,479.41
5	JANUARY 1 - JUNE 30, 2018	5/1/2019	BHGD NE - On or before May 1	1,053,515.68	182.50	91.25	285	375.75	102.9%	1,084,543.88
6	JULY 1 - DECEMBER 31, 2018	9/1/2019	BHGD NE - On or before September 1	660,929.08	182.50	91.25	221	311.75	85.4%	564,505.86
7				3,616,665.59						3,327,401.77
8										
9								Dollar days/ total a	nnual amount	92%
10									Days in Year	365.00
11							NEG / BHGD	NE Weighted aver	age lead days	335.81

Exhibit No. MCC-3

Page 6 of 14

Nebraska property taxes are payable as follows according to Neb. Rev. Stat. § 77-203 and § 77-204:

*All property taxes levied for any county, city, village, or other political subdivision therein shall be due and payable on December 31 next following the date of levy except as provided in section 77-1214. The first half of the real estate taxes due under Neb. Rev. Stat. §77-203 in all counties except Douglas, Lancaster and Sarpy becomes delinquent and must be paid by May 1, with the second half due by September 1. Douglas, Lancaster and Sarpy Counties, and other counties whose populations may exceed 100,000, follow the above rules with the relevant dates being April 1 and August 1.

BLACK HILLS NEBRASKA GAS, LLC. CASH WORKING CAPITAL - INCOME TAX LEAD FOR THE BASE YEAR ENDING DECEMBER 31, 2019

Exhibit No. MCC-3 Page 7 of 14

	(A)	(B)	(C) = (A) + or - (B)	(D)	$(\mathbf{E}) = (\mathbf{C}) \mathbf{x} (\mathbf{D})$
LINE NO.	STATUTORY PAYMENT DATE	MID-POINT OF SERVICE PERIOD	PERIOD DAYS	(NOTE 1) PERCENT OF PAYMENT	LEAD DAYS
1	APRIL 15	JULY 1	(77.0)	25.0%	(19.25)
2	JUNE 17	JULY 1	(14.0)	25.0%	(3.50)
3	SEPTEMBER 16	JULY 1	77.0	25.0%	19.25
4	DECEMBER 16	JULY 1	168.0	25.0%	42.00
5					
6	INCOME TAX LEAD				38.50

(NOTE 1) REFLECTS PAYMENT OF 25% OF INCOME TAX ON EACH QUARTERLY DUE DATE.

CASH W	BLACK HILLS NEBRASKA GAS, LLC.Exhibit No. MCC-3CASH WORKING CAPITAL - OTHER O&M LEADPage 8 of 14FOR THE BASE YEAR ENDING DECEMBER 31, 2019Page 8 of 14									
LINE NO.	DESCRIPTION	(A) NUMBER OF DAYS IN YEAR	(B) (Note 1) (1 / 8)	(A) x (B) (C) CALCULATED LEAD						
1	OTHER O & M LEAD	365	0.125	45.6250						

(Note 1) THE 1/8TH RULE WAS USED TO CALCULATE THE EXPENSE LEAD FOR OTHER O&M.

BLACK HILLS NEBRASKA GAS, LLC. CASH WORKING CAPITAL - FICA / FED W/H / STATE W/H EXPENSE LEADS FOR THE BASE YEAR ENDING DECEMBER 31, 2019

(C) (A) **(B)** (D) = (E - 1)(E) = (A+B)/2 $(\mathbf{F}) = (\mathbf{A} + \mathbf{E})$ (G) = (D - F)FUNDS TSF OUT OF PERIOD PERIOD LINE **MIDPOINT** NO. BEGIN END PAY DATE NE ACCT **MIDPOINT** DATE TAX LEAD 12/17/18 12/30/18 01/08/19 01/07/19 7.0 12/24/18 1 14 2 12/31/18 01/13/19 01/22/19 01/21/19 7.0 01/07/19 14 3 01/14/19 01/27/19 02/05/19 02/04/19 7.0 01/21/19 14 4 01/28/19 02/10/19 02/19/19 02/18/19 7.0 02/04/19 14 5 02/11/19 02/24/19 03/05/19 03/04/19 7.0 02/18/19 14 6 03/10/19 7.0 14 02/25/19 03/19/19 03/18/19 03/04/19 7 03/11/19 03/24/19 04/02/19 04/01/19 7.0 03/18/19 14 8 03/25/19 04/07/19 04/16/19 04/15/19 7.0 04/01/19 14 9 04/08/19 04/21/19 04/30/19 04/29/19 7.0 04/15/19 14 10 04/22/19 05/05/19 05/14/19 05/13/19 7.0 04/29/19 14 11 05/06/19 05/19/19 05/28/19 05/27/19 7.0 05/13/19 14 12 05/20/19 06/02/19 06/11/19 06/10/19 7.0 05/27/19 14 13 06/03/19 06/16/19 06/25/19 06/24/19 7.0 06/10/19 14 14 06/17/19 06/30/19 07/09/19 07/08/19 7.0 06/24/19 14 15 07/01/19 07/14/19 07/23/19 07/22/19 7.0 07/08/19 14 16 07/15/19 07/28/19 08/06/19 08/05/19 7.0 07/22/19 14 17 07/29/19 08/11/19 08/20/19 08/19/19 7.0 08/05/19 14 18 08/12/19 08/25/19 09/03/19 09/02/19 7.0 08/19/19 14 19 08/26/19 09/08/19 09/17/19 09/16/19 7.0 09/02/19 14 20 09/09/19 09/22/19 10/01/19 09/30/19 7.0 09/16/19 14 21 09/23/19 10/06/19 10/15/19 10/14/19 7.0 09/30/19 14 22 10/07/19 10/20/19 10/29/19 10/28/19 7.0 10/14/19 14 23 14 10/21/19 11/03/19 11/12/19 11/11/19 7.0 10/28/19 24 11/04/19 11/17/19 11/26/19 11/25/19 7.0 11/11/19 14 25 11/18/19 12/01/19 12/10/19 12/09/19 7.0 11/25/19 14 26 12/02/19 12/15/19 12/24/19 12/23/19 7.0 12/09/19 14

NEG/ NEGD FICA / FED W/H Expense Lead

14.00

Exhibit No. MCC-3 Page 9 of 14

BLACK HILLS NEBRASKA GAS, LLC. CASH WORKING CAPITAL - FUTA & SUTA TAXES FOR THE BASE YEAR ENDING DECEMBER 31, 2019

LINE	(A)	(B)	(C)	(D) = (E -1) FUNDS TSF OUT OF NE	(E) = (A+B)/2	(F) = (A + E) MIDPOINT	$(\mathbf{G}) = (\mathbf{D} - \mathbf{F})$
NO.	PERIOD BEGIN	PERIOD END	PAY DATE	ACCT	MIDPOINT	DATE	TAX LEAD
	12/17/18	12/30/18	01/08/19	01/07/19	7.0	12/24/18	14
2	12/31/18	01/13/19	01/22/19	01/21/19	7.0	01/07/19	14
3	01/14/19	01/27/19	02/05/19	02/04/19	7.0	01/21/19	14
4	01/28/19	02/10/19	02/19/19	02/18/19	7.0	02/04/19	14
5	02/11/19	02/24/19	03/05/19	03/04/19	7.0	02/18/19	14
6	02/25/19	03/10/19	03/19/19	03/18/19	7.0	03/04/19	14
7	03/11/19	03/24/19	04/02/19	04/01/19	7.0	03/18/19	14
8	03/25/19	04/07/19	04/16/19	04/15/19	7.0	04/01/19	14
9	04/08/19	04/21/19	04/30/19	04/29/19	7.0	04/15/19	14
10	04/22/19	05/05/19	05/14/19	05/13/19	7.0	04/29/19	14
11	05/06/19	05/19/19	05/28/19	05/27/19	7.0	05/13/19	14
12	05/20/19	06/02/19	06/11/19	06/10/19	7.0	05/27/19	14
13	06/03/19	06/16/19	06/25/19	06/24/19	7.0	06/10/19	14
14	06/17/19	06/30/19	07/09/19	07/08/19	7.0	06/24/19	14
15	07/01/19	07/14/19	07/23/19	07/22/19	7.0	07/08/19	14
16	07/15/19	07/28/19	08/06/19	08/05/19	7.0	07/22/19	14
17	07/29/19	08/11/19	08/20/19	08/19/19	7.0	08/05/19	14
18	08/12/19	08/25/19	09/03/19	09/02/19	7.0	08/19/19	14
19	08/26/19	09/08/19	09/17/19	09/16/19	7.0	09/02/19	14
20	09/09/19	09/22/19	10/01/19	09/30/19	7.0	09/16/19	14
21	09/23/19	10/06/19	10/15/19	10/14/19	7.0	09/30/19	14
22	10/07/19	10/20/19	10/29/19	10/28/19	7.0	10/14/19	14
23	10/21/19	11/03/19	11/12/19	11/11/19	7.0	10/28/19	14
24	11/04/19	11/17/19	11/26/19	11/25/19	7.0	11/11/19	14
25	11/18/19	12/01/19	12/10/19	12/09/19	7.0	11/25/19	14
26	12/02/19	12/15/19	12/24/19	12/23/19	7.0	12/09/19	14

NEG/ NEGD FUTA / SUTA Expense Lead

14.0000

Exhibit No. MCC-3 Page 10 of 14

BLACK HILLS NEBRASKA GAS, LLC. CASH WORKING CAPITAL - CITY FRANCHISE TAX LEAD FOR THE BASE YEAR ENDING DECEMBER 31, 2019

Line			ORDINANCE	PEDIO	PMT FREQUENC			Exp Lag + Pmt		
No.	STATE	CITY	NO.	D (YRS)	Y	DUE DATE	Annual Amount	Days	% OF 365	DOLLAR DAYS
1 2	NE NE		Franchise-002345 Franchise-002522	25	Monthly	w/in 15 days of previous month-end	22,679.94 20,880.26	22.21 22.21	0.06 0.06	1,379.96 1.270.45
3	NE		Franchise-002216		Monthly Monthly	w/in 15 days of previous month-end w/in 15 days of previous month-end	76,461.31	22.21	0.06	4,652.27
4	NE	CITY OF BATTLE CREEK		25	Annual	by April 30	9,128.05	189.50	0.52	4,739.08
5	NE NE		Franchise-002947 Franchise-002268	25 25	Monthly Annual	w/in 15 days of previous month-end by April 30	192,140.78 1,685.24	22.21 189.50	0.06 0.52	11,690.76 874.94
7	NE	CITY OF BELLEVUE - NE	Franchise-002593	15	Quarterly	by 15th of month following end of Quarter	114,074.10	52.63	0.14	16,446.98
8	NE	CITY OF BLAIR CITY OF BLUE SPRINGS	Franchise-002095	15	Annual	by April 30	128,155.24	189.50	0.52	66,535.39
9 10	NE NE		Franchise-003063	25 25	Bi-Annually Monthly	on or before July 31 and January 31 w/in 15 days of previous month-end	2,543.45 213,650.16	98.25 22.21	0.27 0.06	684.64 12,999.49
11	NE		Franchise-002460	25	Annual	by April 30	4,284.36	189.50	0.52	2,224.35
12 13	NE NE		Franchise-003027 Franchise-002821	25 15	Annual Bi-Annually	by April 30 on or before May 31 and November 31	1,937.80 81,838.35	189.50 98.25	0.52 0.27	1,006.06 22,029.09
14	NE	CITY OF DAVID CITY	Franchise-003016	5	Bi-Annually	on or before May 31 and November 31	43,866.13	98.25	0.27	11,807.80
15	NE		Franchise-002279 Franchise-002619	25	Annual	by April 30	8,044.22	189.50	0.52 0.52	4,176.38
16 17	NE NE		Franchise-002610	25 15	Annual Bi-Annually	by April 30 on or before July 31 and January 31	6,791.72 54,436.56	189.50 98.25	0.32	3,526.11 14,653.13
18	NE		Franchise-002283	25	Annual	by April 30	10,910.34	189.50	0.52	5,664.41
19 20	NE NE		Franchise-002864 Franchise-002882	25 25	Annual Annual	by April 30 by April 30	616.30 38,298.41	189.50 189.50	0.52 0.52	319.97 19,883.70
20	NE		Franchise-002312	25	Bi-Annually	on or before July 31 and January 31	94,641.33	98.25	0.27	25,475.37
22	NE		Franchise-002738	25	Bi-Annually	on or before July 31 and January 31	5,141.05	98.25	0.27	1,383.86
23 24	NE NE		Franchise-002055 Franchise-002063	20 25	Annual Annual	by April 30 by April 30	4,162.28 8,869.60	189.50 189.50	0.52 0.52	2,160.96 4,604.90
25	NE	CITY OF HUMBOLDT	Franchise-003019		Bi-Annually	on or before July 31 and January 31	5,380.27	98.25	0.27	1,448.25
26	NE		Franchise-002942 Franchise-002955	25	Annual	by April 30	7,263.40	189.50	0.52	3,771.00
27 28	NE NE		Franchise-002933 Franchise-002632	25 20	Quarterly Monthly	by 15th of month following end of Quarter w/in 15 days of previous month-end	228,674.22 2,942,964.22	52.63 22.21	0.14 0.06	32,969.81 179,063.92
29	NE	CITY OF MADISON - NE		25	Annual	by April 30	19,758.69	189.50	0.52	10,258.28
30 31	NE NE	CITY OF MEADOW GRO' CITY OF MILFORD - NE		25 25	Annual	by April 30 by April 30	2,589.80 17,336.09	189.50 189.50	0.52 0.52	1,344.57 9,000.52
31	NE	CITY OF NEWMAN GRO'		23 25	Annual Annual	by April 30 by April 30	6,075.45	189.50	0.52	3,154.24
33	NE		Franchise-002295	25	Monthly	w/in 15 days of previous month-end	431,199.51	22.21	0.06	26,236.23
34 35	NE NE		Franchise-002461 Franchise-002824	25 25	Annual Annual	by April 30 by April 30	13,445.04 15,615.53	189.50 189.50	0.52	6,980.37 8,107.24
36	NE		Franchise-002482	25	Bi-Annually	on or before July 31 and January 31	5,324.71	98.25	0.27	1,433.30
37	NE		Franchise-002832		Monthly	w/in 15 days of previous month-end	248,633.06	22.21	0.06	15,128.02
38 39	NE NE	CITY OF PAWNEE CITY CITY OF PERU	Franchise-002925	25 25	Bi-Annually Bi-Annually	on or before July 31 and January 31 on or before July 31 and January 31	7,564.23 5,157.68	98.25 98.25	0.27 0.27	2,036.12 1,388.33
40	NE	CITY OF PIERCE	Franchise-002765	25	Annual	by April 30	15,792.93	189.50	0.52	8,199.34
41	NE	CITY OF PLATTSMOUTH		25	Annual	by April 30	54,963.19	189.50	0.52	28,535.68
42 43	NE NE		Franchise-002381 Franchise-002699	25 25	Monthly Quarterly	w/in 15 days of previous month-end by 15th of month following end of Quarter	15,242.29 56,440.90	22.21 52.63	0.06 0.14	927.41 8,137.54
44	NE	CITY OF SEWARD	Franchise-002042	15	Monthly	w/in 15 days of previous month-end	178,140.99	22.21	0.06	10,838.94
45	NE		Franchise-002909 Franchise-002123	25	Annual	by April 30	14,794.80	189.50	0.52	7,681.14
46 47	NE NE		Franchise-002723	25 25	Bi-Annually Annual	on or before July 31 and January 31 by April 30	18,198.10 30,434.68	98.25 189.50	0.27 0.52	4,898.53 15,801.02
48	NE		Franchise-002043		Monthly	w/in 15 days of previous month-end	9,432.03	22.21	0.06	573.89
49 50	NE NE		Franchise-002945 Franchise-002592	25 25	Annual Quarterly	by April 30 by 15th of month following end of Quarter	4,118.66 33,834.82	189.50 52.63	0.52 0.14	2,138.32 4,878.24
51	NE		Franchise-002053	15	Bi-Annually	on or before July 31 and January 31	16,094.71	98.25	0.27	4,332.34
52	NE		Franchise-002802	25	Quarterly	by 15th of month following end of Quarter	59,622.11	52.63	0.14	8,596.20
53 54	NE NE		Franchise-002862 Franchise-002270	20 25	Quarterly Annual	by 15th of month following end of Quarter by April 30	95,185.63 46,077.88	52.63 189.50	0.14 0.52	13,723.68 23,922.63
55	NE	CITY OF WILBER	Franchise-002900	25	Annual	by April 30	17,476.08	189.50	0.52	9,073.20
56 57	NE NE		Franchise-002986 Franchise-002326	25 25	Bi-Annually	on or before July 31 and January 31	11,305.12 80,687.95	98.25 52.63	0.27 0.14	3,043.09 11,633.43
58	NE		Franchise-002322	23	Quarterly Annual	by 15th of month following end of Quarter by April 30	4,283.32	189.50	0.14	2,223.81
59	NE	VILLAGE OF ARLINGTO	Franchise-003044	25	Annual	by April 30	10,677.56	189.50	0.52	5,543.56
60 61	NE NE	VILLAGE OF BEEMER VILLAGE OF BRADSHAV	Franchise-002281	25 25	Annual Annual	by April 30 by April 30	6,092.29 3,517.64	189.50 189.50	0.52 0.52	3,162.98 1,826.28
62	NE	VILLAGE OF CLATONIA		25	Annual	by April 30	2,181.78	189.50	0.52	1,132.73
63	NE		Franchise-002876 Franchise-002548	25	Annual	by April 30	5,897.01	189.50	0.52	3,061.60
64 65	NE NE	VILLAGE OF EAGLE VILLAGE OF EMERSON		25 25	Annual Bi-Annually	by April 30 on or before July 31 and January 31	8,463.36 8,552.75	189.50 98.25	0.52 0.27	4,393.99 2,302.21
66	NE	VILLAGE OF FAIRMONT	Franchise-002271	25	Annual	by April 30	7,407.94	189.50	0.52	3,846.04
67 68	NE	VILLAGE OF FIRTH VILLAGE OF GRAFTON	Franchise-002133 Franchise-002974	25	Annual	by April 30	2,449.70 2,413.69	189.50 189.50	0.52 0.52	1,271.83 1,253.13
68 69	NE NE	VILLAGE OF GREENWO(25 25	Annual Annual	by April 30 by April 30	5,282.07	189.50	0.52	2,742.33
70	NE	VILLAGE OF HALLAM	Franchise-002440	25	Annual	by April 30	1,694.36	189.50	0.52	879.67
71 72	NE NE		Franchise-002106 Franchise-002205	25 25	Annual Annual	by April 30 by April 30	5,163.20 3,113.39	189.50 189.50	0.52 0.52	2,680.62 1,616.40
73	NE	VILLAGE OF MEAD	Franchise-002100	25	Annual	by April 30	5,085.81	189.50	0.52	2,640.44
74	NE	VILLAGE OF NICKERSO?		25	Annual	by April 30	2,572.68	189.50	0.52	1,335.68
75 76	NE NE	VILLAGE OF PILGER VILLAGE OF PLYMOUTF	Franchise-002487 Franchise-002280	25 25	Annual Annual	by April 30 by April 30	3,233.73 3,829.16	189.50 189.50	0.52 0.52	1,678.88 1,988.02
77	NE	VILLAGE OF RISING CIT	Franchise-002277	25	Annual	by April 30	3,252.59	189.50	0.52	1,688.67
78	NE	VILLAGE OF SHELBY VILLAGE OF STAPLEHUI	Franchise-002272 Franchise-002370	25	Annual	by April 30	6,448.77	189.50	0.52	3,348.06 1,253.81
79 80	NE NE		Franchise-002570 Franchise-002623	25 25	Annual Annual	by April 30 by April 30	2,414.99 2,785.45	189.50 189.50	0.52 0.52	1,253.81 1,446.14
81	NE	CITY OF AINSWORTH	Franchise-002126	25	Annual	by February 28	6,800.62	221.50	0.61	4,126.95
82	NE		Franchise-002327 Franchise-002404	25	Annual	by February 28	5,544.95	221.50	0.61	3,364.95
83 84	NE NE		Franchise-002404 Franchise-003011	25 25	Annual Annual	by February 28 by February 28	29,587.88 4,134.95	221.50 221.50	0.61	17,955.38 2,509.29
85	NE	CITY OF ATKINSON	Franchise-002278	25	Annual	by February 28	4,624.37	221.50	0.61	2,806.30
86 87	NE NE	CITY OF BASSETT - NE CITY OF BAYARD	Franchise-003052 Franchise-002286	25 25	Annual Annual	by February 28 by February 28	1,882.50 3,711.88	221.50 221.50	0.61 0.61	1,142.39 2,252.55
87	NE		Franchise-002280 Franchise-003013	25	Annual	by February 28 by February 28	1,794.46	221.50	0.61	1,088.97
89	NE	CITY OF BENKELMAN	Franchise-002638	25	Annual	by February 28	3,242.30	221.50	0.61	1,967.59
90 91	NE NE		Franchise-002744 Franchise-002763	25 25	Annual Annual	by February 28 by February 28	4,470.24 7,797.74	221.50 221.50	0.61 0.61	2,712.76 4,732.05
91	TAES	1011 OF BRIDGE ORI		20	/ simuar	oy i coluary 20	1,171.14	221.50	0.01	4,752.05

BLACK HILLS NEBRASKA GAS, LLC. CASH WORKING CAPITAL - CITY FRANCHISE TAX LEAD FOR THE BASE YEAR ENDING DECEMBER 31, 2019

FOR I	HE BASE Y	EAR ENDING DECEMBE	K 31, 2019		РМТ			Exp Lag		
Line No.	STATE	СІТҮ	ORDINANCE NO.	PERIO D (YRS)	FREQUENC	DUE DATE	Annual Amount	+ Pmt Days	% OF 365	DOLLAR DAYS
92	NE		Franchise-002400	25	Annual	by February 28	12,001.24	221.50	0.61	7,282.94
93	NE	CITY OF BURWELL	Franchise-002407	25	Annual	by February 28	3,510.53	221.50	0.61	2,130.36
94	NE	CITY OF CAMBRIDGE CITY OF CHADRON	Franchise-002725 Franchise-002752	25	Annual	by February 28	4,632.96	221.50 221.50	0.61	2,811.51
95 96	NE NE	CITY OF CHAPPELL	Franchise-002184	25 25	Annual Annual	by February 28 by February 28	14,114.63 3,700.09	221.50	0.61 0.61	8,565.45 2,245.40
97	NE	CITY OF CLAY CENTER		25	Annual	by February 28	1,215.57	221.50	0.61	737.67
98	NE	CITY OF COZAD		25	Annual	by February 28	9,679.43	221.50	0.61	5,873.96
99	NE	CITY OF CRAWFORD	Franchise-002996	25	Annual	by February 28	4,247.05	221.50	0.61	2,577.32
100 101	NE NE	CITY OF CREIGHTON CITY OF CROFTON	Franchise-002730 Franchise-002639	25 25	Annual Annual	by February 28 by February 28	3,847.84 1,932.62	221.50 221.50	0.61 0.61	2,335.06 1,172.81
101	NE	CITY OF CURTIS	Franchise-003058	25	Annual	by February 28	3,789.61	221.50	0.61	2,299.72
103	NE	CITY OF DESHLER	Franchise-002360	25	Annual	by February 28	2,420.95	221.50	0.61	1,469.15
104	NE	CITY OF DONIPHAN	Franchise-002405	25	Annual	by February 28	2,039.83	221.50	0.61	1,237.87
105	NE NE	CITY OF EDGAR CITY OF ELGIN	Franchise-002777 Franchise-002187	25	Annual	by February 28 by February 28	1,413.31 2,958.79	221.50 221.50	0.61 0.61	857.67 1,795.54
106 107	NE	CITY OF EMMET	Franchise-002107	25 25	Annual Annual	by February 28	147.69	221.50	0.61	89.63
108	NE	CITY OF FAIRFIELD	Franchise-002988	25	Annual	by February 28	1,430.10	221.50	0.61	867.86
109	NE	CITY OF FRANKLIN	Franchise-003020	25	Annual	by February 28	2,676.83	221.50	0.61	1,624.43
110	NE NE	CITY OF FULLERTON CITY OF GENEVA - NE	Franchise-002241 Franchise-002882	25	Annual	by February 28	4,315.67 4,731.15	221.50 221.50	0.61 0.61	2,618.96 2,871.10
111 112	NE	CITY OF GENOA - NE	Franchise-002240	25 25	Annual Annual	by February 28 by February 28	2,513.05	221.50	0.61	1,525.04
113	NE	CITY OF GERING	Franchise-002764	25	Annual	by February 28	32,261.33	221.50	0.61	19,577.77
114	NE	CITY OF GIBBON	Franchise-002539	25	Annual	by February 28	4,078.87	221.50	0.61	2,475.26
115	NE	CITY OF GORDON CITY OF GOTHENBURG	Franchise-003054	25	Annual	by February 28	7,206.60	221.50	0.61	4,373.32
116 117	NE NE	CITY OF GRANT	Franchise-003028	25 25	Annual Annual	by February 28 by February 28	16,940.50 5,894.75	221.50 221.50	0.61 0.61	10,280.33 3,577.23
118	NE		Franchise-002743	25	Annual	by February 28	5,495.17	221.50	0.61	3,334.74
119	NE	CITY OF HARVARD	Franchise-002827	25	Annual	by February 28	2,883.87	221.50	0.61	1,750.07
120	NE		Franchise-003004	25	Annual	by February 28	1,649.95	221.50	0.61	1,001.27
121 122	NE NE	CITY OF HEBRON CITY OF HENDERSON	Franchise-002358 Franchise-002521	25 25	Annual Annual	by February 28 by February 28	5,299.71 3,833.56	221.50 221.50	0.61 0.61	3,216.13 2,326.39
122	NE	CITY OF HOLDREGE	Franchise-002368	25	Annual	by February 28	24,952.61	221.50	0.61	15,142.47
124	NE	CITY OF IMPERIAL		25	Quarterly	by 15th of month following end of Quarter	7,699.56	53.63	0.15	1,131.20
125	NE	CITY OF INDIANOLA	Franchise-002180	20	Annual	by February 28	2,951.06	221.50	0.61	1,790.85
126 127	NE NE	CITY OF KEARNEY CITY OF KIMBALL	Franchise-002398 Franchise-002665	10	Monthly	by end of month following previous month	21,366.83 13,563.88	23.21 221.50	0.06 0.61	1,358.60 8,231.23
127	NE	CITY OF LAUREL	Franchise-002731	25 25	Annual Annual	by February 28 by February 28	4,110.88	221.50	0.61	2,494.68
129	NE	CITY OF LEXINGTON	Franchise-002759	25	Annual	by February 28	21,167.27	221.50	0.61	12,845.34
130	NE	CITY OF LONG PINE	Franchise-003051	25	Annual	by February 28	1,033.20	221.50	0.61	627.00
131	NE	CITY OF LOUP CITY	Franchise-002922	25	Annual	by February 28	4,042.50	221.50	0.61	2,453.19
132 133	NE NE	CITY OF MCCOOK CITY OF MINATARE	Franchise-003049 Franchise-002750	25 25	Annual Annual	by February 28 by February 28	60,947.14 1,926.25	221.50 221.50	0.61 0.61	36,985.73 1,168.94
133	NE	CITY OF MINDEN	Franchise-002856	25	Annual	by February 28	20,530.59	221.50	0.61	12,458.97
135	NE	CITY OF MITCHELL - NE		25	Annual	by February 28	13,281.03	221.50	0.61	8,059.58
136	NE		Franchise-002520	25	Annual	by February 28	90.07	221.50	0.61	54.66
137 138	NE NE	CITY OF NELIGH CITY OF NELSON	Franchise-002185 Franchise-002761	25 25	Annual Annual	by February 28 by February 28	6,799.73 1,810.05	221.50 221.50	0.61 0.61	4,126.41 1,098.43
138	NE	CITY OF NORFOLK	Franchise-002295	25	Annual	by February 28	167.71	221.50	0.61	101.77
140	NE	CITY OF OGALLALA	Franchise-003025	25	Annual	by February 28	20,156.49	221.50	0.61	12,231.95
141	NE	CITY OF ONEILL	Franchise-002748	25	Annual	by February 28	14,341.49	221.50	0.61	8,703.12
142	NE NE	CITY OF ORD	Franchise-003061 Franchise-002920	25	Annual	by February 28	7,908.13	221.50 221.50	0.61	4,799.04
143 144	NE	CITY OF OSHKOSH CITY OF OSMOND	Franchise-002729	25 25	Annual Annual	by February 28 by February 28	3,224.82 2,237.15	221.50	0.61 0.61	1,956.98 1,357.61
145	NE	CITY OF PLAINVIEW	Franchise-002741	25	Annual	by February 28	6,397.26	221.50	0.61	3,882.17
146	NE	CITY OF POTTER	Franchise-003059	25	Annual	by February 28	2,125.45	221.50	0.61	1,289.83
147	NE	CITY OF RANDOLPH	Franchise-002747 Franchise-002921	25	Annual	by February 28	4,300.31	221.50	0.61	2,609.64
148 149	NE NE	CITY OF RAVENNA CITY OF RED CLOUD	Franchise-002921 Franchise-002753	25 25	Annual Annual	by February 28 by February 28	7,488.27 3,318.21	221.50 221.50	0.61 0.61	4,544.25 2,013.65
150	NE	CITY OF RUSHVILLE	Franchise-002993	25	Annual	by February 28	3,313.06	221.50	0.61	2,010.53
151	NE	CITY OF SARGENT	Franchise-003012	25	Annual	by February 28	2,094.57	221.50	0.61	1,271.09
152	NE		Franchise-002702	25	Annual	by February 28	46,304.45	221.50	0.61	28,099.82
153	NE	CITY OF SIDNEY CITY OF ST EDWARD	Franchise-002442 Franchise-002188	10 25	Annual	by February 28	31,249.08 2,107.55	221.50 221.50	0.61 0.61	18,963.48 1,278.97
154 155	NE NE		Franchise-002239	25 25	Annual Annual	by February 28 by February 28	8,703.76	221.50	0.61	5,281.87
156	NE	CITY OF SUTTON	Franchise-002736	25	Annual	by February 28	9,034.85	221.50	0.61	5,482.79
157	NE	CITY OF VENANGO	Franchise-002555	25	Annual	by February 28	1,624.79	221.50	0.61	986.00
158	NE		Franchise-002850 Franchise-002554	25	Annual	by February 28	6,421.50	221.50	0.61	3,896.88
159 160	NE NE	CITY OF YORK VILLAGE OF AMHERST		25 25	Quarterly Annual	by 15th of month following end of Quarter by February 28	6,987.35 969.66	53.63 221.50	0.15 0.61	1,026.57 588.44
161	NE	VILLAGE OF ANSLEY	Franchise-002179	25	Annual	by February 28	2,620.45	221.50	0.61	1,590.22
162	NE		Franchise-002843	25	Annual	by February 28	1,039.50	221.50	0.61	630.82
163	NE	VILLAGE OF AXTELL	Franchise-002923	25	Annual	by February 28	2,089.34	221.50	0.61	1,267.91
164	NE		Franchise-002359 Franchise-002559	25	Annual	by February 28	1,101.19 554.58	221.50 221.50	0.61	668.26
165 166	NE NE	VILLAGE OF BELGRADE		25 25	Annual Annual	by February 28 by February 28	591.13	221.50	0.61 0.61	336.55 358.73
167	NE	VILLAGE OF BENEDICT		25	Annual	by February 28	805.63	221.50	0.61	488.90
168	NE	VILLAGE OF BERTRAND		20	Annual	by February 28	1,983.40	221.50	0.61	1,203.62
169	NE		Franchise-002991	25	Annual	by February 28	141.87	221.50	0.61	86.09
170	NE	VILLAGE OF BIG SPRING VILLAGE OF BLADEN	Franchise-002524 Franchise-002132	25	Annual	by February 28	2,046.72 567.75	221.50 221.50	0.61 0.61	1,242.05 344.54
171 172	NE NE	VILLAGE OF BLADEN		25 25	Annual Annual	by February 28 by February 28	284.01	221.50	0.61	172.35
172	NE	VILLAGE OF BRADY	Franchise-002992	25	Annual	by February 28	1,349.03	221.50	0.61	818.66
174	NE	VILLAGE OF BROADWA		25	Annual	by February 28	371.69	221.50	0.61	225.56
175	NE	VILLAGE OF BRULE	Franchise-002244	25	Annual	by February 28	1,143.83	221.50	0.61	694.13
176	NE	VILLAGE OF BYRON VILLAGE OF CAIRO	Franchise-002557 Franchise-002532	25	Annual	by February 28	440.46 3,831.23	221.50 221.50	0.61 0.61	267.29 2,324.98
177 178	NE NE	VILLAGE OF CAIRO		25 25	Annual Annual	by February 28 by February 28	3,831.23	221.50 221.50	0.61	2,324.98 789.89
179	NE	VILLAGE OF CEDAR RAI		25	Annual	by February 28	953.21	221.50	0.61	578.45
180	NE	VILLAGE OF CHAPMAN		25	Annual	by February 28	1,480.32	221.50	0.61	898.33
181	NE	VILLAGE OF CHESTER		25	Annual	by February 28	1,087.28	221.50	0.61	659.82
182	NE	VILLAGE OF CLEARWAT	. mienise=002/42	25	Annual	by February 28	1,350.17	221.50	0.61	819.35

BLACK HILLS NEBRASKA GAS, LLC. CASH WORKING CAPITAL - CITY FRANCHISE TAX LEAD FOR THE BASE YEAR ENDING DECEMBER 31, 2019

ine			ORDINANCE	PEDIO	PMT FREQUENC			Exp Lag + Pmt		
ine lo.	STATE	CITY	NO.	D (YRS)	Y	DUE DATE	Annual Amount	+ Pmt Days	% OF 365	DOLLAR DAY
	NE	VILLAGE OF COLERIDG	Franchise-002726	25	Annual	by February 28	1,699.13	221.50	0.61	1,031.
	NE	VILLAGE OF COMSTOCK		25	Annual	by February 28	288.05	221.50	0.61	174.
	NE	VILLAGE OF DALTON		25	Annual	by February 28	1,092.87	221.50	0.61	663.
	NE	VILLAGE OF DANBURY VILLAGE OF DANNEBRO		25	Annual	by February 28	204.36 1,039.85	221.50 221.50	0.61 0.61	124. 631.
	NE NE	VILLAGE OF DAVENPOR		25 25	Annual Annual	by February 28 by February 28	1,647.17	221.50	0.61	999.
	NE	VILLAGE OF EDISON	Franchise-002530	23	Annual	by February 28	820.41	221.50	0.61	497.
	NE	VILLAGE OF ELM CREEK		25	Annual	by February 28	6,431.05	221.50	0.61	3,902.
	NE		Franchise-002760	25	Annual	by February 28	2,656.47	221.50	0.61	1,612.
	NE	VILLAGE OF ELYRIA	Franchise-002538	25	Annual	by February 28	78.95	221.50	0.61	47.
13	NE	VILLAGE OF EUSTIS	Franchise-002362	25	Annual	by February 28	1,637.88	221.50	0.61	993.
94	NE	VILLAGE OF EWING	Franchise-002746	25	Annual	by February 28	1,679.95	221.50	0.61	1,019.
	NE		Franchise-003050	25	Annual	by February 28	504.71	221.50	0.61	306
	NE	VILLAGE OF FOSTER	Franchise-002526	25	Annual	by February 28	146.98	221.50	0.61	89
	NE	VILLAGE OF FUNK	Franchise-002364	25	Annual	by February 28	590.27	221.50	0.61	358
	NE		Franchise-002463	25	Annual	by February 28	662.11	221.50	0.61	401
	NE	VILLAGE OF GREELEY C		25	Annual	by February 28	1,830.71	221.50	0.61	1,110
	NE NE	VILLAGE OF GUIDE ROC VILLAGE OF GURLEY	Franchise-002182	25	Annual Annual	by February 28	502.04 679.24	221.50 221.50	0.61 0.61	304 412
	NE	VILLAGE OF HAZARD	Franchise-002859	25 25	Annual	by February 28 by February 28	777.57	221.50	0.61	412
	NE	VILLAGE OF HEARTWEI		25	Annual	by February 28	358.77	221.50	0.61	217
	NE	VILLAGE OF HEMINGFO		25	Annual	by February 28	3,348.51	221.50	0.61	2,032
	NE	VILLAGE OF HENRY	Franchise-002926	25	Annual	by February 28	383.18	221.50	0.61	232
	NE	VILLAGE OF HERSHEY	Franchise-002997	25	Annual	by February 28	2,893.75	221.50	0.61	1,756
	NE	VILLAGE OF HILDRETH		25	Annual	by February 28	1,732.15	221.50	0.61	1,051
	NE	VILLAGE OF HOLBROOK	Franchise-002525	25	Annual	by February 28	871.05	221.50	0.61	528
	NE	VILLAGE OF HOLSTEIN		25	Annual	by February 28	720.92	221.50	0.61	437
	NE	VILLAGE OF HUNTLEY		25	Annual	by February 28	81.19	221.50	0.61	49
	NE	VILLAGE OF INMAN	Franchise-002601	25	Annual	by February 28	327.32	221.50	0.61	19
	NE		Franchise-002852	25	Annual	by February 28	2,897.47	221.50	0.61	1,75
	NE	VILLAGE OF KENESAW		25	Annual	by February 28	3,375.20	221.50	0.61	2,04
	NE NE	VILLAGE OF LAWRENCE VILLAGE OF LEWELLEN		25	Annual	by February 28 by February 28	915.86 861.60	221.50 221.50	0.61 0.61	55: 52:
	NE	VILLAGE OF LEWELLEN		25	Annual Annual	by February 28 by February 28	1,212.72	221.50	0.61	73.
	NE	VILLAGE OF LITCHFIEL		25 25	Annual	by February 28 by February 28	963.23	221.50	0.61	58
	NE	VILLAGE OF LOOMIS	Franchise-002284	20	Annual	by February 28	837.39	221.50	0.61	50
	NE	VILLAGE OF LYMAN	Franchise-002285	20	Quarterly	by 15th of month following end of Quarter	1,321.62	53.63	0.15	19-
	NE	VILLAGE OF MARQUETI		25	Annual	by February 28	883.63	221.50	0.61	530
	NE	VILLAGE OF MASON CIT		25	Annual	by February 28	460.50	221.50	0.61	27
	NE	VILLAGE OF MAXWELL		25	Annual	by February 28	756.65	221.50	0.61	459
	NE	VILLAGE OF MILLIGAN		25	Annual	by February 28	1,598.68	221.50	0.61	970
4	NE	VILLAGE OF MORRILL	Franchise-003034	25	Annual	by February 28	3,368.75	221.50	0.61	2,044
5	NE	VILLAGE OF NAPONEE	Franchise-002758	25	Annual	by February 28	359.87	221.50	0.61	21
6	NE	VILLAGE OF NEWPORT		25	Annual	by February 28	202.25	221.50	0.61	12
	NE	VILLAGE OF NORTH LOI		25	Annual	by February 28	799.59	221.50	0.61	48
	NE	VILLAGE OF OAKDALE		25	Annual	by February 28	1,004.49	221.50	0.61	60
	NE	VILLAGE OF ORCHARD		25	Annual	by February 28	1,764.37	221.50	0.61	1,07
	NE	VILLAGE OF ORLEANS		25	Annual	by February 28	2,953.11	221.50	0.61	1,79
	NE	VILLAGE OF OVERTON		25	Annual	by February 28	1,709.83	221.50	0.61	1,03
	NE	VILLAGE OF OXFORD	Franchise-002403	25	Annual	by February 28	3,234.84	221.50	0.61	1,96
	NE	VILLAGE OF PALMER	Franchise-002464 Franchise-003014	25	Annual	by February 28	1,759.96	221.50	0.61	1,06
	NE NE	VILLAGE OF PAXTON VILLAGE OF PETERSBUI		25 25	Annual	by February 28	2,054.47 1,003.41	221.50 221.50	0.61 0.61	1,24
	NE		Franchise-002181 Franchise-002929	25 25	Annual Annual	by February 28 by February 28	1,003.41	221.50	0.61	1,21
	NE	VILLAGE OF PHILLIPS		23 25	Annual	by February 28 by February 28	1,651.17	221.50	0.61	1,21
	NE	VILLAGE OF POLK	Franchise-003024	25	Annual	by February 28	1,943.70	221.50	0.61	1,17
	NE	VILLAGE OF PRIMROSE		25	Annual	by February 28	188.64	221.50	0.61	11-
	NE	VILLAGE OF RAGAN	Franchise-003032	25	Annual	by February 28	116.28	221.50	0.61	7
	NE	VILLAGE OF RIVERDALI		25	Annual	by February 28	899.37	221.50	0.61	54
	NE	VILLAGE OF RIVERTON	Franchise-003007	25	Annual	by February 28	273.57	221.50	0.61	16
	NE	VILLAGE OF ROSELAND		25	Annual	by February 28	943.39	221.50	0.61	57
	NE		Franchise-002558	25	Annual	by February 28	461.26	221.50	0.61	27
	NE	VILLAGE OF SARONVILI			Annual	by February 28	166.49	221.50	0.61	10
	NE	VILLAGE OF SCOTIA		25	Annual	by February 28	888.65	221.50	0.61	53
	NE	VILLAGE OF SHELTON		25	Annual	by February 28	4,337.75	221.50	0.61	2,63
	NE	VILLAGE OF SHICKLEY VILLAGE OF SPALDING		25	Annual	by February 28	480.68	221.50	0.61	29
	NE	VILLAGE OF SPALDING VILLAGE OF STAMFORE		25	Annual	by February 28	1,301.16 629.54	221.50 221.50	0.61 0.61	78
	NE NE	VILLAGE OF STAMFORL		25 25	Annual Annual	by February 28 by February 28	4,016.63	221.50	0.61	2,43
	NE NE	VILLAGE OF SUTHERLA		25 25	Annual	by February 28 by February 28	3,332.35	221.50	0.61	2,43
	NE	VILLAGE OF TRUMBULI		23	Annual	by February 28	382.16	221.50	0.61	2,02.
	NE	VILLAGE OF TRUMBULI	Franchise-002528	23 25	Annual	by February 28 by February 28	614.88	221.50	0.61	37.
	NE	VILLAGE OF UTICA	Franchise-002528	25	Annual	by February 28	3,121.91	221.50	0.61	1,89
	NE	VILLAGE OF WACO	Franchise-002707	23	Annual	by February 28	1,398.22	221.50	0.61	1,89
	NE	VILLAGE OF WACO	Franchise-002707	23	Annual	by February 28	2,350.24	221.50	0.61	1,42
	NE	VILLAGE OF WESTERN		25	Annual	by February 28	957.24	221.50	0.61	58
		VILLAGE OF WILCOX	Franchise-002355	25	Annual	by February 28	1,198.93	221.50	0.61	72
9	NE NE		Franchise-003022	25		by February 28	1,839.75		0.61	1,110
	NE				Annual			221.50 -		

285 284 285 Days in Year 365.00 Weighted average lead days 65.80

BLACK HILLS NEBRASKA GAS, LLC. CASH WORKING CAPITAL - SALES TAX LEAD FOR THE BASE YEAR ENDING DECEMBER 31, 2019

LINE NO.	DESCRIPTION	(A) NUMBER OF DAYS IN YEAR	(B) MONTHS	(C) = (A) / (B) AVERAGE DAYS IN MONTH	(D) = (C) / 2 MIDPOINT OF AVERAGE DAYS IN MONTH
1					
2	MIDPOINT	365	12	30.4167	15.2000
3	NEG REMITTANCE DATE (1)				18.0000
4	BHGD NE REMITTANCE DAT (2)				15.0000
5	NEG LLC REMITTANCE DATE (3)				20.0000
6					
7	Total Nebraska Calculated SALES TAX	K LEAD			35.2000

The State of Nebraska requires sales & use tax returns to be filed on or before the 20th day of the month following the last month in the reporting period in which the sale occurred. Sales tax collected from customers are remitted along with the sales & use tax return, which is paid by the 20th of the following month.

Note (1) Black Hills Nebraska Gas Utility Co. typically remits returns and payments on or around the 18th of each month.

Note (2) Black Hills Gas Distribution Nebraska typically remits returns and payments on or around the 15th of each month.

Note (3) Black Hills Nebraska Gas, LLC made it's first consolidated filing February 20, 2020. Black Hills Nebraska Gas, LLC will remit returns and payments on or around the 20th of each month.

BLACK HILLS NEBRASKA GAS, LLC OTHER RATE BASE ITEMS FOR THE TEST YEAR ENDING DECEMBER 31, 2020

				(a)		(b)		(c)		(d) Adjusted
Line No.	Account	Description		mber 31, 2018 ling Balance		mber 31, 2019 ding Balance		Pro Forma Adjustment		ner Rate Base Reductions
1		Deferred Income Tax Assets								
2	190300	DT1000 - VACATION:	\$	163,072	\$	167,440	\$	-	\$	167,440
3	190300	DT1010 - BAD DEBT RESERVE:		1,672,345		736,429		48,303		784,732
4	190300	DT1020 - EMPLOYEE GROUP INSURANCE:		35,984		85,292		-		85,292
5	190300	DT1030 - BONUS:		336,237		269,758		-		269,758
6	190300	DT1050 - WORKMANS COMP:		189,748		179,287		-		179,287
7	190300	DT1050 - OTHER:		3,892		3,743		-		3,743
8 9	190300	DT2020 - RETIREE HEALTHCARE		103,338		158,751		114,192		272,943
9 10	190300	DT2092 - FAS 109 OTHER:		4,110,482		2,962,262		(1,222,062)		1,740,200
10	190300 190300	DT3010 - PERFORMANCE PLAN DT3076 - LINE EXTENSION DEP GAS:		3,086 (1,165)		140 (1,040)		-		140 (1,040)
11	190300	DT3090 - PENSION FAS 87		(1,716,297)		(1,837,486)		- 116,757		(1,040) (1,720,729)
12	190300	DT4110 - OTHER REG LIAB:		(1,/10,277)		2,522		-		2,522
14	190300	DT4120 - PENSION FAS 158 LIAB:		3,925,153		4,001,446		-		4,001,446
15	190300	DT4125 - RET HLTH FAS158 LIAB:		72,296		320,280		-		320,280
16	190300	DT4130 - FAS 106 RETIREE LIAB:		1,647,073		1,453,579		-		1,453,579
17	190300	DT4132 - UNIFORM CAP ADJUSTMENT:		-		-		-		-
18	190300	DT4135 - INSURANCE RESERVE		38,809		-		-		-
19	190300	DT4165 - NOL CARRYFORWARD:		5,029,651		7,611,459		1,684,782		9,296,241
20	190300	DT4415 - ALT FUEL VEHICLE CREDIT		50,000		50,000		-		50,000
21	190300	DT4430 - R&D CREDIT		7,286		7,286		-		7,286
22	190300	DT4466 - PUC FEES:		76,066		82,809		-		82,809
23	190300	DT3060 - ARO FASB 143 ASSET		1,502,653		-		-		-
24		Total Deferred Income Tax Assets	\$	17,249,709	\$	16,253,957	\$	741,973	\$	16,995,930
25										
26 27	254015	Regulatory Liabilities for Excess Deferred Income Taxes ("EDFIT")	¢	(20.047.004)	¢	(20.7(2.7(4)	e		¢	(20.7(2.7(4)
27	254015 254015	Protected Property - (EDFIT)	\$	(20,047,884) (5,007,957)	\$	(20,763,764)	\$	-	\$	(20,763,764)
28 29	254015	Non-Protected Plant - (EDFIT) Protected NOL - Deficient Deferred Federal Income Taxes ("DDFIT")		3,528,551		(3,620,477) 3,722,221		3,620,477		3,722,221
30	254015	Non-Protected Non-Property - (EDFIT)/DDFIT		2,059,536		2,172,577		(2,172,577)		5,722,221
31	254015	Regulatory Liability for non-refunded ARAM		(581,204)		(3,049,952)		3,049,952		
32	251015	Total Regulatory Liabilities for (EDFIT)	\$	(20,048,958)	\$	(21,539,395)	\$	4,497,852	\$	(17,041,543)
33		Potar Regulatory Endomites for (EDTTT)	Φ	(20,040,950)	Φ	(21,55),555)	U,	4,497,052	Ψ	(17,041,540)
34		Accumulated Deferred Income Taxes - Property								
35	282300	DT4063 - ACCUMULATED DEPRECIATION	\$	(36,324,563)	\$	(37,136,762)	\$	(5,769,213)	\$	(42,905,975)
36		Total Accelerated Deferred Income Taxes - Property	\$	(36,324,563)	\$	(37,136,762)	\$	(5,769,213)	\$	(42,905,975)
37										
38		State Tax Items								
39	190300	DT1500 - STATE INC TAX INCL:	\$	1,619,124	\$	3,718,721	\$	-	\$	3,718,721
40	190300	DT3020 - STATE NOL:		731,392		2,200,756		1,549,452		3,750,208
41	282300	DT1059 - ACCUMULATED DEPRECIATION-ST		(4,891,299)		(14,981,386)		-		(14,981,386)
42	254015	DT1500 - NON-PROTECTED STATE TAXES (DDIT):		-		7,400,436		-		7,400,436
43	283300	DT1500 - STATE INC TAX INCL	-	(122,822)	-	40,823	-	-	-	40,823
44 45		Total State Taxes	\$	(2,663,605)	\$	(1,620,650)	\$	1,549,452	\$	(71,198)
45		Accumulated Deferred Income Taxes - Other								
40	283300	DT1030 - BONUS	\$	_	\$	_	\$	_	\$	_
48	283300	DT2014 - REG RETIREE HEALTHCARE ASSET:	φ	49,478	φ		φ		φ	
49	283300	DT3018 - FED EFF OF STATE NOL:		803,541		(462,159)		(325,385)		(787,544)
50	283300	DT3090 - PENSION FAS 87:		(190,829)		(209,303)		(525,505)		(209,303)
51	283300	DT4040 - PREPAID EXPENSES:		(19,627)		(19,692)		-		(19,692)
52	283300	DT4100a - GAIN DEFERRAL		(1,616,568)		-		-		-
53	283300	DT4150 - LT RATE CASE ASSET:		(173,736)		(230,454)		-		(230,454)
54	283300	DT4155 - REG PSC PENSION ASSET:		390,638		-		-		-
55	283300	DT4201 - REG OTHER ASSET		(311,647)		(295,432)		-		(295,432)
56	283300	DT4265 - REG ASSET ARO LIAB		1		-		-		-
57		Total Accelerated Deferred Income Taxes - Other	\$	(1,068,748)	\$	(1,217,040)	\$	(325,385)	\$	(1,542,425)
58										
59										
60		OTHER UTILITY PLANT DIT and EDFIT	\$	(9,099,262)	\$	-	\$	(8,954,892)	\$	(8,954,892)
61	235000	CUSTOMER DEPOSITS		-		(3,518,846)		-		(3,518,846)
62	252000/252001	CUSTOMER ADVANCES		-		-		-		-
63 64		Total Other Rate Base Items	\$	(51,955,428)	\$	(48,778,735)	\$	(8,260,213)	\$	(57,038,949)
51		i viai viaci Ratt Dast itellis	J	(31,733,420)		(10,170,133)	æ	(0,200,213)	9	(37,030,747)

BLACK HILLS NEBRASKA GAS, LLC OTHER RATE BASE ITEMS FOR THE TEST YEAR ENDING DECEMBER 31, 2020

				(a)		(b)		(c)		(d) Adjusted
Line			Dece	mber 31, 2018	Decer	nber 31, 2019	I	Pro Forma	Oth	er Rate Base
No.	Account	Description	En	ding Balance	End	ing Balance	A	djustment	1	Reductions
50	283300	DT3090 - PENSION FAS 87:		(190,829)		(209,303)		-		(209,303)
51	283300	DT4040 - PREPAID EXPENSES:		(19,627)		(19,692)		-		(19,692)
52	283300	DT4100a - GAIN DEFERRAL		(1,616,568)		-		-		-
53	283300	DT4150 - LT RATE CASE ASSET:		(173,736)		(230,454)		-		(230,454)
54	283300	DT4155 - REG PSC PENSION ASSET:		390,638		-		-		-
55	283300	DT4201 - REG OTHER ASSET		(311,647)		(295,432)		-		(295,432)
56	283300	DT4265 - REG ASSET ARO LIAB		1		-		-		-
57		Total Accelerated Deferred Income Taxes - Other	\$	(1,068,748)	\$	(1,217,040)	\$	(325,385)	\$	(1,542,425)
58										
59										
60	282000/254015	OTHER UTILITY PLANT DIT and EDFIT	\$	(9,099,262)	\$	-	\$	(8,954,892)	\$	(8,954,892)
61	235000	CUSTOMER DEPOSITS		-		(3,518,846)		-		(3,518,846)
62	252000/252001	CUSTOMER ADVANCES		-		-		-		-
63										
64		Total Other Rate Base Items	\$	(51,955,428)	\$	(48,778,735)	\$	(8,260,213)	\$	(57,038,949)

Allocated Rate Base Components showing the Manner In Which the Components are Calculated For the Test Year Ended December 31, 2019

Rule 004.03B

Revenue Requirement Study

The Revenue Requirement Study is also identified as Exhibit No. MCC-2 within testimony provided in this Rate Review Application.

Allocated Rate Base Components Showing the Manner in Which the Components are Calculated

The Allocated Rate Base Components are contained within the Revenue Requirement Study, Statement D, Statement E, and Schedule M-1.

Statement D, Statement E, and Schedule M-1 of the Revenue Requirement Study is replicated on the pages provided above.

241 Neb. Admin. Code. Ch. 9, Rule 004.03A3. (Commission Rule Section II)

BLACK HILLS NEBRASKA GAS, LLC PLANT IN SERVICE SUMMARY FOR THE TEST YEAR ENDING DECEMBER 31, 2020

			(a)	(b)		(c) (Note 1) D-1	(d) (b) + (c)
Line No.	Description	Reference	Plant in Service 12/31/2018	Plant in Service 12/31/2019	& Exj	Subsequent pected Pro Forma ons & Adjustments	Adjusted Plant in Service
1 2	Intangible	Sched D-1 Ln.6	\$ 1,364,199	\$ 1,364,199	\$	-	\$ 1,364,199
3 4	Gathering and Processing Plant	(Note 2)	-	-		-	-
5 6	Storage Plant	(Note 2)	-	-		-	-
7 8	Base Gas Storage	(Note 2)	-	-		-	-
9 10	Transmission	Sched D-1 Ln.13	6,346,090	6,163,725		-	6,163,725
11 12	Distribution	Sched D-1 Ln.33	623,395,574	715,468,698		75,664,063	791,132,761
13 14	General	Sched D-1 Ln.59	49,010,994	87,797,857		14,739,313	102,537,170
15 16	Other Utility	Sched D-1 Ln.66	40,650,508	45,535,472		(17,761,107)	27,774,365
17 18	Plant in Service	Sum (Ln1:Ln15)	\$ 720,767,365	\$ 856,329,951	\$	72,642,269	\$ 928,972,220
19	Total Plant in Service	Ln 17	\$ 720,767,365	\$ 856,329,951	\$	72,642,269	\$ 928,972,220

20

21 (Note 1) Subsequent additions references Schedule D-1, which includes property additions and adjustments for the Pro Forma Period.

22 (Note 2) There was no plant in service in this category in the base year, and no subsequent additions anticipated in the test year.

BLACK HILLS NEBRASKA GAS, LLC ADJUSTED ACCUMULATED PROVISION FOR DEPRECIATION FOR THE TEST YEAR ENDING DECEMBER 31, 2020

			(a) 12/31/2018	· · · · · ·		(b) 2/31/2019			(d) (Note 3)	(e) (Note 4)		(f) (Note 6)			(g) 12/31/2020
			Per Book		Per Book		Existing Plant		Accumulated		Accumulated		Accumulated		Adjusted
Line			Accumulated				CAM Accumulated		Depreciation Plant		Depreciation		Depreciation		Accumulated
No.	Description		Depreciation		Depreciation		Depreciation A		dition Adjustments (M-2)	nts (M-2) Retirem		Roll Forward			Depreciation
1	Intangible	\$	954,603	\$	988,584	\$	-	\$	-	\$	-	\$	63,434	\$	1,052,018
2	C														
3	Gathering and Processing (Note 5)		(18,028)		(18,028)		-		-		18,028		-		-
4															
5	Storage Plant		-		-		-		-		-		-		-
6															
7	Transmission		4,212,174		4,260,643		-		-		-		50,163		4,310,806
8															
9	Distribution		237,496,161		249,936,085		-		909,436		(3,611,082)		19,237,273		266,471,712
10															
11	General		16,522,247		15,862,916		-		446,331		(3,356,005)		4,485,592		17,438,834
12			1.0.00.000				(1 (20 100)		17 505		(10.011.010)				151010
13	Other Utility Plant (Corporate Shared Assets - Note 1a)		12,040,900		12,887,426		(1,673,100)		17,535		(12,041,346)		1,263,503		454,018
14	Other Utility Plant (Corporate Shared Assets - Note 1b)		155,500		233,297		(38,609)		-		(321,263)		564,348		437,773
15	Other Utility Plant (Corporate Unrecovered Reserve - Note 1c)		(1,178,988)		(1,178,988)		(492,173)		-		-		139,263		(1,531,898)
16	Other Utility Plant (Corporate Shared Assets - Note 2a)		3,909,308		4,446,443		(142,266)		94,379		(2,753,329)		757,396		2,402,624
17	Other Utility Plant (Corporate Shared Assets - Note 2b)		824,923		154,562		(8,924)		9,182		(996,106)		120,410		(720,876)
18	Other Utility Plant (Corporate Shared Assets - Note 2c)		2,216,338		3,002,681		(543,781)		33,824		(161,376)		751,540		3,082,887
19	Other Utility Plant (Corporate Unrecovered Reserve - Note 2d)		(4,681,761)		(4,681,761)		(84,364)		-		-		397,177		(4,368,948)
20															
21	Total Adjusted Accumulated Depreciation	\$	272,453,377	\$	285,893,862	\$	(2,983,217)	\$	1,510,686	\$	(23,222,480)	\$	27,830,101	\$	289,028,951
22															

23 (Note 1a) Figure represents Other Utility Plant, Corporate Shared Assets allocated on customer count of all regulated utilities per CAM.

24 (Note 1b) Figure represents Other Utility Plant, Corporate Shared Assets allocated on customer count of all regulated gas utilities per CAM.

25 (Note 1c) Figure represents Other Utility Plant, Corporate Unrecovered Reserve allocated on customer count per CAM.

26 (Note 2a) Figure represents Other Utility Plant, Corporate Shared Assets allocated on the blended ratio to all entities per CAM.

27 (Note 2b) Figure represents Other Utility Plant, Corporate Shared Assets allocated on the blended ratio to all regulated utilities per CAM.

28 (Note 2c) Figure represents Other Utility Plant, Corporate Shared Assets allocated on the blended ratio to all regulated gas utilities per CAM.

29 (Note 2d) Figure represents Other Utility Plant, Corporate Unrecovered Reserve allocated on general ratio per CAM.

30 (Note 3) Includes depreciation expenses for subsequent additions and adjustments for the pro forma period based on depreciation rates provided on Statement J. This amount is then divided by two to reflect the Test Year.

31 (Note 4) Adjustment to remove the accumulated depreciation associated to the assets removed on Schedule D-3.

32 (Note 5) Adjustment to remove the accumulated depreciation on Gathering and Processing, which has no related assets.

33 (Note 6) Roll forward of the 12/31/2019 balances to reflect the 2020 year end balances.

BLACK HILLS NEBRASKA GAS, LLC OTHER RATE BASE ITEMS FOR THE TEST YEAR ENDING DECEMBER 31, 2020

No. Account Description Faulty Balance Faulty Balance Adjustment Adjustment Res 1 Deferred lacons Tax Assets 5 16/3472 \$ 16/3472 \$ 16/3472 \$ 16/3472 \$ 16/3472 \$ 16/3472 \$ 14/348 3 190300 DT1000- IAD DETER HERONE PNURANCE: 33/237 7 190500 7 43/34 17/3273 - - 16/3472 - - 16/3472 - - 16/3472 - - 16/3472 - - 17/3473 - - 16/3472 - - 16/3472 - - 16/3472 - - 16/3472 - - 16/3472 - - 16/3472 16		Account Description			(a)		(b)		(c)		(d) Adjusted
2 190300 DT1000 - VACATION: S 16.3072 S 16.71,44 S - S 4 190800 DT1000 - EMPLOYE GROUP INSURANCE: 35.934 85.922 - - 5 190800 DT1030 - EMPLOYE GROUP INSURANCE: 35.937 2.07,758 - - 6 190800 DT1030 - MORXIANS COMP. 180,788 113,373 - - 7 190800 DT1030 - MORXIANS COMP. 180,788 113,373 - - 7 190800 DT1030 - EMPLOYEE RELATINEARE 103,358 183,731 - - 10 190800 DT1030 - EMPLOMARCE PLAN 103,358 164,040 - - 11 190800 DT1030 - EMPLOMARCE PLAN 103,353 4.00,446 - - 12 190800 DT1030 - EMPLOMARCE PLAN 32,51,31 4.03,454 - - 13 190800 DT110 - FAN ION RATISTICALE 32,51,31 4.03,446 - - - - -					· · · ·	· · · · ·					her Rate Base Reductions
2 190300 DT1000 - VACATION: S 16.572.45 S 16.72.45 7.64.29 4.33.22 4.33.23 4.33.33.23 4.33.33.23 4.33.33.23 4.33.33.33.33 4.33.33.33.33 4.33.33.33.33 4.33.33.33.33.33.33 4.33.33.33.33.33 4.33.33.33 4.33.33.33.33 4.33.33.33.33 4.33.33.33 4.33.33.33.33 4.33.33.33.33 4.33.33.33.33 4.33.33.33.33 4.33.33.33.33 4.33.33.33.33 4.33.33.33.33 4.33.23	1		Deferred Income Tax Assets								
4 198300 DT1020 - EMPLOYE GROUP INSURANCE: 35,594 85,292 - 6 198300 DT1630 - NORUS: 336,237 269,738 - 7 198300 DT1630 - NORUS: 336,237 269,738 - 8 198300 DT1630 - NORUS: 338,237 - - 9 198300 DT1630 - NORUS: 4,110,432 2,962,203 (1,222,00) 9 198300 DT160 - FURIORIMANCE NEP GAS: 3,1055 1 - 198300 DT160 - FURIORIANCE NEP GAS: 3,1055 1 - - 198300 DT110 - OTHER REG LABS - 2,222 - - 198300 DT112 - NERSION FASI IS LABE: 3,251,33 4,001,446 - - 198300 DT113 - NERSION FASI IS LABE: 3,252,133 4,601,464 - - 198300 DT113 - NERSION FASI IS LABE: 7,066 2,2299 - - 198300 DT113 - NERAPOR RESARVE 3,80,4771 3,80,4771 3,80,4771	2 19	0300		\$	163,072	\$	167,440	\$	-	\$	167,440
5 1903.00 DT1030 - DONUS: 33.6,277 20.7,78 - 6 1903.00 DT1050 - OTHER: 3.892 3.7,34 - 8 1903.00 DT1050 - OTHER: 3.892 3.7,34 - 8 1903.00 DT100 - AS 100 OTHER: 4.110.482 2.002.02 (1.22.002.1 1903.00 DT100 - FERRETIRE HEALTICARE 10.3138 1.85,731 - - 1903.00 DT100 - FERRETIRE HEALTICARE 1.14,452 2.002.02 (1.22.002.1 - 1903.00 DT100 - FERSION FRAS NT 1.67.07 (1.87.77) - - 1903.00 DT120 - FENSION FRAS NT 3.92.51.53 4.004.146 - - 1903.00 DT120 - FENSION FRAS NT LIAB 3.92.51.53 4.004.146 - - 1903.00 DT142 - FENSION FRAS NT LIAB 3.92.51.53 4.004.146 - - 1903.00 DT143 - FAS 10 RETTRE HEAL NEATHER 1.64.707.3 1.45.37.7 - - 1903.00 DT143 - FAS 10 RETTRE HEAL NEATHER	3 19	0300	DT1010 - BAD DEBT RESERVE:		1,672,345		736,429		48,303		784,732
6 190200 DT1050-WORKMANS COMP: 189,748 179,287 - 7 190300 DT12020-RETIBLE HEALTHCARE 103,338 158,751 114,192 9 190300 DT3010-PERFORMANCE FLAN 3.066 140 - 11 190300 DT3010-PERFORMANCE FLAN (1.165) (1.060) - 12 190300 DT3010-PERFORMANCE FLAN (1.16,52) (1.16,52) (1.16,52) 14 190300 DT4102-OTHER NET SILLAR (1.16,73) 1.43,739 - 15 190300 DT4102-OTHER NET SILLAR 1.22,523 4.00,14,46 - 16 100300 DT4132-UNIFORM CAP ADJUSTMENT: - - - 18 100300 DT4143-NUICARE SILLAR 1.52,751 7.01,489 1.064,782 190300 DT4145-NUICARE ADJUSTMENT: - - - - 190300 DT4145-NUICARE ADJUSTMENT: - - - - 190300 DT4145-NUICARE ADJUSTMENT: - - -			DT1020 - EMPLOYEE GROUP INSURANCE:		,				-		85,292
7 190300 DT1090-OTHER: 3.892 3.743 - 8 190500 DT2002-FAS 169 OTHER: 41.10.482 2.902.202 (1.222.052) 10 190500 DT3006-LINE EXTENSION DEP CAS: (1.165) (1.400) - 11 190300 DT3006-LINE EXTENSION DEP CAS: (1.165) (1.457) (1.37.486) 11 190300 DT410-OTHER REG LLAB: 3.925.153 4.42.440 - - 14 190300 DT410-OTHER REG LLAB: 1.437.073 1.435.579 - - 15 190300 DT4135-LNSURANCE RESERVE 3.809 - - - 19 190500 DT4145-LINE VERICHE EKBHT 5.029.511 7.41.459 1.843.579 - - 19 190500 DT445-ALT EEBL VERICHE EKBHT 5.02.651 7.61.499 1.884.72 - 21 190500 DT445-ALT EEBL VERICHE EKBHT 7.266 7.286 - - 21 190500 DT446-AUC FEBN 7.286 7.286 - - - 21 190500 DT446-AUC ARDASH AS A									-		269,758
8 190300 DT2020-RETIBER HEALTRCARE 103.33 5 (3.5) 114.192 9 190500 DT2020-RETIBER HEALTRCARE 103.33 2.66(2) (1.16) 10 00500 DT300-PERSIGNANCE PLAN 3.086 140 - 11 100500 DT300-PERSIGNANCE PLAN (1.16)5 (1.00) - 12 100500 DT300-FERSIGNANCE PLAN (1.16)5 (1.00) - 13 100500 DT4120-PERSIGNAS LABE 3.925,153 4.400,146 - 14 100500 DT4130-FAS ISB ARTITUR FERSIGNA 1.647,073 - - 15 100500 DT4135-FAS ISB ARTITUR FERSIGNA 5.026,551 7.14,459 - 19 DT4145-NOL CARRYTORWARD 5.026,551 7.286 - - 19 DT4400-RAD CREDIT 7.266 7.286 - - 21 100500 DT4440-RAD CREDIT 5.16235297 S.741,973 S.741,973 22 100500 DT4460-RAD CREDIT 5.1624,970 S.20,977 </td <td></td> <td></td> <td></td> <td></td> <td>,</td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>179,287</td>					,				-		179,287
9 190100 DT2002 - FAS 109 OTHER: 44,10,482 2,262,262 (1,222,062) 11 190300 DT3076 - LINE EXERNISM DEP GAS: (1,165) (1,940) - 12 190300 DT3076 - LINE EXENSION DEP GAS: (1,165) (1,165) (1,077) 13 190300 DT410 - OTHER REG LLAB: - 2,222 - 14 190300 DT4125 - RET IRL THASIS LLAB: 3,925,153 4,001,446 - 190300 DT4125 - RET IRL THASIS LLAB: 1,225,65 3,022,80 - - 190300 DT4135 - NERDIM CAR ADDISIMENT: 1,647,75 1,435,557 - - 190300 DT445 - NOL CARRY FORWARD 5,029,651 7,611,459 L,644,72 20 190300 DT446 - PUC FEES: 7,066 82,809 - 21 190300 DT446 - PUC FEES: 5 7,014,95 S - 21 190300 DT446 - PUC FEES: 5 7,014,95 S - - 21 190300 DT4									-		3,743
10 100:00 DT300-PERFORMANCE PLAN 3.086 1.40											272,943
11 190300 DT3076 - LINE EXTENSION DEF CAS: (1.165) (1.400) - 12 190300 DT4110 - OTTER RG LAB: - 2,522 116,277 13 190300 DT4125 - PENSION RAS AST (1.171,277) (1.871,846) 116,277 14 190300 DT4125 - RETILITFASIS LLAB: 320,236 - - 15 190300 DT4135 - NAI GRARTIRE LAB: 14/773 1.4/83,772 - 18 190300 DT4135 - NAI CARRYTORW ARD 5.029,651 7,611,459 1.684,782 190300 DT4145 - NOL CARRYTORW ARD 5.029,651 7,216 - - 190300 DT4445 - NOL CARRYTORW ARD 5.029,651 7,216 - - 190300 DT4445 - NOL CARRYTORW ARD 5.029,661 7,236 - - 190300 DT4445 - NOL CARRYTORW ARD 5.029,661 7,236 - - 190300 DT4445 - NOL CARRYTORW ARD 5.029,667 5.041,673 5.041,673 5.041,673 190300 DT4434 - RAD FEREVE									(1,222,062)		1,740,200
12 19000 DT3090 - FENSION FAS ST (1,716,297) (1,817,486) 116,757 13 19000 DT4120 - FENSION FAS IS LLAB: 3225,153 4001,446 - 15 19000 DT4125 - FENSION FAS ISS LLAB: 3225,153 4001,446 - 190300 DT4135 - FAS IOS RETIREE LLAB: 1.447,073 1.453,579 - 190300 DT4135 - INSURANCE RESEVE 38,809 - - 18 190300 DT4145 - ALT FUEL VEHILUE FARDUT 50,000 50,000 50,000 190300 DT4445 - ALT FUEL VEHILUE CREDIT 7,266 7,276 - - 21 190300 DT4466 - FUC FEES: 7,6,66 82,809 - - 21 190300 DT4466 - FUC FEES: 7,6,66 82,809 - - - 21 100300 DT4466 - FUC FEES: 7,6,66 82,809 - - - - - 21 190300 DT4466 - FUC FEES: 7,6,66 82,809 - - - - - - - - - - - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>140</td>									-		140
13 190.00 DT410 - OTHER RG LAB:	- ,				,				-		(1,040) (1,720,729)
14 990300 DT4120 - PENRON FAS ISS LABE: 3.025.153 4.001.466 - 15 190300 DT4130 - FAS IG6 RETIBEE LABE: 1.647.073 1.455.579 - 16 190300 DT4132 - INSURANCE RESERVE 38.809 - - - 18 190300 DT4135 - INSURANCE RESERVE 38.809 - - - 19 190300 DT4415 - ALT RUEL VENCE CEDIT 50.000 50.000 - - 21 190300 DT4460 - ROC CREDT 7.286 7.286 - - 23 190300 DT4460 - ROC CREDT 7.0066 82.809 - - - 24 Total Deferred Income Tax Assets 5 10.2633 - - - - - 25 Protected Property (LDTT) \$ (20.97.531 \$ 1.17.249.709 \$ 1.6259.597 \$ 7.41.073 \$ 2.5105 254015 Non-Protected Property (LDTT) \$ 1.001.4563 \$ 1.01.2577 (2.17.277) - - - - - - - - - - - -					(1,/10,297)				-		2,522
15 190300 DT415 - RET ILTH FASISE LLAB: 7.2266 1.202,20 - 16 190300 DT4132 - UNFORM CAP ADUSTMENT: - - - 17 190300 DT4153 - UNFORM CAP ADUSTMENT: - - - 19 190300 DT4165 - NOL CARRY FORW ARD: 5.029,651 7.611,459 1.644,782 190300 DT445 - NOL CARRY FORW ARD: 7.066 82.809 - - 21 190300 DT4450 - RAD CREDIT 7.066 82.809 - - 21 190300 DT4450 - RAD CREDIT 7.066 82.809 -					3 925 153						4,001,446
16 190300 DT410 - FAS 106 RETUREE LIAR: 1.647073 1.453.579 - 17 190300 DT4153 - INSURANCE RESERVE 38.809 - - 18 190300 DT4415 - NOL CARPY FORWARD: 50.20651 7.611.459 1.684.782 20 190300 DT4416 - NOL CREPTORWARD: 50.2060 - - 21 190300 DT4406 - PUC FEBS: 70.066 82.809 - 23 190300 DT4406 - PUC FEBS: 70.066 82.809 - - 24 Total Deferred Income Tax Sects \$ 1.522.653 - - - 25 Regulatory Labihitis for Excess Deferred Income Taxes ("EDFIT") \$ (2.0047.854) \$ (2.07.63,764) \$ \$ > \$ 25 Non-Protected Plant - (EDFIT) \$ (2.0047.854) \$ (2.07.63,764) \$ <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td>320,280</td></t<>									-		320,280
17 190300 DT4132 - UNFORM CA ADJUSTMENT: - - - - 18 190300 DT4165 - NOL CARRY DRESERVE 38,899 - - - 19 190300 DT4145 - NOL CARRY FORWARD: 5,029,651 7,611,459 1,684,782 190300 DT4450 - RAD CREDT 7,236 7,266 2,2899 - 21 190300 DT4450 - RAD CREDT 7,266 82,899 - - 23 190300 DT4460 - PUC FEBS: 7,6066 82,899 - - - 24 Total Deferred Income Tax Assets 5 1,502,653 -									-		1,453,579
18 190300 DT4135 - NUCARC RESERVE 38,809 - - 190300 DT416 - NUC CARKPORWARD: 5029,651 7,611,459 1,684,782 20 190300 DT4405 - NUC CARKPORWARD: 5029,651 7,611,459 1,684,782 21 190300 DT4466 - RUC FRES: 76,066 82,809 - - 22 190300 DT4466 - RUC FRES: 76,066 82,809 - - 23 190300 DT4660 - ARO FASE MAS BASET 1,502,653 S 741,973 S 25 Regulatory Liabilities for Excess Deferred Income Taxes ("EDFIT") S (2,0047,854) S - S - 254015 Non-Protected Property - (EDFIT) C (5,007,977) (3,620,477) 3,620,477 - <					-		-		-		-
20 190300 DT415 - ALT FUEL VEHICLE CREDIT 50,000 <td>18 19</td> <td>0300</td> <td></td> <td></td> <td>38,809</td> <td></td> <td>-</td> <td></td> <td>-</td> <td></td> <td>-</td>	18 19	0300			38,809		-		-		-
21 190300 DT440 - R&D CREDIT 7,286 7,286 - 23 190300 DT440 - R&D CASDI 5 1,502,653 - - 23 190300 DT440 - REC FESS: 5 1,502,653 - - 24 Total Deferred Income Tax Sacets 5 1,502,653 - - - 25 Regulatory Liabilities for Excess Deferred Income Taxes ("EDFIT") 5 (20,047,884) \$ (20,763,764) \$ - 5 1,22,577 254015 None-Protected NoL - Deferred Deterrol Federal Income Taxes ("DFIT") 3,252,516 3,172,577 (2,172,577) (2,173,56) (3,504,563)	19 19	0300	DT4165 - NOL CARRYFORWARD:				7,611,459		1,684,782		9,296,241
22 190300 DT4466 -PUC FEES: 76,066 82,809 - 23 190300 DT600 - ARO FASH 164 ASSET 1.502,653 -	20 19	0300	DT4415 - ALT FUEL VEHICLE CREDIT		50,000		50,000		-		50,000
23 190300 DT3060 - ARD FASB 143 ASSET 1.502,633 - - - 24 Total Deferred Income Tax Assets \$ 17249,709 \$ 16253,957 \$ 741,973 \$ 25 Regulatory Liabilities for Excess Deferred Income Taxes ("EDFIT") \$ 16253,957 \$ 16253,957 \$ 741,973 \$ 25 Protected Property - (EDFIT) \$ (20,047,884) \$ \$ 20,0477 3,620,477 5,67,692,13 5,77,692,13 5,77 <td< td=""><td>21 19</td><td>0300</td><td>DT4430 - R&D CREDIT</td><td></td><td>7,286</td><td></td><td>7,286</td><td></td><td>-</td><td></td><td>7,286</td></td<>	21 19	0300	DT4430 - R&D CREDIT		7,286		7,286		-		7,286
24 Total Deferred Income Tax Assets 5 17,249,709 \$ 16,253,957 \$ 741,973 \$ 25 Regulatory Liabilities for Excess Deferred Income Taxes ("EDFIT") S (20,047,884) \$ (20,763,764) \$ - \$ 5 741,973 \$ 5 741,973 \$ \$ 254015 Non-Protected Part (EDFIT) \$ (20,047,884) \$ (20,763,764) \$ - \$ 5 741,973 \$ \$ 1 3,620,477 3,62		0300			76,066		82,809		-		82,809
Regulatory Liabilities for Excess Deferred Income Taxes ("EDFIT") S (20,047,884) S (21,22,21) S (21,21,27,7) 31 254015 Non-Protected Non-Property C(30,049,052) 30,349,052 30,349,052 30,349,052 30,349,052 30,349,052 S 4,497,852 S 6 32 Total Regulatory Liabilities for EDFIT) S (20,048,958) S (21,539,395) S 4,497,852 S 6 37,145,762 S (5,769,213) S S 34 Accumulated Deferred Income Taxes - Property S 1,619,124 S 3,718,721 S 4,97,1852		0300	DT3060 - ARO FASB 143 ASSET				-		-		-
26 Regulatory Labilities for Excess Deferred Income Taxes ("EDFIT") S 20,047,884) S 20,0763,764) S . S 27 254015 Non-Protected Pipart - (EDFIT) S 20,0763,764) S			Total Deferred Income Tax Assets	\$	17,249,709	\$	16,253,957	\$	741,973	\$	16,995,930
27 254015 Protected Property - (EDFTT) S 20,047,834) S 20,763,764) S - S 1 28 254015 Non-Protected Not Deficient Deferred Federal Income Taxes ("DDFT") 3,528,551 3,722,221 - - 30 254015 Non-Protected Non-Property - (EDFTT)/DDFTT 2,399,536 2,172,577 (2,172,577) 3,049,952) 3,052,953 5,059,053 5,059,053 5,059,053 5,059,053 5,059,053 5,059,053 5,05,059,053 5,05,059,053 5,05											
28 254015 Non-Protectal Plant - (EDFT) 1500 (5007) (51) (320477) 3,620,477 29 254015 Non-Protected NOL - Deficient Deferred Federal Income Taxes ("DDFTT) 3,528,551 3,722,221 3,722,271 30 254015 Non-Protected Non-Property - (EDFTT)/DDFTT 2,059,356 2,172,577 (2,172,577) 31 254015 Regulatory Liability for non-refunded ARAM (581,204) (3,049,952) 3,049,952 32 Total Regulatory Liability for non-refunded ARAM (581,204) (3,049,952) 3,049,952 34 Accumulated Deferred Income Taxes - Property 5 (36,324,563) 5 (37,136,762) \$ (5,769,213) \$ 36 Total Accelerated Deferred Income Taxes - Property 5 (36,324,563) \$ (37,136,762) \$ (5,769,213) \$ \$ 37 State Tax Items 5 1,619,124 \$ \$ 3,718,721 \$<		4015		¢	(20.047.004)	<u>_</u>	(20.5(2.5(1)	0		¢	(20 7/2 7/1)
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $				\$		\$		\$	-	\$	(20,763,764)
30 254015 Non-Projecty - (EDFIT)/DDFIT 2.059,356 2.172,577 (2.172,577) 31 254015 Regulatory Liability for non-refunded ARAM (3.049,952) 3.049,952) 32 Total Regulatory Liability for non-refunded ARAM (3.049,952) 3.049,952) 3.049,952 33 Accumulated Deferred Income Taxes - Property 5 (20.048,958) 5 (37.136,762) 5 (5.769,213) 5 36 Total Accelerated Deferred Income Taxes - Property 5 (36.324,563) 5 (37.136,762) 5 (5.769,213) 5 5 37 State Tax Items 5 1.619,124 5 3.718,721 5 - \$ 38 State Tax Items 7 731,392 2.200,756 1.549,452 4 40 190300 DT1500 - STATE NCL: 7 74,00,436 - - 42 254015 DT1500 - STATE NCL: 5 2.663,055 5 (1.620,660) 5 1.549,452 5 43 283300 DT1500 - STATE NCL: 5 2.663,605) 5 (1.620,660) 5 1					())				3,620,477		-
31 254015 Regulatory Liability for non-refunded ARAM (3049.952) 3.049.952) 32 Total Regulatory Liabilities for (EDPTT) S (20.048,958) S (21.539,395) S 4.497,852 S 33 Accumulated Deferred Income Taxes - Property S (36.324,563) S (37.136,762) S (5.769,213) S S 36 Total Accelerated Deferred Income Taxes - Property S (36.324,563) S (37.136,762) S (5.769,213) S S 37 Total Accelerated Deferred Income Taxes - Property S (36.324,563) S (37.136,762) S (5.769,213) S S 38 State Tax Items Total Accelerated Deferred Income Taxes - Property S 1.619,124 S 3.718,721 S - S 41 28300 DT1500 - STATE NCL TAXES (DDIT): - 7.400,436 -									-		3,722,221
32 Total Regulatory Liabilities for (EDFIT) \$ (20,048,958) \$ (21,539,395) \$ 4,497,852 \$ 1 33 Accumulated Deferred Income Taxes - Property 5 $(36,324,563)$ \$ (37,136,762) \$ (5,769,213) \$ 1 36 Total Accelerated Deferred Income Taxes - Property \$ (36,324,563) \$ (37,136,762) \$ (5,769,213) \$ 1 37 State Tas Items \$ (36,324,563) \$ (37,136,762) \$ (5,769,213) \$ 1 38 State Tas Items \$ (36,324,563) \$ (37,136,762) \$ (5,769,213) \$ 1 39 190300 DT1500 - STATE INC TAX INCL: \$ 1,619,124 \$ 3,718,721 \$. \$. \$. 41 28300 DT1500 - STATE INC TAX INCL: \$ 1,619,124 \$ 3,718,721 \$. \$. \$. 42 254015 DT1500 - STATE INC TAX INCL: \$ 1,619,124 \$ 3,718,721 \$. \$. \$. 43 283300 DT1500 - STATE INC TAX INCL: \$. $(14,981,386)$. . \$. 44 Total State Taxes OTHOD - STATE INC TAX INCL: \$. $(122,822)$ $40,823$. . </td <td></td> <td>-</td>											-
Accumulated Deferred Income Taxes - Property34Accumulated Deferred Income Taxes - Property $\frac{5}{(36,324,563)}$ $\frac{5}{(37,136,762)}$ $\frac{5}{(5,769,213)}$ $\frac{5}{(5,769,213)}$ 36State Tax Items $\frac{5}{(36,324,563)}$ $\frac{5}{(37,136,762)}$ $\frac{5}{(5,769,213)}$ $\frac{5}{(5,769,213)}$ $\frac{5}{(5,769,213)}$ 37State Tax Items $\frac{5}{(36,324,563)}$ $\frac{5}{(37,136,762)}$ $\frac{5}{(5,769,213)}$ $\frac{5}{(5,769,213)}$ $\frac{5}{(5,769,213)}$ 38State Tax Items $\frac{5}{(36,324,563)}$ $\frac{5}{(37,136,762)}$ $\frac{5}{(5,769,213)}$ $\frac{5}{(5,769,213)}$ $\frac{5}{(5,769,213)}$ 39190300DT1500 - STATE INC TAX INCL: $731,392$ $2,200,756$ $1,549,452$ $\frac{1}{(4,881,299)}$ $(14,981,386)$ $-$ 42224015DT1500 - STATE INC TAX INCL $(122,822)$ $400,823$ $ 7,400,456$ $-$ 43283300DT1300 - STATE INC TAX INCL $(122,822)$ $400,823$ $ 7,400,456$ $-$ 44Total State Taxes $\frac{5}{(2,663,605)}$ $\frac{5}{(1,620,650)}$ $\frac{5}{(1,620,650)}$ $\frac{5}{(1,620,650)}$ $\frac{5}{(1,620,650)}$ $\frac{5}{(2,23,85)}$ $\frac{5}{(2,23,85)}$ 45 283300 DT1201 + REG RETIRE HEALTHCARE ASSET: $\frac{9}{(190,829)}$ $(209,303)$ $ -$ 49283300DT4400 - PREPAID EXPENSES: $(19,627)$ $(19,629)$ $ -$ 51283300DT4400 - PREPAID EXPENSES: $(19,627)$ $(19,692)$ $ -$ 52283300DT4400		4015		s		\$		\$		\$	(17,041,543)
34 Accumulated Deferred Income Taxes - Property \$ (36,324,563) \$ (37,136,762) \$ (5,769,213) \$ (37,136,762) 36 Total Accelerated Deferred Income Taxes - Property \$ (36,324,563) \$ (37,136,762) \$ (5,769,213) \$ (37,136,762) 37 State Tax Items \$ (36,324,563) \$ (37,136,762) \$ (5,769,213) \$ (37,136,762) 38 State Tax Items \$ (36,324,563) \$ (37,136,762) \$ (5,769,213) \$ (37,136,762) 39 190300 DT1500 - STATE INC TAX INCL: \$ 1,619,124 \$ 3,718,721 \$ - \$ \$ - \$ 40 190300 DT1050 - STATE INC TAX INCL: \$ 1,619,124 \$ 3,718,721 \$ - \$ \$ - \$ 42 254015 DT1500 - NON-PROTECTED STATE TAXES (DDT): - 7,400,436 43 28300 DT1500 - STATE INC TAX INCL (12,822) 40,823 44 Total Accelerated Deferred Income Taxes - Other 45 S - \$ - \$ \$ - \$ \$ - \$ - \$ - \$ 46 Accumulated Deferred Income Taxes - Other \$ - \$ - \$ \$ - \$ \$ - \$			Total Regulatory Enablidity for (EDTTT)	9	(20,040,550)	φ	(21,35),575)		4,497,052	φ	(17,041,545)
35 282300 DT4063 - ACCUMULATED DEPRECIATION \$ (36,324,563) \$ (37,136,762) \$ (5,769,213) \$ 1 36 Total Accelerated Deferred Income Taxes - Property \$ (36,324,563) \$ (37,136,762) \$ (5,769,213) \$ 1 37 \$ (36,324,563) \$ (37,136,762) \$ (5,769,213) \$ 1 38 State Tax Items \$ (36,324,563) \$ (37,136,762) \$ (5,769,213) \$ 1 39 190300 DT1500 - STATE INCL: \$ 1,619,124 \$ 3,718,721 \$ - \$ \$ 1 41 28300 DT1095 - ACCUMULATED DEPRECIATION-ST (4,891,299) (14,981,386) \$ 42 254015 DT1500 - NON-PROTECTED STATE TAXES (DDIT): - 7,400,436 - \$ - \$ 43 Z8300 DT1201 - STATE INCL (122,822) 40,423 - \$ \$ 44 Total State Taxes \$ (2,663,605) \$ (1,620,650) \$ 1,549,452 \$ 44 Total State Taxes \$ (2,663,605) \$ (1,620,650) \$ 1,549,452 \$ 45 Accumulated Deferred Income Taxes - Other \$ (2,663,605) \$ (1,620,650) \$ 1,549,452 \$			Accumulated Deferred Income Taxes - Property								
36 Total Accelerated Deferred Income Taxes - Property \$ (36,324,563) \$ (37,136,762) \$ (5,769,213) \$ (37,136,762) 37 38 State Tax Items 5 (37,136,762) \$ (5,769,213) \$ (5,769,214) <td< td=""><td>35 28</td><td>2300</td><td></td><td>\$</td><td>(36,324,563)</td><td>\$</td><td>(37,136,762)</td><td>\$</td><td>(5,769,213)</td><td>\$</td><td>(42,905,975)</td></td<>	35 28	2300		\$	(36,324,563)	\$	(37,136,762)	\$	(5,769,213)	\$	(42,905,975)
38 State Tax Items 39 190300 DT1500 - STATE INCL: \$ 1,619,124 \$ 3,718,721 \$ - \$ - \$ - 40 190300 DT1050 - STATE INCL: 731,392 2,200,756 1,549,452 41 282300 DT1059 - ACCUMULATED DEPRECIATION-ST (4,891,299) (14,981,386) - - 42 254015 DT1500 - STATE INC TAX INCL - - 7,400,436 - 43 283300 DT1030 - STATE INC TAX INCL - - 7,400,436 - 44 Total State Taxes S 2,663,605) S 1,620,650) S 1,549,452 S 45 Total State Taxes S 2,663,605) S 1,620,650) S 1,549,452 S 46 Accumulated Deferred Income Taxes - Other - - \$ - \$ - S - \$ - - S - S - S - S - S - S - S - S - S - S -<	36			\$				\$		\$	(42,905,975)
39 190300 DT1500 - STATE INC TAX INCL: \$ 1,619,124 \$ 3,718,721 \$ - \$ 40 190300 DT3020 - STATE NOL: 731,392 2,200,756 1,549,452 - <	37				<u> </u>	-	<u> </u>		<u> </u>		
40 190300 DT3020 - STATE NOL: 731,392 2,200,756 1,549,452 41 282300 DT1059 - ACCUMULATED DEPRECIATION-ST (4,891,299) (14,981,386) - 42 254015 DT1500 - STATE INC TAX INCL (122,822) 40,823 - - 43 283300 DT1500 - STATE INC TAX INCL (122,822) 40,823 - - 44 Total State Taxes 5 (2,663,605) 5 (1,620,650) 5 1,549,452 5 45 - - 7,400,436 -<	38		State Tax Items								
41 282300 DT1059 - ACCUMULATED DEPRECIATION-ST (4,891,299) (14,981,386) - - 42 254015 DT1500 - NON-PROTECTED STATE TAXES (DDIT): - 7,400,436 - 43 283300 DT1500 - STATE INC TAX INCL (122,822) 40,823 - 44 Total State Taxes S (2,663,605) S (1,620,650) S 1,549,452 S 45 Accumulated Deferred Income Taxes - Other - - - - - 46 Accumulated Deferred Income Taxes - Other - - - - - 47 283300 DT308 - BED EFF OF STATE NOL: 803,541 (462,159) (325,385) 49 283300 DT4004 - PREPAID EXPENSES: (19,627) (19,692) - 51 283300 DT4100a - GAIN DEFERAL (1,616,568) - - - 52 283300 DT41040 - REPAID EXPENSES: (19,627) (19,692) - - 53 283300 DT4105 - LT RATE CASE ASSET: 390,638 - - - 54 28	39 19	0300	DT1500 - STATE INC TAX INCL:	\$	1,619,124	\$	3,718,721	\$	-	\$	3,718,721
42254015DT1500 - NON-PROTECTED STATE TAXES (DDIT):7,400,436-43283300DT1500 - STATE INC TAX INCL $(122,822)$ $40,823$ -44Total State Taxes\$ $(2,663,605)$ \$ $1,549,452$ \$46Accumulated Deferred Income Taxes - Other\$-\$-\$\$47283300DT1030 - BONUS\$-\$-\$\$\$48283300DT2014 - REG RETIREE HEALTHCARE ASSET: $49,478$ \$\$\$49283300DT3018 - FED EFF OF STATE NOL: $803,541$ $(462,159)$ $(325,385)$ \$50283300DT3090 - PENSION FAS 87: $(19,627)$ $(19,622)$ 51283300DT4100 - GAIN DEFERRAL $(1,616,568)$ 52283300DT4150 - LT RATE CASE ASSET: $(173,736)$ $(230,454)$ 53283300DT4150 - LEG PSC PENSION ASSET:390,63854283300DT4150 - LER ASSET $(311,647)$ $(295,432)$ 55283300DT4265 - REG ASSET ARO LIAB157Total Accelerated Deferred Income Taxes - Other\$ $(1,068,748)$ \$ $(1,217,040)$ \$ $(325,385)$ \$5960282000/254015OTHER UTILITY PLANT DIT and EDFIT\$ $(9,099,262)$ \$-\$\$ $(8,954,892)$ \$61235000 <td></td> <td>0300</td> <td>DT3020 - STATE NOL:</td> <td></td> <td>731,392</td> <td></td> <td>2,200,756</td> <td></td> <td>1,549,452</td> <td></td> <td>3,750,208</td>		0300	DT3020 - STATE NOL:		731,392		2,200,756		1,549,452		3,750,208
$\begin{array}{c c c c c c c c c c c c c c c c c c c $					(4,891,299)				-		(14,981,386)
44Total State Taxes5 $(2,663,605)$ (5) $(1,620,650)$ (5) $(1,549,452)$ (5) 454546Accumulated Deferred Income Taxes - Other5 $(2,663,605)$ (5) $(1,620,650)$ (5) $(1,620,650)$ (5) (5) $(1,620,650)$ $(1,620,650)$ $(1,610,650)$ $(1,610,650)$ $(1,610,650)$ $(1,610,650)$ $(1,610,650)$ $(1,610,650)$ $(1,610,650)$ $(1,610,650)$ $(1,610,650)$					-				-		7,400,436
45 Accumulated Deferred Income Taxes - Other 47 283300 DT1030 - BONUS \$ - \$ - \$ 48 283300 DT2014 - REG RETIREE HEALTHCARE ASSET: 49,478 - - - 49 283300 DT3090 - PENSION FAS 87: (190,829) (209,303) - - 50 283300 DT4040 - PREPAID EXPENSES: (190,829) (209,303) - - 51 283300 DT4100a - GAIN DEFERRAL (1,616,568) - - - 52 283300 DT4150 - LT RATE CASE ASSET: (173,736) (230,454) - - 53 283300 DT4150 - LT RATE CASE ASSET: (311,647) (295,432) - - 54 283300 DT4201 - REG OTHER ASSET (311,647) (295,432) - - 55 283300 DT4265 - REG ASSET ARO LIAB 1 - - - - 56 28300 DT4265 - REG ASSET ARO LIAB 1 - - - - - 57 Total Accelerated Deferred Income Taxes - Other		3300									40,823
46 Accumulated Deferred Income Taxes - Other 47 283300 DT1030 - BONUS \$ - \$ - \$ 48 283300 DT2014 - REG RETIREE HEALTHCARE ASSET: 49,478 - - - 49 283300 DT3018 - FED EFF OF STATE NOL: 803,541 (462,159) (325,385) 50 283300 DT3090 - PENSION FAS 87: (190,829) (209,303) - 51 283300 DT4040 - PREPAID EXPENSES: (19,627) (19,692) - 52 283300 DT4100a - GAIN DEFERRAL (1,616,568) - - - 53 283300 DT4150 - LT RATE CASE ASSET: (173,736) (230,454) - - 54 283300 DT4201 - REG OTHER ASSET 390,638 - - - 55 283300 DT4265 - REG ASSET ARO LIAB 1 - - - 57 Total Accelerated Deferred Income Taxes - Other \$ (1,068,748) \$ (1,217,040) \$ (325,385) \$ 58 - - - - -			Total State Taxes	\$	(2,663,605)	\$	(1,620,650)	\$	1,549,452	\$	(71,198)
47 283300 DT1030 - BONUS \$ - \$ - \$ - \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ - \$ \$ \$ \$ \$ \$ \$ \$ - \$											
48 283300 DT2014 - REG RETIREE HEALTHCARE ASSET: 49,478 - - 49 283300 DT3018 - FED EFF OF STATE NOL: 803,541 (462,159) (325,385) 50 283300 DT3090 - PENSION FAS 87: (190,829) (209,303) - 51 283300 DT4000 - REP AID EXPENSES: (19,627) (19,692) - 52 283300 DT4100a - GAIN DEFERAL (1,616,568) - - 53 283300 DT4150 - LT RATE CASE ASSET: (173,736) (230,454) - 54 283300 DT4201 - REG OTHER ASSET (311,647) (295,432) - 54 283300 DT4265 - REG ASSET ARO LIAB 1 - - 57 Total Accelerated Deferred Income Taxes - Other \$ (1,068,748) \$ (1,217,040) \$ (325,385) \$ 58 - <td< td=""><td></td><td>2200</td><td></td><td>¢</td><td></td><td>¢</td><td></td><td>6</td><td></td><td>¢</td><td></td></td<>		2200		¢		¢		6		¢	
49 283300 DT3018 - FED EFF OF STATE NOL: 803,541 (462,159) (325,385) 50 283300 DT3090 - PENSION FAS 87: (190,829) (209,303) - 51 283300 DT4040 - PREPAID EXPENSES: (19,627) (19,692) - 52 283300 DT4100a - GAIN DEFERRAL (1,616,568) - - 53 283300 DT4150 - LT RATE CASE ASSET: (173,736) (230,454) - 54 283300 DT4150 - LT RATE CASE ASSET: (311,647) (295,432) - 54 283300 DT4265 - REG PSC PENSION ASSET: 390,638 - - 55 283300 DT4265 - REG ASSET ARO LIAB 1 - - 56 28300 DT4265 - REG ASSET ARO LIAB 1 - - 57 Total Accelerated Deferred Income Taxes - Other \$ (1,068,748) \$ (1,217,040) \$ (325,385) \$ 60 282000/254015 OTHER UTILITY PLANT DIT and EDFIT \$ (9,099,262) \$ - \$ (8,954,892) \$ 61 235000 <				2	-	Э	-	2	-	\$	-
50 283300 DT3090 - PENSION FAS 87: (190,829) (209,303) - 51 283300 DT4040 - PREPAID EXPENSES: (19,627) (19,692) - 52 283300 DT4100a - GAIN DEFERRAL (1,616,568) - - 53 283300 DT4150 - LT RATE CASE ASSET: (173,736) (230,454) - 54 283300 DT4155 - REG PSC PENSION ASSET: 390,638 - - 55 283300 DT4265 - REG ASSET ARO LIAB 1 - - 56 283300 DT4265 - REG ASSET ARO LIAB 1 - - 57 Total Accelerated Deferred Income Taxes - Other \$ (1,068,748) \$ (1,217,040) \$ (325,385) \$ 58 -					,		-		(225.285)		- (787,544)
51 283300 DT4040 - PREPAID EXPENSES: (19,627) (19,692) - 52 283300 DT4100a - GAIN DEFERRAL (1,616,568) - - 53 283300 DT4150 - LT RATE CASE ASSET: (173,736) (230,454) - 54 283300 DT4155 - REG PSC PENSION ASSET: 390,638 - - 54 283300 DT4261 - REG OTHER ASSET (311,647) (295,432) - 55 283300 DT4265 - REG ASSET ARO LIAB 1 - - 57 Total Accelerated Deferred Income Taxes - Other \$ (1,068,748) \$ (1,217,040) \$ (325,385) \$ 58 -									(323,383)		(209,303)
52 283300 DT4100a - GAIN DEFERRAL (1,616,568) - - 53 283300 DT4150 - LT RATE CASE ASSET: (173,736) (230,454) - 54 283300 DT4155 - REG PSC PENSION ASSET: 390,638 - - 55 283300 DT4201 - REG OTHER ASSET (311,647) (295,432) - 56 283300 DT4265 - REG ASSET ARO LIAB - - - 57 Total Accelerated Deferred Income Taxes - Other \$ (1,068,748) \$ (1,217,040) \$ (325,385) \$ 58 - <td></td> <td>(19,692)</td>											(19,692)
53 283300 DT4150 - LT RATE CASE ASSET: (173,736) (230,454) - 54 283300 DT4155 - REG PSC PENSION ASSET: 390,638 - - 55 283300 DT4201 - REG OTHER ASSET (311,647) (295,432) - 56 283300 DT4265 - REG ASSET ARO LIAB 1 - - 57 Total Accelerated Deferred Income Taxes - Other \$ (1,068,748) \$ (1,217,040) \$ (325,385) \$ 58 - - - - - - - - 60 282000/254015 OTHER UTILITY PLANT DIT and EDFIT \$ (9,099,262) \$ - \$ (8,954,892) \$ 61 235000 CUSTOMER DEPOSITS - - - - 62 252000/252001 CUSTOMER ADVANCES - - - - 63 - - - - - - -							(1),0)2)				(1),0)2)
54 283300 DT4155 - REG PSC PENSION ASSET: 390,638 - - 55 283300 DT4201 - REG OTHER ASSET (311,647) (295,432) - 56 28300 DT4265 - REG ASSET ARO LIAB 1 - - 57 Total Accelerated Deferred Income Taxes - Other \$ (1,068,748) \$ (1,217,040) \$ (325,385) \$ 59 - - - - - - - - 60 282000/254015 OTHER UTILITY PLANT DIT and EDFIT \$ (9,099,262) \$ - \$ (8,954,892) \$ 61 235000 CUSTOMER DEPOSITS - - - - - 62 252000/25201 CUSTOMER ADVANCES - - - - - 63 - - - - - - - -							(230.454)		-		(230,454)
55 283300 DT4201 - REG OTHER ASSET (311,647) (295,432) - 56 283300 DT4265 - REG ASSET ARO LIAB 1 - - 57 Total Accelerated Deferred Income Taxes - Other \$ (1,068,748) \$ (1,217,040) \$ (325,385) \$ 58 - - - - - - - - 60 282000/254015 OTHER UTILITY PLANT DIT and EDFIT \$ (9,099,262) \$ - \$ (8,954,892) \$ 61 235000 CUSTOMER DEPOSITS - (3,518,846) - 62 252000/252001 CUSTOMER ADVANCES - - - 63 - - - - -							(250,151)		-		(250,151)
56 283300 DT4265 - REG ASSET ARO LIAB 1 -							(295,432)		-		(295,432)
58 59 60 282000/254015 OTHER UTILITY PLANT DIT and EDFIT \$ (9,099,262) \$ - \$ (8,954,892) \$ 61 235000 CUSTOMER DEPOSITS - (3,518,846) - 62 252000/252001 CUSTOMER ADVANCES - 63 - - - -					1		-		-		-
59 60 282000/254015 OTHER UTILITY PLANT DIT and EDFIT \$ (9,099,262) \$ - \$ (8,954,892) \$ 61 235000 CUSTOMER DEPOSITS - (3,518,846) - 62 252000/252001 CUSTOMER ADVANCES - 63 - - - -	57		Total Accelerated Deferred Income Taxes - Other	\$	(1,068,748)	\$	(1,217,040)	\$	(325,385)	\$	(1,542,425)
60 282000/254015 OTHER UTILITY PLANT DIT and EDFIT \$ (9,099,262) \$ - \$ (8,954,892) \$ 61 235000 CUSTOMER DEPOSITS - (3,518,846) - 62 252000/252001 CUSTOMER ADVANCES 63 - -											,
61 235000 CUSTOMER DEPOSITS - (3,518,846) - 62 252000/252001 CUSTOMER ADVANCES - - - 63 - - - - -											
62 252000/252001 CUSTOMER ADVANCES				\$	(9,099,262)	\$	-	\$	(8,954,892)	\$	(8,954,892)
63					-		(3,518,846)		-		(3,518,846)
		0/252001	CUSTOMER ADVANCES		-		-		-		-
04 1 ofal Other Kate Base Items \$ (51,955,428) \$ (48,778,735) \$ (8,260,213) \$				<i>•</i>	(21 0 22	~	(40 850 53 5	•	(0.0.0.0.0.0.0.	æ	
	04		i otal Otner Kate Base Items	\$	(51,955,428)	\$	(48,778,735)	\$	(8,260,213)	\$	(57,038,949)

BLACK HILLS NEBRASKA GAS, LLC OTHER RATE BASE ITEMS FOR THE TEST YEAR ENDING DECEMBER 31, 2020

				(a)		(b)		(c)		(d) Adjusted
Line			Dece	mber 31, 2018	Decer	nber 31, 2019	I	Pro Forma	Oth	er Rate Base
No.	Account	Description	En	ding Balance	End	ing Balance	A	djustment	1	Reductions
50	283300	DT3090 - PENSION FAS 87:		(190,829)		(209,303)		-		(209,303)
51	283300	DT4040 - PREPAID EXPENSES:		(19,627)		(19,692)		-		(19,692)
52	283300	DT4100a - GAIN DEFERRAL		(1,616,568)		-		-		-
53	283300	DT4150 - LT RATE CASE ASSET:		(173,736)		(230,454)		-		(230,454)
54	283300	DT4155 - REG PSC PENSION ASSET:		390,638		-		-		-
55	283300	DT4201 - REG OTHER ASSET		(311,647)		(295,432)		-		(295,432)
56	283300	DT4265 - REG ASSET ARO LIAB		1		-		-		-
57		Total Accelerated Deferred Income Taxes - Other	\$	(1,068,748)	\$	(1,217,040)	\$	(325,385)	\$	(1,542,425)
58										
59										
60	282000/254015	OTHER UTILITY PLANT DIT and EDFIT	\$	(9,099,262)	\$	-	\$	(8,954,892)	\$	(8,954,892)
61	235000	CUSTOMER DEPOSITS		-		(3,518,846)		-		(3,518,846)
62	252000/252001	CUSTOMER ADVANCES		-		-		-		-
63										
64		Total Other Rate Base Items	\$	(51,955,428)	\$	(48,778,735)	\$	(8,260,213)	\$	(57,038,949)

Construction Work In Progress For the Test Year Ended December 31, 2019

Rule 004.03C

Construction Work In Progress including a description of the nature and location of the project; budgeted cost; actual expenditures to date; and any revenue to be generate from the project.

The list of Capital Additions projects in progress that will be completed prior to December 31, 2020 is contained within Exhibit No. KMJ-4 of the testimony of Mr. Jarosz.

See also, Statement D, Schedules D1 and D2 of the Revenue Requirement Study (Exhibit No. MCC-2).

241 Neb. Admin. Code. Ch. 9, Rule 004.03C. (Commission Rules Section II)