

SECTION 2, RULE 004.03 - RATE BASE SCHEDULES

Application Section & Exhibit	Rule Ref	Testimony Exhibit Cross Reference	Topic	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 Manual	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	Topic	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				
Section 5 - Direct Testimony	004.08		Testimony and Exhibits	Various
Tariffs				
Section 6 - Tariffs (Clean & Red-Lined)	No rule reference		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

Application Exhibit No. 1
Section 2, Exhibit A
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 Year 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

Sect II: 004.03A1, B
Exhibit No. MCC-2
Statement D

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

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

(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

Sect II: 004.03A1, B
Exhibit No. MCC-2
Statement E

Line No.	Description	(a) 12/31/2018 Per Book Accumulated Depreciation	(b) 12/31/2019 Per Book Accumulated Depreciation	(c) Existing Plant CAM Accumulated Depreciation	(d) (Note 3) Accumulated Depreciation Plant Addition Adjustments (M-2)	(e) (Note 4) Accumulated Depreciation Retirements (D-3)	(f) (Note 6) Accumulated Depreciation Roll Forward	(g) 12/31/2020 Adjusted Accumulated Depreciation
1	Intangible	\$ 954,603	\$ 988,584	\$ -	\$ -	\$ -	\$ 63,434	\$ 1,052,018
2								
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								
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	<u>\$ 272,453,377</u>	<u>\$ 285,893,862</u>	<u>\$ (2,983,217)</u>	<u>\$ 1,510,686</u>	<u>\$ (23,222,480)</u>	<u>\$ 27,830,101</u>	<u>\$ 289,028,951</u>

- 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

**ACCUMULATED PROVISION FOR DEPRECIATION ROLL FORWARD TO DECEMBER 31, 2020
FOR THE TEST YEAR ENDING DECEMBER 31, 2020**

Sect II: 004.03A1, B

**Exhibit No. MCC-2
Schedule E-1**

Line No.	FERC Acct	Description	(a)	(b)	(c)	(d)
			Plant in Service 12/31/2019	(Note 3) 2020 Depreciation Existing Rates	(Note 4) 2020 Depreciation New Rates	(b) + (c) 2020 Adjustment to Accumulated Depr 12/31/2020
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						

15		DISTRIBUTION PLANT					
16	374.01	Distribution Plant - Land	\$ 1,358,868	\$ -	\$ -	\$ -	
17	374.02	Land Rights (Non-Depreciable)	176,100	-	-	-	
18	374.03	Land Rights - Right of Way (Depreciable)	6,797,136	94,132	21,524	115,656	
19	375.01	Structures and Improvements	4,987,056	97,403	12,634	110,037	
20	375.20	Structures and Improvements - Other	12,119	242	86	329	
21	376	Distribution Plant - Mains	404,011,716	7,152,348	1,952,723	9,105,071	
22	378	Distribution Plant - Meas. & Reg. Sta. Equip. - General	23,549,301	332,700	212,729	545,429	
23	379	Measuring & Regulating Station Equip.- City Gate Check Stn.	4,504,804	90,096	21,173	111,269	
24	380	Distribution Plant - Services	134,854,199	3,037,325	1,591,280	4,628,604	
25	381	Meters	42,421,416	1,243,505	677,329	1,920,833	
26	382.01	Meter Installations	11,094,170	192,194	98,738	290,932	
27	383.01	Distribution Plant - House Regulators	70,846,697	1,333,467	769,867	2,103,335	
28	383.71	Distribution Plant - House Regulators - Farm Taps	848,957	15,225	7,046	22,271	
29	384.01	House regulator installations	1,505,149	30,103	6,071	36,174	
30	385	Industrial Measuring & Regulating Station Equipment	8,058,005	163,444	69,299	232,743	
31	386	Other Property on Customers' Premises	35,279	706	122	828	
32	387	Other Equipment	407,725	10,964	2,800	13,763	
33		Total Distribution Plant	\$ 715,468,698	\$ 13,793,853	\$ 5,443,421	\$ 19,237,273	
34							
35		GENERAL PLANT					
36	389.01	Land	\$ 5,210,068	\$ -	\$ -	\$ -	
37	389.02	Land Rights - Right of Way (Non-Depreciable)	1,183,494	-	-	-	
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	
40	391.01	Office Machines	425,979	20,096	7,071	27,167	
41	391.02	Office Furniture	-	-	-	-	
42	391.03	Computer Hardware	558,110	26,658	36,779	63,437	
43	391.04	Software	170,100	55,543	102	55,645	
44	391.05	System Development	-	-	-	-	
45	391.07	Ipad Hardware	611,479	135,883	40,765	176,648	
46	392.01	Transportation Equipment	-	-	-	-	
47	392.02	Cars	3,878,361	255,329	127,598	382,927	
48	392.03	Light Trucks	17,570,348	1,106,448	409,975	1,516,422	
49	392.04	Medium Trucks	199,121	11,947	8,337	20,284	
50	392.05	Heavy Trucks	3,072,012	193,375	48,743	242,117	
51	392.06	Trailers	818,274	52,599	17,975	70,573	
52	393	Stores Equipment	28,178	1,409	376	1,785	
53	394	Tools, Shop, and Garage Equipment	8,876,092	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	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	-	-	-	-	
59		Total General Plant	\$ 87,797,857	\$ 3,191,704	\$ 1,293,887	\$ 4,485,592	
60							
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 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							

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 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

Sect II: 004.03A3, B
Exhibit No. MCC-2
Schedule M-1

Line No.	Account	Description	(a) December 31, 2018 Ending Balance	(b) December 31, 2019 Ending Balance	(c) Pro Forma Adjustment	(d) Adjusted Other 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	190300	DT2020 - RETIREE HEALTHCARE	103,338	158,751	114,192	272,943
9	190300	DT2092 - FAS 109 OTHER:	4,110,482	2,962,262	(1,222,062)	1,740,200
10	190300	DT3010 - PERFORMANCE PLAN	3,086	140	-	140
11	190300	DT3076 - LINE EXTENSION DEP GAS:	(1,165)	(1,040)	-	(1,040)
12	190300	DT3090 - PENSION FAS 87	(1,716,297)	(1,837,486)	116,757	(1,720,729)
13	190300	DT4110 - OTHER REG LIAB:	-	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		Regulatory Liabilities for Excess Deferred Income Taxes ("EDFIT")				
27	254015	Protected Property - (EDFIT)	\$ (20,047,884)	\$ (20,763,764)	\$ -	\$ (20,763,764)
28	254015	Non-Protected Plant - (EDFIT)	(5,007,957)	(3,620,477)	3,620,477	-
29	254015	Protected NOL - Deficient Deferred Federal Income Taxes ("DDFIT")	3,528,551	3,722,221	-	3,722,221
30	254015	Non-Protected Non-Property - (EDFIT)/DDFIT	2,059,536	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 Liabilities for (EDFIT)	\$ (20,048,958)	\$ (21,539,395)	\$ 4,497,852	\$ (17,041,543)
33						
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		Total State Taxes	\$ (2,663,605)	\$ (1,620,650)	\$ 1,549,452	\$ (71,198)
45						
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)	(787,544)
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
OTHER RATE BASE ITEMS
FOR THE TEST YEAR ENDING DECEMBER 31, 2020

Sect II: 004.03A3, B
Exhibit No. MCC-2
Schedule M-1

Line No.	Account	Description	(a) December 31, 2018 Ending Balance	(b) December 31, 2019 Ending Balance	(c) Pro Forma Adjustment	(d) Adjusted Other Rate Base 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

Application Exhibit No. 1
Section 2, Exhibit A1

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.

Utility Plant and Accumulated Depreciation and Amortization Showing Balances By Functional Account Total

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

Sect II: 004.03A1, B
Exhibit No. MCC-2
Statement E

Line No.	Description	(a) 12/31/2018 Per Book Accumulated Depreciation	(b) 12/31/2019 Per Book Accumulated Depreciation	(c) Existing Plant CAM Accumulated Depreciation	(d) (Note 3) Accumulated Depreciation Plant Addition Adjustments (M-2)	(e) (Note 4) Accumulated Depreciation Retirements (D-3)	(f) (Note 6) Accumulated Depreciation Roll Forward	(g) 12/31/2020 Adjusted Accumulated Depreciation
1	Intangible	\$ 954,603	\$ 988,584	\$ -	\$ -	\$ -	\$ 63,434	\$ 1,052,018
2								
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								
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

- 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

Application No. Exhibit No. 1
Section 2, Exhibit A2
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

Sect II: 004.03A2
Exhibit No. MCC-2
Statement F

Line No.	Description	Reference	(a)	(b)	(c)	(d)
			Per Books	Pro Forma Adjustment (Note 1)	Other Adjustments (Note 2)	[(a) + (b) + (c)] Adjusted
1	Cash Working Capital	Sched F-2 pg1 Ln.21	\$ (1,677,029)	\$ -	\$ (509,119)	\$ (2,186,148)
2						
3	Materials and Supplies	Sched F-1 Ln.13 (a)	5,398,698	(350,675)	-	5,048,023
4						
5	Prepaid Expenses	Sched F-1 Ln.13 (b)	488,586	(94,303)	-	394,283
6						
7	Total Working Capital	Sum Ln.1 - Ln.5	<u>\$ 4,210,255</u>	<u>\$ (444,978)</u>	<u>\$ (509,119)</u>	<u>\$ 3,256,158</u>
8						
9	(Note 1) The adjustment is based on a thirteen month average. See Schedule F-1 for details.					
10	(Note 2) Reference Schedule F-2 pg 2 which utilizes the lead lag results including adjustments to Pro Forma Period amounts.					

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)

Exhibit No. MCC-3
Page 1 of 14

(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

Exhibit No. MCC-3
Page 2 of 14

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	<u>Operations & Maintenance Expense</u>							
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	<u>Taxes other than Income Taxes</u>							
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)

(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

Exhibit No. MCC-3
Page 3 of 14

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 AVERAGE LAG TIME			Total Weighted Revenue / Total Revenue			<u><u>37.6996</u></u>

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

Exhibit No. MCC-3
Page 4 of 14

LINE NO.	DESCRIPTION	(A) NUMBER OF DAYS IN YEAR	(B) PAY PERIODS	(C) = (A) / (B) DAYS IN PAY PERIOD	(D) = (C) / 2 MIDPOINT OF PAY PERIOD	(E) PAY LEAD DAYS	(F) (Note 1)
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 LEAD TIME							<u>14.00</u>

(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

Exhibit No. MCC-3
Page 5 of 14

		(A)	(B)	(C)	(D) = [(B) / (A)] X (C) (Note 1)
LINE NO.	DESCRIPTION	TOTAL OF AMOUNTS PAID	DAILY WEIGHTED AMOUNT PAID	365 DAYS	WEIGHTED GAS PURCHASES 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 AVERAGE 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

Exhibit No. MCC-3
Page 6 of 14

LINE NO.	(A) SERVICE PERIOD	(B) STATUTOR Y PAYMENT DATE	(C) DUE DATE	(D) Amount	(E) Length of Service time	(F) Mid point	(G) Days pmnt date out following service period	(H) Exp Lag	(I) % OF 365	(J) DOLLAR 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										
10								Dollar days/ total annual amount		92%
11								Days in Year		365.00
								NEG / BHGD NE Weighted average lead days		335.81

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) (NOTE 1)	(E) = (C) x (D)
LINE NO.	STATUTORY PAYMENT DATE	MID-POINT OF SERVICE PERIOD	PERIOD DAYS	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.

BLACK HILLS NEBRASKA GAS, LLC.
CASH WORKING CAPITAL - OTHER O&M LEAD
FOR THE BASE YEAR ENDING DECEMBER 31, 2019

Exhibit No. MCC-3
Page 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

Exhibit No. MCC-3
Page 9 of 14

LINE NO.	(A) PERIOD BEGIN	(B) PERIOD END	(C) PAY DATE	(D) = (E -1) FUNDS TSF OUT OF NE ACCT	(E) = (A+B)/2 MIDPOINT	(F) = (A + E) MIDPOINT DATE	(G) = (D - F) TAX LEAD
1	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 FICA / FED W/H Expense Lead

14.00

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

Exhibit No. MCC-3
Page 10 of 14

LINE NO.	(A) PERIOD BEGIN	(B) PERIOD END	(C) PAY DATE	(D) = (E -1) FUNDS TSF OUT OF NE ACCT	(E) = (A+B)/2 MIDPOINT	(F) = (A + E) MIDPOINT DATE	(G) = (D - F) TAX LEAD
1	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

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

Exhibit No. MCC-3
Page 11 of 14

Line No.	STATE	CITY	ORDINANCE NO.	PERIOD (YRS)	PMT FREQUENCY	DUE DATE	Annual Amount	Exp Lag + Pmt Days	% OF 365	DOLLAR DAYS
1	NE	CITY OF ASHLAND	Franchise-002345	25	Monthly	w/in 15 days of previous month-end	22,679.94	22.21	0.06	1,379.96
2	NE	CITY OF AUBURN	Franchise-002522	15	Monthly	w/in 15 days of previous month-end	20,880.26	22.21	0.06	1,270.45
3	NE	CITY OF AURORA	Franchise-002216	25	Monthly	w/in 15 days of previous month-end	76,461.31	22.21	0.06	4,652.27
4	NE	CITY OF BATTLE CREEK	Franchise-002788	25	Annual	by April 30	9,128.05	189.50	0.52	4,739.08
5	NE	CITY OF BEATRICE	Franchise-002947	25	Monthly	w/in 15 days of previous month-end	192,140.78	22.21	0.06	11,690.76
6	NE	CITY OF BEE	Franchise-002268	25	Annual	by April 30	1,685.24	189.50	0.52	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	Franchise-002095	15	Annual	by April 30	128,155.24	189.50	0.52	66,535.39
9	NE	CITY OF BLUE SPRINGS	Franchise-003009	25	Bi-Annually	on or before July 31 and January 31	2,543.45	98.25	0.27	684.64
10	NE	CITY OF COLUMBUS	Franchise-003063	25	Monthly	w/in 15 days of previous month-end	213,650.16	22.21	0.06	12,999.49
11	NE	CITY OF CORTLAND	Franchise-002460	25	Annual	by April 30	4,284.36	189.50	0.52	2,224.35
12	NE	CITY OF CRAIG	Franchise-003027	25	Annual	by April 30	1,937.80	189.50	0.52	1,006.06
13	NE	CITY OF CRETE	Franchise-002821	15	Bi-Annually	on or before May 31 and November 31	81,838.35	98.25	0.27	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	CITY OF DORCHESTER	Franchise-002279	25	Annual	by April 30	8,044.22	189.50	0.52	4,176.38
16	NE	CITY OF EXETER	Franchise-002619	25	Annual	by April 30	6,791.72	189.50	0.52	3,526.11
17	NE	CITY OF FAIRBURY	Franchise-002610	15	Bi-Annually	on or before July 31 and January 31	54,436.56	98.25	0.27	14,653.13
18	NE	CITY OF FRIEND	Franchise-002283	25	Annual	by April 30	10,910.34	189.50	0.52	5,664.41
19	NE	CITY OF GARRISON	Franchise-002864	25	Annual	by April 30	616.30	189.50	0.52	319.97
20	NE	CITY OF GENEVA - NE	Franchise-002882	25	Annual	by April 30	38,298.41	189.50	0.52	19,883.70
21	NE	CITY OF GRETN	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	CITY OF HAMPTON	Franchise-002738	25	Bi-Annually	on or before July 31 and January 31	5,141.05	98.25	0.27	1,383.86
23	NE	CITY OF HICKMAN	Franchise-002055	20	Annual	by April 30	4,162.28	189.50	0.52	2,160.96
24	NE	CITY OF HOOPER	Franchise-002063	25	Annual	by April 30	8,869.60	189.50	0.52	4,604.90
25	NE	CITY OF HUMBOLDT	Franchise-003019	25	Bi-Annually	on or before July 31 and January 31	5,380.27	98.25	0.27	1,448.25
26	NE	CITY OF HUMPHREY	Franchise-002942	25	Annual	by April 30	7,263.40	189.50	0.52	3,771.00
27	NE	CITY OF LA VISTA	Franchise-002955	25	Quarterly	by 15th of month following end of Quarter	228,674.22	52.63	0.14	32,969.81
28	NE	CITY OF LINCOLN - NE	Franchise-002632	20	Monthly	w/in 15 days of previous month-end	2,942,964.22	22.21	0.06	179,063.92
29	NE	CITY OF MADISON - NE	Franchise-002629	25	Annual	by April 30	19,758.69	189.50	0.52	10,258.28
30	NE	CITY OF MEADOW GRO	Franchise-002574	25	Annual	by April 30	2,589.80	189.50	0.52	1,344.57
31	NE	CITY OF MILFORD - NE	Franchise-002860	25	Annual	by April 30	17,336.09	189.50	0.52	9,000.52
32	NE	CITY OF NEWMAN GRO	Franchise-002932	25	Annual	by April 30	6,075.45	189.50	0.52	3,154.24
33	NE	CITY OF NORFOLK	Franchise-002295	25	Monthly	w/in 15 days of previous month-end	431,199.51	22.21	0.06	26,236.23
34	NE	CITY OF OAKLAND	Franchise-002461	25	Annual	by April 30	13,445.04	189.50	0.52	6,980.37
35	NE	CITY OF OSCEOLA	Franchise-002824	25	Annual	by April 30	15,615.53	189.50	0.52	8,107.24
36	NE	CITY OF PALMYRA	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	CITY OF PAPILLION	Franchise-002832	15	Monthly	w/in 15 days of previous month-end	248,633.06	22.21	0.06	15,128.02
38	NE	CITY OF PAWNEE CITY	Franchise-002925	25	Bi-Annually	on or before July 31 and January 31	7,564.23	98.25	0.27	2,036.12
39	NE	CITY OF PERU	Franchise-002832	25	Bi-Annually	on or before July 31 and January 31	5,157.68	98.25	0.27	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	Franchise-002458	25	Annual	by April 30	54,963.19	189.50	0.52	28,535.68
42	NE	CITY OF RALSTON NE	Franchise-002381	25	Monthly	w/in 15 days of previous month-end	15,242.29	22.21	0.06	927.41
43	NE	CITY OF SCHUYLER	Franchise-002699	25	Quarterly	by 15th of month following end of Quarter	56,440.90	52.63	0.14	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	CITY OF STANTON	Franchise-002909	25	Annual	by April 30	14,794.80	189.50	0.52	7,681.14
46	NE	CITY OF TECUMSEH	Franchise-002123	25	Bi-Annually	on or before July 31 and January 31	18,198.10	98.25	0.27	4,898.53
47	NE	CITY OF TEKAMAH	Franchise-002797	25	Annual	by April 30	30,434.68	189.50	0.52	15,801.02
48	NE	CITY OF TILDEN	Franchise-002043	15	Monthly	w/in 15 days of previous month-end	9,432.03	22.21	0.06	573.89
49	NE	CITY OF ULYSEES	Franchise-002945	25	Annual	by April 30	4,118.66	189.50	0.52	2,138.32
50	NE	CITY OF VALLEY	Franchise-002592	25	Quarterly	by 15th of month following end of Quarter	33,834.82	52.63	0.14	4,878.24
51	NE	CITY OF WAKEFIELD	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	CITY OF WAVERLY	Franchise-002802	25	Quarterly	by 15th of month following end of Quarter	59,622.11	52.63	0.14	8,596.20
53	NE	CITY OF WAYNE	Franchise-002862	20	Quarterly	by 15th of month following end of Quarter	95,185.63	52.63	0.14	13,723.68
54	NE	CITY OF WEST POINT	Franchise-002270	25	Annual	by April 30	46,077.88	189.50	0.52	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	NE	CITY OF WYMORE	Franchise-002986	25	Bi-Annually	on or before July 31 and January 31	11,305.12	98.25	0.27	3,043.09
57	NE	CITY OF YORK	Franchise-002326	25	Quarterly	by 15th of month following end of Quarter	80,687.95	52.63	0.14	11,633.43
58	NE	VILLAGE OF ADAMS	Franchise-002322	25	Annual	by April 30	4,283.32	189.50	0.52	2,223.81
59	NE	VILLAGE OF ARLINGTON	Franchise-003044	25	Annual	by April 30	10,677.56	189.50	0.52	5,543.56
60	NE	VILLAGE OF BEEMER	Franchise-002974	25	Annual	by April 30	6,092.29	189.50	0.52	3,162.98
61	NE	VILLAGE OF BRADSHAW	Franchise-002281	25	Annual	by April 30	3,517.64	189.50	0.52	1,826.28
62	NE	VILLAGE OF CLATONIA	Franchise-002459	25	Annual	by April 30	2,181.78	189.50	0.52	1,132.73
63	NE	VILLAGE OF DEWITT	Franchise-002876	25	Annual	by April 30	5,897.01	189.50	0.52	3,061.60
64	NE	VILLAGE OF EAGLE	Franchise-002548	25	Annual	by April 30	8,463.36	189.50	0.52	4,393.99
65	NE	VILLAGE OF EMERSON	Franchise-002445	25	Bi-Annually	on or before July 31 and January 31	8,552.75	98.25	0.27	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	NE	VILLAGE OF FIRTH	Franchise-002133	25	Annual	by April 30	2,449.70	189.50	0.52	1,271.83
68	NE	VILLAGE OF GRAFTON	Franchise-002974	25	Annual	by April 30	2,413.69	189.50	0.52	1,253.13
69	NE	VILLAGE OF GREENWOOD	Franchise-002977	25	Annual	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	NE	VILLAGE OF HOMER	Franchise-002106	25	Annual	by April 30	5,163.20	189.50	0.52	2,680.62
72	NE	VILLAGE OF LINDSAY	Franchise-002205	25	Annual	by April 30	3,113.39	189.50	0.52	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 NICKERSON	Franchise-002081	25	Annual	by April 30	2,572.68	189.50	0.52	1,335.68
75	NE	VILLAGE OF PILGER	Franchise-002487	25	Annual	by April 30	3,233.73	189.50	0.52	1,678.88
76	NE	VILLAGE OF PLYMOUTH	Franchise-002280	25	Annual	by April 30	3,829.16	189.50	0.52	1,988.02
77	NE	VILLAGE OF RISING CITY	Franchise-002277	25	Annual	by April 30	3,252.59	189.50	0.52	1,688.67
78	NE	VILLAGE OF SHELBY	Franchise-002272	25	Annual	by April 30	6,448.77	189.50	0.52	3,348.06
79	NE	VILLAGE OF STAPLEHURST	Franchise-002370	25	Annual	by April 30	2,414.99	189.50	0.52	1,253.81
80	NE	VILLAGE OF UEHLING	Franchise-002623	25	Annual	by April 30	2,785.45	189.50	0.52	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	CITY OF ALBION	Franchise-002327	25	Annual	by February 28	5,544.95	221.50	0.61	3,364.95
83	NE	CITY OF ALLIANCE	Franchise-002404	25	Annual	by February 28	29,587.88	221.50	0.61	17,955.38
84	NE	CITY OF ARAPAHOE	Franchise-003011	25	Annual	by February 28	4,134.95	221.50	0.61	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	NE	CITY OF BASSETT - NE	Franchise-003052	25	Annual	by February 28	1,882.50	221.50	0.61	1,142.39
87	NE	CITY OF BAYARD	Franchise-002286	25	Annual	by February 28	3,711.88	221.50	0.61	2,252.55
88	NE	CITY OF BEAVER CITY	Franchise-003013	25	Annual	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	NE	CITY OF BLOOMFIELD	Franchise-002744	25	Annual	by February 28	4,470.24	221.50	0.61	2,712.76
91	NE	CITY OF BRIDGEPORT	Franchise-002763	25	Annual	by February 28	7,797.74	221.50	0.61	4,732.05

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

Exhibit No. MCC-3
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Line No.	STATE	CITY	ORDINANCE NO.	PERIOD (YRS)	PMT FREQUENCY	DUE DATE	Annual Amount	Exp Lag + Pmt Days	% OF 365	DOLLAR DAYS
92	NE	CITY OF BROKEN BOW	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	Franchise-002725	25	Annual	by February 28	4,632.96	221.50	0.61	2,811.51
95	NE	CITY OF CHADRON	Franchise-002752	25	Annual	by February 28	14,114.63	221.50	0.61	8,565.45
96	NE	CITY OF CHAPPELL	Franchise-002184	25	Annual	by February 28	3,700.09	221.50	0.61	2,245.40
97	NE	CITY OF CLAY CENTER	Franchise-002402	25	Annual	by February 28	1,215.57	221.50	0.61	737.67
98	NE	CITY OF COZAD	Franchise-002996	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	NE	CITY OF CREIGHTON	Franchise-002730	25	Annual	by February 28	3,847.84	221.50	0.61	2,335.06
101	NE	CITY OF CROFTON	Franchise-002639	25	Annual	by February 28	1,932.62	221.50	0.61	1,172.81
102	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	CITY OF EDGAR	Franchise-002777	25	Annual	by February 28	1,413.31	221.50	0.61	857.67
106	NE	CITY OF ELGIN	Franchise-002187	25	Annual	by February 28	2,958.79	221.50	0.61	1,795.54
107	NE	CITY OF EMMET	Franchise-003056	25	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	CITY OF FULLERTON	Franchise-002241	25	Annual	by February 28	4,315.67	221.50	0.61	2,618.96
111	NE	CITY OF GENEVA - NE	Franchise-002882	25	Annual	by February 28	4,731.15	221.50	0.61	2,871.10
112	NE	CITY OF GENOA - NE	Franchise-002240	25	Annual	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	Franchise-003054	25	Annual	by February 28	7,206.60	221.50	0.61	4,373.32
116	NE	CITY OF GOTHENBURG	Franchise-003060	25	Annual	by February 28	16,940.50	221.50	0.61	10,280.33
117	NE	CITY OF GRANT	Franchise-003028	25	Annual	by February 28	5,894.75	221.50	0.61	3,577.23
118	NE	CITY OF HARTINGTON	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	CITY OF HAY SPRINGS	Franchise-003004	25	Annual	by February 28	1,649.95	221.50	0.61	1,001.27
121	NE	CITY OF HEBRON	Franchise-002358	25	Annual	by February 28	5,299.71	221.50	0.61	3,216.13
122	NE	CITY OF HENDERSON	Franchise-002521	25	Annual	by February 28	3,833.56	221.50	0.61	2,326.39
123	NE	CITY OF HOLDRIDGE	Franchise-002368	25	Annual	by February 28	24,952.61	221.50	0.61	15,142.47
124	NE	CITY OF IMPERIAL	Franchise-002180	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	NE	CITY OF KEARNEY	Franchise-002398	10	Monthly	by end of month following previous month	21,366.83	23.21	0.06	1,358.60
127	NE	CITY OF KIMBALL	Franchise-002665	25	Annual	by February 28	13,563.88	221.50	0.61	8,231.23
128	NE	CITY OF LAUREL	Franchise-002731	25	Annual	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	NE	CITY OF MCCOOK	Franchise-003049	25	Annual	by February 28	60,947.14	221.50	0.61	36,985.73
133	NE	CITY OF MINATARE	Franchise-002750	25	Annual	by February 28	1,926.25	221.50	0.61	1,168.94
134	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	Franchise-002751	25	Annual	by February 28	13,281.03	221.50	0.61	8,059.58
136	NE	CITY OF MOOREFIELD	Franchise-002520	25	Annual	by February 28	90.07	221.50	0.61	54.66
137	NE	CITY OF NELIGH	Franchise-002185	25	Annual	by February 28	6,799.73	221.50	0.61	4,126.41
138	NE	CITY OF NELSON	Franchise-002761	25	Annual	by February 28	1,810.05	221.50	0.61	1,098.43
139	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	CITY OF ORD	Franchise-003061	25	Annual	by February 28	7,908.13	221.50	0.61	4,799.04
143	NE	CITY OF OSHKOSH	Franchise-002920	25	Annual	by February 28	3,224.82	221.50	0.61	1,956.98
144	NE	CITY OF OSMOND	Franchise-002729	25	Annual	by February 28	2,237.15	221.50	0.61	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	25	Annual	by February 28	4,300.31	221.50	0.61	2,609.64
148	NE	CITY OF RAVENNA	Franchise-002921	25	Annual	by February 28	7,488.27	221.50	0.61	4,544.25
149	NE	CITY OF RED CLOUD	Franchise-002753	25	Annual	by February 28	3,318.21	221.50	0.61	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	CITY OF SCOTTSBLUFF	Franchise-002702	25	Annual	by February 28	46,304.45	221.50	0.61	28,099.82
153	NE	CITY OF SIDNEY	Franchise-002442	10	Annual	by February 28	31,249.08	221.50	0.61	18,963.48
154	NE	CITY OF ST EDWARD	Franchise-002188	25	Annual	by February 28	2,107.55	221.50	0.61	1,278.97
155	NE	CITY OF ST PAUL - NE	Franchise-002239	25	Annual	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	CITY OF WOOD RIVER	Franchise-002850	25	Annual	by February 28	6,421.50	221.50	0.61	3,896.88
159	NE	CITY OF YORK	Franchise-002554	25	Quarterly	by 15th of month following end of Quarter	6,987.35	53.63	0.15	1,026.57
160	NE	VILLAGE OF AMHERST	Franchise-002178	25	Annual	by February 28	969.66	221.50	0.61	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	VILLAGE OF ARCADIA	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	VILLAGE OF BARTLEY	Franchise-002359	25	Annual	by February 28	1,101.19	221.50	0.61	668.26
165	NE	VILLAGE OF BELDEN	Franchise-002559	25	Annual	by February 28	554.58	221.50	0.61	336.55
166	NE	VILLAGE OF BELGRADE	Franchise-002857	25	Annual	by February 28	591.13	221.50	0.61	358.73
167	NE	VILLAGE OF BENEDICT	Franchise-002282	25	Annual	by February 28	805.63	221.50	0.61	488.90
168	NE	VILLAGE OF BERTRAND	Franchise-002135	20	Annual	by February 28	1,983.40	221.50	0.61	1,203.62
169	NE	VILLAGE OF BERWYN	Franchise-002991	25	Annual	by February 28	141.87	221.50	0.61	86.09
170	NE	VILLAGE OF BIG SPRING	Franchise-002524	25	Annual	by February 28	2,046.72	221.50	0.61	1,242.05
171	NE	VILLAGE OF BLADEN	Franchise-002132	25	Annual	by February 28	567.75	221.50	0.61	344.54
172	NE	VILLAGE OF BLOOMING	Franchise-003010	25	Annual	by February 28	284.01	221.50	0.61	172.35
173	NE	VILLAGE OF BRADY	Franchise-002992	25	Annual	by February 28	1,349.03	221.50	0.61	818.66
174	NE	VILLAGE OF BROADWATER	Franchise-002244	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	Franchise-002557	25	Annual	by February 28	440.46	221.50	0.61	267.29
177	NE	VILLAGE OF CAIRO	Franchise-002532	25	Annual	by February 28	3,831.23	221.50	0.61	2,324.98
178	NE	VILLAGE OF CAMPBELL	Franchise-002369	25	Annual	by February 28	1,301.63	221.50	0.61	789.89
179	NE	VILLAGE OF CEDAR RAPIDS	Franchise-002406	25	Annual	by February 28	953.21	221.50	0.61	578.45
180	NE	VILLAGE OF CHAPMAN	Franchise-002602	25	Annual	by February 28	1,480.32	221.50	0.61	898.33
181	NE	VILLAGE OF CHESTER	Franchise-002735	25	Annual	by February 28	1,087.28	221.50	0.61	659.82
182	NE	VILLAGE OF CLEARWATER	Franchise-002742	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

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Line No.	STATE	CITY	ORDINANCE NO.	PERIOD (YRS)	PMT FREQUENCY	DUE DATE	Annual Amount	Exp Lag + Pmt Days	% OF 365	DOLLAR DAYS
183	NE	VILLAGE OF COLERIDGE	Franchise-002726	25	Annual	by February 28	1,699.13	221.50	0.61	1,031.12
184	NE	VILLAGE OF COMSTOCK	Franchise-003029	25	Annual	by February 28	288.05	221.50	0.61	174.80
185	NE	VILLAGE OF DALTON	Franchise-002183	25	Annual	by February 28	1,092.87	221.50	0.61	663.21
186	NE	VILLAGE OF DANBURY	Franchise-002353	25	Annual	by February 28	204.36	221.50	0.61	124.02
187	NE	VILLAGE OF DANNEBERG	Franchise-002854	25	Annual	by February 28	1,039.85	221.50	0.61	631.03
188	NE	VILLAGE OF DAVENPORT	Franchise-002361	25	Annual	by February 28	1,647.17	221.50	0.61	999.58
189	NE	VILLAGE OF EDISON	Franchise-002530	25	Annual	by February 28	820.41	221.50	0.61	497.87
190	NE	VILLAGE OF ELM CREEK	Franchise-002990	25	Annual	by February 28	6,431.05	221.50	0.61	3,902.68
191	NE	VILLAGE OF ELWOOD	Franchise-002760	25	Annual	by February 28	2,656.47	221.50	0.61	1,612.08
192	NE	VILLAGE OF ELYRIA	Franchise-002538	25	Annual	by February 28	78.95	221.50	0.61	47.91
193	NE	VILLAGE OF EUSTIS	Franchise-002362	25	Annual	by February 28	1,637.88	221.50	0.61	993.95
194	NE	VILLAGE OF EWING	Franchise-002746	25	Annual	by February 28	1,679.95	221.50	0.61	1,019.48
195	NE	VILLAGE OF FARNAM	Franchise-003050	25	Annual	by February 28	504.71	221.50	0.61	306.28
196	NE	VILLAGE OF FOSTER	Franchise-002526	25	Annual	by February 28	146.98	221.50	0.61	89.19
197	NE	VILLAGE OF FUNK	Franchise-002364	25	Annual	by February 28	590.27	221.50	0.61	358.20
198	NE	VILLAGE OF GLENVIEW	Franchise-002463	25	Annual	by February 28	662.11	221.50	0.61	401.80
199	NE	VILLAGE OF GREELEY	Franchise-002640	25	Annual	by February 28	1,830.71	221.50	0.61	1,110.97
200	NE	VILLAGE OF GUIDE ROCK	Franchise-002756	25	Annual	by February 28	502.04	221.50	0.61	304.66
201	NE	VILLAGE OF GURLEY	Franchise-002182	25	Annual	by February 28	679.24	221.50	0.61	412.20
202	NE	VILLAGE OF HAZARD	Franchise-002859	25	Annual	by February 28	777.57	221.50	0.61	471.87
203	NE	VILLAGE OF HEARTWELL	Franchise-002847	25	Annual	by February 28	358.77	221.50	0.61	217.72
204	NE	VILLAGE OF HEMINGWAY	Franchise-002995	25	Annual	by February 28	3,348.51	221.50	0.61	2,032.04
205	NE	VILLAGE OF HENRY	Franchise-002926	25	Annual	by February 28	383.18	221.50	0.61	232.53
206	NE	VILLAGE OF HERSHEY	Franchise-002997	25	Annual	by February 28	2,893.75	221.50	0.61	1,756.07
207	NE	VILLAGE OF HILDRETH	Franchise-002842	25	Annual	by February 28	1,732.15	221.50	0.61	1,051.15
208	NE	VILLAGE OF HOLBROOK	Franchise-002525	25	Annual	by February 28	871.05	221.50	0.61	528.60
209	NE	VILLAGE OF HOLSTEIN	Franchise-002927	25	Annual	by February 28	720.92	221.50	0.61	437.49
210	NE	VILLAGE OF HUNTLEY	Franchise-002535	25	Annual	by February 28	81.19	221.50	0.61	49.27
211	NE	VILLAGE OF INMAN	Franchise-002601	25	Annual	by February 28	327.32	221.50	0.61	198.63
212	NE	VILLAGE OF JUNIATA	Franchise-002852	25	Annual	by February 28	2,897.47	221.50	0.61	1,758.33
213	NE	VILLAGE OF KENESAW	Franchise-002599	25	Annual	by February 28	3,375.20	221.50	0.61	2,048.24
214	NE	VILLAGE OF LAWRENCE	Franchise-002276	25	Annual	by February 28	915.86	221.50	0.61	555.79
215	NE	VILLAGE OF LEWELLEN	Franchise-002865	25	Annual	by February 28	861.60	221.50	0.61	522.86
216	NE	VILLAGE OF LITCHFIELD	Franchise-002737	25	Annual	by February 28	1,212.72	221.50	0.61	735.94
217	NE	VILLAGE OF LODGEPOLE	Franchise-002408	25	Annual	by February 28	963.23	221.50	0.61	584.54
218	NE	VILLAGE OF LOOMIS	Franchise-002284	20	Annual	by February 28	837.39	221.50	0.61	508.17
219	NE	VILLAGE OF LYMAN	Franchise-002285	25	Quarterly	by 15th of month following end of Quarter	1,321.62	53.63	0.15	194.17
220	NE	VILLAGE OF MARQUETTE	Franchise-002928	25	Annual	by February 28	883.63	221.50	0.61	536.23
221	NE	VILLAGE OF MASON CITY	Franchise-002287	25	Annual	by February 28	460.50	221.50	0.61	279.45
222	NE	VILLAGE OF MAXWELL	Franchise-003005	25	Annual	by February 28	756.65	221.50	0.61	459.17
223	NE	VILLAGE OF MILLIGAN	Franchise-003031	25	Annual	by February 28	1,598.68	221.50	0.61	970.16
224	NE	VILLAGE OF MORRILL	Franchise-003034	25	Annual	by February 28	3,368.75	221.50	0.61	2,044.32
225	NE	VILLAGE OF NAPONEE	Franchise-002758	25	Annual	by February 28	359.87	221.50	0.61	218.39
226	NE	VILLAGE OF NEWPORT	Franchise-003055	25	Annual	by February 28	202.25	221.50	0.61	122.74
227	NE	VILLAGE OF NORTH LODGE	Franchise-002844	25	Annual	by February 28	799.59	221.50	0.61	485.23
228	NE	VILLAGE OF OAKDALE	Franchise-002246	25	Annual	by February 28	1,004.49	221.50	0.61	609.57
229	NE	VILLAGE OF ORCHARD	Franchise-002354	25	Annual	by February 28	1,764.37	221.50	0.61	1,070.71
230	NE	VILLAGE OF ORLEANS	Franchise-003017	25	Annual	by February 28	2,953.11	221.50	0.61	1,792.09
231	NE	VILLAGE OF OVERTON	Franchise-002989	25	Annual	by February 28	1,709.83	221.50	0.61	1,037.61
232	NE	VILLAGE OF OXFORD	Franchise-002403	25	Annual	by February 28	3,234.84	221.50	0.61	1,963.06
233	NE	VILLAGE OF PALMER	Franchise-002464	25	Annual	by February 28	1,759.96	221.50	0.61	1,068.03
234	NE	VILLAGE OF PAXTON	Franchise-003014	25	Annual	by February 28	2,054.47	221.50	0.61	1,246.75
235	NE	VILLAGE OF PETERSBURG	Franchise-002181	25	Annual	by February 28	1,003.41	221.50	0.61	608.92
236	NE	VILLAGE OF PHILLIPS	Franchise-002929	25	Annual	by February 28	1,994.96	221.50	0.61	1,210.64
237	NE	VILLAGE OF PLEASANT	Franchise-002397	25	Annual	by February 28	1,651.17	221.50	0.61	1,002.01
238	NE	VILLAGE OF POLK	Franchise-003024	25	Annual	by February 28	1,943.70	221.50	0.61	1,179.53
239	NE	VILLAGE OF PRIMROSE	Franchise-002641	25	Annual	by February 28	188.64	221.50	0.61	114.48
240	NE	VILLAGE OF RAGAN	Franchise-003032	25	Annual	by February 28	116.28	221.50	0.61	70.56
241	NE	VILLAGE OF RIVERDALE	Franchise-002527	25	Annual	by February 28	899.37	221.50	0.61	545.78
242	NE	VILLAGE OF RIVERTON	Franchise-003007	25	Annual	by February 28	273.57	221.50	0.61	166.02
243	NE	VILLAGE OF ROSELAND	Franchise-002366	25	Annual	by February 28	943.39	221.50	0.61	572.50
244	NE	VILLAGE OF RUSKIN	Franchise-002558	25	Annual	by February 28	461.26	221.50	0.61	279.92
245	NE	VILLAGE OF SARONVILLE	Franchise-002855	25	Annual	by February 28	166.49	221.50	0.61	101.03
246	NE	VILLAGE OF SCOTIA	Franchise-002523	25	Annual	by February 28	888.65	221.50	0.61	539.28
247	NE	VILLAGE OF SHELTON	Franchise-002749	25	Annual	by February 28	4,337.75	221.50	0.61	2,632.36
248	NE	VILLAGE OF SHICKLEY	Franchise-002134	25	Annual	by February 28	480.68	221.50	0.61	291.70
249	NE	VILLAGE OF SPALDING	Franchise-002560	25	Annual	by February 28	1,301.16	221.50	0.61	789.61
250	NE	VILLAGE OF STAMFORD	Franchise-002531	25	Annual	by February 28	629.54	221.50	0.61	382.04
251	NE	VILLAGE OF SUTHERLAND	Franchise-003053	25	Annual	by February 28	4,016.63	221.50	0.61	2,437.49
252	NE	VILLAGE OF TERRYTOW	Franchise-002663	25	Annual	by February 28	3,332.35	221.50	0.61	2,022.23
253	NE	VILLAGE OF TRUMBULL	Franchise-002352	25	Annual	by February 28	382.16	221.50	0.61	231.91
254	NE	VILLAGE OF UPLAND	Franchise-002528	25	Annual	by February 28	614.88	221.50	0.61	373.14
255	NE	VILLAGE OF UTICA	Franchise-002704	25	Annual	by February 28	3,121.91	221.50	0.61	1,894.53
256	NE	VILLAGE OF WACO	Franchise-002707	25	Annual	by February 28	1,398.22	221.50	0.61	848.51
257	NE	VILLAGE OF WAUSAU	Franchise-002728	25	Annual	by February 28	2,350.24	221.50	0.61	1,426.24
258	NE	VILLAGE OF WESTERN	Franchise-003035	25	Annual	by February 28	957.24	221.50	0.61	580.90
259	NE	VILLAGE OF WILCOX	Franchise-002355	25	Annual	by February 28	1,198.93	221.50	0.61	727.57
260	NE	VILLAGE OF WINSIDE	Franchise-003022	25	Annual	by February 28	1,839.75	221.50	0.61	1,116.45
282							6,744,688.13			1,215,806.48
283									Dollar days/ total annual amount	0.18
284									Days in Year	365.00
285									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**

**Exhibit No. MCC-3
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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 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

Sect II: 004.03A3, B
Exhibit No. MCC-2
Schedule M-1

Line No.	Account	Description	(a) December 31, 2018 Ending Balance	(b) December 31, 2019 Ending Balance	(c) Pro Forma Adjustment	(d) Adjusted Other 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	190300	DT2020 - RETIREE HEALTHCARE	103,338	158,751	114,192	272,943
9	190300	DT2092 - FAS 109 OTHER:	4,110,482	2,962,262	(1,222,062)	1,740,200
10	190300	DT3010 - PERFORMANCE PLAN	3,086	140	-	140
11	190300	DT3076 - LINE EXTENSION DEP GAS:	(1,165)	(1,040)	-	(1,040)
12	190300	DT3090 - PENSION FAS 87	(1,716,297)	(1,837,486)	116,757	(1,720,729)
13	190300	DT4110 - OTHER REG LIAB:	-	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		Regulatory Liabilities for Excess Deferred Income Taxes ("EDFIT")				
27	254015	Protected Property - (EDFIT)	\$ (20,047,884)	\$ (20,763,764)	\$ -	\$ (20,763,764)
28	254015	Non-Protected Plant - (EDFIT)	(5,007,957)	(3,620,477)	3,620,477	-
29	254015	Protected NOL - Deficient Deferred Federal Income Taxes ("DDFIT")	3,528,551	3,722,221	-	3,722,221
30	254015	Non-Protected Non-Property - (EDFIT)/DDFIT	2,059,536	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 Liabilities for (EDFIT)	\$ (20,048,958)	\$ (21,539,395)	\$ 4,497,852	\$ (17,041,543)
33						
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		Total State Taxes	\$ (2,663,605)	\$ (1,620,650)	\$ 1,549,452	\$ (71,198)
45						
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)	(787,544)
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
OTHER RATE BASE ITEMS
FOR THE TEST YEAR ENDING DECEMBER 31, 2020

Sect II: 004.03A3, B
Exhibit No. MCC-2
Schedule M-1

Line No.	Account	Description	(a) December 31, 2018 Ending Balance	(b) December 31, 2019 Ending Balance	(c) Pro Forma Adjustment	(d) Adjusted Other Rate Base 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

Sect II: 004.03A1, B
Exhibit No. MCC-2
Statement D

Line No.	Description	Reference	(a) Plant in Service 12/31/2018	(b) Plant in Service 12/31/2019	(c) (Note 1) D-1 Subsequent & Expected Pro Forma Additions & Adjustments	(d) (b) + (c) Adjusted Plant in Service
1	Intangible	Sched D-1 Ln.6	\$ 1,364,199	\$ 1,364,199	\$ -	\$ 1,364,199
2						
3	Gathering and Processing Plant	(Note 2)	-	-	-	-
4						
5	Storage Plant	(Note 2)	-	-	-	-
6						
7	Base Gas Storage	(Note 2)	-	-	-	-
8						
9	Transmission	Sched D-1 Ln.13	6,346,090	6,163,725	-	6,163,725
10						
11	Distribution	Sched D-1 Ln.33	623,395,574	715,468,698	75,664,063	791,132,761
12						
13	General	Sched D-1 Ln.59	49,010,994	87,797,857	14,739,313	102,537,170
14						
15	Other Utility	Sched D-1 Ln.66	40,650,508	45,535,472	(17,761,107)	27,774,365
16						
17	Plant in Service	Sum (Ln1:Ln15)	<u>\$ 720,767,365</u>	<u>\$ 856,329,951</u>	<u>\$ 72,642,269</u>	<u>\$ 928,972,220</u>
18						
19	Total Plant in Service	Ln 17	<u><u>\$ 720,767,365</u></u>	<u><u>\$ 856,329,951</u></u>	<u><u>\$ 72,642,269</u></u>	<u><u>\$ 928,972,220</u></u>
20						

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

(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

Sect II: 004.03A1, B
Exhibit No. MCC-2
Statement E

Line No.	Description	(a) 12/31/2018 Per Book Accumulated Depreciation	(b) 12/31/2019 Per Book Accumulated Depreciation	(c) Existing Plant CAM Accumulated Depreciation	(d) (Note 3) Accumulated Depreciation Plant Addition Adjustments (M-2)	(e) (Note 4) Accumulated Depreciation Retirements (D-3)	(f) (Note 6) Accumulated Depreciation Roll Forward	(g) 12/31/2020 Adjusted Accumulated Depreciation
1	Intangible	\$ 954,603	\$ 988,584	\$ -	\$ -	\$ -	\$ 63,434	\$ 1,052,018
2								
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								
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	<u>\$ 272,453,377</u>	<u>\$ 285,893,862</u>	<u>\$ (2,983,217)</u>	<u>\$ 1,510,686</u>	<u>\$ (23,222,480)</u>	<u>\$ 27,830,101</u>	<u>\$ 289,028,951</u>

- 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

Sect II: 004.03A3, B
Exhibit No. MCC-2
Schedule M-1

Line No.	Account	Description	(a) December 31, 2018 Ending Balance	(b) December 31, 2019 Ending Balance	(c) Pro Forma Adjustment	(d) Adjusted Other 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	190300	DT2020 - RETIREE HEALTHCARE	103,338	158,751	114,192	272,943
9	190300	DT2092 - FAS 109 OTHER:	4,110,482	2,962,262	(1,222,062)	1,740,200
10	190300	DT3010 - PERFORMANCE PLAN	3,086	140	-	140
11	190300	DT3076 - LINE EXTENSION DEP GAS:	(1,165)	(1,040)	-	(1,040)
12	190300	DT3090 - PENSION FAS 87	(1,716,297)	(1,837,486)	116,757	(1,720,729)
13	190300	DT4110 - OTHER REG LIAB:	-	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		Regulatory Liabilities for Excess Deferred Income Taxes ("EDFIT")				
27	254015	Protected Property - (EDFIT)	\$ (20,047,884)	\$ (20,763,764)	\$ -	\$ (20,763,764)
28	254015	Non-Protected Plant - (EDFIT)	(5,007,957)	(3,620,477)	3,620,477	-
29	254015	Protected NOL - Deficient Deferred Federal Income Taxes ("DDFIT")	3,528,551	3,722,221	-	3,722,221
30	254015	Non-Protected Non-Property - (EDFIT)/DDFIT	2,059,536	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 Liabilities for (EDFIT)	\$ (20,048,958)	\$ (21,539,395)	\$ 4,497,852	\$ (17,041,543)
33						
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		Total State Taxes	\$ (2,663,605)	\$ (1,620,650)	\$ 1,549,452	\$ (71,198)
45						
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)	(787,544)
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
OTHER RATE BASE ITEMS
FOR THE TEST YEAR ENDING DECEMBER 31, 2020

Sect II: 004.03A3, B
Exhibit No. MCC-2
Schedule M-1

Line No.	Account	Description	(a) December 31, 2018 Ending Balance	(b) December 31, 2019 Ending Balance	(c) Pro Forma Adjustment	(d) Adjusted Other Rate Base 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 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)