

What's New

Changes to the Form 43. Please do not reformat cell sizes and please do not insert macros without first disabling them before filing. **All financial entries should be a value and not a formula.** Schedule 12-U has been updated to show all Software is considered Tangible Personal Property. The total tangible personal property on Schedule 12's, indicated with an 'X', should equal the total adjusted basis of personal property on the corresponding Schedule 14's. **If these values do not match, please provide a thorough explanation as to why. If no explanation is received, the Schedule 14 will be increased to match Schedule 12.**

[2024 Legislative Summary](#)

There were no legislative actions or bills that impact centrally assessed properties for 2024.

Important Information For All Filers

Purpose. These instructions provide guidance in completing the most common Nebraska Public Service Entity Report (Form 43) and corresponding schedules. This worksheet is intended to be useful to the greatest number of taxpayers. Nothing in these instructions supersedes, alters, or otherwise changes any provision of the Nebraska tax code, regulations, rulings, or court decisions. The Form 43, will be used by the Property Tax Administrator to determine the taxable value of each public service entity.

The Department of Revenue encourages the preparer of any Form 43 to review applicable Nebraska law regarding any issue that may have a material effect on this return. Nebraska legal information and other useful information pertaining to property assessment and taxation may be found at www.revenue.nebraska.gov/PAD/index.html.

Who Must File. All public service entities, as defined by [Neb. Rev. Stat. § 77-801.01\(3\)](#), organized for profit that own or lease operating property in Nebraska, must file a Form 43 including all appropriate schedules prescribed by the Tax Commissioner.

When to File. This report, all applicable schedules and supplemental information, must be filed on or before April 15 following the close of the prior tax year ending December 31. The public service entity must report all non-operating property to the county assessor on or before January 1 of each year, pursuant to [Neb. Rev. Stat. § 77-801\(3\)](#).

How to File. The Form 43 and all applicable schedules are required to be filed electronically and compatible with Microsoft Excel. The required signatures on the Form 43 may be emailed in a PDF format or mailed with an original signature. All other supplemental information may be submitted in Microsoft Excel, PDF, or as a paper copy.

Complete filing. The Form 43 and all applicable schedules must be completed in the format as prescribed below. The filing will be considered incomplete, and the public service entity may be subject to penalties, if the Form 43 and/or any schedules are left blank, altered, or not completely filled out.

Email and Mailing Address. The Form 43, applicable schedules, and supplemental information must be sent electronically via a [Sharefile link HERE](#)

Please note that this is an automated email account which is monitored by Department staff.

The signature page only (paper copies of the Form 43 and schedules are not needed by the Department) and any supplemental information being sent in paper format must be mailed to:

Nebraska Department of Revenue
Property Assessment Division
301 Centennial Mall South
PO Box 98919
Lincoln, NE 68509-8919

Extension of Time Request. An extension to file may only be obtained by written request. The Property Tax Administrator may allow up to a 15-day extension past the due date to file for good cause shown. Any extension request must be sent to either the email or mailing address shown above.

Penalties. Pursuant to [Neb. Rev. Stat. § 77-803](#), a penalty of \$100 per day past the due date or extension date, up to \$10,000, may be imposed under the following conditions, but not limited to:

- > Failure to furnish the Form 43 and all applicable schedules by the prescribed due date;
- > Furnishing an incomplete Form 43 and/or applicable schedule;
- > Failure to file a corrected Form 43 and/or applicable schedule in a timely manner after errors were discovered;
- > Preparing and/or filing a fraudulent Form 43 and/or applicable schedule;
- > Understatement or overstatement of any figure on the Form 43 and/or applicable schedule; or
- > Failure to report a sale of a public service entity to the Division within 30 days from date of sale.

Reporting Changes or Corrections. If information on the Form 43 and/or any applicable schedule that was previously filed is discovered to be incorrect, please provide a brief description of the correction, the corrected Form 43 and/or schedule, and a copy of the related supplemental information immediately.

Sale of Entity. Pursuant to [Neb. Rev. Stat. § 77-804](#), any sale of a public service entity must be reported by the purchaser to the Property Tax Administrator within 30 days from the date of the sale. The purchaser must identify the seller, the date of the sale, any change in name of the entity, and the purchase price of the entity. If additional information regarding the sale is needed by the Property Tax Administrator, a specific written request will be made.

Audit. Pursuant to [Neb. Rev. Stat. § 77-1335](#), the Property Tax Administrator may recertify value based on discovery of any error affecting the value, within 3 years after the date the value was certified. The records required to substantiate any return must be retained and be available for at least 3 years following the date the value was certified.

Accounting Methods. The accounting method used for federal income tax purposes must be used on the Nebraska Schedule 14. The Form 43 and all other applicable schedules (excluding the Schedule 14) will use the same accounting method as prescribed by the regulatory agency the public service entity must report to. If the public service entity does not report to a regulatory agency, then use the Generally Accepted Accounting Principles method. The public service entity may not change the accounting method used on the Form 43 or any of the applicable schedules to report prior years' information, unless the change was approved by the IRS, regulatory agency, or the Department. A copy of this approval must accompany the first return that shows the change in the method of accounting.

Informal Protests. Pursuant to [Reg-30-005.03E, Property Valued by the State](#), the public service entity may meet with staff informally or by telephone conference through August 5 to discuss the proposed valuation or method of allocation.

Formal Protests. Pursuant to [Reg-30-005.05A, Property Valued by the State](#), the public service entity may file a formal appeal with the Tax Commissioner on or before September 10. The appeal must meet the standards outlined in [Practice and Procedure Regulation, Chapter 90](#).

Authorization. This report and all subsequent requested information is authorized by [Neb. Rev. Stat. § 77-801](#). This report was last revised on 1/2019.

Supplemental Information Required of All Entities

Regulatory Report. If the public service entity files a report with any federal regulatory agency (for example, FERC, FCC, etc.) and/or the Nebraska Public Service Commission, a copy of each report for the most recent fiscal year must accompany the Form 43.

Federal Form 10K. If the public service entity and/or the parent company of the public service entity files a Federal Form 10K with the Securities and Exchange Commission, a copy each report for the most recent fiscal year must accompany the Form 43. If information is available online, a web address may be reported in lieu of filing the actual 10K.

Rate Case. If the public service entity has had a rate case resulting in a change of rates during the prior year, a copy of the rate case order must accompany the Form 43. All rate case information must be completed on the Schedule 2.

How to Complete the Form 43 and Appropriate Schedules

Instructions. At the bottom of each schedule, there are general instructions with definitions that pertain to that particular schedule. All other instructions and/or definitions will be listed, and/or referenced to, under this section.

General Instructions. The following are general guidelines to completing the report:

- > Complete the Form 43 and all applicable schedules. If a schedule is not applicable to the public service entity, indicate with "N/A" on the first page of the schedule. At the bottom of the schedule, under the "Comments/Questions/Concerns" section, indicate the reasoning why the schedule is not applicable.
- > Schedules should not be filed in alternate formats, unless given prior approval from the Department on an annual basis.
- > Report all numbers as whole numbers. Round any amount from 50 cents to 99 cents to the next higher dollar; round any amount less than 50 cents to the next lower dollar.
- > At the bottom of each section is a "Comments/Questions/Concerns" section. This is for the public service entity to make any comments or suggestions regarding that particular schedule. All feedback will be reviewed.
- > Keep a copy of the submitted report for records retention.

Schedule 99. The Schedule 99, listed as the last three schedules, is an electronic file that is typically provided to prior year filers by the Department. New filers, that have not filed a Form 43 with the Department in the previous year, will need to create this file using Schedule 99B for the instructions. All other filers will use the Schedule 99A for instructions when completing the electronic file.

Public Service Entity. As defined by [Neb. Rev. Stat. § 77-801.01](#), a public service entity includes any person or entity, organized for profit under the laws of this state or any other state or government and engaged in the business of water works, electrical power, gas works, natural gas, telecommunications, pipelines used for the transmission of oil, heat, steam, or any substance to be used for lighting, heating, or power, and pipelines used for the transmission of articles by pneumatic or other power, and all other similar or like entities.

Real Property. As defined by [Neb. Rev. Stat. § 77-103](#), real property means: all land, buildings, improvements, and fixtures, except trade fixtures; mobile homes, cabin trailers, and similar property not registered for highway use, which are used, or designed to be used, for residential, office, commercial, agricultural, or other similar purposes, but not including mobile homes, cabin trailers, and similar property when unoccupied and held for sale by persons engaged in the business of selling such property when such property is at the location of the business; mines, minerals, quarries, mineral springs and wells, oil and gas wells; overriding royalty interest; and production payments with respect to oil or gas leases.

Personal Property. As defined by [Neb. Rev. Stat. § 77-104](#), personal property includes all property other than real property and franchise.

Tangible Personal Property. As defined by [Neb. Rev. Stat. § 77-105](#), tangible personal property includes all personal property possessing a physical existence, excluding money. Tangible personal property also includes trade fixtures, which means machinery and equipment, regardless of the degree of attachment to real property, used directly in commercial, manufacturing, or processing activities conducted on real property, regardless of whether the real property is owned or leased.

Nebraska Adjusted Basis. As defined by [Neb. Rev. Stat. § 77-118](#), Nebraska adjusted basis means the adjusted basis of property as determined under the Internal Revenue Code increased by the total amount allowed under the code for depreciation or amortization or pursuant to an election to expense depreciable property under IRC § 179. Also, For purchases of depreciable personal property occurring on or after January 1, 2018, if similar personal property is traded in as part of the payment for the newly acquired property, the Nebraska adjusted basis shall be the remaining federal tax basis of the property traded in, plus the additional amount that was paid by the taxpayer for the newly acquired property.

Depreciable Tangible Personal Property. As defined by [Neb. Rev. Stat. § 77-119](#), depreciable tangible personal property means tangible personal property which is used in a trade or business or used for the production of income and which has a determinable life of longer than one year.

Taxable Property. As defined by [Neb. Rev. Stat. § 77-201\(5\)](#), taxable tangible personal property, not including motor vehicles, trailers, and semitrailers registered for operation on highways of this state, shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and shall be valued at its net book value.

Nebraska Public Service Entity Report Form 43

Instructions Worksheet

Net Book Value of Property for Taxation. As defined by [Neb. Rev. Stat. § 77-120\(1\)](#), net book value of property for taxation means that portion of the Nebraska adjusted basis of the property as of the assessment date for the applicable recovery period in the table set forth:

Year	Recovery Period (in years)					
	3	5	7	10	15	20
1	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%
2	37.50%	59.50%	70.16%	78.62%	85.50%	89.03%
3	12.20%	41.65%	55.13%	66.83%	76.95%	82.35%
4	0.00%	24.99%	42.88%	56.81%	69.25%	76.18%
5		8.33%	30.63%	48.07%	62.32%	70.46%
6		0.00%	18.38%	39.33%	56.09%	65.18%
7			6.13%	30.59%	50.19%	60.29%
8			0.00%	21.85%	44.29%	55.77%
9				13.11%	38.38%	51.31%
10				4.37%	32.48%	46.85%
11				0.00%	26.57%	42.38%
12					20.67%	37.92%
13					14.76%	33.46%
14					8.86%	29.00%
15					2.95%	24.54%
16					0.00%	20.08%
17						15.62%
18						11.15%
19						6.69%
20						2.23%
21						0.00%

Net book value as a percent of Nebraska adjusted basis is calculated using the 150% declining balance method, switching to straight-line, with a one-half-year convention.

- (2) The applicable recovery period for any item will be determined as follows:
- > 3-year property includes property with a class life of 4 years or less;
 - > 5-year property includes property with a class life between 4 years and less than 10 years;
 - > 7-year property includes property with a class life between 10 years and less than 16 years;
 - > 10-year property includes property with a class life between 16 years and less than 20 years;
 - > 15-year property includes property with a class life between 20 years and less than 25 years; and
 - > 20-year property includes property with a class life of 25 years or more.

(3) Class life is based upon the anticipated useful life of a class of property and will be determined by the Property Tax Administrator under the Internal Revenue Code.

(4) One-half-year convention treats all property placed in service during any tax year as placed in service on the midpoint of that tax year.

(5) The percent shown for year one is the percent used for January 1 of the year following the year the property is placed in service.

Year Placed in Service. Is the date the property is ready and available for a specific use. For property transferred as a gift or devise or as part of a transaction which is not a purchase, the date placed in service is the date the previous owner placed the property in service. For tangible personal property acquired as replacement property for converted tangible personal property is the date the converted property was placed in service, unless insurance proceeds are payable by reason of the conversion. If insurance proceeds are payable by reason of the conversion, the date placed in service is the date the replacement property is placed in service.

Operating Property. As defined by [Neb. Rev. Stat. § 77-801.01](#), operating property means property owned or leased that contributes to a public service entity's function.

Nonoperating Property. As defined by [Neb. Rev. Stat. § 77-801.01](#), nonoperating property means property owned or leased by a public service entity that does not contribute to the entity's function.

Listing of Schedules

Schedules that Pertain to All Public Service Entities

Schedule	Title
Form 43	Nebraska Public Service Entity Report
Sch A	General Information
Sch 1A	Total Plant Allocation By State
Sch 2	Supplemental Information
Sch 5	Lease Information
Sch 7	Parent Financial Information
Sch 99	Distribution/Subdivision Apportionment
Sch 99A	Distribution/Subdivision Apportionment
Sch 99B	Distribution/Subdivision Apportionment

Schedules that are Industry Specific

Fluid Pipelines

Schedule	Title
Sch 1-FP	Allocation Factors
Sch 11-FP	Comparative Balance Sheet
Sch 12-FP	Plant In Service Detail
Sch 13-FP	Comparative Income Statement
Sch 14-FP	Detail Net Book Personal Property
Sch 17-FP	Noncarrier Plant Detail
Sch 18-FP	Noncarrier Income Detail

Gas Pipelines

Schedule	Title
Sch 1-GP	Allocation Factors
Sch 11-GP	Comparative Balance Sheet
Sch 12-GP	Plant In Service Detail
Sch 13-GP	Comparative Income Statement
Sch 14-GP	Detail Net Book Personal Property
Sch 17-GP	Nonutility Plant Detail
Sch 18-GP	Nonutility Income Detail

Utilities

Schedule	Title
Sch 1-U	Allocation Factors
Sch 11-U	Comparative Balance Sheet
Sch 11-Other	Comparative Balance Sheet
Sch 12-U	Plant In Service Detail
Sch 12-GP	Plant In Service Detail
Sch 12-Other	Plant In Service Detail
Sch 13-U	Comparative Income Statement
Sch 13-GP	Comparative Income Statement
Sch 13-Other	Comparative Income Statement
Sch 14-U	Detail Net Book Personal Property
Sch 14-GP	Detail Net Book Personal Property
Sch 14-Other	Detail Net Book Personal Property
Sch 17-U	Nonutility Plant Detail
Sch 18-U	Nonutility Income Detail

Telecommunications

Schedule	Title
Sch 1-T	Allocation Factors
Sch 11-T	Comparative Balance Sheet
Sch 12-T	Telecommunication Plant in Service Detail
Sch 13-T	Comparative Income Statement
Sch 14-T	Detail Net Book Personal Property
Sch 17-T	Nonregulated Plant Detail
Sch 18-T	Nonregulated Income Detail
Sch 19-T	Operating Comm. Tower Sites/Equipment

Comments/Questions/Concerns:

Form 43 - Nebraska Public Service Entity Report
For Use By All Public Service Entities

Form 43
Tax Year
2025

Name and Location Address of Business			Name and Mailing Address			Company Number
Business Name:			Legal Name:			
Street Address:			Mailing Address:			Nebraska ID
						Federal ID
City:	State:	Zip Code:	City:	State:	Zip Code:	
Person to Contact Concerning this Report						
Name:			Title:			
Mailing Address:			Email Address:			
			Phone Number:			
City:	State:	Zip Code:	Fax Number:			
Person to Whom the Property Tax Statement Should be Sent (if different from above)						
Name:			Title:			
Mailing Address:			Email Address:			
			Phone Number:			
City:	State:	Zip Code:	Fax Number:			
Person to Whom the Public Service Entity Value Distribution Report should be Sent (if different from above)						
Name:			Title:			
Mailing Address:			Email Address:			
			Phone Number:			
City:	State:	Zip Code:	Fax Number:			

Under penalties of law, I declare that as an officer or preparer, I have examined this report, including accompanying schedules and notes, and to the best of my knowledge and belief, it is correct and complete.

<p>SIGN HERE ◆ Signature of Officer _____ Date _____</p> <p>Print: _____</p> <p>Title: _____</p> <p>Phone: _____</p> <p>Email: _____</p>	<p>◆ Signature of Preparer _____ Date _____</p> <p>Print: _____</p> <p>Title: _____</p> <p>Phone: _____</p> <p>Email: _____</p>
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Instructions

The purpose of this form is to gather legal and contact information of the public service entity. This information is used to ensure that no unauthorized persons receive any information pertaining to the Form 43 and/or applicable schedules. Due to the confidential information that is reported on the Form 43, and appropriate schedules, only officers of the company and/or individuals expressly mentioned above may receive and/or discuss matters that pertain to this report. This report must be signed by the president, secretary, principal accounting officer, duly authorized corporate representative, or official of the public service entity.

Comments/Questions/Concerns:

Nebraska Schedule A - General Information
For Use By All Companies

Form 43
Tax Year
2025

Name of Business	Address of Business	City	State	Company Number
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Company Information

Check all services that apply to this company:

<input type="checkbox"/> Telecommunications	<input type="checkbox"/> Fiber Optic	<input type="checkbox"/> Pipeline	<input type="checkbox"/> Ammonia
<input type="checkbox"/> Wireless	<input type="checkbox"/> Internet (VoIP)	<input type="checkbox"/> Gas Pipeline	<input type="checkbox"/> Propane
<input type="checkbox"/> Wireline	<input type="checkbox"/> Satellite	<input type="checkbox"/> Gas Distribution	<input type="checkbox"/> Electric Utility
<input type="checkbox"/> Long Distance	<input type="checkbox"/> Reseller	<input type="checkbox"/> Fluid Pipeline	<input type="checkbox"/> Steam/Water
<input type="checkbox"/> Interexchange	<input type="checkbox"/> Bundle (Internet, Cable, etc.)	<input type="checkbox"/> Fluid Distribution	<input type="checkbox"/> Other:

Description of business activities (include services rendered, products sold, etc.):

Did the company file a Form 43 with Nebraska in the prior year? <input type="checkbox"/> Yes <input type="checkbox"/> No	Type of Ownership (LLC, MLP, etc.):	Is company publicly traded? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<u>If no</u> , list NE counties that were locally assessed in prior year (if applicable):		<u>If yes</u> : Ticker Symbol : _____	<u>If no</u> : Complete "Parent Information" section
		Year of IPO: _____	

Sale, Merger, or Acquisition Information

Seller:	Buyer:	Transaction Date:
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Did the operations of the business change as a result of the transaction? Yes No

If yes, how?

Was the entire operation unit involved in the transaction? Yes No

If no, what was excluded?

What motivated the transaction?

What was the relationship between the parties prior to the transaction?

Briefly, how was the transaction allocated and final purchase price?

Briefly, describe any other considerations or conditions of the agreement (financing, contracts, name change, etc.):

Parent Information

Business Name:	Nebraska ID:	Is company publicly traded? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Street Address:	Federal ID:	<u>If yes</u> : What Exchange: _____	<u>If no</u> : Year of Incorporation: _____
		Ticker Symbol: _____	List additional business(es) with control of the business below
		Year of IPO: _____	Additional controlling business name(s):
City:	State:	Zip Code:	Type of Ownership (LLC, MLP, etc.):

Brief description of business activities:

Supplemental Information

Additional Information

<input type="checkbox"/> Federal Communications Commission Annual Report <input type="checkbox"/> Federal Regulatory Commission Annual Report <input type="checkbox"/> Nebraska Public Service Commission Annual Report <input type="checkbox"/> Securities & Exchange Commission Federal Form 10K <input type="checkbox"/> Rate Case <input type="checkbox"/> Other: _____	<input type="checkbox"/> Cap Rate Study <input type="checkbox"/> First Quarter Financials <input type="checkbox"/> Annual Report to Stockholders <input type="checkbox"/> Insurance Claim for Loss or Damage <input type="checkbox"/> IRS Documentation <input type="checkbox"/> Other: _____
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Nebraska Schedule A - General Information
 For Use By All Companies

Name of Business	Address of Business	City	State	Company Number

Instructions

The purpose of this schedule is to gather general information on the public service entity's operations.

- > The "Company Information" section will help the Department get a better understanding of the operations of the public service entity. This information may also be used to help determine a more appropriate valuation.
- > The "Merger or Acquisition Information" section is required if a merger or acquisition occurred during the assessment year. Penalties may be imposed if not completed pursuant to [Neb. Rev. Stat. § 77-804](#). Additional copies of this section can be attached, if needed.
- > The "Parent Information" section is required to be filled out if a business has a controlling interest over the public service entity.
- >The "Supplemental Information" and "Additional Information" sections are used to inform the Department of what supplemental and/or additional information is or will be accompanying the Form 43.

Sale of Entity Report Required pursuant to [Neb. Rev. Stat. § 77-804](#); Any sale of a public service entity must be reported to the Property Tax Administrator within 30 days from the date of the sale. See the Instructions ("Inst") Worksheet for more information.

Comments/Questions/Concerns:

Nebraska Schedule 1-U - Allocation Factors
 For Use By Utility Companies

Name of Business		Address of Business	City	State	Company Number
Gross Plant in Service					
Year	System Value	Allocated to Nebraska			
2024					
2023					
2022					
Net Plant in Service					
Year	System Net Value	Allocated to Nebraska			
2024					
2023					
2022					
Operating Revenue					
Year	System Revenue	Allocated to Nebraska			
2024					
2023					
2022					
Net Operating Income					
Year	System Net Operating Income	Allocated to Nebraska			
2024					
2023					
2022					
Total Miles of Electrical Line					
Year	System Miles	Allocated to Nebraska			
2024					
2023					
2022					
Total Miles of Pipe (In 2-inch Equivalent Units)					
Year	System Miles	Allocated to Nebraska			
2024					
2023					
2022					

Obsolescence Information

FERC 1 Page #	Requested Information	Amount	FERC 1 Page #	Requested Information	Amount
301/401	MW Sales to Ultimate Consumer	_____	N/A	Rate on Equity	_____
400	Annual Peak MW to Ulti. Cons.	_____	N/A	Rate on Debt	_____
301/401	Total MW Hours Sold	_____	N/A	Structure on Equity	_____
400	Annual Peak MW Total	_____	N/A	Structure Debt	_____
402/410	Installed Cap of Generating Plants	_____	N/A	Rate Base - WACC	_____
402/410	Total Peak of Generating Plants	_____			

Explanation on how Nebraska allocation was determined:

Nebraska Schedule 1-U - Allocation Factors
 For Use By Utility Companies

Name of Business	Address of Business	City	State	Company Number

Instructions

The purpose of this schedule is to determine the Nebraska allocation of the total system as well as gather information that will be used for the obsolescence calculations. **Allocation factors are not synonymous with valuation factors.**

> The System Values (Company Totals) that are reported on this schedule should reconcile, in some manner, with amounts reported elsewhere on this report. If property, such as intangible property, does not have a distinguishable situs then that property must be allocated to Nebraska in some manner or be excluded from both the system value and allocation sections.

> **If the Nebraska allocation is not 100%, provide an explanation of how the allocation to Nebraska was determined** for the Operating Revenues and Net Operating Income factors.

> Gross Plant in Service, Net Plant in Service, Total Miles of Electrical Line and Total Miles of Pipe (In 2-inch Equivalent Units) should be based on the situs of the particular assets used in operations, if applicable.

> Operating Revenue and Net Operating Income should be based on some sort of verifiable allocation such as; customer base, equipment allocation, income per mile, etc.

> The Department may request verification on how the respondent's allocation was completed to confirm all property is properly accounted for.

> **If the obsolescence area is left blank, the Department may not grant any obsolescence** based on not having enough information to correlate an appropriate diverse obsolescence figure that represents the company.

> Supplemental information may be requested.

> If values are not available or a category does not apply to the business mark with "N/A" and provide an explanation why in the "Comments/Questions/Concerns" section below.

Gross Plant in Service includes all property (owned or leased) that is considered part of the operating plant, is placed in service, and has a **distinguishable situs** (if property, such as intangible property, does not have a distinguishable situs; that property must be allocated to Nebraska in some manner or be excluded from both the system value and allocation sections). May not be limited to just plant in service, but this will not include CWIP. Examples of Plant in Service:

- > Utility Plant
- > Vehicles
- > Intangible property necessary for the plant to operate (ROW, Easements, Licenses, Etc.)
- > Miscellaneous items needed to operate
- > Leased equipment used in operations
- > Etc.

Net Plant in Service is the same property that was included in the "Gross Plant in Service System Value" minus any applicable depreciation and amortization of that same property.

Operating Revenue is all operating revenues, should be able to reconcile with the revenue reported on the Income Statement (Schedule 13).

Net Operating Income is operating revenues less operating expenses.

Total Miles of Electrical Line is the total miles of electrical lines, buried or above ground, from the FERC report. This will include pole miles and/or circuit miles.

Total Miles of Pipe (In 2-in Equivalent Units) is the total miles from the FERC report broken down into 2 inch equivalent miles. Example:

- 1 mile of 6in pipe would equal 3 miles of 2 inch pipe (6/2=3, 3x1=3)
- 2 miles of 1in pipe would equal 1 mile of 2 inch pipe (1/2=0.5, 0.5x2=1)

Allocated to Nebraska should reflect the same assets or incomes that were included in any of the respective "System" categories, except only limited to the assets that have distinguishable situs in or verifiable incomes attributable to the state of Nebraska, if applicable. If property, such as intangible property, does not have a distinguishable situs then that property must be allocated to Nebraska in some manner or be excluded from both the system value and Nebraska allocation sections.

Comments/Questions/Concerns:

Nebraska Schedule 1A - Total Plant Allocation By State
 For Use By All Public Service Entities

Name of Business	Address of Business	City	State	Company Number

Total System Gross Plant in Service: _____

State	Gross Plant	Percent
Alabama		
Alaska		
Arizona		
Arkansas		
California		
Colorado		
Connecticut		
Delaware		
Florida		
Georgia		
Hawaii		
Idaho		
Illinois		
Indiana		
Iowa		
Kansas		
Kentucky		
Louisiana		
Maine		
Maryland		
Massachusetts		
Michigan		
Minnesota		
Mississippi		
Missouri		
Montana		

State	Gross Plant	Percent
Nebraska		
Nevada		
New Hampshire		
New Jersey		
New Mexico		
New York		
North Carolina		
North Dakota		
Ohio		
Oklahoma		
Oregon		
Pennsylvania		
Rhode Island		
South Carolina		
South Dakota		
Tennessee		
Texas		
Utah		
Vermont		
Virginia		
Washington		
West Virginia		
Wisconsin		
Wyoming		
Other*		
Total		

Explanation if "Total" does not equal 100% of System Gross Plant in Service and/or explanation of what is listed in "Other*":

Instructions

The purpose of this schedule is to compare the Nebraska allocation of gross plant compared to the gross plant allocation of other states. This is used to verify that the Total Gross Plant in Service is being accounted for uniformly.
 > Supplemental information may be requested.
> If the Total Percent does not equal 100%, or if the Total Gross Plant does not equal the Schedule 1 Gross Plant, then provide an explanation.

Gross Plant in Service includes all property (owned or leased) that is considered part of the operating plant, is placed in service, and has a distinguishable situs (if property, such as intangible property, does not have a distinguishable situs; that property must be allocated to Nebraska in some manner or be excluded from all applicable states). May not be limited to just plant in service, but this will not include CWIP. Examples of Plant in Service:

- > Utility Plant
- > Vehicles
- > Intangible property necessary for the plant to operate (ROW, Easements, Licenses, Etc.)
- > Miscellaneous items needed to operate
- > Leased Equipment
- > Etc.

Comments/Questions/Concerns:

Nebraska Schedule 2 - Supplemental Information
For Use By All Public Service Entities

Name of Business	Address of Business	City	State	Company Number
Net Book Value Of Motor Vehicles, Trailers, and Semitrailers Licensed In Nebraska				

Year Placed in Service	Adj. Basis for NE Licensed Vehicles	Recovery Period	Depreciation Factor	Net Book Taxable Value
2024		5	85.00%	
2023		5	59.50%	
2022		5	41.65%	
2021		5	24.99%	
2020		5	8.33%	
Fully Depreciated		5	0.00%	
Total NE Vehicles				

Rate Case Information

Were there rate cases for this company during the previous 12 months? Yes No

If yes, complete the following information and attach a copy of the rate case(s):

- Which regulatory agency was the case filed with? _____
- List docket number(s). _____
- Date at which the rate changes when into effect. _____
- Expected annual change in gross revenue. _____
- Expected annual change in net operating income. _____
- Was there an interim rate increase? _____
- Total amount of dollars from rate increase(s) (interim and final) included in the present gross revenue. _____
- Total amount of dollars from rate increase(s) (interim and final) included in the present net operating income. _____

Additional information that may have an effect on the valuation of the public service entity:

Instructions

The purpose of this schedule is to gather additional information that is needed to complete the appraisal.

- > The "Motor Vehicles, Trailers, and Semitrailers Licensed In Nebraska" section is needed to insure this type of property is being taxed appropriately for property tax purposes. If this section is left blank, the Department will assume that all vehicles owned and/or leased are not licensed in Nebraska.
- > The "Rate Case Information" section is used only if the public service entity has had a rate case during the previous 12 months.
- > The additional information box is meant for the company to provide additional information about an extraordinary situation that will affect this year's value. **Provide supplemental information to validate the situation** as it will be viewed and considered by The Department.

Year Placed in Service is the year the property was ready and available for a specific use. See the Instructions ("Inst") Worksheet for more information.

Nebraska Adjusted Basis is defined under [Neb. Rev. Stat. § 77-118](#); See the Instructions ("Inst") Worksheet.

Recovery Period is the period over which the value of property will be depreciated for Nebraska property tax purposes. The appropriate recovery period for class lives can be found in [Neb. Rev. Stat. § 77-120](#); See the Instructions ("Inst") Worksheet for more information.

Depreciation Factor is the percentage of Nebraska adjusted basis that is taxable. The appropriate Nebraska net book depreciation factor can be found in [Neb. Rev. Stat. § 77-120](#); See the Instructions ("Inst") Worksheet for more information.

Net Book Taxable Value is the taxable value for Nebraska property tax purposes. It is calculated by multiplying the Nebraska Adjusted Basis by the depreciation factor for the appropriate recovery period. Authorization for this calculation can be found in [Neb. Rev. Stat. § 77-120](#); See the Instructions ("Inst") Worksheet for more information.

Comments/Questions/Concerns:

Nebraska Schedule 5 - Lease Information
 For Use By All Public Service Entities

Name of Business	Address of Business	City	State	Company Number
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Operating Property Leased From Others

Lessor's Name	Lessor's Address	Type of Property	Was the Property Reported to the County?*		Annual Rent	Was the Rent Capitalized? (Y/N)	Original Cost	Lease Beginning Date	Lease Expiration Date
			(Y*/N)	County					

Operating Property Leased to Others

Lessee's Name	Lessee's Address	Type of Property	Was the Property Reported to the County?*		Annual Rent	Was the Rent Capitalized? (Y/N)	Original Cost	Lease Beginning Date	Lease Expiration Date
			(Y*/N)	County					

Instructions

- The purpose of this schedule is to gather information on all leased property (including vehicles) that are used in operations. All leased property for the entire system should be reported. However, if the respondent chooses to only report Nebraska leases, then the Department will determine value of leased property at a 100% allocation.
- > Provide a brief description of the leased property in the "Type of Property" column, for example: warehouse, backhoe, trencher, switchboard, etc.
- > *If the property has been reported to the county for property tax purposes, indicate whether the lessor or the lessee (respondent) reported it in the "Y*/N" (G) column. Also, if the property has been reported to the county, please indicate which county it has been reported to. If either of these columns (G and H) are incomplete, it will be assumed that this property has not been reported to the county assessor.
- > Please indicate if the rent was capitalized, meaning that it has been reported as an asset on the financial statements.
- > If the "Original Cost" column information is not available, the Department will capitalize the "Annual Rent" as a substitute.
- > Additional rows or additional copies of this schedule can be added, if needed.

Operating Property is defined under [Neb. Rev. Stat. § 77-801.01](#); See Instructions ("Inst") Worksheet.

Comments/Questions/Concerns:

Nebraska Schedule 7 - Parent Financial Information

For Use By All Public Service Entities
Only Required if the Parent Company is Publicly Traded

Form 43
Tax Year
2025

Name of Business		Address of Business	City	State	Company Number
Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022	
Balance Sheet					
Current Assets					
1	Cash and Cash Equivalents				
2	Short-Term Investments				
3	Accounts and Notes Receivable, Net				
4	Inventories				
5	Prepaid Expenses				
6	Other Current Assets				
7	Total Current Assets				
Property, Plant, Equipment and Other Assets					
8	Property, Plant, and Equipment				
9	Intangible Assets				
10	(Less) Accumulated Depreciation and Amortization				
11	Goodwill				
12	Long-Term Investments				
13	Other Assets				
14	Total Property, Plant, Equipment and Other Assets				
15	Total Assets				
Current Liabilities					
16	Accounts Payable				
17	Accrued Expenses				
18	Notes Payable/Short-Term Debt				
19	Current Portion of Long-Term Debt				
20	Other Current Liabilities				
21	Total Current Liabilities				
Non-Current Liabilities					
22	Long-Term Debt				
23	Deferred Tax Liabilities				
24	Minority Interest				
25	Other Long-Term Liabilities				
26	Total Non-Current Liabilities				
27	Total Liabilities				
Stockholders' Equity					
28	Preferred Stock				
29	Common Stock				
30	Additional Paid-in Capital				
31	Treasury Shares				
32	Retained Earnings				
33	Other Stockholder Equity				
34	Total Stockholders' Equity				
35	Total Liabilities and Stockholders' Equity				
Shares Outstanding					
36	Common Stock				
37	Preferred Stock				
38	Treasury Shares				

Nebraska Schedule 7 - Parent Financial Information

For Use By All Public Service Entities
Only Required if the Parent Company is Publicly Traded

Form 43
Tax Year
2025

Name of Business		Address of Business	City	State	Company Number
Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022	
Income Statement					
39	Revenues from Operations				
40	Other Revenues				
41	Total Revenues				
Operating Expenses					
42	Cost of Revenues				
43	Research and Development				
44	Operations and Maintenance				
45	Selling, General, and Administrative				
46	Depreciation and Amortization				
47	Non Recurring				
48	Other, Net				
49	Total Operating Expenses				
50	Operating Income/(Loss)				
Other Income/(Expenses)					
51	Interest Income/(Expense), Net				
52	Interest Income/(Expense) to Affiliates, Net				
53	Equity in Earnings/(Losses) of Unconsolidated Investment, Net				
54	Effect of Account Charges				
55	Discontinued Operations				
56	Extraordinary Items				
57	Other Income/(Expenses), Net				
58	Total Other Income/(Expenses)				
59	Total Income/(Loss) Before Income Taxes				
60	Income Tax (Expense)/Benefit, Net				
61	Net Income/(Loss)				
62	Less Income Attributable to Noncontrolling Interests				
63	Income Attributable to Company				

Notes:

Instructions

The purpose of this schedule is to gather basic Balance Sheet and Income Statement information of the parent of the public service entity.

> **This Schedule is only required to be completed if the respondent's parent company is publicly traded.**

> The accounts used on this schedule are similar to the accounts used by the Securities and Exchange Commission.

> Simply attaching correspondence or pasting a link does not meet the requirements and will be considered incomplete.

> If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 11-U - Comparative Balance Sheet
For Use By Utility Companies

Name of Business		Address of Business	City	State	Company Number
Form 1 Account Number	Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022
Utility Plant					
101		Plant in Service			
101.1		Property Under Capital Leases			
102		Plant Purchased or Sold			
103		Experimental Plant Unclassified			
103.1		Plant in Process of Reclass.			
104		Leased to Others			
105		Held for Future Use			
106		Total Completed Construction Not Classified			
114		Acquisition Adjustment			
118		Other Utility Plant*			
120.1		Nuc. Fuel in Proc. of Ref., Conv., Enrich., and Fab.			
120.2		Nuc. Fuel Materials and Assem.-Stock Acct.			
120.3		Nuclear Fuel Assemblies in Reactor			
120.4		Spent Nuclear Fuel			
120.6		Nuclear Fuel Under Capital Leases			
Construction Work In Process					
107A		CWIP Devoted to Upgrades			
107B		CWIP Devoted to Replacements			
107		Total Construction Work In Process			
Total Utility Plant					
108		Accum. Provision for Depr. of Utility Plant			
110		Accum. Prov. for Depr. and Amort. of Utility Plant			
111		Accum. Provision for Amort. of Utility Plant			
115		Accum. Prov. for Amort. of Acquisition Adj.			
119		Accum. Prov. for Depr. and Amort. of Other Plant*			
120.5		Accum. Prov. for Amort. of Nuclear Fuel Assem.			
Total Amortization and Depreciation					
Net Utility Plant					
116		Utility Plant Adjustments*			
117		Gas Stored Underground-Noncurrent			
Other Property and Investments					
121		Nonutility Property*			
122		(Less) Accum. Provision for Depr. and Amor.			
123		Investments in Associated Companies			
123.1		Investments in Subsidiary Companies			
124		Other Investments*			
125		Sinking Funds			
126		Depreciation Fund			
127		Amortization Fund-Federal			
128		Other Special Funds*			
129		Special Funds			
175.1		Long-Term Portion of Derivative Assets			
176.1		Long-Term Portion of Der. Assets-Hedges			
Total Other Property and Investments					

Nebraska Schedule 11-U - Comparative Balance Sheet
For Use By Utility Companies

Form 43
Tax Year
2025

Name of Business		Address of Business	City	State	Company Number
Form 1 Account Number	Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022
Current and Accrued Assets					
130		Cash and Working Funds			
131		Cash			
132-134		Special Deposits			
135		Working Funds			
136		Temporary Cash Investments			
141		Notes Receivable			
142		Customer Accounts Receivable			
143		Other Accounts Receivable*			
144		(Less) Accum. Prov. for Uncoll. Acnts-Credit			
145		Notes Rec. from Associated Companies			
146		Accounts Rec. from Associated Companies			
151		Fuel Stock			
152		Fuel Stock Exp. Undistributed			
153		Residuals (Elec) and Ext. Products			
154		Plant Material and Operating Supplies			
155		Merchandise			
156		Other Materials and Supplies			
157		Nuclear Materials Held for Sale			
158.1-158.2		Allowances			
		(Less) Noncurrent Portion of Allowances			
163		Stores Expense Undistributed			
164.1		Gas Stored Underground-Current			
164.2-164.3		Liq. Natural Gas Stored and Held for Processing			
165		Prepayments			
166-167		Advances for Gas			
171		Interest and Dividends Receivable			
172		Rents Receivable			
173		Accrued Utility Revenues			
174		Miscellaneous Current and Accrued Assets*			
175		Derivative Instruments Assets			
175.1		(Less) Long-Term Provision of Der. Instr. Assets			
176		Derivative Instruments Assets-Hedges			
176.1		(Less) Long-Term Por. of Der. Instr. Assets-Hedges			
Total Current and Accrued Assets					
Deferred Debits					
181		Unamortized Debt Expense			
182.1		Extraordinary Property Losses			
182.2		Unrecovered Plant and Regulatory Study Cost			
182.3		Other Regulatory Assets*			
183		Prelim. Survey and Invest. Charges (Elec)			
183.1		Prelim. Natural Gas Survey and Invest. Charges			
183.2		Other Preliminary Survey and Investigation Charges			
184		Clearing Accounts			
185		Temporary Facilities			
186		Miscellaneous Deferred Debits			
187		Deferred Losses From Disposition of Utility Plant			
188		Research, Develop., and Demo. Exp.			
189		Unamortized Loss on Reacquired Debt			
190		Accumulated Deferred Income Taxes			
191		Unrecovered Purchase Gas Costs			
Total Deferred Debits					
Total Assets					

Nebraska Schedule 11-U - Comparative Balance Sheet
For Use By Utility Companies

Form 43
Tax Year
2025

Name of Business		Address of Business	City	State	Company Number
Form 1 Account Number	Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022
Proprietary Capital					
201		Common Stock Issued			
204		Preferred Stock Issued			
202,205		Capital Stock Subscribed			
203,206		Stock Liability for Conversion			
207		Premium on Capital Stock			
208-211		Other Paid-In Capital*			
212		Installments Received on Capital Stock			
213		(Less) Discount on Capital Stock			
214		(Less) Capital Stock Expense			
215,215.1,216		Retained Earnings			
216.1		Unapp. Undistr. Subsidiary Earnings			
217		(Less) Reacquired Capital Stock			
218		Noncorporate Proprietorship			
219		Accumulated Other Comprehensive Income			
		Total Proprietary Capital			
Long Term Debt					
221		Bonds			
222		(Less) Reacquired Bonds			
223		Advances From Associated Companies			
224		Other Long-Term Debt			
225		Unamortized Premium on Long-Term Debt			
226		(Less) Unamort Discount on Long-Term Debt			
		Total Long-Term Debt			
Other Noncurrent Liabilities					
227		Obligations Under Capital Leases-Noncurrent			
228.1		Accum. Provision for Property Insurance			
228.2		Accum. Provision for Injuries and Damages			
228.3		Accum. Provision for Pensions and Benefits			
228.4		Accum. Miscellaneous Operating Provision			
229		Accumulated Provision for Rate Refunds			
244.1		Long-Term Portion of Der. Instruments Lia.			
245.1		Long-Term Portion of Der. Instr. Lia.-Hedges			
230		Asset Retirement Obligations			
		Total Other Noncurrent Liabilities			
Current and Accrued Liabilities					
231		Notes Payable			
232		Accounts Payable			
233		Notes Payable to Associated Companies			
234		Accounts Payable to Associated Companies			
235		Customer Deposits			
236		Taxes Accrued			
237		Interest Accrued			
238		Dividends Declared			
239		Matured Long-Term Debt			
240		Matured Interest			
241		Tax Collections Payable			
242		Miscellaneous Current and Accrued Liabilities			
243		Obligations Under Capital Leases-Current			
244		Derivative Instruments Liabilities			
244.1		(Less) Long-Term Portion of Der. Instr. Lia.			
245		Derivative Instruments Liabilities-Hedges			
245.1		(Less) Long-Term Port. of Der. Instr. Lia.-Hedges			
		Total Current and Accrued Liabilities			

Nebraska Schedule 11-U - Comparative Balance Sheet
For Use By Utility Companies

Name of Business		Address of Business	City	State	Company Number
Form 1 Account Number	Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022
Deferred Credits					
252		Customer Advances of Construction			
255		Accum. Deferred Investments Tax Credits			
256		Deferred Gains from Dispos. of Utility Plant			
253		Other Deferred Credits*			
254		Other Regulatory Liabilities*			
257		Unamortized Gain on Reacquired Debt			
281		Accum. Def. Income Taxes-Accel. Amort.			
282		Accum. Deferred Income Taxes-Other Prop.*			
283		Accumulated Deferred Income Taxes-Other*			
Total Deferred Credits					
Total Liabilities and Stockholder Equity					

If there is an amount in an account that has a "**", please provide a brief description of what comprises these accounts (if not included on the Schedule 17):

Instructions

The purpose of this schedule is to report Balance Sheet information of the public service entity.

> **This Schedule is required to be filled out.** Simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.

> The Construction Work in Progress (CWIP) is broken out to gather necessary information so the Department can determine how the CWIP will effect the appraisal. If some or all of the CWIP is not broken out, the Department will assume that all CWIP is attributable to upgrades.

> The accounts are similar to those that are prescribed by [18 CFR Part 101-Uniform System of Accounts for Public Utilities](#), account definitions and instructions can be found under that authority and/or the Federal Energy Regulatory Commission.

> If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Upgrades To Plant are any additions and/or replacements that will increase the revenues or efficiency of the operating property. Examples would include adding a new section of pipe, replacing a compressor with a new compressor that produces more output, etc.

Replacements To Plant are additions and/or replacements that have no effect on the revenues or efficiency of the operating property. Examples would include replacing an existing pipe with the same diameter pipe, repairing a leak, general maintenance, etc.

Comments/Questions/Concerns:

Nebraska Schedule 11-Other - Comparative Balance Sheet

Form 43
Tax Year
2025

For Use By Utility Companies with Other Operations

This Schedule is only required if there is additional Balance Sheet information not reported on the Sch 11-U

Name of Business		Address of Business	City	State	Company Number
Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022	
Plant					
	Plant in Service				
	Property Under Capital Leases				
	Plant Purchased or Sold				
	Plant Leased to Others				
	Plant Held of Future Use				
	Plant Acquisition Adjustment				
	Completed Construction Not Classified				
	Other Plant*				
Construction Work In Process					
	CWIP Devoted to Upgrades				
	CWIP Devoted to Replacements				
	Total Utility Plant Under Construction				
	Total Utility Plant				
	Accum. Provision for Depreciation of Plant				
	Accum. Provision for Amort. and Depl. of Plant				
	Accum. Provision for Amort. of Plant Acq. Adj.				
	Accum. Prov. for Depr. and Amort. of Other Plant*				
	Net Utility Plant				
Other Property and Investments					
	Nonutility Property*				
	(Less) Accumulated Provision for Depr. and Amort.				
	Investments in Associated Companies				
	Other Investments*				
	Other Funds*				
	Total Other Property and Investments				
Current Assets					
	Cash				
	Short-Term Investments				
	Accounts Receivable				
	Notes Receivable				
	Current Portion of Long-Term Debt				
	(Less) Accum. Provisions for Uncollect. Accts.				
	Materials and Supplies				
	Prepayments				
	Other Current Assets*				
	Total Current Assets				
Deferred Debits					
	Unamortized Debt Expense				
	Other Regulatory Assets*				
	Other Deferred Debits*				
	Total Deferred Debits				
	Total Assets and Other Debits				
Proprietary Capital					
	Common Stock Issued				
	Preferred Stock Issued				
	Capital Stock Subscribed				
	Other Paid-In Capital*				
	Retained Earnings				
	Accumulated Other Comprehensive Income*				
	Total Proprietary Capital				

Nebraska Schedule 11-Other - Comparative Balance Sheet

For Use By Utility Companies with Other Operations

This Schedule is only required if there is additional Balance Sheet information not reported on the Sch 11-U

Form 43
Tax Year
2025

Name of Business		Address of Business	City	State	Company Number
Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022	
Noncurrent Liabilities					
	Bonds				
	Other Long-Term Debt				
	(Less) Current Portion of Long-Term Debt				
	Obligations Under Capital Leases-Noncurrent				
	Accum. Miscellaneous Operating Provision				
	Asset Retirement Obligations				
	Other Noncurrent Liabilities*				
	Total Noncurrent Liabilities				
Current and Accrues Liabilities					
	Current Portion of Long-Term Debt				
	Notes Payable				
	Accounts Payable				
	Customer Deposits				
	Taxes Accrued				
	Interest Accrued				
	Dividends Declared				
	Miscellaneous Current and Accrued Liabilities*				
	Total Current and Accrued Liabilities				
Deferred Credits					
	Customer Advances of Construction				
	Other Deferred Credits*				
	Other Regulatory Credits*				
	Total Deferred Credits				
	Total Liabilities and Other Credits				

If there is an amount in an account that has a "*", please provide a brief description of what comprises these accounts (if not included on the Schedule 17):

Instructions

- The purpose of this schedule is to report additional Balance Sheet information of the public service entity which was not included on the Sch 11-U.
- > **This Schedule is required to be filled out only if there is additional operating assets that were not reported on the Sch 11-U.**
- > Simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.
- > The Construction Work in Progress (CWIP) is broken out to gather necessary information so the Department can determine how the CWIP will effect the appraisal. If some or all of the CWIP is not broken out, the Department will assume that all CWIP is attributable to upgrades.
- > The accounts are similar to those as prescribed by the Federal Energy Regulatory Commission.
- > If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Upgrades To Plant are any additions and/or replacements that will increase the revenues or efficiency of the operating property. Examples would include adding a new section of pipe, replacing a compressor with a new compressor that produces more output, etc.

Replacements To Plant are additions and/or replacements that have no effect on the revenues or efficiency of the operating property. Examples would include replacing an existing pipe with the same diameter pipe, repairing a leak, general maintenance, etc.

Comments/Questions/Concerns:

Nebraska Schedule 12-U - Plant In Service Detail
For Use By Utility Companies

Name of Business			Address of Business		City	State	Company Number
Form 1 Account Number	Line Number	Tangible Personal Property	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022	
Intangible Plant							
301	1		Organization				
302	2		Franchises and Consents				
303	3	*	Miscellaneous Intangible Plant*				
	4		Total Intangible Plant				
Production Plant							
Steam Production Plant							
310	5		Land and Land Rights				
311	6		Structures and Improvements				
312	7	X	Boiler Plant Equipment				
313	8	X	Engines and Engine Driven Generators				
314	9	X	Turbogenerator Units				
315	10	X	Accessory Electric Equipment				
316	11	X*	Miscellaneous Power Plant Equipment*				
317	12		Assets Retirement Cost for Steam Production				
	13		Total Steam Production Plant				
Nuclear Production Plant							
320	14		Land and Land Rights				
321	15		Structures and Improvements				
322	16	X	Reactor Plant Equipment				
323	17	X	Turbogenerator Units				
324	18	X	Accessory Electric Equipment				
325	19	X*	Miscellaneous Power Plant Equipment*				
326	20		Assets Retirement Cost for Nuclear Production				
	21		Total Nuclear Production Plant				
Hydraulic Production Plant							
330	22		Land and Land Rights				
331	23		Structures and Improvements				
332	24		Reservoirs, Dams, and Waterways				
333	25	X	Water Wheels, Turbines, and Generators				
334	26	X	Accessory Electric Equipment				
335	27	X*	Miscellaneous Power Plant Equipment*				
336	28		Roads, Railroads, and Bridges				
337	29		Asset Retirement Costs for Hydraulic Production				
	30		Total Hydraulic Production				
Other Production Plant							
340	31		Land and Land Rights				
341	32		Structures and Improvements				
342	33	X	Fuel Holders, Products, and Accessories				
343	34	X	Prime Movers				
344	35	X	Generators				
345	36	X	Accessory Electric Equipment				
346	37	X*	Miscellaneous Power Plant Equipment*				
347	38		Asset Retirement Costs for Other Production				
348	39	X	Energy Storage Equipment-Production				
	40		Total Other Production Plant				
	41		Total Production Plant				
Transmission Plant							
350	42		Land and Land Rights				
351	43	X	Energy Storage Equipment-Transmission				
352	44		Structures and Improvements				
353	45	X	Station Equipment				
354	46	X	Towers and Fixtures				
355	47	X	Poles and Fixtures				
356	48	X	Overhead Conductors and Devices				
357	49	X	Underground Conduit				
358	50	X	Underground Conductors and Devices				
359	51		Roads and Trails				
359.1	52		Asset Retirement Cost for Transmission Plant				
	53		Total Transmission Plant				

Nebraska Schedule 12-U - Plant In Service Detail
For Use By Utility Companies

Name of Business			Address of Business	City	State	Company Number
Form 1 Account Number	Line Number	Tangible Personal Property	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022
Distribution Plant						
360	54		Land and Land Rights			
361	55		Structures and Improvements			
362	56	X	Station Equipment			
363	57	X	Storage Battery Equipment			
364	58	X	Poles, Towers, and Fixtures			
365	59	X	Overhead Conductors and Devices			
366	60	X	Underground Conduit			
367	61	X	Underground Conductors and Devices			
368	62	X	Line Transformers			
369	63	X	Services			
370	64	X	Meters			
371	65	X	Installations on Customer Premises			
372	66	X	Leased Property on Customer Premises			
373	67	X	Street Lighting and Signal Systems			
374	68		Asset Retirement Costs for Distribution Plant			
	69		Total Distribution Plant			
Regional Transmission and Market Oper. Plant						
380	70		Land and Land Rights			
381	71		Structures and Improvements			
382	72	X	Computer Hardware			
383.1	73	X	Network Computer Software			
383.2	74	X	Application Computer Software			
384	75	X	Communication Equipment			
385	76	X*	Misc. Regional Trans. and Market Operating Plant*			
386	77		Asset Retire. Cost for Trans. and Mkt. Oper. Plt.			
	78		Total Regional Trans. and Mkt. Operation Plt.			
General Plant						
389	79		Land and Land Rights			
390	80		Structures and Improvements			
391	81	X	Office Furniture and Equipment			
392	82	X	Transportation Equipment			
393	83	X	Stores Equipment			
394	84	X	Tools, Shop, and Garage Equipment			
395	85	X	Laboratory Equipment			
396	86	X	Power Operated Equipment			
397	87	X	Communication Equipment			
398	88	X*	Miscellaneous Equipment*			
399	89	X*	Other Tangible Property*			
399.1	90		Asset Retirement Cost for General Plant			
	91		Total General Plant			
	92		Total Plant			

If there is an amount in one of the accounts with a "*", please provide a brief description of what these accounts are comprised of:

Nebraska Schedule 12-U - Plant In Service Detail
 For Use By Utility Companies

Name of Business			Address of Business	City	State	Company Number
Form 1 Account Number	Line Number	Tangible Personal Property	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022

Instructions

- The purpose of this schedule is to report the portion of "Plant in Service" with is attributable to Utility Assets (FERC Form 1) of the public service entity.
- > **This Schedule is required to be filled out, simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.**
 - > Tangible Personal Property is indicated by an "X". This property may also need to be reported on the Schedule 14 for Net Book Value purposes.
 - > Accounts with a "***", need additional information. Without the additional information, the Department may not consider the property to be Tangible Personal Property.
 - > The accounts are similar to those that are prescribed by [18 CFR Part 101-Uniform System of Accounts for Public Utilities](#), account definitions and instructions can be found under that authority and/or the Federal Energy Regulatory Commission.
 - > If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 12-GP - Plant In Service Detail
For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations
This Schedule is only required if there is additional Gas Plant not reported on the Sch 12-U

Name of Business			Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Tangible Personal Property	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022
Intangible Plant						
301	1		Organization			
302	2		Franchises and Consents			
303	3	*	Miscellaneous Intangible Plant*			
	4		Total Intangible Plant			
Production Plant						
Manufactured Gas Production Plant						
304	5		Land and Land Rights			
305	6		Structures and Improvements			
306	7	X	Boiler Plant Equipment			
307	8	X*	Other Power Equipment*			
308	9	X	Coke Ovens			
309	10	X	Producer Gas Equipment			
310	11	X	Water Gas Generating Equipment			
311	12	X	Liquefied Petroleum Gas Equipment			
312	13	X	Oil Gas Generating Equipment			
313	14	X	Generating Equipment-Other Processes			
314	15	X	Coal, Coke, and Ash Handling Equipment			
315	16	X	Catalytic Cracking Equipment			
316	17	X*	Other Reforming Equipment*			
317	18	X	Purification Equipment			
318	19	X	Residual Refining Equipment			
319	20	X	Gas Mixing Equipment			
320	21	X*	Other Equipment*			
321	22		Asset Retirement Cost for Manu. Gas Prod. Plant			
	23		Total Manufactured Gas Production Plant			
Natural Gas Production and Gathering Plant						
325.1	24		Producing Lands			
325.2	25		Producing Leaseholds			
325.3	26		Gas Rights			
325.4	27		Right-of-Way			
325.5	28	*	Other Land and Land Rights*			
326	29		Gas Well Structures			
327	30		Field Compressor Station Structures			
328	31	X	Field Measuring and Regulation Station Equipment			
329	32	*	Other Structures*			
330	33		Producing Gas Wells-Well Construction			
331	34	X	Producing Gas Wells-Well Equipment			
332	35	X	Field Lines			
333	36	X	Field Compressor Station Equipment			
334	37	X	Field Measuring and Regulation Equipment			
335	38	X	Drilling and Cleaning Equipment			
336	39	X	Purification Equipment			
337	40	X*	Other Equipment*			
338	41		Unsuccessful Explor. and Developments Cost			
339	42		Asset Retirement Cost for Natural Gas Production			
	43		Total Productions and Gathering Plant			
Products Extraction Plant						
340	44		Land and Land Rights			
341	45		Structures and Improvements			
342	46	X	Extractions and Refining Equipment			
343	47	X	Pipe Lines			
344	48	X	Extracted Products Storage Equipment			
345	49	X	Compressor Equipment			
346	50	X	Gas Measuring and Regulating Equipment			
347	51	X*	Other Equipment*			
348	52		Asset Retirement Cost of Products Extract. Equip.			
	53		Total Products Extraction Plant			
	54		Total Natural Gas Production Plant			

Nebraska Schedule 12-GP - Plant In Service Detail
For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations
This Schedule is only required if there is additional Gas Plant not reported on the Sch 12-U

Name of Business			Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Tangible Personal Property	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022
Natural Gas Storage and Processing Plant						
Underground Storage Plant						
350.1	55		Land			
350.2	56		Right-of-Way			
351	57		Structures and Improvements			
352	58		Wells			
352.1	59		Storage Leaseholds and Rights			
352.2	60		Reservoirs			
352.3	61		Non-recoverable Natural Gas			
353	62	X	Lines			
354	63	X	Compressor Station Equipment			
355	64	X	Measuring and Regulation Equipment			
356	65	X	Purification Equipment			
357	66	X*	Other Equipment*			
358	67		Asset Retirement Cost for Undergrd. Storage Plant			
	68		Total Underground Storage Plant			
Other Storage Plant						
360	69		Land and Land Rights			
361	70		Structures and Improvements			
362	71	X	Gas Holders			
363	72	X	Purification Equipment			
363.1	73	X	Liquefaction Equipment			
363.2	74	X	Vaporizing Equipment			
363.3	75	X	Compressor Equipment			
363.4	76	X	Measuring and Regulation Equipment			
363.5	77	X*	Other Equipment*			
363.6	78		Asset Retirement Cost for Other Storage Plant			
	79		Total Other Storage Plant			
Base Load Liqd. Natural Gas Term. and Proc. Plant						
364.1	80		Land and Land Rights			
364.2	81		Structures and Improvements			
364.3	82	X	LNG Processing Terminal Equipment			
364.4	83	X	LNG Transportation Equipment			
364.5	84	X	Measuring and Regulation Equipment			
364.6	85	X	Compressor Station Equipment			
364.7	86	X	Communications Equipment			
364.8	87	X*	Other Equipment*			
364.9	88		Asset Retire. Costs for Base Load Liqd Nat. Gas			
	89		Total Base Load Liqd. Nat. Gas Term. and Proc. Plt.			
	90		Total Nat. Gas Storage and Process. Plant			
Transmission Plant						
365.1	91		Land and Land Rights			
365.2	92		Right-of-Way			
366	93		Structures and Improvements			
366.1	94		Compressor Station Structures			
366.2	95		Measuring and Regulation Structures			
366.3	96	*	Other Structures*			
367	97	X	Mains			
368	98	X	Compressor Station Equipment			
369	99	X	Measuring and Regulation Equipment			
370	100	X	Communications Equipment			
371	101	X*	Other Equipment*			
372	102		Asset Retirement Cost for Trans. Plant			
	103		Total Transmission Plant			

Nebraska Schedule 12-GP - Plant In Service Detail
For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations
This Schedule is only required if there is additional Gas Plant not reported on the Sch 12-U

Form 43
Tax Year
2025

Name of Business			Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Tangible Personal Property	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022
Distribution Plant						
374	104		Land and Land Rights			
375	105		Structures and Improvements			
376	106	X	Mains			
377	107	X	Compressor Station Equipment			
378	108	X	Measuring and Regulation Equipment-General			
379	109	X	Measuring and Regulation Equipment-City Gate			
380	110	X	Services			
381	111	X	Meters			
382	112	X	Meter Installations			
383	113	X	House Regulator			
384	114	X	House Regulator Installations			
385	115	X	Industrial Meas. and Regulation Station Equipment			
386	116	X*	Other Property on Customers' Premises*			
387	117	X*	Other Equipment*			
388	118		Asset Retirement Cost for Distribution Plant			
	119		Total Distribution Plant			
General Plant						
389	120		Land and Land Rights			
390	121		Structures and Improvements			
391	122	X	Office Furniture and Equipment			
392	123	X	Transportation Equipment			
393	124	X	Stores Equipment			
394	125	X	Tools, Shop, and Garage Equipment			
395	126	X	Laboratory Equipment			
396	127	X	Power Operated Equipment			
397	128	X	Communications Equipment			
398	129	X	Miscellaneous Equipment			
399	130	X*	Other Tangible Property*			
399.1	131		Asset Retirement Cost for General Plant			
	132		Total General Plant			
	133		Total Gas Plant in Service			

If there is an amount in one of the accounts with a "*", please provide a brief description of what these accounts are comprised of:

Instructions

- The purpose of this schedule is to report, if necessary, the portion of "Plant in Service" that is attributable to [Gas Plant \(FERC Form 2\)](#) of the public service entity.
- > **This Schedule is required to be filled out only if there is additional operating assets that were not reported on the Sch 12-U. Simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.**
 - > Tangible Personal Property is indicated by an "X". This property may also need to be reported on the Schedule 14 for Net Book Value purposes.
 - > Accounts with a "**", need additional information. Without the additional information, the Department may not consider the property to be Tangible Personal Property.
 - > The accounts are similar to those that are prescribed by [18 CFR Part 201-Uniform System of Accounts for Natural Gas Companies](#), account definitions and instructions can be found under that authority and/or the Federal Energy Regulatory Commission Form 2.
 - > If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 12-Other - Plant In Service Detail

For Use By Utility Companies with Other Operations

This Schedule is only required if there is additional Other Plant not reported on the Sch 12-U

Name of Business		Address of Business	City	State	Company Number
Line Number	Tangible Personal Property	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022
Intangible Plant					
1		Organization			
2		Franchises and Consents			
3	*	Miscellaneous Intangible Plant*			
4		Total Intangible Plant			
General Plant					
5		Land and Land Rights			
6		Structures and Improvements			
7	X	Office Furniture and Equipment			
8	X	Transportation Equipment			
9	X	Stores Equipment			
10	X	Tools, Shop, and Garage Equipment			
11	X	Laboratory Equipment			
12	X	Power Operated Equipment			
13	X	Communications Equipment			
14	X	Miscellaneous Equipment			
15	X*	Other Tangible Property*			
16		Asset Retirement Cost for General Plant			
17		Total General Plant			
18		Total Gas Plant in Service			

If there is an amount in one of the accounts with a "**", please provide a brief description of what these accounts are comprised of:

Instructions

The purpose of this schedule is to report, if necessary, the portion of "Plant in Service" that is attributable to Other Operating Plant (Not FERC regulated but still considered part of the operating plant) of the public service entity.

> **This Schedule is required to be filled out only if there is additional operating assets that were not reported on the Sch 12-U. Simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.**

> Tangible Personal Property is indicated by an "X". This property may also need to be reported on the Schedule 14 for Net Book Value purposes.

> Accounts with a "**", need additional information. Without the additional information, the Department may not consider the property to be Tangible Personal Property.

> The accounts are similar to those as prescribed by the Federal Energy Regulatory Commission.

> If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 13-U - Comparative Income Statement
For Use By Utility Companies

Name of Business		Address of Business	City	State	Company Number
Form 1 Account Number	Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022
Operating Revenues					
Sales of Electricity					
440	1	Residential Sales			
442	2	Commercial & Industrial Sales			
444	3	Public Street & Highway Lighting			
445	4	Other Sales to Public Authorities			
446	5	Sales to Railroads & Railways			
447	6	Sales for Resale			
448	7	Interdepartmental Sales			
449	8	Other Sales*			
449.1	9	(Less) Provision for Rate Refunds			
	10	Total Sales of Electricity			
Other Operating Revenues					
450	11	Forfeited Discounts			
451	12	Miscellaneous Service Revenues*			
453	13	Sales of Water & Water Power			
454	14	Rent from Electric Property			
455	15	Interdepartmental Rents			
456	16	Other Electric Revenues*			
456.1	17	Revenues from Trans. of Electricity of Others			
457.1	18	Regional Control Service Revenues			
457.2	19	Miscellaneous Service Revenues*			
	20	Total Other Operating Revenues			
400	21	Total Electric Operating Revenues			
	22	Revenue From Gas Operations			
	23	Revenue From Other Operations			
	24	Total Operating Revenue			
Operating Expenses					
401	25	Operating Expenses			
402	26	Maintenance Expense			
403	27	Depreciation Expense			
403.1	28	Depr. Expense for Asset Retirement Costs			
404-405	29	Amortizations & Depletion of Utility Plant			
406	30	Amortization of Utility Plant Accrued Adjustment			
407.1	31	Amort. of Prop. Loss., Unrec. Plant & Reg. Study Cost			
407.2	32	Amortization of Conversion Expenses			
407.3	33	Regulatory Debits			
407.4	34	(Less) Regulatory Credits			
408.1	35	Taxes Other Than Income Taxes			
409.1	36	Income Taxes-Federal			
409.1	37	Income Taxes-Other			
410.1	38	Prov. of Deferred Income Taxes, Utility Oper. Inc.			
411.1	39	(Less) Provision for Deferred Income Taxes-Credit			
411.4	40	Investment Tax Credit Adjustment-Net			
411.6	41	(Less) Gains from Disposition of Utility Plant			
411.7	42	Losses from Disposition of Utility Plant			
411.8	43	(Less) Gains from Disposition of Allowances			
411.9	44	Losses from Disposition of Allowance			
411.10	45	Accretion Expense			
	46	Total Utility Operating Expenses			
	47	Net Utility Operating Income			

Nebraska Schedule 13-U - Comparative Income Statement
For Use By Utility Companies

Name of Business		Address of Business	City	State	Company Number
Form 1 Account Number	Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022
Other Income & Deductions					
Other Income					
415	48	Revenues from Merch., Jobbing, & Contract Work			
416	49	(Less) Cost & Exp. of Merch., Job, & Cont. Work			
417	50	Revenues from Nonutility Operations*			
417.1	51	(Less) Expenses from Nonutility Operations*			
418	52	Nonoperation Rental Income*			
418.1	53	Equity in Earnings of Subsidiary Companies			
419	54	Interest & Dividend Income			
419.1	55	Allowance for Other Funds Used During Constr.			
421	56	Miscellaneous Nonoperation Income*			
421.1	57	Gain on Disposition of Property			
	58	Total Other Income			
Other Income Deductions					
421.2	59	Loss of Disposition of Property			
425	60	Miscellaneous Amortization*			
426.1	61	Donations			
426.2	62	Life Insurance			
426.3	63	Penalties			
426.4	64	Expend. for Certain Civic, Polit, & Related Act.			
426.5	65	Other Deduction*			
	66	Total Other Income Deductions			
Taxes App. to Other Income & Deductions					
408.2	67	Taxes Other Than Income Taxes			
409.2	68	Income Taxes-Other Income and Deductions			
409.3	69	Income Taxes-Extraordinary Items			
410.2	70	Provisions for Defer. Inc. Tax., Other Inc., & Deed			
411.2	71	(Less) Provisions for Deferred Income Taxes-Cr.			
411.5	72	Investment Tax Credit Adjustment-Net			
420	73	(Less) Investment Tax Credits			
	74	Total Taxes App. to Other Income & Deductions			
	75	Net Other Income & Deductions			
Interest Charges					
427	76	Interest on Long-Term Debt			
428	77	Amortization of Debt Discount & Expense			
428.1	78	Amortization of Loss of Reacquired Debt			
429	79	(Less) Amortization of Premium on Debt-Cr.			
429.1	80	(Less) Amort. of Gain on Reacquired Debt-Cr.			
430	81	Interest on Debt to Associated Companies			
431	82	Other Interest Expenses*			
432	83	(Less) Allow. for Bor. Funds Used During Constr.-Cr.			
	84	Net Interest Charges			
	85	Income Before Extraordinary Items			
Extraordinary Items					
434	86	Extraordinary Income*			
435	87	(Less) Extraordinary Deductions*			
	88	Net Extraordinary Income			
409	89	(Less) Income Taxes-Federal & Other			
	90	Extraordinary Items after Taxes			
	91	Net Income			

If there is an amount in an account that has a "***", please provide a brief description of what comprises these accounts (if not included on the Schedule 18):

Nebraska Schedule 13-U - Comparative Income Statement
 For Use By Utility Companies

Name of Business		Address of Business	City	State	Company Number
Form 1 Account Number	Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022

Instructions

The purpose of this schedule is to report Income Statement detail of the public service entity.

> **This Schedule is required to be filled out.** Simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.

> The accounts are similar to those that are prescribed by [18 CFR Part 101-Uniform System of Accounts for Public Utilities](#), account definitions and instructions can be found under that authority and/or the Federal Energy Regulatory Commission.

> If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 13-GP - Comparative Income Statement

For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations

This Schedule is only required if there is additional Gas Operations not reported on the Sch 13-U

Form 43
Tax Year
2025

Name of Business		Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022
Operating Revenues					
412	1	Revenues Form Gas Plant Leased to Others			
480	2	Residential Sales			
481	3	Commercial and Industrial Sales			
482	4	Other Sales to Public Authorities			
483	5	Sales for Resale			
484	6	Interdepartmental Sales			
485	7	Intracompany Transfers			
487	8	Forfeited Discounts			
488	9	Miscellaneous Service Revenues*			
489.1	10	Rev. form Trans. of Gas of Others Thr. Gath. Facil.			
489.2	11	Rev. from Trans. of Gas of Others Thr. Trans. Facil.			
489.3	12	Rev. from Trans. of Gas of Others Thr. Distr. Facil.			
489.4	13	Revenues form Storing Gas of Others			
490	14	Sales of Products Extracted from Natural Gas			
491	15	Revenues from Natural Gas Processed by Others			
492	16	Incidental Gasoline and Oil Sales			
493	17	Rent from Gas Property			
494	18	Interdepartmental Rents			
495	19	Other Gas Revenues*			
496	20	(Less) Provision for Rate Refunds			
400	21	Total Gas Operating Revenues			
Operating Expenses					
401	22	Operating Expenses			
402	23	Maintenance Expense			
403	24	Depreciation Expense			
403.1	25	Depr. Expense for Asset Retirement Costs			
404-405	26	Amortizations and Depletion of Utility Plant			
406	27	Amortization of Utility Plant Acq. Adjustment			
407.1	28	Amort. of Prop. Loss., Unrec. Plant and Reg. Study Cost			
407.2	29	Amortization of Conversion Expenses			
407.3	30	Regulatory Debits			
407.4	31	(Less) Regulatory Credits			
408.1	32	Taxes Other Than Income Taxes			
409.1	33	Income Taxes-Federal			
409.1	34	Income Taxes-Other			
410.1	35	Prov. of Deferred Income Taxes, Utility Oper. Inc.			
411.1	36	(Less) Provision for Deferred Income Taxes-Credit			
411.4	37	Investment Tax Credit Adjustment-Net			
411.6	38	(Less) Gains from Disposition of Utility Plant			
411.7	39	Losses from Disposition of Utility Plant			
411.8	40	(Less) Gains from Disposition of Allowances			
411.9	41	Losses from Disposition of Allowance			
411.10	42	Accretion Expense			
413	43	Expenses of Gas Plant Leased to Others			
	44	Total Utility Operating Expenses			
	45	Net Utility Operating Income			

Nebraska Schedule 13-GP - Comparative Income Statement

For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations

This Schedule is only required if there is additional Gas Operations not reported on the Sch 13-U

Form 43
Tax Year
2025

Name of Business		Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022
Other Income and Deductions					
Other Income					
415	46	Revenue from Merch., Jobbing, and Contract Work			
416	47	(Less) Cost and Exp. of Merch., Job, and Cont. Work			
417	48	Revenues from Nonutility Operations*			
417.1	49	(Less) Expenses from Nonutility Operations*			
418	50	Nonoperation Rental Income*			
418.1	51	Equity in Earnings of Subsidiary Companies			
419	52	Interest and Dividend Income			
419.1	53	Allowance for Other Funds Used During Constr.			
421	54	Miscellaneous Nonoperation Income*			
421.1	55	Gain on Disposition of Property			
	56	Total Other Income			
Other Income Deductions					
421.2	57	Loss of Disposition of Property			
425	58	Miscellaneous Amortization*			
426.1	59	Donations			
426.2	60	Life Insurance			
426.3	61	Penalties			
426.4	62	Expend. for Certain Civic, Polit, and Related Act.			
426.5	63	Other Deduction*			
	64	Total Other Income Deductions			
Taxes App. to Other Income and Deductions					
408.2	65	Taxes Other Than Income Taxes			
409.2	66	Income Taxes-Federal			
409.2	67	Income Taxes-Other			
410.2	68	Prov. for Deferred Inc. Tax., Other Inc., and Deed			
411.2	69	(Less) Provision for Deferred. Income Taxes-Credit			
411.5	70	Investment Tax Credit Adjustment-Net			
420	71	(Less) Investment Tax Credits			
	72	Total Taxes Applicable to Other Income and Ded.			
	73	Net Other Income and Deductions			
Interest Charges					
427	74	Interest on Long-Term Debt			
428	75	Amortization of Debt Discount and Expense			
428.1	76	Amortization of Loss of Reacquired Debt			
429	77	(Less) Amortization of Premium on Debt-Cr.			
429.1	78	(Less) Amort. of Gain on Reacquired Debt-Cr.			
430	79	Interest on Debt to Associated Companies			
431	80	Other Interest Expenses*			
432	81	(Less) Allow. for Bor. Funds Used During Constr.-Cr.			
	82	Net Interest Charges			
	83	Income Before Extraordinary Items			
Extraordinary Items					
434	84	Extraordinary Income			
435	85	(Less) Extraordinary Deductions			
	86	Net Extraordinary Income			
409.3	87	(Less) Income Taxes-Federal and Other			
	88	Extraordinary Items after Taxes			
	89	Net Income			

If there is an amount in an account that has a "***", please provide a brief description of what comprises these accounts (if not included on the Schedule 18):

Nebraska Schedule 13-GP - Comparative Income Statement

Form 43
Tax Year
2025

For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations

This Schedule is only required if there is additional Gas Operations not reported on the Sch 13-U

Name of Business		Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022

Instructions

The purpose of this schedule is to report, if necessary, the portion of the Income Statement that is attributable to [Gas Operations \(FERC Form 2\)](#) of the public service entity.

> **This Schedule is required to be filled out only if there is additional operating incomes that were not reported on the Sch 13-U. Simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.**

> The accounts are similar to those that are prescribed by [18 CFR Part 201-Uniform System of Accounts for Natural Gas Companies](#), account definitions and instructions can be found under that authority and/or the Federal Energy Regulatory Commission Form 2.

> If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 13-Other - Comparative Income Statement

For Use By Utility Companies with Other Operations

This Schedule is only required if there is additional Income Statement information not reported on the Sch 13-U

Form 43
Tax Year
2025

Name of Business	Address of Business	City	State	Company Number
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Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022
Operating Revenues				
1	Sales Revenue			
2	Investment Revenue			
3	Adjustments to Revenues			
4	Other Revenues or Adjustments*			
5	Total Gas Operating Revenues			
Operating Expenses				
6	Operating Expenses			
7	Maintenance Expense			
8	Depreciation Expense			
9	Amortization Expense			
10	Taxes Other Than Income Taxes			
11	Income Taxes			
12	Accretion Expense			
13	Other Expenses			
14	Total Utility Operating Expenses			
15	Net Utility Operating Income			
Other Income and Deductions				
Other Income				
16	Revenues from Nonutility Operations*			
17	(Less) Expenses from Nonutility Operations*			
18	Nonoperation Rental Income*			
19	Interest and Dividend Income			
20	Miscellaneous Other Income*			
21	Total Other Income			
Other Income Deductions				
22	Gain or Loss of Disposition of Property			
23	Miscellaneous Amortization*			
24	Miscellaneous Expenses*			
25	Total Other Income Deductions			
Taxes App. to Other Income and Deductions				
26	Taxes Other Than Income Taxes			
27	Income Taxes			
28	Total Taxes Applicable to Other Income and Ded.			
29	Net Other Income and Deductions			
Interest Charges				
30	Interest on Long-Term Debt			
31	Other Interest Expenses*			
32	Net Interest Charges			
33	Income Before Extraordinary Items			
Extraordinary Items				
34	Extraordinary Income*			
35	(Less) Extraordinary Deductions*			
36	Net Extraordinary Income			
37	(Less) Income Taxes-Federal and Other			
38	Extraordinary Items after Taxes			
39	Net Income			

If there is an amount in an account that has a "***", please provide a brief description of what comprises these accounts (if not included on the Schedule 18):

Nebraska Schedule 13-Other - Comparative Income Statement

Form 43
Tax Year
2025

For Use By Utility Companies with Other Operations

This Schedule is only required if there is additional Income Statement information not reported on the Sch 13-U

Name of Business		Address of Business	City	State	Company Number
Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022	

Instructions

The purpose of this schedule is to report, if necessary, the portion of the Income Statement detail that is attributable to Other Operations (Not FERC regulated but still considered part of the operating plant) of the public service entity.

> **This Schedule is required to be filled out only if there is additional operating incomes that were not reported on the Sch 13-U. Simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.**

> The accounts are similar to those as prescribed by the Federal Energy Regulatory Commission.

> If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43
Tax Year
2025

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.13	1	312-Boiler Plant Equipment	2024		20	96.25%	
	2		2023		20	89.03%	
	3		2022		20	82.35%	
	4		2021		20	76.18%	
	5		2020		20	70.46%	
	6		2019		20	65.18%	
	7		2018		20	60.29%	
	8		2017		20	55.77%	
	9		2016		20	51.31%	
	10		2015		20	46.85%	
	11		2014		20	42.38%	
	12		2013		20	37.92%	
	13		2012		20	33.46%	
	14		2011		20	29.00%	
	15		2010		20	24.54%	
	16		2009		20	20.08%	
	17		2008		20	15.62%	
	18		2007		20	11.15%	
	19		2006		20	6.69%	
	20		2005		20	2.23%	
			21		Fully Depreciated		20
	22	Total Boiler Plant Equipment					
49.13	23	313-Engines and Engine Driven Gens.	2024		20	96.25%	
	24		2023		20	89.03%	
	25		2022		20	82.35%	
	26		2021		20	76.18%	
	27		2020		20	70.46%	
	28		2019		20	65.18%	
	29		2018		20	60.29%	
	30		2017		20	55.77%	
	31		2016		20	51.31%	
	32		2015		20	46.85%	
	33		2014		20	42.38%	
	34		2013		20	37.92%	
	35		2012		20	33.46%	
	36		2011		20	29.00%	
	37		2010		20	24.54%	
	38		2009		20	20.08%	
	39		2008		20	15.62%	
	40		2007		20	11.15%	
	41		2006		20	6.69%	
	42		2005		20	2.23%	
			43		Fully Depreciated		20
	44	Total Engines and Eng. Driven Gen.					

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System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.13	45	314-Turbogenerator Units	2024		20	96.25%	
	46		2023		20	89.03%	
	47		2022		20	82.35%	
	48		2021		20	76.18%	
	49		2020		20	70.46%	
	50		2019		20	65.18%	
	51		2018		20	60.29%	
	52		2017		20	55.77%	
	53		2016		20	51.31%	
	54		2015		20	46.85%	
	55		2014		20	42.38%	
	56		2013		20	37.92%	
	57		2012		20	33.46%	
	58		2011		20	29.00%	
	59		2010		20	24.54%	
	60		2009		20	20.08%	
	61		2008		20	15.62%	
	62		2007		20	11.15%	
	63		2006		20	6.69%	
	64		2005		20	2.23%	
65		Fully Depreciated		20	0.00%		
	66	Total Turbogenerator Units					
49.13	67	315-Accessory Electric Equipment	2024		20	96.25%	
	68		2023		20	89.03%	
	69		2022		20	82.35%	
	70		2021		20	76.18%	
	71		2020		20	70.46%	
	72		2019		20	65.18%	
	73		2018		20	60.29%	
	74		2017		20	55.77%	
	75		2016		20	51.31%	
	76		2015		20	46.85%	
	77		2014		20	42.38%	
	78		2013		20	37.92%	
	79		2012		20	33.46%	
	80		2011		20	29.00%	
	81		2010		20	24.54%	
	82		2009		20	20.08%	
	83		2008		20	15.62%	
	84		2007		20	11.15%	
	85		2006		20	6.69%	
	86		2005		20	2.23%	
87		Fully Depreciated		20	0.00%		
	88	Total Accessory Electric Equip.					

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Name of Business		Address of Business	City	State	Company Number				
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value		
49.13	89	316-Misc. Power Plant Equipment	2024		20	96.25%			
	90		2023		20	89.03%			
	91		2022		20	82.35%			
	92		2021		20	76.18%			
	93		2020		20	70.46%			
	94		2019		20	65.18%			
	95		2018		20	60.29%			
	96		2017		20	55.77%			
	97		2016		20	51.31%			
	98		2015		20	46.85%			
	99		2014		20	42.38%			
	100		2013		20	37.92%			
	101		2012		20	33.46%			
	102		2011		20	29.00%			
	103		2010		20	24.54%			
	104		2009		20	20.08%			
	105		2008		20	15.62%			
	106		2007		20	11.15%			
	107		2006		20	6.69%			
	108		2005		20	2.23%			
	109		Fully Depreciated		20	0.00%			
	110	Total Misc. Power Plant Equip.							
49.12	111	322-Reactor Plant Equipment	2024		15	95.00%			
	112		2023		15	85.50%			
	113		2022		15	76.95%			
	114		2021		15	69.25%			
	115		2020		15	62.32%			
	116		2019		15	56.09%			
	117		2018		15	50.19%			
	118		2017		15	44.29%			
	119		2016		15	38.38%			
	120		2015		15	32.48%			
	121		2014		15	26.57%			
	122		2013		15	20.67%			
	123		2012		15	14.76%			
	124		2011		15	8.86%			
	125		2010		15	2.95%			
			126		Fully Depreciated		15	0.00%	
			127	Total Reactor Plant Equipment					
49.12	128	323-Turbogenerator Units	2024		15	95.00%			
	129		2023		15	85.50%			
	130		2022		15	76.95%			
	131		2021		15	69.25%			
	132		2020		15	62.32%			
	133		2019		15	56.09%			
	134		2018		15	50.19%			
	135		2017		15	44.29%			
	136		2016		15	38.38%			
	137		2015		15	32.48%			
	138		2014		15	26.57%			
	139		2013		15	20.67%			
	140		2012		15	14.76%			
	141		2011		15	8.86%			
	142		2010		15	2.95%			
			143		Fully Depreciated		15	0.00%	
			144	Total Turbogenerator Units					

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Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.12	145	324-Accessory Electric Equipment	2024		15	95.00%	
	146		2023		15	85.50%	
	147		2022		15	76.95%	
	148		2021		15	69.25%	
	149		2020		15	62.32%	
	150		2019		15	56.09%	
	151		2018		15	50.19%	
	152		2017		15	44.29%	
	153		2016		15	38.38%	
	154		2015		15	32.48%	
	155		2014		15	26.57%	
	156		2013		15	20.67%	
	157		2012		15	14.76%	
	158		2011		15	8.86%	
159	2010		15	2.95%			
	160		Fully Depreciated		15	0.00%	
	161	Total Accessory Electric Equip.					
49.12	162	325-Misc. Power Plant Equipment	2024		15	95.00%	
	163		2023		15	85.50%	
	164		2022		15	76.95%	
	165		2021		15	69.25%	
	166		2020		15	62.32%	
	167		2019		15	56.09%	
	168		2018		15	50.19%	
	169		2017		15	44.29%	
	170		2016		15	38.38%	
	171		2015		15	32.48%	
	172		2014		15	26.57%	
	173		2013		15	20.67%	
	174		2012		15	14.76%	
	175		2011		15	8.86%	
176	2010		15	2.95%			
	177		Fully Depreciated		15	0.00%	
	178	Total Misc. Power Plant Equip.					
49.11	179	333-Water Wheels, Turbines, and Gens.	2024		20	96.25%	
	180		2023		20	89.03%	
	181		2022		20	82.35%	
	182		2021		20	76.18%	
	183		2020		20	70.46%	
	184		2019		20	65.18%	
	185		2018		20	60.29%	
	186		2017		20	55.77%	
	187		2016		20	51.31%	
	188		2015		20	46.85%	
	189		2014		20	42.38%	
	190		2013		20	37.92%	
	191		2012		20	33.46%	
	192		2011		20	29.00%	
193	2010		20	24.54%			
194	2009		20	20.08%			
195	2008		20	15.62%			
196	2007		20	11.15%			
197	2006		20	6.69%			
198	2005		20	2.23%			
199			Fully Depreciated		20	0.00%	
	200	Total Water Wheels, Trub., and Gen.					

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Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value		
49.11	201	334-Accessory Electric Equipment	2024		20	96.25%			
	202		2023		20	89.03%			
	203		2022		20	82.35%			
	204		2021		20	76.18%			
	205		2020		20	70.46%			
	206		2019		20	65.18%			
	207		2018		20	60.29%			
	208		2017		20	55.77%			
	209		2016		20	51.31%			
	210		2015		20	46.85%			
	211		2014		20	42.38%			
	212		2013		20	37.92%			
	213		2012		20	33.46%			
	214		2011		20	29.00%			
	215		2010		20	24.54%			
	216		2009		20	20.08%			
	217		2008		20	15.62%			
	218		2007		20	11.15%			
	219		2006		20	6.69%			
	220		2005		20	2.23%			
			221		Fully Depreciated		20	0.00%	
			222	Total Accessory Electric Equip.					
49.11	223	335-Misc. Power Plant Equipment	2024		20	96.25%			
	224		2023		20	89.03%			
	225		2022		20	82.35%			
	226		2021		20	76.18%			
	227		2020		20	70.46%			
	228		2019		20	65.18%			
	229		2018		20	60.29%			
	230		2017		20	55.77%			
	231		2016		20	51.31%			
	232		2015		20	46.85%			
	233		2014		20	42.38%			
	234		2013		20	37.92%			
	235		2012		20	33.46%			
	236		2011		20	29.00%			
	237		2010		20	24.54%			
	238		2009		20	20.08%			
	239		2008		20	15.62%			
	240		2007		20	11.15%			
	241		2006		20	6.69%			
	242		2005		20	2.23%			
			243		Fully Depreciated		20	0.00%	
			244	Total Misc. Power Plant Equip.					

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Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.11	245	342-Fuel Holders, Products, and Accs.	2024		20	96.25%	
	246		2023		20	89.03%	
	247		2022		20	82.35%	
	248		2021		20	76.18%	
	249		2020		20	70.46%	
	250		2019		20	65.18%	
	251		2018		20	60.29%	
	252		2017		20	55.77%	
	253		2016		20	51.31%	
	254		2015		20	46.85%	
	255		2014		20	42.38%	
	256		2013		20	37.92%	
	257		2012		20	33.46%	
	258		2011		20	29.00%	
	259		2010		20	24.54%	
	260		2009		20	20.08%	
	261		2008		20	15.62%	
	262		2007		20	11.15%	
	263		2006		20	6.69%	
	264		2005		20	2.23%	
	265		Fully Depreciated		20	0.00%	
	266	Total Fuel Holders, Prod., and Acc.					
49.11	267	343-Prime Movers	2024		20	96.25%	
	268		2023		20	89.03%	
	269		2022		20	82.35%	
	270		2021		20	76.18%	
	271		2020		20	70.46%	
	272		2019		20	65.18%	
	273		2018		20	60.29%	
	274		2017		20	55.77%	
	275		2016		20	51.31%	
	276		2015		20	46.85%	
	277		2014		20	42.38%	
	278		2013		20	37.92%	
	279		2012		20	33.46%	
	280		2011		20	29.00%	
	281		2010		20	24.54%	
	282		2009		20	20.08%	
	283		2008		20	15.62%	
	284		2007		20	11.15%	
	285		2006		20	6.69%	
	286		2005		20	2.23%	
	287		Fully Depreciated		20	0.00%	
	288	Total Prime Movers					

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Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.11	289	344-Generators	2024		20	96.25%	
	290		2023		20	89.03%	
	291		2022		20	82.35%	
	292		2021		20	76.18%	
	293		2020		20	70.46%	
	294		2019		20	65.18%	
	295		2018		20	60.29%	
	296		2017		20	55.77%	
	297		2016		20	51.31%	
	298		2015		20	46.85%	
	299		2014		20	42.38%	
	300		2013		20	37.92%	
	301		2012		20	33.46%	
	302		2011		20	29.00%	
	303		2010		20	24.54%	
	304		2009		20	20.08%	
	305		2008		20	15.62%	
	306		2007		20	11.15%	
	307		2006		20	6.69%	
	308		2005		20	2.23%	
309		Fully Depreciated		20	0.00%		
	310	Total Generators					
49.11	311	345-Accessory Electric Equipment	2024		20	96.25%	
	312		2023		20	89.03%	
	313		2022		20	82.35%	
	314		2021		20	76.18%	
	315		2020		20	70.46%	
	316		2019		20	65.18%	
	317		2018		20	60.29%	
	318		2017		20	55.77%	
	319		2016		20	51.31%	
	320		2015		20	46.85%	
	321		2014		20	42.38%	
	322		2013		20	37.92%	
	323		2012		20	33.46%	
	324		2011		20	29.00%	
	325		2010		20	24.54%	
	326		2009		20	20.08%	
	327		2008		20	15.62%	
	328		2007		20	11.15%	
	329		2006		20	6.69%	
	330		2005		20	2.23%	
331		Fully Depreciated		20	0.00%		
	332	Total Accessory Electric Equip.					

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Name of Business		Address of Business		City	State	Company Number	
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.11	333	346-Misc. Power Plant Equipment	2024		20	96.25%	
	334		2023		20	89.03%	
	335		2022		20	82.35%	
	336		2021		20	76.18%	
	337		2020		20	70.46%	
	338		2019		20	65.18%	
	339		2018		20	60.29%	
	340		2017		20	55.77%	
	341		2016		20	51.31%	
	342		2015		20	46.85%	
	343		2014		20	42.38%	
	344		2013		20	37.92%	
	345		2012		20	33.46%	
	346		2011		20	29.00%	
	347		2010		20	24.54%	
	348		2009		20	20.08%	
	349		2008		20	15.62%	
	350		2007		20	11.15%	
	351		2006		20	6.69%	
	352		2005		20	2.23%	
353			Fully Depreciated		20	0.00%	
	354	Total Misc. Power Plant Equip.					
49.11	355	348-Energy Storage Equip.-Production	2024		20	96.25%	
	356		2023		20	89.03%	
	357		2022		20	82.35%	
	358		2021		20	76.18%	
	359		2020		20	70.46%	
	360		2019		20	65.18%	
	361		2018		20	60.29%	
	362		2017		20	55.77%	
	363		2016		20	51.31%	
	364		2015		20	46.85%	
	365		2014		20	42.38%	
	366		2013		20	37.92%	
	367		2012		20	33.46%	
	368		2011		20	29.00%	
	369		2010		20	24.54%	
	370		2009		20	20.08%	
	371		2008		20	15.62%	
	372		2007		20	11.15%	
	373		2006		20	6.69%	
	374		2005		20	2.23%	
375			Fully Depreciated		20	0.00%	
	376	Total Energy Storage Equip.					

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Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.11	377	351-Energy Storage Equip.-Transmission	2024		20	96.25%	
	378		2023		20	89.03%	
	379		2022		20	82.35%	
	380		2021		20	76.18%	
	381		2020		20	70.46%	
	382		2019		20	65.18%	
	383		2018		20	60.29%	
	384		2017		20	55.77%	
	385		2016		20	51.31%	
	386		2015		20	46.85%	
	387		2014		20	42.38%	
	388		2013		20	37.92%	
	389		2012		20	33.46%	
	390		2011		20	29.00%	
	391		2010		20	24.54%	
	392		2009		20	20.08%	
	393		2008		20	15.62%	
	394		2007		20	11.15%	
	395		2006		20	6.69%	
	396		2005		20	2.23%	
397			Fully Depreciated		20	0.00%	
	398	Total Energy Storage Equip.					
49.14	399	353-Station Equipment	2024		20	96.25%	
	400		2023		20	89.03%	
	401		2022		20	82.35%	
	402		2021		20	76.18%	
	403		2020		20	70.46%	
	404		2019		20	65.18%	
	405		2018		20	60.29%	
	406		2017		20	55.77%	
	407		2016		20	51.31%	
	408		2015		20	46.85%	
	409		2014		20	42.38%	
	410		2013		20	37.92%	
	411		2012		20	33.46%	
	412		2011		20	29.00%	
	413		2010		20	24.54%	
	414		2009		20	20.08%	
	415		2008		20	15.62%	
	416		2007		20	11.15%	
	417		2006		20	6.69%	
	418		2005		20	2.23%	
419			Fully Depreciated		20	0.00%	
	420	Total Station Equipment					

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Name of Business		Address of Business		City	State	Company Number	
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.14	421	354-Towers and Fixtures	2024		20	96.25%	
	422		2023		20	89.03%	
	423		2022		20	82.35%	
	424		2021		20	76.18%	
	425		2020		20	70.46%	
	426		2019		20	65.18%	
	427		2018		20	60.29%	
	428		2017		20	55.77%	
	429		2016		20	51.31%	
	430		2015		20	46.85%	
	431		2014		20	42.38%	
	432		2013		20	37.92%	
	433		2012		20	33.46%	
	434		2011		20	29.00%	
	435		2010		20	24.54%	
	436		2009		20	20.08%	
	437		2008		20	15.62%	
	438		2007		20	11.15%	
	439		2006		20	6.69%	
	440		2005		20	2.23%	
			441		Fully Depreciated		20
	442	Total Towers and Fixtures					
49.14	443	355-Poles and Fixtures	2024		20	96.25%	
	444		2023		20	89.03%	
	445		2022		20	82.35%	
	446		2021		20	76.18%	
	447		2020		20	70.46%	
	448		2019		20	65.18%	
	449		2018		20	60.29%	
	450		2017		20	55.77%	
	451		2016		20	51.31%	
	452		2015		20	46.85%	
	453		2014		20	42.38%	
	454		2013		20	37.92%	
	455		2012		20	33.46%	
	456		2011		20	29.00%	
	457		2010		20	24.54%	
	458		2009		20	20.08%	
	459		2008		20	15.62%	
	460		2007		20	11.15%	
	461		2006		20	6.69%	
	462		2005		20	2.23%	
			463		Fully Depreciated		20
	464	Total Poles and Fixtures					

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Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.14	465	356-Overhead Conductors and Devices	2024		20	96.25%	
	466		2023		20	89.03%	
	467		2022		20	82.35%	
	468		2021		20	76.18%	
	469		2020		20	70.46%	
	470		2019		20	65.18%	
	471		2018		20	60.29%	
	472		2017		20	55.77%	
	473		2016		20	51.31%	
	474		2015		20	46.85%	
	475		2014		20	42.38%	
	476		2013		20	37.92%	
	477		2012		20	33.46%	
	478		2011		20	29.00%	
	479		2010		20	24.54%	
	480		2009		20	20.08%	
	481		2008		20	15.62%	
	482		2007		20	11.15%	
	483		2006		20	6.69%	
	484		2005		20	2.23%	
	485		Fully Depreciated		20	0.00%	
	486	Total Overhead Cond. and Devices					
49.14	487	357-Underground Conduit	2024		20	96.25%	
	488		2023		20	89.03%	
	489		2022		20	82.35%	
	490		2021		20	76.18%	
	491		2020		20	70.46%	
	492		2019		20	65.18%	
	493		2018		20	60.29%	
	494		2017		20	55.77%	
	495		2016		20	51.31%	
	496		2015		20	46.85%	
	497		2014		20	42.38%	
	498		2013		20	37.92%	
	499		2012		20	33.46%	
	500		2011		20	29.00%	
	501		2010		20	24.54%	
	502		2009		20	20.08%	
	503		2008		20	15.62%	
	504		2007		20	11.15%	
	505		2006		20	6.69%	
	506		2005		20	2.23%	
	507		Fully Depreciated		20	0.00%	
	508	Total Underground Conduit					

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For Use By Utility Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business		City	State	Company Number	
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.14	509	358-Underground Conductors and Devices	2024		20	96.25%	
	510		2023		20	89.03%	
	511		2022		20	82.35%	
	512		2021		20	76.18%	
	513		2020		20	70.46%	
	514		2019		20	65.18%	
	515		2018		20	60.29%	
	516		2017		20	55.77%	
	517		2016		20	51.31%	
	518		2015		20	46.85%	
	519		2014		20	42.38%	
	520		2013		20	37.92%	
	521		2012		20	33.46%	
	522		2011		20	29.00%	
	523		2010		20	24.54%	
	524		2009		20	20.08%	
	525		2008		20	15.62%	
	526		2007		20	11.15%	
	527		2006		20	6.69%	
	528		2005		20	2.23%	
	529		Fully Depreciated		20	0.00%	
	530	Total Underground Conduct. and Dev.					
49.14	531	362-Station Equipment	2024		20	96.25%	
	532		2023		20	89.03%	
	533		2022		20	82.35%	
	534		2021		20	76.18%	
	535		2020		20	70.46%	
	536		2019		20	65.18%	
	537		2018		20	60.29%	
	538		2017		20	55.77%	
	539		2016		20	51.31%	
	540		2015		20	46.85%	
	541		2014		20	42.38%	
	542		2013		20	37.92%	
	543		2012		20	33.46%	
	544		2011		20	29.00%	
	545		2010		20	24.54%	
	546		2009		20	20.08%	
	547		2008		20	15.62%	
	548		2007		20	11.15%	
	549		2006		20	6.69%	
	550		2005		20	2.23%	
	551		Fully Depreciated		20	0.00%	
	552	Total Station Equipment					

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Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.14	553	363-Storage Battery Equipment	2024		20	96.25%	
	554		2023		20	89.03%	
	555		2022		20	82.35%	
	556		2021		20	76.18%	
	557		2020		20	70.46%	
	558		2019		20	65.18%	
	559		2018		20	60.29%	
	560		2017		20	55.77%	
	561		2016		20	51.31%	
	562		2015		20	46.85%	
	563		2014		20	42.38%	
	564		2013		20	37.92%	
	565		2012		20	33.46%	
	566		2011		20	29.00%	
	567		2010		20	24.54%	
	568		2009		20	20.08%	
	569		2008		20	15.62%	
	570		2007		20	11.15%	
	571		2006		20	6.69%	
	572		2005		20	2.23%	
573		Fully Depreciated		20	0.00%		
	574	Total Storage Battery Equip.					
49.14	575	364-Poles, Towers, and Fixtures	2024		20	96.25%	
	576		2023		20	89.03%	
	577		2022		20	82.35%	
	578		2021		20	76.18%	
	579		2020		20	70.46%	
	580		2019		20	65.18%	
	581		2018		20	60.29%	
	582		2017		20	55.77%	
	583		2016		20	51.31%	
	584		2015		20	46.85%	
	585		2014		20	42.38%	
	586		2013		20	37.92%	
	587		2012		20	33.46%	
	588		2011		20	29.00%	
	589		2010		20	24.54%	
	590		2009		20	20.08%	
	591		2008		20	15.62%	
	592		2007		20	11.15%	
	593		2006		20	6.69%	
	594		2005		20	2.23%	
595		Fully Depreciated		20	0.00%		
	596	Total Poles, Towers, and Fixtures					

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System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.14	597	365-Overhead Conductors and Devices	2024		20	96.25%	
	598		2023		20	89.03%	
	599		2022		20	82.35%	
	600		2021		20	76.18%	
	601		2020		20	70.46%	
	602		2019		20	65.18%	
	603		2018		20	60.29%	
	604		2017		20	55.77%	
	605		2016		20	51.31%	
	606		2015		20	46.85%	
	607		2014		20	42.38%	
	608		2013		20	37.92%	
	609		2012		20	33.46%	
	610		2011		20	29.00%	
	611		2010		20	24.54%	
	612		2009		20	20.08%	
	613		2008		20	15.62%	
	614		2007		20	11.15%	
	615		2006		20	6.69%	
616	2005		20	2.23%			
617		Fully Depreciated		20	0.00%		
	618	Total Overhead Cond. and Devices					
49.14	619	366-Underground Conduit	2024		20	96.25%	
	620		2023		20	89.03%	
	621		2022		20	82.35%	
	622		2021		20	76.18%	
	623		2020		20	70.46%	
	624		2019		20	65.18%	
	625		2018		20	60.29%	
	626		2017		20	55.77%	
	627		2016		20	51.31%	
	628		2015		20	46.85%	
	629		2014		20	42.38%	
	630		2013		20	37.92%	
	631		2012		20	33.46%	
	632		2011		20	29.00%	
	633		2010		20	24.54%	
	634		2009		20	20.08%	
	635		2008		20	15.62%	
	636		2007		20	11.15%	
	637		2006		20	6.69%	
638	2005		20	2.23%			
639		Fully Depreciated		20	0.00%		
	640	Total Underground Conduit					

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System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.14	641	367-Underground Conductors and Devic.	2024		20	96.25%	
	642		2023		20	89.03%	
	643		2022		20	82.35%	
	644		2021		20	76.18%	
	645		2020		20	70.46%	
	646		2019		20	65.18%	
	647		2018		20	60.29%	
	648		2017		20	55.77%	
	649		2016		20	51.31%	
	650		2015		20	46.85%	
	651		2014		20	42.38%	
	652		2013		20	37.92%	
	653		2012		20	33.46%	
	654		2011		20	29.00%	
	655		2010		20	24.54%	
	656		2009		20	20.08%	
	657		2008		20	15.62%	
	658		2007		20	11.15%	
	659		2006		20	6.69%	
	660		2005		20	2.23%	
	661		Fully Depreciated		20	0.00%	
	662	Total Underground Conduct. and Dev.					
49.14	663	368-Line Transformers	2024		20	96.25%	
	664		2023		20	89.03%	
	665		2022		20	82.35%	
	666		2021		20	76.18%	
	667		2020		20	70.46%	
	668		2019		20	65.18%	
	669		2018		20	60.29%	
	670		2017		20	55.77%	
	671		2016		20	51.31%	
	672		2015		20	46.85%	
	673		2014		20	42.38%	
	674		2013		20	37.92%	
	675		2012		20	33.46%	
	676		2011		20	29.00%	
	677		2010		20	24.54%	
	678		2009		20	20.08%	
	679		2008		20	15.62%	
	680		2007		20	11.15%	
	681		2006		20	6.69%	
	682		2005		20	2.23%	
	683		Fully Depreciated		20	0.00%	
	684	Total Line Transformers					

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Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.14	685	369-Services	2024		20	96.25%	
	686		2023		20	89.03%	
	687		2022		20	82.35%	
	688		2021		20	76.18%	
	689		2020		20	70.46%	
	690		2019		20	65.18%	
	691		2018		20	60.29%	
	692		2017		20	55.77%	
	693		2016		20	51.31%	
	694		2015		20	46.85%	
	695		2014		20	42.38%	
	696		2013		20	37.92%	
	697		2012		20	33.46%	
	698		2011		20	29.00%	
	699		2010		20	24.54%	
	700		2009		20	20.08%	
	701		2008		20	15.62%	
	702		2007		20	11.15%	
	703		2006		20	6.69%	
	704		2005		20	2.23%	
	705	Total Services	Fully Depreciated		20	0.00%	
49.14	707	370-Meters	2024		20	96.25%	
	708		2023		20	89.03%	
	709		2022		20	82.35%	
	710		2021		20	76.18%	
	711		2020		20	70.46%	
	712		2019		20	65.18%	
	713		2018		20	60.29%	
	714		2017		20	55.77%	
	715		2016		20	51.31%	
	716		2015		20	46.85%	
	717		2014		20	42.38%	
	718		2013		20	37.92%	
	719		2012		20	33.46%	
	720		2011		20	29.00%	
	721		2010		20	24.54%	
	722		2009		20	20.08%	
	723		2008		20	15.62%	
	724		2007		20	11.15%	
	725		2006		20	6.69%	
	726		2005		20	2.23%	
	727	Total Meters	Fully Depreciated		20	0.00%	
	728	Total Meters					

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Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.14	729	371-Installations on Customer Premises	2024		20	96.25%	
	730		2023		20	89.03%	
	731		2022		20	82.35%	
	732		2021		20	76.18%	
	733		2020		20	70.46%	
	734		2019		20	65.18%	
	735		2018		20	60.29%	
	736		2017		20	55.77%	
	737		2016		20	51.31%	
	738		2015		20	46.85%	
	739		2014		20	42.38%	
	740		2013		20	37.92%	
	741		2012		20	33.46%	
	742		2011		20	29.00%	
	743		2010		20	24.54%	
	744		2009		20	20.08%	
	745		2008		20	15.62%	
	746		2007		20	11.15%	
	747		2006		20	6.69%	
	748		2005		20	2.23%	
749		Fully Depreciated		20	0.00%		
	750	Total Install. on Customer Premises					
49.14	751	372-Leased Property on Cust. Premises	2024		20	96.25%	
	752		2023		20	89.03%	
	753		2022		20	82.35%	
	754		2021		20	76.18%	
	755		2020		20	70.46%	
	756		2019		20	65.18%	
	757		2018		20	60.29%	
	758		2017		20	55.77%	
	759		2016		20	51.31%	
	760		2015		20	46.85%	
	761		2014		20	42.38%	
	762		2013		20	37.92%	
	763		2012		20	33.46%	
	764		2011		20	29.00%	
	765		2010		20	24.54%	
	766		2009		20	20.08%	
	767		2008		20	15.62%	
	768		2007		20	11.15%	
	769		2006		20	6.69%	
	770		2005		20	2.23%	
771		Fully Depreciated		20	0.00%		
	772	Total Leased Prop. on Cust. Perm.					

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Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.14	773	373-Street Lighting and Signal Systems	2024		20	96.25%	
	774		2023		20	89.03%	
	775		2022		20	82.35%	
	776		2021		20	76.18%	
	777		2020		20	70.46%	
	778		2019		20	65.18%	
	779		2018		20	60.29%	
	780		2017		20	55.77%	
	781		2016		20	51.31%	
	782		2015		20	46.85%	
	783		2014		20	42.38%	
	784		2013		20	37.92%	
	785		2012		20	33.46%	
	786		2011		20	29.00%	
	787		2010		20	24.54%	
	788		2009		20	20.08%	
	789		2008		20	15.62%	
	790		2007		20	11.15%	
	791		2006		20	6.69%	
	792		2005		20	2.23%	
793	Fully Depreciated			20	0.00%		
	794	Total Street Lighting and Signal Syst.					
00.12	795	382-Computer Hardware	2024		5	85.00%	
	796		2023		5	59.50%	
	797		2022		5	41.65%	
	798		2021		5	24.99%	
	799		2020		5	8.33%	
	800		Fully Depreciated			5	0.00%
	801	Total Computer Hardware					
00.12	802	383.1-Network & Application Computer Software *Most network or application software is attached and is part of the assets listed above. This account is for any additional software that is not attached to an asset listed above	2024		5	85.00%	
	803		2023		5	59.50%	
	804		2022		5	41.65%	
	805		2021		5	24.99%	
	806		2020		5	8.33%	
	807		Fully Depreciated			5	0.00%
	808	Total Network & Application Comp. Software					
00.11	809	384-Communication Equipment	2024		7	89.29%	
	810		2023		7	70.16%	
	811		2022		7	55.13%	
	812		2021		7	42.88%	
	813		2020		7	30.63%	
	814		2019		7	18.38%	
	815		2018		7	6.13%	
	816		Fully Depreciated			7	0.00%
	817	Total Communication Equip.					

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Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.14	818	385-Misc. Region. Trans. and Mrkt. Oper. Plant	2024		20	96.25%	
	819		2023		20	89.03%	
	820		2022		20	82.35%	
	821		2021		20	76.18%	
	822		2020		20	70.46%	
	823		2019		20	65.18%	
	824		2018		20	60.29%	
	825		2017		20	55.77%	
	826		2016		20	51.31%	
	827		2015		20	46.85%	
	828		2014		20	42.38%	
	829		2013		20	37.92%	
	830		2012		20	33.46%	
	831		2011		20	29.00%	
	832		2010		20	24.54%	
	833		2009		20	20.08%	
	834		2008		20	15.62%	
	835		2007		20	11.15%	
	836		2006		20	6.69%	
	837		2005		20	2.23%	
838			Fully Depreciated		20	0.00%	
		Total Misc. Reg. Trans. and Mrk. Oper. Plt.					
00.11	840	391-Office Furniture and Equipment	2024		7	89.29%	
	841		2023		7	70.16%	
	842		2022		7	55.13%	
	843		2021		7	42.88%	
	844		2020		7	30.63%	
	845		2019		7	18.38%	
	846		2018		7	6.13%	
	847				Fully Depreciated		7
		Total Office Furniture and Equip.					
00.22	849	392-Transportation Equipment (Excluding Highway Vehicles)	2024		5	85.00%	
	850		2023		5	59.50%	
	851		2022		5	41.65%	
	852		2021		5	24.99%	
	853		2020		5	8.33%	
	854				Fully Depreciated		5
		Total Transportation Equip.					
00.22	856	Motor Vehicles (Including Highway Vehicles from Account 392)	2024		5	85.00%	
	857		2023		5	59.50%	
	858		2022		5	41.65%	
	859		2021		5	24.99%	
	860		2020		5	8.33%	
	861				Fully Depreciated		5
		Total Motor Vehicles					
00.11	863	393-Stores Equipment	2024		7	89.29%	
	864		2023		7	70.16%	
	865		2022		7	55.13%	
	866		2021		7	42.88%	
	867		2020		7	30.63%	
	868		2019		7	18.38%	
	869		2018		7	6.13%	
	870				Fully Depreciated		7
		Total Stores Equipment					
	871						

Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
00.11	872	394-Tools, Shop, and Garage Equip.	2024		7	89.29%	
	873		2023		7	70.16%	
	874		2022		7	55.13%	
	875		2021		7	42.88%	
	876		2020		7	30.63%	
	877		2019		7	18.38%	
	878		2018		7	6.13%	
	879		Fully Depreciated		7	0.00%	
			880	Total Tools, Shop, and Garage Equip.			
00.11	881	395-Laboratory Equipment	2024		7	89.29%	
	882		2023		7	70.16%	
	883		2022		7	55.13%	
	884		2021		7	42.88%	
	885		2020		7	30.63%	
	886		2019		7	18.38%	
	887		2018		7	6.13%	
	888		Fully Depreciated		7	0.00%	
			889	Total Laboratory Equipment			
00.11	890	396-Power Operated Equipment	2024		7	89.29%	
	891		2023		7	70.16%	
	892		2022		7	55.13%	
	893		2021		7	42.88%	
	894		2020		7	30.63%	
	895		2019		7	18.38%	
	896		2018		7	6.13%	
	897		Fully Depreciated		7	0.00%	
			898	Total Power Operated Equip.			
00.11	899	397-Communication Equipment	2024		7	89.29%	
	900		2023		7	70.16%	
	901		2022		7	55.13%	
	902		2021		7	42.88%	
	903		2020		7	30.63%	
	904		2019		7	18.38%	
	905		2018		7	6.13%	
	906		Fully Depreciated		7	0.00%	
			907	Total Communication Equip.			
00.11	908	398-Miscellaneous Equipment	2024		7	89.29%	
	909		2023		7	70.16%	
	910		2022		7	55.13%	
	911		2021		7	42.88%	
	912		2020		7	30.63%	
	913		2019		7	18.38%	
	914		2018		7	6.13%	
	915		Fully Depreciated		7	0.00%	
			916	Total Misc. Equipment			

Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43
Tax Year
2025

Name of Business		Address of Business		City	State	Company Number	
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.11	917	399-Other Tangible Property	2024		20	96.25%	
	918		2023		20	89.03%	
	919		2022		20	82.35%	
	920		2021		20	76.18%	
	921		2020		20	70.46%	
	922		2019		20	65.18%	
	923		2018		20	60.29%	
	924		2017		20	55.77%	
	925		2016		20	51.31%	
	926		2015		20	46.85%	
	927		2014		20	42.38%	
	928		2013		20	37.92%	
	929		2012		20	33.46%	
	930		2011		20	29.00%	
	931		2010		20	24.54%	
	932		2009		20	20.08%	
	933		2008		20	15.62%	
	934		2007		20	11.15%	
	935		2006		20	6.69%	
	936		2005		20	2.23%	
937		Fully Depreciated		20	0.00%		
	938	Total Other Tangible Property					
	939	Total Tangible Personal Property					

***Note: Electric/Gas Companies should use Schedules 14-U, 14-GP and/or 14-Other as needed for the business.**

Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43
Tax Year
2025

Name of Business		Address of Business		City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title		Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value

Instructions

The purpose of this schedule is to determine the net book value of all tangible personal property of the utility system, **not just the Nebraska portion. The Nebraska Adjusted basis must represent the adjusted basis determined by the IRS increased by the section 179 expense.** Detail must be reported under the appropriate account title and year placed in service.

- > The determination of the "Recovery Periods" was done in reference to the "Asset classes" as stated in the IRS Publication 946.
- > The determination of the "Depreciation Factors" are outlined in [Neb. Rev. Stat. § 77-120.](#)
- > The "Net Book Value" is determined by multiplying the "Nebraska Adjusted Basis" by the appropriate "Depreciation Factor" for the coinciding year. This Microsoft Excel worksheet should populate this amount automatically once the Nebraska adjusted basis is entered.
- > If the public service entity feels that the a "Recovery Period" is inappropriate, please indicate the appropriate "Asset Class" number from the IRS Publication 946 under the corresponding account title, and highlight in yellow.
- > The accounts used on this schedule are the same accounts as indicated on the Schedule 12, as Tangible Personal Property.
- > If the public service entity feels that an account needs to be added and/or deleted and/or changed, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Taxable Property as defined under [Neb. Rev. Stat. § 77-201](#) subsection 5, see Instructions ("Inst") Worksheet, states that tangible personal property must be taxed at its net book value.

Tangible Personal Property as defined under [Neb. Rev. Stat. § 77-105](#); See the Instruction ("Inst") Worksheet.

Year Placed in Service is the year the property was ready and available for a specific use. See the Instructions ("Inst") Worksheet for more information.

Nebraska Adjusted Basis as defined under [Neb. Rev. Stat. § 77-118](#); See the Instruction ("Inst") Worksheet.

Recovery Period is the period over which the value of property will be depreciated for Nebraska property tax purposes. The appropriate recovery period for class lives can be found in [Neb. Rev. Stat. § 77-120](#); See the Instructions ("Inst") Worksheet for more information.

Depreciation Factor is the percentage of Nebraska adjusted basis that is taxable. The appropriate Nebraska net book depreciation factor can be found in [Neb. Rev. Stat. § 77-120](#); See the Instructions ("Inst") Worksheet for more information.

Net Book Taxable Value is the taxable value for property tax purposes. It is calculated by multiplying the Nebraska Adjusted Basis by the depreciation factor for the appropriate recovery period. Authorization for this calculation can be found in [Neb. Rev. Stat. § 77-120](#); See the Instructions ("Inst") Worksheet for more information.

Comments/Questions/Concerns:

Nebraska Schedule 14-GP - Detail Net Book Personal Property
For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations - Tangible Personal Property
System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.221	1	306-Boiler Plant Equipment	2024		20	96.25%	
	2		2023		20	89.03%	
	3		2022		20	82.35%	
	4		2021		20	76.18%	
	5		2020		20	70.46%	
	6		2019		20	65.18%	
	7		2018		20	60.29%	
	8		2017		20	55.77%	
	9		2016		20	51.31%	
	10		2015		20	46.85%	
	11		2014		20	42.38%	
	12		2013		20	37.92%	
	13		2012		20	33.46%	
	14		2011		20	29.00%	
	15		2010		20	24.54%	
	16		2009		20	20.08%	
	17		2008		20	15.62%	
	18		2007		20	11.15%	
	19		2006		20	6.69%	
	20		2005		20	2.23%	
	21		Fully Depreciated			20	0.00%
	22	Total Boiler Plant Equipment					
49.221	23	307-Other Power Equipment	2024		20	96.25%	
	24		2023		20	89.03%	
	25		2022		20	82.35%	
	26		2021		20	76.18%	
	27		2020		20	70.46%	
	28		2019		20	65.18%	
	29		2018		20	60.29%	
	30		2017		20	55.77%	
	31		2016		20	51.31%	
	32		2015		20	46.85%	
	33		2014		20	42.38%	
	34		2013		20	37.92%	
	35		2012		20	33.46%	
	36		2011		20	29.00%	
	37		2010		20	24.54%	
	38		2009		20	20.08%	
	39		2008		20	15.62%	
	40		2007		20	11.15%	
	41		2006		20	6.69%	
	42		2005		20	2.23%	
	43		Fully Depreciated			20	0.00%
	44	Total Other Power Equipment					

Nebraska Schedule 14-GP - Detail Net Book Personal Property
 For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations - Tangible Personal Property
System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.221	45	308-Coke Ovens	2024		20	96.25%	
	46		2023		20	89.03%	
	47		2022		20	82.35%	
	48		2021		20	76.18%	
	49		2020		20	70.46%	
	50		2019		20	65.18%	
	51		2018		20	60.29%	
	52		2017		20	55.77%	
	53		2016		20	51.31%	
	54		2015		20	46.85%	
	55		2014		20	42.38%	
	56		2013		20	37.92%	
	57		2012		20	33.46%	
	58		2011		20	29.00%	
	59		2010		20	24.54%	
	60		2009		20	20.08%	
	61		2008		20	15.62%	
	62		2007		20	11.15%	
	63		2006		20	6.69%	
	64		2005		20	2.23%	
	65		Fully Depreciated		20	0.00%	
	66	Total Coke Ovens					
49.221	67	309-Producer Gas Equipment	2024		20	96.25%	
	68		2023		20	89.03%	
	69		2022		20	82.35%	
	70		2021		20	76.18%	
	71		2020		20	70.46%	
	72		2019		20	65.18%	
	73		2018		20	60.29%	
	74		2017		20	55.77%	
	75		2016		20	51.31%	
	76		2015		20	46.85%	
	77		2014		20	42.38%	
	78		2013		20	37.92%	
	79		2012		20	33.46%	
	80		2011		20	29.00%	
	81		2010		20	24.54%	
	82		2009		20	20.08%	
	83		2008		20	15.62%	
	84		2007		20	11.15%	
	85		2006		20	6.69%	
	86		2005		20	2.23%	
	87		Fully Depreciated		20	0.00%	
	88	Total Producer Gas Equipment					

Nebraska Schedule 14-GP - Detail Net Book Personal Property
For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations - Tangible Personal Property
System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.221	89	310-Water Gas Generating Equipment	2024		20	96.25%	
	90		2023		20	89.03%	
	91		2022		20	82.35%	
	92		2021		20	76.18%	
	93		2020		20	70.46%	
	94		2019		20	65.18%	
	95		2018		20	60.29%	
	96		2017		20	55.77%	
	97		2016		20	51.31%	
	98		2015		20	46.85%	
	99		2014		20	42.38%	
	100		2013		20	37.92%	
	101		2012		20	33.46%	
	102		2011		20	29.00%	
	103		2010		20	24.54%	
	104		2009		20	20.08%	
	105		2008		20	15.62%	
	106		2007		20	11.15%	
	107		2006		20	6.69%	
	108		2005		20	2.23%	
	109	Fully Depreciated			20	0.00%	
	110	Total Water Gas Generating Equip.					
49.221	111	311-Liquefied Petroleum Gas Equip.	2024		20	96.25%	
	112		2023		20	89.03%	
	113		2022		20	82.35%	
	114		2021		20	76.18%	
	115		2020		20	70.46%	
	116		2019		20	65.18%	
	117		2018		20	60.29%	
	118		2017		20	55.77%	
	119		2016		20	51.31%	
	120		2015		20	46.85%	
	121		2014		20	42.38%	
	122		2013		20	37.92%	
	123		2012		20	33.46%	
	124		2011		20	29.00%	
	125		2010		20	24.54%	
	126		2009		20	20.08%	
	127	2008		20	15.62%		
	128	2007		20	11.15%		
	129	2006		20	6.69%		
	130	2005		20	2.23%		
	131	Fully Depreciated			20	0.00%	
	132	Total Liquefied Petrol. Gas Equip.					

Nebraska Schedule 14-GP - Detail Net Book Personal Property
For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations - Tangible Personal Property
System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.221	133	312-Oil Gas Generating Equipment	2024		20	96.25%	
	134		2023		20	89.03%	
	135		2022		20	82.35%	
	136		2021		20	76.18%	
	137		2020		20	70.46%	
	138		2019		20	65.18%	
	139		2018		20	60.29%	
	140		2017		20	55.77%	
	141		2016		20	51.31%	
	142		2015		20	46.85%	
	143		2014		20	42.38%	
	144		2013		20	37.92%	
	145		2012		20	33.46%	
	146		2011		20	29.00%	
	147		2010		20	24.54%	
	148		2009		20	20.08%	
	149		2008		20	15.62%	
	150		2007		20	11.15%	
	151		2006		20	6.69%	
	152		2005		20	2.23%	
153	Fully Depreciated		20	0.00%			
	154	Total Oil Gas Generating Equip.					
49.221	155	313-Generating Equip.-Other Process.	2024		20	96.25%	
	156		2023		20	89.03%	
	157		2022		20	82.35%	
	158		2021		20	76.18%	
	159		2020		20	70.46%	
	160		2019		20	65.18%	
	161		2018		20	60.29%	
	162		2017		20	55.77%	
	163		2016		20	51.31%	
	164		2015		20	46.85%	
	165		2014		20	42.38%	
	166		2013		20	37.92%	
	167		2012		20	33.46%	
	168		2011		20	29.00%	
	169		2010		20	24.54%	
	170		2009		20	20.08%	
	171		2008		20	15.62%	
	172		2007		20	11.15%	
	173		2006		20	6.69%	
	174		2005		20	2.23%	
175	Fully Depreciated		20	0.00%			
	176	Total Gen. Equip.-Other Processes					

Nebraska Schedule 14-GP - Detail Net Book Personal Property
For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations - Tangible Personal Property
System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.221	177	314-Coal, Coke, and Ash Handling Equip.	2024		20	96.25%	
	178		2023		20	89.03%	
	179		2022		20	82.35%	
	180		2021		20	76.18%	
	181		2020		20	70.46%	
	182		2019		20	65.18%	
	183		2018		20	60.29%	
	184		2017		20	55.77%	
	185		2016		20	51.31%	
	186		2015		20	46.85%	
	187		2014		20	42.38%	
	188		2013		20	37.92%	
	189		2012		20	33.46%	
	190		2011		20	29.00%	
	191		2010		20	24.54%	
	192		2009		20	20.08%	
	193		2008		20	15.62%	
	194		2007		20	11.15%	
	195		2006		20	6.69%	
	196	2005		20	2.23%		
	197	Fully Depreciated			20	0.00%	
	198	Total Coal, Coke, and Ash Hand. Equip.					
49.221	199	315-Catalytic Cracking Equipment	2024		20	96.25%	
	200		2023		20	89.03%	
	201		2022		20	82.35%	
	202		2021		20	76.18%	
	203		2020		20	70.46%	
	204		2019		20	65.18%	
	205		2018		20	60.29%	
	206		2017		20	55.77%	
	207		2016		20	51.31%	
	208		2015		20	46.85%	
	209		2014		20	42.38%	
	210		2013		20	37.92%	
	211		2012		20	33.46%	
	212		2011		20	29.00%	
	213		2010		20	24.54%	
	214		2009		20	20.08%	
	215		2008		20	15.62%	
	216		2007		20	11.15%	
	217		2006		20	6.69%	
	218	2005		20	2.23%		
	219	Fully Depreciated			20	0.00%	
	220	Total Catalytic Cracking Equipment					

Nebraska Schedule 14-GP - Detail Net Book Personal Property
 For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations - Tangible Personal Property
System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.221	221	316-Other Reforming Equipment	2024		20	96.25%	
	222		2023		20	89.03%	
	223		2022		20	82.35%	
	224		2021		20	76.18%	
	225		2020		20	70.46%	
	226		2019		20	65.18%	
	227		2018		20	60.29%	
	228		2017		20	55.77%	
	229		2016		20	51.31%	
	230		2015		20	46.85%	
	231		2014		20	42.38%	
	232		2013		20	37.92%	
	233		2012		20	33.46%	
	234		2011		20	29.00%	
	235		2010		20	24.54%	
	236		2009		20	20.08%	
	237		2008		20	15.62%	
	238		2007		20	11.15%	
	239		2006		20	6.69%	
	240		2005		20	2.23%	
	241		Fully Depreciated		20	0.00%	
	242	Total Other Reforming Equip.					
49.221	243	317-Purification Equipment	2024		20	96.25%	
	244		2023		20	89.03%	
	245		2022		20	82.35%	
	246		2021		20	76.18%	
	247		2020		20	70.46%	
	248		2019		20	65.18%	
	249		2018		20	60.29%	
	250		2017		20	55.77%	
	251		2016		20	51.31%	
	252		2015		20	46.85%	
	253		2014		20	42.38%	
	254		2013		20	37.92%	
	255		2012		20	33.46%	
	256		2011		20	29.00%	
	257		2010		20	24.54%	
	258		2009		20	20.08%	
	259		2008		20	15.62%	
	260		2007		20	11.15%	
	261		2006		20	6.69%	
	262		2005		20	2.23%	
	263		Fully Depreciated		20	0.00%	
	264	Total Purification Equipment					

Nebraska Schedule 14-GP - Detail Net Book Personal Property
 For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations - Tangible Personal Property
System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.221	265	318-Residual Refining Equipment	2024		20	96.25%	
	266		2023		20	89.03%	
	267		2022		20	82.35%	
	268		2021		20	76.18%	
	269		2020		20	70.46%	
	270		2019		20	65.18%	
	271		2018		20	60.29%	
	272		2017		20	55.77%	
	273		2016		20	51.31%	
	274		2015		20	46.85%	
	275		2014		20	42.38%	
	276		2013		20	37.92%	
	277		2012		20	33.46%	
	278		2011		20	29.00%	
	279		2010		20	24.54%	
	280		2009		20	20.08%	
	281		2008		20	15.62%	
	282		2007		20	11.15%	
	283		2006		20	6.69%	
	284		2005		20	2.23%	
285		Fully Depreciated		20	0.00%		
	286	Total Residual Refining Equip.					
49.221	287	319-Gas Mixing Equipment	2024		20	96.25%	
	288		2023		20	89.03%	
	289		2022		20	82.35%	
	290		2021		20	76.18%	
	291		2020		20	70.46%	
	292		2019		20	65.18%	
	293		2018		20	60.29%	
	294		2017		20	55.77%	
	295		2016		20	51.31%	
	296		2015		20	46.85%	
	297		2014		20	42.38%	
	298		2013		20	37.92%	
	299		2012		20	33.46%	
	300		2011		20	29.00%	
	301		2010		20	24.54%	
	302		2009		20	20.08%	
	303		2008		20	15.62%	
	304		2007		20	11.15%	
	305		2006		20	6.69%	
	306		2005		20	2.23%	
307		Fully Depreciated		20	0.00%		
	308	Total Gas Mixing Equipment					

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49.221	309	320-Other Equipment	2024		20	96.25%	
	310		2023		20	89.03%	
	311		2022		20	82.35%	
	312		2021		20	76.18%	
	313		2020		20	70.46%	
	314		2019		20	65.18%	
	315		2018		20	60.29%	
	316		2017		20	55.77%	
	317		2016		20	51.31%	
	318		2015		20	46.85%	
	319		2014		20	42.38%	
	320		2013		20	37.92%	
	321		2012		20	33.46%	
	322		2011		20	29.00%	
	323		2010		20	24.54%	
	324		2009		20	20.08%	
	325		2008		20	15.62%	
	326		2007		20	11.15%	
	327		2006		20	6.69%	
	328		2005		20	2.23%	
329	Fully Depreciated			20	0.00%		
	330	Total Other Equipment					
49.23	331	328-Field Meas. and Reg. Station Equip.	2024		7	89.29%	
	332		2023		7	70.16%	
	333		2022		7	55.13%	
	334		2021		7	42.88%	
	335		2020		7	30.63%	
	336		2019		7	18.38%	
	337		2018		7	6.13%	
	338		Fully Depreciated			7	0.00%
	339	Total Field Meas. and Reg. Stat. Eq.					
49.23	340	331-Producing Gas Wells-Equipment	2024		7	89.29%	
	341		2023		7	70.16%	
	342		2022		7	55.13%	
	343		2021		7	42.88%	
	344		2020		7	30.63%	
	345		2019		7	18.38%	
	346		2018		7	6.13%	
	347		Fully Depreciated			7	0.00%
	348	Total Producing Gas Wells-Equip.					
49.23	349	332-Field Lines	2024		7	89.29%	
	350		2023		7	70.16%	
	351		2022		7	55.13%	
	352		2021		7	42.88%	
	353		2020		7	30.63%	
	354		2019		7	18.38%	
	355		2018		7	6.13%	
	356		Fully Depreciated			7	0.00%
	357	Total Field Lines					
49.23	358	333-Field Compressor Station Equip	2024		7	89.29%	
	359		2023		7	70.16%	
	360		2022		7	55.13%	
	361		2021		7	42.88%	
	362		2020		7	30.63%	
	363		2019		7	18.38%	
	364		2018		7	6.13%	
	365		Fully Depreciated			7	0.00%
	366	Total Field Comp. Station Equip.					

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49.23	367	334-Field Meas. and Reg. Station Equip	2024		7	89.29%	
	368		2023		7	70.16%	
	369		2022		7	55.13%	
	370		2021		7	42.88%	
	371		2020		7	30.63%	
	372		2019		7	18.38%	
	373		2018		7	6.13%	
	374		Fully Depreciated		7	0.00%	
			375	Total Field Meas. and Reg. Stat. Eq.			
49.23	376	335-Drilling and Cleaning Equip	2024		7	89.29%	
	377		2023		7	70.16%	
	378		2022		7	55.13%	
	379		2021		7	42.88%	
	380		2020		7	30.63%	
	381		2019		7	18.38%	
	382		2018		7	6.13%	
	383		Fully Depreciated		7	0.00%	
			384	Total Drilling and Cleaning Equip.			
49.23	385	336-Purification Equipment	2024		7	89.29%	
	386		2023		7	70.16%	
	387		2022		7	55.13%	
	388		2021		7	42.88%	
	389		2020		7	30.63%	
	390		2019		7	18.38%	
	391		2018		7	6.13%	
	392		Fully Depreciated		7	0.00%	
			393	Total Purification Equipment			
49.23	394	337-Other Equipment	2024		7	89.29%	
	395		2023		7	70.16%	
	396		2022		7	55.13%	
	397		2021		7	42.88%	
	398		2020		7	30.63%	
	399		2019		7	18.38%	
	400		2018		7	6.13%	
	401		Fully Depreciated		7	0.00%	
			402	Total Other Equipment			
49.23	403	342-Extraction and Refining Equip	2024		7	89.29%	
	404		2023		7	70.16%	
	405		2022		7	55.13%	
	406		2021		7	42.88%	
	407		2020		7	30.63%	
	408		2019		7	18.38%	
	409		2018		7	6.13%	
	410		Fully Depreciated		7	0.00%	
			411	Total Extract. and Refin. Equipment			
49.23	412	343-Pipelines	2024		7	89.29%	
	413		2023		7	70.16%	
	414		2022		7	55.13%	
	415		2021		7	42.88%	
	416		2020		7	30.63%	
	417		2019		7	18.38%	
	418		2018		7	6.13%	
	419		Fully Depreciated		7	0.00%	
	420	Total Pipelines					

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49.23	421	344-Extracted Products Storage Equip.	2024		7	89.29%	
	422		2023		7	70.16%	
	423		2022		7	55.13%	
	424		2021		7	42.88%	
	425		2020		7	30.63%	
	426		2019		7	18.38%	
	427		2018		7	6.13%	
	428		Fully Depreciated		7	0.00%	
			429	Total Extracted Prod. Stor. Equip.			
49.23	430	345-Compressor Equipment	2024		7	89.29%	
	431		2023		7	70.16%	
	432		2022		7	55.13%	
	433		2021		7	42.88%	
	434		2020		7	30.63%	
	435		2019		7	18.38%	
	436		2018		7	6.13%	
	437		Fully Depreciated		7	0.00%	
			438	Total Compressor Equipment			
49.23	439	346-Gas Measuring and Reg. Equip.	2024		7	89.29%	
	440		2023		7	70.16%	
	441		2022		7	55.13%	
	442		2021		7	42.88%	
	443		2020		7	30.63%	
	444		2019		7	18.38%	
	445		2018		7	6.13%	
	446		Fully Depreciated		7	0.00%	
			447	Total Gas Measuring and Reg. Equip.			
49.23	448	347-Other Equipment	2024		7	89.29%	
	449		2023		7	70.16%	
	450		2022		7	55.13%	
	451		2021		7	42.88%	
	452		2020		7	30.63%	
	453		2019		7	18.38%	
	454		2018		7	6.13%	
	455		Fully Depreciated		7	0.00%	
			456	Total Other Equipment			
46.0	457	353-Lines	2024		15	95.00%	
	458		2023		15	85.50%	
	459		2022		15	76.95%	
	460		2021		15	69.25%	
	461		2020		15	62.32%	
	462		2019		15	56.09%	
	463		2018		15	50.19%	
	464		2017		15	44.29%	
	465		2016		15	38.38%	
	466		2015		15	32.48%	
	467		2014		15	26.57%	
	468		2013		15	20.67%	
	469		2012		15	14.76%	
	470		2011		15	8.86%	
	471		2010		15	2.95%	
	472		Fully Depreciated		15	0.00%	
			473	Total Lines			

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46.0	474	354-Compressor Station Equipment	2024		15	95.00%		
	475		2023		15	85.50%		
	476		2022		15	76.95%		
	477		2021		15	69.25%		
	478		2020		15	62.32%		
	479		2019		15	56.09%		
	480		2018		15	50.19%		
	481		2017		15	44.29%		
	482		2016		15	38.38%		
	483		2015		15	32.48%		
	484		2014		15	26.57%		
	485		2013		15	20.67%		
	486		2012		15	14.76%		
	487		2011		15	8.86%		
	488		2010		15	2.95%		
	489		Fully Depreciated			15	0.00%	
			490	Total Compressor Station Equip.				
46.0	491	355-Measuring and Regulated Equip.	2024		15	95.00%		
	492		2023		15	85.50%		
	493		2022		15	76.95%		
	494		2021		15	69.25%		
	495		2020		15	62.32%		
	496		2019		15	56.09%		
	497		2018		15	50.19%		
	498		2017		15	44.29%		
	499		2016		15	38.38%		
	500		2015		15	32.48%		
	501		2014		15	26.57%		
	502		2013		15	20.67%		
	503		2012		15	14.76%		
	504		2011		15	8.86%		
	505		2010		15	2.95%		
	506		Fully Depreciated			15	0.00%	
			507	Total Measuring and Reg. Equipment				
46.0	508	356-Purification Equipment	2024		15	95.00%		
	509		2023		15	85.50%		
	510		2022		15	76.95%		
	511		2021		15	69.25%		
	512		2020		15	62.32%		
	513		2019		15	56.09%		
	514		2018		15	50.19%		
	515		2017		15	44.29%		
	516		2016		15	38.38%		
	517		2015		15	32.48%		
	518		2014		15	26.57%		
	519		2013		15	20.67%		
	520		2012		15	14.76%		
	521		2011		15	8.86%		
	522		2010		15	2.95%		
	523		Fully Depreciated			15	0.00%	
			524	Total Purification Equipment				

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46.0	525	357-Other Equipment	2024		15	95.00%			
	526		2023		15	85.50%			
	527		2022		15	76.95%			
	528		2021		15	69.25%			
	529		2020		15	62.32%			
	530		2019		15	56.09%			
	531		2018		15	50.19%			
	532		2017		15	44.29%			
	533		2016		15	38.38%			
	534		2015		15	32.48%			
	535		2014		15	26.57%			
	536		2013		15	20.67%			
	537		2012		15	14.76%			
	538		2011		15	8.86%			
	539		2010		15	2.95%			
			540	Fully Depreciated			15	0.00%	
			541	Total Other Equipment					
46.0	542	362-Gas Holders	2024		15	95.00%			
	543		2023		15	85.50%			
	544		2022		15	76.95%			
	545		2021		15	69.25%			
	546		2020		15	62.32%			
	547		2019		15	56.09%			
	548		2018		15	50.19%			
	549		2017		15	44.29%			
	550		2016		15	38.38%			
	551		2015		15	32.48%			
	552		2014		15	26.57%			
	553		2013		15	20.67%			
	554		2012		15	14.76%			
	555		2011		15	8.86%			
	556		2010		15	2.95%			
			557	Fully Depreciated			15	0.00%	
			558	Total Gas Holders					
46.0	559	363-Purification Equipment	2024		15	95.00%			
	560		2023		15	85.50%			
	561		2022		15	76.95%			
	562		2021		15	69.25%			
	563		2020		15	62.32%			
	564		2019		15	56.09%			
	565		2018		15	50.19%			
	566		2017		15	44.29%			
	567		2016		15	38.38%			
	568		2015		15	32.48%			
	569		2014		15	26.57%			
	570		2013		15	20.67%			
	571		2012		15	14.76%			
	572		2011		15	8.86%			
	573		2010		15	2.95%			
			574	Fully Depreciated			15	0.00%	
			575	Total Purification Equipment					

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46.0	576	363.1-Liquefaction Equipment	2024		15	95.00%	
	577		2023		15	85.50%	
	578		2022		15	76.95%	
	579		2021		15	69.25%	
	580		2020		15	62.32%	
	581		2019		15	56.09%	
	582		2018		15	50.19%	
	583		2017		15	44.29%	
	584		2016		15	38.38%	
	585		2015		15	32.48%	
	586		2014		15	26.57%	
	587		2013		15	20.67%	
	588		2012		15	14.76%	
	589		2011		15	8.86%	
	590		2010		15	2.95%	
	591		Fully Depreciated		15	0.00%	
	592	Total Liquefaction Equipment					
46.0	593	363.2-Vaporizing Equipment	2024		15	95.00%	
	594		2023		15	85.50%	
	595		2022		15	76.95%	
	596		2021		15	69.25%	
	597		2020		15	62.32%	
	598		2019		15	56.09%	
	599		2018		15	50.19%	
	600		2017		15	44.29%	
	601		2016		15	38.38%	
	602		2015		15	32.48%	
	603		2014		15	26.57%	
	604		2013		15	20.67%	
	605		2012		15	14.76%	
	606		2011		15	8.86%	
	607		2010		15	2.95%	
	608		Fully Depreciated		15	0.00%	
	609	Total Vaporizing Equipment					
46.0	610	363.3-Compressor Equipment	2024		15	95.00%	
	611		2023		15	85.50%	
	612		2022		15	76.95%	
	613		2021		15	69.25%	
	614		2020		15	62.32%	
	615		2019		15	56.09%	
	616		2018		15	50.19%	
	617		2017		15	44.29%	
	618		2016		15	38.38%	
	619		2015		15	32.48%	
	620		2014		15	26.57%	
	621		2013		15	20.67%	
	622		2012		15	14.76%	
	623		2011		15	8.86%	
	624		2010		15	2.95%	
	625		Fully Depreciated		15	0.00%	
	626	Total Compressor Equipment					

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46.0	627	363.4-Measuring and Regulated Equip.	2024		15	95.00%	
	628		2023		15	85.50%	
	629		2022		15	76.95%	
	630		2021		15	69.25%	
	631		2020		15	62.32%	
	632		2019		15	56.09%	
	633		2018		15	50.19%	
	634		2017		15	44.29%	
	635		2016		15	38.38%	
	636		2015		15	32.48%	
	637		2014		15	26.57%	
	638		2013		15	20.67%	
	639		2012		15	14.76%	
	640		2011		15	8.86%	
	641		2010		15	2.95%	
	642		Fully Depreciated		15	0.00%	
	643	Total Measuring and Reg. Equipment					
46.0	644	363.5-Other Equipment	2024		15	95.00%	
	645		2023		15	85.50%	
	646		2022		15	76.95%	
	647		2021		15	69.25%	
	648		2020		15	62.32%	
	649		2019		15	56.09%	
	650		2018		15	50.19%	
	651		2017		15	44.29%	
	652		2016		15	38.38%	
	653		2015		15	32.48%	
	654		2014		15	26.57%	
	655		2013		15	20.67%	
	656		2012		15	14.76%	
	657		2011		15	8.86%	
	658		2010		15	2.95%	
	659		Fully Depreciated		15	0.00%	
	660	Total Other Equipment					
46.0	661	364.3-LNG Processing Terminal Equip.	2024		15	95.00%	
	662		2023		15	85.50%	
	663		2022		15	76.95%	
	664		2021		15	69.25%	
	665		2020		15	62.32%	
	666		2019		15	56.09%	
	667		2018		15	50.19%	
	668		2017		15	44.29%	
	669		2016		15	38.38%	
	670		2015		15	32.48%	
	671		2014		15	26.57%	
	672		2013		15	20.67%	
	673		2012		15	14.76%	
	674		2011		15	8.86%	
	675		2010		15	2.95%	
	676		Fully Depreciated		15	0.00%	
	677	Total LNG Processing Term. Equip.					

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46.0	678	364.4-LNG Transportation Equip.	2024		15	95.00%	
	679		2023		15	85.50%	
	680		2022		15	76.95%	
	681		2021		15	69.25%	
	682		2020		15	62.32%	
	683		2019		15	56.09%	
	684		2018		15	50.19%	
	685		2017		15	44.29%	
	686		2016		15	38.38%	
	687		2015		15	32.48%	
	688		2014		15	26.57%	
	689		2013		15	20.67%	
	690		2012		15	14.76%	
	691		2011		15	8.86%	
	692		2010		15	2.95%	
			693		Fully Depreciated		15
	694	Total LNG Trans. Equipment					
46.0	695	364.5-Measuring and Regulated Equip.	2024		15	95.00%	
	696		2023		15	85.50%	
	697		2022		15	76.95%	
	698		2021		15	69.25%	
	699		2020		15	62.32%	
	700		2019		15	56.09%	
	701		2018		15	50.19%	
	702		2017		15	44.29%	
	703		2016		15	38.38%	
	704		2015		15	32.48%	
	705		2014		15	26.57%	
	706		2013		15	20.67%	
	707		2012		15	14.76%	
	708		2011		15	8.86%	
	709		2010		15	2.95%	
			710		Fully Depreciated		15
	711	Total Measuring and Reg. Equipment					
46.0	712	364.6-Compressor Station Equip.	2024		15	95.00%	
	713		2023		15	85.50%	
	714		2022		15	76.95%	
	715		2021		15	69.25%	
	716		2020		15	62.32%	
	717		2019		15	56.09%	
	718		2018		15	50.19%	
	719		2017		15	44.29%	
	720		2016		15	38.38%	
	721		2015		15	32.48%	
	722		2014		15	26.57%	
	723		2013		15	20.67%	
	724		2012		15	14.76%	
	725		2011		15	8.86%	
	726		2010		15	2.95%	
			727		Fully Depreciated		15
	728	Total Compressor Station Equip.					
00.11	729	364.7-Communication Equipment	2024		7	89.29%	
	730		2023		7	70.16%	
	731		2022		7	55.13%	
	732		2021		7	42.88%	
	733		2020		7	30.63%	
	734		2019		7	18.38%	
	735		2018		7	6.13%	
	736			Fully Depreciated		7	0.00%
	737	Total Communication Equip.					

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Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
46.0	738	364.8-Other Equipment	2024		15	95.00%	
	739		2023		15	85.50%	
	740		2022		15	76.95%	
	741		2021		15	69.25%	
	742		2020		15	62.32%	
	743		2019		15	56.09%	
	744		2018		15	50.19%	
	745		2017		15	44.29%	
	746		2016		15	38.38%	
	747		2015		15	32.48%	
	748		2014		15	26.57%	
	749		2013		15	20.67%	
	750		2012		15	14.76%	
	751		2011		15	8.86%	
	752		2010		15	2.95%	
			753		Fully Depreciated		15
	754	Total Other Equipment					
46.0	755	367-Mains	2024		15	95.00%	
	756		2023		15	85.50%	
	757		2022		15	76.95%	
	758		2021		15	69.25%	
	759		2020		15	62.32%	
	760		2019		15	56.09%	
	761		2018		15	50.19%	
	762		2017		15	44.29%	
	763		2016		15	38.38%	
	764		2015		15	32.48%	
	765		2014		15	26.57%	
	766		2013		15	20.67%	
	767		2012		15	14.76%	
	768		2011		15	8.86%	
	769		2010		15	2.95%	
			770		Fully Depreciated		15
	771	Total Mains					
46.0	772	368-Compressor Station Equip.	2024		15	95.00%	
	773		2023		15	85.50%	
	774		2022		15	76.95%	
	775		2021		15	69.25%	
	776		2020		15	62.32%	
	777		2019		15	56.09%	
	778		2018		15	50.19%	
	779		2017		15	44.29%	
	780		2016		15	38.38%	
	781		2015		15	32.48%	
	782		2014		15	26.57%	
	783		2013		15	20.67%	
	784		2012		15	14.76%	
	785		2011		15	8.86%	
	786		2010		15	2.95%	
			787		Fully Depreciated		15
	788	Total Compressor Station Equip.					

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Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
46.0	789	369-Measuring and Regulated Equip	2024		15	95.00%	
	790		2023		15	85.50%	
	791		2022		15	76.95%	
	792		2021		15	69.25%	
	793		2020		15	62.32%	
	794		2019		15	56.09%	
	795		2018		15	50.19%	
	796		2017		15	44.29%	
	797		2016		15	38.38%	
	798		2015		15	32.48%	
	799		2014		15	26.57%	
	800		2013		15	20.67%	
	801		2012		15	14.76%	
	802		2011		15	8.86%	
	803		2010		15	2.95%	
			804	Fully Depreciated			15
	805	Total Measuring and Reg. Equipment					
00.11	806	370-Communication Equipment	2024		7	89.29%	
	807		2023		7	70.16%	
	808		2022		7	55.13%	
	809		2021		7	42.88%	
	810		2020		7	30.63%	
	811		2019		7	18.38%	
	812		2018		7	6.13%	
			813	Fully Depreciated			7
	814	Total Communication Equip.					
46.0	815	371-Other Equipment	2024		15	95.00%	
	816		2023		15	85.50%	
	817		2022		15	76.95%	
	818		2021		15	69.25%	
	819		2020		15	62.32%	
	820		2019		15	56.09%	
	821		2018		15	50.19%	
	822		2017		15	44.29%	
	823		2016		15	38.38%	
	824		2015		15	32.48%	
	825		2014		15	26.57%	
	826		2013		15	20.67%	
	827		2012		15	14.76%	
	828		2011		15	8.86%	
	829		2010		15	2.95%	
			830	Fully Depreciated			15
	831	Total Other Equipment					

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For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations - Tangible Personal Property
System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.21	832	376-Mains	2024		20	96.25%	
	833		2023		20	89.03%	
	834		2022		20	82.35%	
	835		2021		20	76.18%	
	836		2020		20	70.46%	
	837		2019		20	65.18%	
	838		2018		20	60.29%	
	839		2017		20	55.77%	
	840		2016		20	51.31%	
	841		2015		20	46.85%	
	842		2014		20	42.38%	
	843		2013		20	37.92%	
	844		2012		20	33.46%	
	845		2011		20	29.00%	
	846		2010		20	24.54%	
	847		2009		20	20.08%	
	848		2008		20	15.62%	
	849		2007		20	11.15%	
	850		2006		20	6.69%	
	851		2005		20	2.23%	
	852		Fully Depreciated		20	0.00%	
	853	Total Mains					
49.21	854	377-Compressor Station Equip.	2024		20	96.25%	
	855		2023		20	89.03%	
	856		2022		20	82.35%	
	857		2021		20	76.18%	
	858		2020		20	70.46%	
	859		2019		20	65.18%	
	860		2018		20	60.29%	
	861		2017		20	55.77%	
	862		2016		20	51.31%	
	863		2015		20	46.85%	
	864		2014		20	42.38%	
	865		2013		20	37.92%	
	866		2012		20	33.46%	
	867		2011		20	29.00%	
	868		2010		20	24.54%	
	869		2009		20	20.08%	
	870		2008		20	15.62%	
	871		2007		20	11.15%	
	872		2006		20	6.69%	
	873		2005		20	2.23%	
	874		Fully Depreciated		20	0.00%	
	875	Total Compressor Station Equip.					

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 For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations - Tangible Personal Property
System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.21	876	378-Measuring and Regulated Equip.-Gen.	2024		20	96.25%	
	877		2023		20	89.03%	
	878		2022		20	82.35%	
	879		2021		20	76.18%	
	880		2020		20	70.46%	
	881		2019		20	65.18%	
	882		2018		20	60.29%	
	883		2017		20	55.77%	
	884		2016		20	51.31%	
	885		2015		20	46.85%	
	886		2014		20	42.38%	
	887		2013		20	37.92%	
	888		2012		20	33.46%	
	889		2011		20	29.00%	
	890		2010		20	24.54%	
	891		2009		20	20.08%	
	892		2008		20	15.62%	
	893		2007		20	11.15%	
	894		2006		20	6.69%	
	895		2005		20	2.23%	
	896		Fully Depreciated		20	0.00%	
	897	Total Measuring and Reg. Equip.-Gen.					
49.21	898	379-Meas. and Reg. Equip.-City Gate	2024		20	96.25%	
	899		2023		20	89.03%	
	900		2022		20	82.35%	
	901		2021		20	76.18%	
	902		2020		20	70.46%	
	903		2019		20	65.18%	
	904		2018		20	60.29%	
	905		2017		20	55.77%	
	906		2016		20	51.31%	
	907		2015		20	46.85%	
	908		2014		20	42.38%	
	909		2013		20	37.92%	
	910		2012		20	33.46%	
	911		2011		20	29.00%	
	912		2010		20	24.54%	
	913		2009		20	20.08%	
	914		2008		20	15.62%	
	915		2007		20	11.15%	
	916		2006		20	6.69%	
	917		2005		20	2.23%	
	918		Fully Depreciated		20	0.00%	
	919	Total Meas. and Reg. Equip.-City					

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For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations - Tangible Personal Property
System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.21	920	380-Services	2024		20	96.25%	
	921		2023		20	89.03%	
	922		2022		20	82.35%	
	923		2021		20	76.18%	
	924		2020		20	70.46%	
	925		2019		20	65.18%	
	926		2018		20	60.29%	
	927		2017		20	55.77%	
	928		2016		20	51.31%	
	929		2015		20	46.85%	
	930		2014		20	42.38%	
	931		2013		20	37.92%	
	932		2012		20	33.46%	
	933		2011		20	29.00%	
	934		2010		20	24.54%	
	935		2009		20	20.08%	
	936		2008		20	15.62%	
	937		2007		20	11.15%	
	938		2006		20	6.69%	
	939		2005		20	2.23%	
	940		Fully Depreciated		20	0.00%	
	941	Total Services					
49.21	942	381-Meters	2024		20	96.25%	
	943		2023		20	89.03%	
	944		2022		20	82.35%	
	945		2021		20	76.18%	
	946		2020		20	70.46%	
	947		2019		20	65.18%	
	948		2018		20	60.29%	
	949		2017		20	55.77%	
	950		2016		20	51.31%	
	951		2015		20	46.85%	
	952		2014		20	42.38%	
	953		2013		20	37.92%	
	954		2012		20	33.46%	
	955		2011		20	29.00%	
	956		2010		20	24.54%	
	957		2009		20	20.08%	
	958		2008		20	15.62%	
	959		2007		20	11.15%	
	960		2006		20	6.69%	
	961		2005		20	2.23%	
	962		Fully Depreciated		20	0.00%	
	963	Total Meters					

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For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations - Tangible Personal Property
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Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.21	964	382-Meter Installations-Equipment	2024		20	96.25%	
	965		2023		20	89.03%	
	966		2022		20	82.35%	
	967		2021		20	76.18%	
	968		2020		20	70.46%	
	969		2019		20	65.18%	
	970		2018		20	60.29%	
	971		2017		20	55.77%	
	972		2016		20	51.31%	
	973		2015		20	46.85%	
	974		2014		20	42.38%	
	975		2013		20	37.92%	
	976		2012		20	33.46%	
	977		2011		20	29.00%	
	978		2010		20	24.54%	
	979		2009		20	20.08%	
	980		2008		20	15.62%	
	981		2007		20	11.15%	
	982		2006		20	6.69%	
	983		2005		20	2.23%	
984		Fully Depreciated		20	0.00%		
	985	Total Meter Installations-Equip.					
49.21	986	383-House Regulators	2024		20	96.25%	
	987		2023		20	89.03%	
	988		2022		20	82.35%	
	989		2021		20	76.18%	
	990		2020		20	70.46%	
	991		2019		20	65.18%	
	992		2018		20	60.29%	
	993		2017		20	55.77%	
	994		2016		20	51.31%	
	995		2015		20	46.85%	
	996		2014		20	42.38%	
	997		2013		20	37.92%	
	998		2012		20	33.46%	
	999		2011		20	29.00%	
	1000		2010		20	24.54%	
	1001		2009		20	20.08%	
	1002		2008		20	15.62%	
	1003		2007		20	11.15%	
	1004		2006		20	6.69%	
	1005		2005		20	2.23%	
1006		Fully Depreciated		20	0.00%		
	1007	Total House Regulators					

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Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.21	1008	384-House Regulators Install.-Equip.	2024		20	96.25%	
	1009		2023		20	89.03%	
	1010		2022		20	82.35%	
	1011		2021		20	76.18%	
	1012		2020		20	70.46%	
	1013		2019		20	65.18%	
	1014		2018		20	60.29%	
	1015		2017		20	55.77%	
	1016		2016		20	51.31%	
	1017		2015		20	46.85%	
	1018		2014		20	42.38%	
	1019		2013		20	37.92%	
	1020		2012		20	33.46%	
	1021		2011		20	29.00%	
	1022		2010		20	24.54%	
	1023		2009		20	20.08%	
	1024		2008		20	15.62%	
	1025		2007		20	11.15%	
	1026		2006		20	6.69%	
	1027		2005		20	2.23%	
1028	Fully Depreciated			20	0.00%		
	1029	Total House Reg. Install.-Equip.					
49.21	1030	385-Ind. Meas. and Reg. Station Equip.	2024		20	96.25%	
	1031		2023		20	89.03%	
	1032		2022		20	82.35%	
	1033		2021		20	76.18%	
	1034		2020		20	70.46%	
	1035		2019		20	65.18%	
	1036		2018		20	60.29%	
	1037		2017		20	55.77%	
	1038		2016		20	51.31%	
	1039		2015		20	46.85%	
	1040		2014		20	42.38%	
	1041		2013		20	37.92%	
	1042		2012		20	33.46%	
	1043		2011		20	29.00%	
	1044		2010		20	24.54%	
	1045		2009		20	20.08%	
	1046		2008		20	15.62%	
	1047		2007		20	11.15%	
	1048		2006		20	6.69%	
	1049		2005		20	2.23%	
1050	Fully Depreciated			20	0.00%		
	1051	Total Ind. Meas. and Reg. St. Equip.					

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Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.21	1052	386-Other Property On Cust. Premises	2024		20	96.25%	
	1053		2023		20	89.03%	
	1054		2022		20	82.35%	
	1055		2021		20	76.18%	
	1056		2020		20	70.46%	
	1057		2019		20	65.18%	
	1058		2018		20	60.29%	
	1059		2017		20	55.77%	
	1060		2016		20	51.31%	
	1061		2015		20	46.85%	
	1062		2014		20	42.38%	
	1063		2013		20	37.92%	
	1064		2012		20	33.46%	
	1065		2011		20	29.00%	
	1066		2010		20	24.54%	
	1067		2009		20	20.08%	
	1068		2008		20	15.62%	
	1069		2007		20	11.15%	
	1070		2006		20	6.69%	
	1071		2005		20	2.23%	
	1072		Fully Depreciated		20	0.00%	
	1073	Total Other Prop. On Cust. Prem.					
49.21	1074	387-Other Equipment	2024		20	96.25%	
	1075		2023		20	89.03%	
	1076		2022		20	82.35%	
	1077		2021		20	76.18%	
	1078		2020		20	70.46%	
	1079		2019		20	65.18%	
	1080		2018		20	60.29%	
	1081		2017		20	55.77%	
	1082		2016		20	51.31%	
	1083		2015		20	46.85%	
	1084		2014		20	42.38%	
	1085		2013		20	37.92%	
	1086		2012		20	33.46%	
	1087		2011		20	29.00%	
	1088		2010		20	24.54%	
	1089		2009		20	20.08%	
	1090		2008		20	15.62%	
	1091		2007		20	11.15%	
	1092		2006		20	6.69%	
	1093		2005		20	2.23%	
	1094		Fully Depreciated		20	0.00%	
	1095	Total Other Equipment					
00.11	1096	391-Office Furniture and Equipment	2024		7	89.29%	
	1097		2023		7	70.16%	
	1098		2022		7	55.13%	
	1099		2021		7	42.88%	
	1100		2020		7	30.63%	
	1101		2019		7	18.38%	
	1102		2018		7	6.13%	
	1103			Fully Depreciated		7	0.00%
	1104	Total Office Furniture and Equip.					
00.242	1105	392-Transportation Equipment (Excluding Highway Vehicles)	2024		5	85.00%	
	1106		2023		5	59.50%	
	1107		2022		5	41.65%	
	1108		2021		5	24.99%	
	1109		2020		5	8.33%	
	1110			Fully Depreciated		5	0.00%
	1111	Total Transportation Equip.					

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Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
00.22	1112	Motor Vehicles	2024		5	85.00%	
	1113	(Including Highway Vehicles from Account 392)	2023		5	59.50%	
	1114		2022		5	41.65%	
	1115		2021		5	24.99%	
	1116		2020		5	8.33%	
	1117		Fully Depreciated		5	0.00%	
		1118	Total Motor Vehicles				
00.11	1119	393-Stores Equipment	2024		7	89.29%	
	1120		2023		7	70.16%	
	1121		2022		7	55.13%	
	1122		2021		7	42.88%	
	1123		2020		7	30.63%	
	1124		2019		7	18.38%	
	1125		2018		7	6.13%	
	1126		Fully Depreciated		7	0.00%	
	1127	Total Stores Equipment					
00.11	1128	394-Tools, Shop, and Garage Equip.	2024		7	89.29%	
	1129		2023		7	70.16%	
	1130		2022		7	55.13%	
	1131		2021		7	42.88%	
	1132		2020		7	30.63%	
	1133		2019		7	18.38%	
	1134		2018		7	6.13%	
	1135		Fully Depreciated		7	0.00%	
	1136	Total Tools, Shop, and Garage Equip.					
00.11	1137	395-Laboratory Equipment	2024		7	89.29%	
	1138		2023		7	70.16%	
	1139		2022		7	55.13%	
	1140		2021		7	42.88%	
	1141		2020		7	30.63%	
	1142		2019		7	18.38%	
	1143		2018		7	6.13%	
	1144		Fully Depreciated		7	0.00%	
	1145	Total Laboratory Equipment					
00.11	1146	396-Power Operated Equipment	2024		7	89.29%	
	1147		2023		7	70.16%	
	1148		2022		7	55.13%	
	1149		2021		7	42.88%	
	1150		2020		7	30.63%	
	1151		2019		7	18.38%	
	1152		2018		7	6.13%	
	1153		Fully Depreciated		7	0.00%	
	1154	Total Power Operated Equipment					
00.11	1155	397-Communication Equipment	2024		7	89.29%	
	1156		2023		7	70.16%	
	1157		2022		7	55.13%	
	1158		2021		7	42.88%	
	1159		2020		7	30.63%	
	1160		2019		7	18.38%	
	1161		2018		7	6.13%	
	1162		Fully Depreciated		7	0.00%	
	1163	Total Communication Equipment					
00.11	1164	398-Miscellaneous Equipment	2024		7	89.29%	
	1165		2023		7	70.16%	
	1166		2022		7	55.13%	
	1167		2021		7	42.88%	
	1168		2020		7	30.63%	
	1169		2019		7	18.38%	
	1170		2018		7	6.13%	
1171		Fully Depreciated		7	0.00%		
	1172	Total Misc. Equipment					

Nebraska Schedule 14-GP - Detail Net Book Personal Property
For Use By Utility Companies with Gas Pipeline/Gas Distribution Operations - Tangible Personal Property
System Wide Nebraska Adjusted Basis

Name of Business		Address of Business		City	State	Company Number	
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
00.11	1173	399-Other Tangible Equipment	2024		7	89.29%	
	1174		2023		7	70.16%	
	1175		2022		7	55.13%	
	1176		2021		7	42.88%	
	1177		2020		7	30.63%	
	1178		2019		7	18.38%	
	1179		2018		7	6.13%	
	1180		Fully Depreciated		7	0.00%	
	1181	Total Other Tang. Equipment					
	1182	Total Tangible Personal Property					

***Note: Electric/Gas Companies should use Schedules 14-U, 14-GP and/or 14-Other as needed for the business.**

Instructions

The purpose of this schedule is to determine the net book value of all tangible personal property of the gas operations system, **not just the Nebraska portion. The Nebraska Adjusted basis must represent the adjusted basis determined by the IRS increased by the section 179 expense.** Detail must be reported under the appropriate account title and year placed in service.

- > The determination of the "Recovery Periods" was done in reference to the "Asset classes" as stated in the IRS Publication 946.
- > The determination of the "Depreciation Factors" are outlined in [Neb. Rev. Stat. § 77-120.](#)
- > The "Net Book Value" is determined by multiplying the "Nebraska Adjusted Basis" by the appropriate "Depreciation Factor" for the coinciding year. This Microsoft Excel worksheet should populate this amount automatically once the Nebraska adjusted basis is entered.
- > If the public service entity feels that the a "Recovery Period" is inappropriate, please indicate the appropriate "Asset Class" number from the IRS Publication 946 under the corresponding account title, and highlight in yellow.
- > The accounts used on this schedule are the same accounts as indicated on the Schedule 12, as Tangible Personal Property.
- > If the public service entity feels that an account needs to be added and/or deleted and/or changed, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Taxable Property as defined under [Neb. Rev. Stat. § 77-201](#) subsection 5, see Instructions ("Inst") Worksheet, states that tangible personal property must be taxed at its net book value.

Tangible Personal Property as defined under [Neb. Rev. Stat. § 77-105](#); See the Instruction ("Inst") Worksheet.

Year Placed in Service is the year the property was ready and available for a specific use. See the Instructions ("Inst") Worksheet for more information.

Nebraska Adjusted Basis as defined under [Neb. Rev. Stat. § 77-118](#); See the Instruction ("Inst") Worksheet.

Recovery Period is the period over which the value of property will be depreciated for Nebraska property tax purposes. The appropriate recovery period for class lives can be found in [Neb. Rev. Stat. § 77-120](#); See the Instructions ("Inst") Worksheet for more information.

Depreciation Factor is the percentage of Nebraska adjusted basis that is taxable. The appropriate Nebraska net book depreciation factor can be found in [Neb. Rev. Stat. § 77-120](#); See the Instructions ("Inst") Worksheet for more information.

Net Book Taxable Value is the taxable value for property tax purposes. It is calculated by multiplying the Nebraska Adjusted Basis by the depreciation factor for the appropriate recovery period. Authorization for this calculation can be found in [Neb. Rev. Stat. § 77-120](#); See the Instructions ("Inst") Worksheet for more information.

Comments/Questions/Concerns:

Nebraska Schedule 14-Other - Detail Net Book Personal Property

For Use By Utility Companies with Other Operations - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43
Tax Year
2025

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
00.11	1	Office Furniture and Equipment	2024		7	89.29%	
	2		2023		7	70.16%	
	3		2022		7	55.13%	
	4		2021		7	42.88%	
	5		2020		7	30.63%	
	6		2019		7	18.38%	
	7		2018		7	6.13%	
	8		Fully Depreciated		7	0.00%	
		9	Total Office Furniture and Equip.				
00.242	10	Transportation Equipment (Excluding Highway Vehicles)	2024		5	85.00%	
	11		2023		5	59.50%	
	12		2022		5	41.65%	
	13		2021		5	24.99%	
	14		2020		5	8.33%	
	15	Fully Depreciated		5	0.00%		
	16	Total Transportation Equip.					
00.22	17	Motor Vehicles (Including Highway Vehicles from Account 392)	2024		5	85.00%	
	18		2023		5	59.50%	
	19		2022		5	41.65%	
	20		2021		5	24.99%	
	21		2020		5	8.33%	
	22	Fully Depreciated		5	0.00%		
	23	Total Motor Vehicles					
00.11	24	Stores Equipment	2024		7	89.29%	
	25		2023		7	70.16%	
	26		2022		7	55.13%	
	27		2021		7	42.88%	
	28		2020		7	30.63%	
	29		2019		7	18.38%	
	30		2018		7	6.13%	
	31	Fully Depreciated		7	0.00%		
	32	Total Stores Equipment					
00.11	33	Tools, Shop, and Garage Equip.	2024		7	89.29%	
	34		2023		7	70.16%	
	35		2022		7	55.13%	
	36		2021		7	42.88%	
	37		2020		7	30.63%	
	38		2019		7	18.38%	
	39		2018		7	6.13%	
	40	Fully Depreciated		7	0.00%		
	41	Total Tools, Shop, and Garage Equip.					
00.11	42	Laboratory Equipment	2024		7	89.29%	
	43		2023		7	70.16%	
	44		2022		7	55.13%	
	45		2021		7	42.88%	
	46		2020		7	30.63%	
	47		2019		7	18.38%	
	48		2018		7	6.13%	
	49		Fully Depreciated		7	0.00%	
		50	Total Laboratory Equipment				
00.11	51	Power Operated Equipment	2024		7	89.29%	
	52		2023		7	70.16%	
	53		2022		7	55.13%	
	54		2021		7	42.88%	
	55		2020		7	30.63%	
	56		2019		7	18.38%	
	57		2018		7	6.13%	
	58	Fully Depreciated		7	0.00%		
	59	Total Power Operated Equipment					

Nebraska Schedule 14-Other - Detail Net Book Personal Property

For Use By Utility Companies with Other Operations - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43
Tax Year
2025

Name of Business		Address of Business		City	State	Company Number	
Asset Class	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
00.11	60	Communication Equipment	2024		7	89.29%	
	61		2023		7	70.16%	
	62		2022		7	55.13%	
	63		2021		7	42.88%	
	64		2020		7	30.63%	
	65		2019		7	18.38%	
	66		2018		7	6.13%	
	67		Fully Depreciated		7	0.00%	
	68	Total Communication Equipment					
00.11	69	Miscellaneous Equipment	2024		7	89.29%	
	70		2023		7	70.16%	
	71		2022		7	55.13%	
	72		2021		7	42.88%	
	73		2020		7	30.63%	
	74		2019		7	18.38%	
	75		2018		7	6.13%	
	76		Fully Depreciated		7	0.00%	
	77	Total Misc. Equipment					
00.11	78	Other Tangible Equipment	2024		7	89.29%	
	79		2023		7	70.16%	
	80		2022		7	55.13%	
	81		2021		7	42.88%	
	82		2020		7	30.63%	
	83		2019		7	18.38%	
	84		2018		7	6.13%	
	85		Fully Depreciated		7	0.00%	
	86	Total Other Tang. Equipment					
	87	Total Tangible Personal Property					

***Note: Electric/Gas Companies should use Schedules 14-U, 14-GP and/or 14-Other as needed for the business.**

Nebraska Schedule 14-Other - Detail Net Book Personal Property

For Use By Utility Companies with Other Operations - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43
Tax Year
2025

Name of Business		Address of Business		City	State	Company Number	
Asset Class	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value

Instructions

The purpose of this schedule is to determine the net book value of all tangible personal property of the other operating systems, **not just the Nebraska portion. The Nebraska Adjusted basis must represent the adjusted basis determined by the IRS increased by the section 179 expense.** Detail must be reported under the appropriate account title and year placed in service.

- > The determination of the "Recovery Periods" was done in reference to the "Asset classes" as stated in the IRS Publication 946.
- > The determination of the "Depreciation Factors" are outlined in [Neb. Rev. Stat. § 77-120.](#)
- > The "Net Book Value" is determined by multiplying the "Nebraska Adjusted Basis" by the appropriate "Depreciation Factor" for the coinciding year. This Microsoft Excel worksheet should populate this amount automatically once the Nebraska adjusted basis is entered.
- > If the public service entity feels that the a "Recovery Period" is inappropriate, please indicate the appropriate "Asset Class" number from the IRS Publication 946 under the corresponding account title, and highlight in yellow.
- > The accounts used on this schedule are the same accounts as indicated on the Schedule 12, as Tangible Personal Property.
- > If the public service entity feels that an account needs to be added and/or deleted and/or changed, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Taxable Property as defined under [Neb. Rev. Stat. § 77-201](#) subsection 5, see Instructions ("Inst") Worksheet, states that tangible personal property must be taxed at its net book value.

Tangible Personal Property as defined under [Neb. Rev. Stat. § 77-105](#); See the Instruction ("Inst") Worksheet.

Year Placed in Service is the year the property was ready and available for a specific use. See the Instructions ("Inst") Worksheet for more information.

Nebraska Adjusted Basis as defined under [Neb. Rev. Stat. § 77-118](#); See the Instruction ("Inst") Worksheet.

Recovery Period is the period over which the value of property will be depreciated for Nebraska property tax purposes. The appropriate recovery period for class lives can be found in [Neb. Rev. Stat. § 77-120](#); See the Instructions ("Inst") Worksheet for more information.

Depreciation Factor is the percentage of Nebraska adjusted basis that is taxable. The appropriate Nebraska net book depreciation factor can be found in [Neb. Rev. Stat. § 77-120](#); See the Instructions ("Inst") Worksheet for more information.

Net Book Taxable Value is the taxable value for property tax purposes. It is calculated by multiplying the Nebraska Adjusted Basis by the depreciation factor for the appropriate recovery period. Authorization for this calculation can be found in [Neb. Rev. Stat. § 77-120](#); See the Instructions ("Inst") Worksheet for more information.

Comments/Questions/Concerns:

Apportionment of Value. A public service entity's total taxable value, including the franchise value, must be apportioned or distributed to all taxing subdivisions based on the ratio of original cost/gross investment of all operating real and tangible personal property having situs in the taxing subdivision compared to the original cost/gross investment of all operating real and tangible personal property of the public service entity having situs in the state, pursuant to [Neb. Rev. Stat. § 77-802](#).

Taxing Subdivisions. Taxing subdivisions are the individual governmental subdivisions empowered to levy a property tax (for example, school districts, counties, cities, fire districts, etc.).

Major types of taxing subdivisions applicable to all property in Nebraska are counties, school districts, educational service units (ESU), natural resource districts (NRD), and community colleges. Depending on the location, property will be in a city or rural fire district; in certain situations, a property may be in a small village that is also covered by the rural fire district. There are many other miscellaneous taxing subdivisions applicable to property depending on the county and location (for example, some counties have townships levies, cemetery districts, hospital districts, sanitary improvements districts (SIDs), etc.).

Tax District. Tax district means an area within a county in which all of the taxable property is subject to property taxes at the same consolidated property tax rate. A tax district consists of a group of taxing subdivisions common to an area within the county. For example, the consolidated tax district for a city will include rates for the individual taxing subdivisions such as county, school district, city, educational service unit, natural resource district, and community college, all common to the property within the city. See [Neb. Rev. Stat. § 77-127](#).

Information available on the Division's website:

[County Assessor Contact Information](#)

[Taxing Subdivisions and Tax Rates by County](#)

[School District Reference List by County](#)

Refer to one of the schedules listed below on how to file the appropriate Schedule 99 Apportionment File

Schedule 99A is for an **existing public service entity** that has filed Nebraska Form 43 for the prior assessment year.

Schedule 99B is for a **new public service entity** that is a first time filer of the Nebraska Form 43.

Schedule 99A or Schedule 99B are required to be filed electronically in Microsoft Excel format.

Please contact the Nebraska Department of Revenue, Property Assessment Division if you have any questions or need assistance.

Comments/Questions/Concerns:

Instructions for Public Service Entities that filed Schedule 99 in Prior Years.

For public service entities that filed a Nebraska Form 43 in the prior assessment year, a Microsoft Excel file for Schedule 99 is provided and is the required format for completing Form 43, Schedule 99.

The file will display the prior year's gross investment and, if applicable, the prior year's annual rent paid. **The electronic file contains empty or blank columns for reporting the current year's gross investment (INVESTMENT_CY) and, if applicable, the annual rent paid (RENTAL_CY) for leased operating property.**

DO NOT alter the data in the columns labeled county number (CNTY), county fund number (CNTYFUND), prior year investment (INVESTMENT_PY), prior year rental (RENTAL_PY), code (CODE) number, or key (KEY) numbers assigned.

At the top of the spreadsheet just below the "NAME" heading, the company name will be displayed. **This is the row where the public service entity will report the company's state total current-year investment and, if applicable, the state total annual rent paid** in the columns INVESTMENT_CY and RENTAL_CY. Directly under the company name, the counties and taxing subdivisions that were applicable to the company in the prior year will be listed. The public service entity will report the current year's investment and, if applicable, the annual rent in the columns INVESTMENT_CY and RENTAL_CY for the individual counties and taxing subdivisions, based on the location of company's operating property.

For new county or taxing subdivision entries, the public service entity may insert rows as needed, ensuring that the format of new rows matches the rest of the spreadsheet. **The public service entity must complete the columns for county number, name of county/taxing subdivision, county assessor's fund number or authority code (if available), the current year investment, current year rental, and company number. Leave the prior year investment, prior year rental, code number, and key number columns blank. Key numbers will be assigned by the Property Assessment Division.**

For existing counties/taxing subdivisions for which the company no longer has property, report zero (-0-) for the current year's investment (INVESTMENT_CY) or rental (RENTAL_CY) as needed. **Do not delete the rows if the property is no longer in the county/subdivision.**

Example of the Schedule 99A Electronic Distribution File for companies that have filed in prior years:

	A	B	C	D	E	F	G	H	I	J	K
	CNTY	NAME	CNTYFUND	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY	CODE	KEY	
1		SAMPLE COMPANY NAME		2,415,000	2,570,000	0	0	100	*1		
3	19	COUNTY - COLFAX	100	400,000	425,000	0	0	100	#2	213985	
4	19	SCH DIST SCHUYLER CENTRAL HIGH 123	6102	400,000	425,000	0	0	100	01	213970	
5	19	*SCH DIST SCHUYLER CENTRAL 123 BOND 2007	6210	400,000	425,000	0	0	100	01	214121	
6	19	FIRE DIST SCHUYLER 3	7705	400,000	425,000	0	0	100	03	214101	
7	19	LOWER PLATTE NORTH NRD	7302	400,000	425,000	0	0	100	07	214103	
8	19	ESU 7	6903	400,000	425,000	0	0	100	09	214106	
9	19	CENTRAL TECH COMMUNITY COLLEGE	7790	400,000	425,000	0	0	100	10	214110	
10	19	AG SOCIETY	9200	400,000	425,000	0	0	100	13	214115	
11	19	**CONSOLIDATED**		400,000	425,000	0	0	100	99	213964	
12	19	CDE. ESU. SCH. FIRE...NRD		0	0	0	0	100	99	213959	
13	19	024...7...123(2) I13 II LP		400,000	425,000	0	0	100	99	213955	
14	64	COUNTY - NEMAHA	500	825,000	875,000	0	0	100	#2	246934	
15	64	SCH DIST JOHNSON-BROCK 23	508	410,000	425,000	0	0	100	01	247046	
16	64	SCH DIST JOHNSON BROCK 23 9-12 BOND	505	410,000	425,000	0	0	100	01	247027	
17	64	SCH DIST JOHNSON BROCK 23 K-8 BOND	506	410,000	425,000	0	0	100	01	247036	
18	64	SCH DIST AUBURN 29 & BLDG 511		415,000	450,000	0	0	100	01	246992	
19	64	SCH DIST AUBURN 29 BOND 2008		415,000	450,000	0	0	100	01	247057	
20	64	FIRE DIST AUBURN 8 AND SINKING	546	415,000	450,000	0	0	100	03	247069	
21	64	FIRE DIST JOHNSON 1 & SINKING	532	410,000	425,000	0	0	100	03	246994	
22	64	NEMAHA NRD	566	825,000	875,000	0	0	100	07	247012	
23	64	ESU 4	564	825,000	875,000	0	0	100	09	247144	
24	64	SOUTHEAST COMMUNITY COLLEGE	563	825,000	875,000	0	0	100	10	247082	
25	64	AG SOCIETY	570	825,000	875,000	0	0	100	13	247096	
26	64	**CONSOLIDATED** COMPANY REPORTED		0	0	0	0	100	99	247111	
27	64	CDE I.SCH I.FIRE		0	0	0	0	100	99	247001	
28	64	75II.23I.1		410,000	425,000	0	0	100	99	246997	
29	64	130I.29I.8		415,000	450,000	0	0	100	99	247127	
30	74	COUNTY - RICHARDSON	100	1,190,000	1,270,000	0	0	100	#2	246944	
31	74	SCH DIST FALLS CITY 56	6104	840,000	890,000	0	0	100	01	247221	
32	74	SCH DIST FALLS CITY 56 BOND	6204	840,000	890,000	0	0	100	01	247224	
33	74	SCH DIST HUMBOLDT TABLERK 70	6101	350,000	380,000	0	0	100	01	247335	
34	74	FIRE DIST FALLS CITY	7706	450,000	490,000	0	0	100	03	247338	
35	74	FIRE DIST STELLA	7704	350,000	380,000	0	0	100	03	247336	
36	74	FALLS CITY, CITY OF	8601	390,000	400,000	0	0	100	04	247254	
37	74	NEMAHA NRD	7300	1,190,000	1,270,000	0	0	100	07	247246	

Certain counties rely on consolidated tax district information, however Nebraska law still requires the investment detail to be reported by individual taxing subdivision. The consolidated tax district (**CONSOLIDATED**) information is maintained in the distribution file along with the detail. For a county with a consolidated tax district, the public service entity will see extra lines for these and the entries will have a code of 99.

Information available on the Division's website:

- [County Assessor Contact Information](#)
- [Taxing Subdivisions and Tax Rates by County](#)
- [School District Reference List by County](#)

For additional information on how to complete the distribution file see Schedule 99 General Instructions and/or Schedule 99B for new filers. Please contact the Nebraska Department of Revenue, Property Assessment Division if you have any questions or need assistance.

For new public service entities that are filing a Nebraska Form 43 for the first time, a Microsoft Excel file for Schedule 99 must be created by the public service entity for reporting the original cost/gross investment and, if applicable, rent paid, which is used as the basis for the distribution or apportionment of taxable value to counties and taxing subdivisions.

The final information reported for Schedule 99 must match the following format and column headings, as seen in Example C.

- > **CNTY** = 2-digit county number assigned alphabetically, see Division's website for Nebraska county names and numbers.
- > **NAME** = Top row used for company name, remaining rows use for county name and names of the individual taxing subdivisions.
- > **CNTYFUND** = The county assessor's fund code or authority code assigned to the individual taxing subdivisions, if available.
- > **INVESTMENT_CY** = Report the original cost/gross investment of operating property owned, by county and by taxing subdivision.
- > **RENTAL_CY** = If applicable, report the annual rent paid for leased operating property, by county and by taxing subdivision.
- > **COMPANY** = 3-digit company number assigned by the Division.

The public service entity is responsible for determining which counties and taxing subdivisions they are to report on Schedule 99. The public service entity will need to determine the location of the owned or leased property within each county either by street address or legal description. The public service entity will then need to contact the respective county assessor to determine the consolidated tax district information based on the location of the property. Provide the street address or legal description of the property to the county assessor and then ask for the detail of the taxing subdivision in each tax district. The public service entity may ask for tax district maps, however, taxing subdivision information may not be included on the maps and the public service entity will need to ascertain the detail of taxing subdivisions within the tax district.

Once the county's tax district and taxing subdivision information is obtained, the public service entity needs to determine the gross investment and, if applicable, rent paid for each individual taxing subdivision based on the location of the operating property. Using the tax district information, the public service entity must then determine the total investment and/or rent for each individual taxing subdivision with the tax district.

It is recommended the company set up a worksheet similar to **Example A, following**. On the left side of Example A, there are columns for County number (CNTY), County name (CNTYNAME), Tax district (TAXDIST), Investment (INVEST), and Rent (RENT). On the right side, there are columns for County number (CNTY), Name of the taxing subdivision (NAME), County fund number (CNTYFUND), Current year investment (INVESTMENT_CY), Current year rent (RENTAL_CY), and the Company number (COMPANY). In Example A, the sample company has investment in two separate tax districts (85 and 90) in Jefferson County. Note, if the public service entity has leased operating property, the amount of annual rent paid must be reported in column Rental_CY. For this example, rent paid is zero (-0-). Using the information received from the county assessor, the individual taxing subdivisions have been listed for each tax district and separated by a blank row. The next step is to list the investment and rent of each taxing subdivision within the tax district.

The public service entity will need to merge the investment/rental data for taxing subdivisions that are listed separately under each tax district, ensuring that duplicate names within the county are combined as one entry and summing together the investment and rental for the taxing subdivision. In **Example A**, notice that there are two "COUNTY JEFFERSON" entries (one for each tax district); in **Example B**, there is only one "COUNTY JEFFERSON" and the investment and rent totals of both tax district's for "COUNTY JEFFERSON" have been summed together into one entry for that taxing subdivision.

Once the data is merged to display by county and by taxing subdivision, the public service entity will copy each county's merged information into one spreadsheet, as shown in **Example C, following**. The company name must be the first row entry under the "NAME" heading with the company's total investment and rent paid listed under the "INVESTMENT_CY" and "RENTAL_CY". This will be the Excel file that the public service entity submits as Schedule 99, as part of their filing of the Nebraska Form 43 to the Division.

Note: Certain counties rely on consolidated tax district information, however Nebraska law still requires the investment detail to be reported by individual taxing subdivision. The consolidated tax district (**CONSOLIDATED**) information is maintained in the distribution file along with the detail. For a county with a consolidated tax district, the public service entity will see extra lines for these and the entries will have a code of 99.

Before filing, the public service entity must balance and reconcile the gross investment and rental amounts as follows:

- 1) The sum of investment and rental for all counties must equal the company's total investment and rental.
- 2) The sum of investment and rental for school districts within the county, excluding bonds, must equal the county's total investment and rental.
- 3) The sum of investment and rental for educational service units (ESU) within the county must equal the county's total investment and rental. In addition, the ESU investment and rental must equal the sum of school districts that are members with the ESU.
- 4) The sum of investment and rental for natural resource districts within the county must equal the county's total investment and rental.
- 5) The sum of investment and rental for community colleges within the county must equal the county's total investment and rental.
- 6) The sum of investment and rental for cities and fire districts within the county must equal the county's total investment and rental, except where a fire district's territory may also include the city/village. In that situation, the sum of all cities and fire districts within the county will be higher than the county total investment and rental by the amount of the city/village's investment and rental.
- 7) Certain taxing subdivisions may coincide with another subdivision's boundary for balancing. For example, an agricultural society would be the same as the county total investment and rental; and the city airport authority would match with the city's investment and rental. School bonds may match with the school district, unless there have been mergers and the former school district's bond was attached to a smaller territory. A school district's bond should not be greater than the school district. Occasionally, there may be old school bonds, but the original school district since dissolved/merged.
- 8) The sum of investment and rental for consolidated tax districts within the county, if reported, must equal the county's total investment and rental.

Nebraska Schedule 99B - Distribution/Subdivision Apportionment
Instructions for New Public Service Entities, Filing Schedule 99 for the First Time.

Example A. How to identify taxing subdivisions within each tax district and determine investment and rent.

A	B	C	D	E	F	G	H	I	J	K	L	M
CNTY	CNTYNAME	TAXDIST	INVEST	RENT		CNTY_NAME		CNTYFUND	INVESTMENT_CY	RENTAL_CY	COMPANY	
48	Jefferson	85	250000	0		48 COUNTY JEFFERSON		1	250000	0	100	
48	Jefferson	90	120000	0		48 SCH FAIRBURY 8		101	250000	0	100	
						48 SCH DIST 8 BLDG FUND		103	250000	0	100	
						48 SCH DIST 8 CAPITOL PURPOSE		110	250000	0	100	
						48 FIRE DISTRICT FAIRBURY 8		305	250000	0	100	
						48 LITTLE BLUE NRD		501	250000	0	100	
						48 HISTORICAL SOCIETY		701	250000	0	100	
						48 SOUTHEAST COMMUNITY COLLEGE		801	250000	0	100	
						48 AMBULANCE DIST 33		1010	250000	0	100	
						48 ESU 5		2010	250000	0	100	
						48 ** CONSOLIDATED **					100	
						48 TAXDISTRICT 85			250000	0	100	
						48 COUNTY JEFFERSON		1	120000	0	100	
						48 SCH FAIRBURY 8		101	120000	0	100	
						48 SCH DIST 8 BLDG FUND		103	120000	0	100	
						48 SCH DIST 8 CAPITOL PURPOSE		110	120000	0	100	
						48 FIRE DISTRICT DILLER 6		303	120000	0	100	
						48 LOWER BIG BLUE NRD		502	120000	0	100	
						48 HISTORICAL SOCIETY		701	120000	0	100	
						48 SOUTHEAST COMMUNITY COLLEGE		801	120000	0	100	
						48 ESU 5		2010	120000	0	100	
						48 ** CONSOLIDATED **					100	
						48 TAXDISTRICT 90			120000	0	100	

SEPARATED TAX DISTRICTS

TAXING SUBDIVISION FOR EACH TAX DISTRICT

NOTE: THE INVESTMENT & RENT TRANSFERS OVER TO THE SUBDIVISION

Example B. What Example A would look like after merging data for individual taxing subdivisions from tax districts.

A	B	C	D	E	F	G
CNTY	NAME	CNTYFUND	INVESTMENT_CY	RENT_CY	COMPANY	
48	COUNTY JEFFERSON	1	370000	0	100	
48	SCH FAIRBURY 8	101	370000	0	100	
48	SCH DIST 8 BLDG FUND	103	370000	0	100	
48	SCH DIST 8 CAPITOL PURPOSE	110	370000	0	100	
48	FIRE DISTRICT DILLER 6	303	120000	0	100	
48	FIRE DISTRICT FAIRBURY 8	305	250000	0	100	
48	LITTLE BLUE NRD	501	250000	0	100	
48	LOWER BIG BLUE NRD	502	120000	0	100	
48	ESU 5	2010	370000	0	100	
48	SOUTHEAST COMMUNITY COLLEGE	801	370000	0	100	
48	AMBULANCE DIST 33	1010	250000	0	100	
48	HISTORICAL SOCIETY	701	370000	0	100	
48	** CONSOLIDATED **		0	0	100	
48	TAX DISTRICT 85		250000	0	100	
48	TAX DISTRICT 90		120000	0	100	

MERGED TAXING SUBDIVISIONS TOTALS

Example C. What the final electronic Schedule 99 should look like for submitting to the Division.

A	B	C	D	E	F	G	H	I
CNTY	NAME	CNTYFUND	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY	
	SAMPLE COMPANY NAME		0	910000	0	0	100	
48	COUNTY JEFFERSON	1	0	370000	0	0	100	
48	SCH FAIRBURY 8	101	0	370000	0	0	100	
48	SCH DIST 8 BLDG FUND	103	0	370000	0	0	100	
48	SCH DIST 8 CAPITOL PURPOSE	110	0	370000	0	0	100	
48	FIRE DISTRICT DILLER 6	303	0	120000	0	0	100	
48	FIRE DISTRICT FAIRBURY 8	305	0	250000	0	0	100	
48	LITTLE BLUE NRD	501	0	250000	0	0	100	
48	LOWER BIG BLUE NRD	502	0	120000	0	0	100	
48	ESU 5	2010	0	370000	0	0	100	
48	SOUTHEAST COMMUNITY COLLEGE	801	0	370000	0	0	100	
48	AMBULANCE DIST 33	1010	0	250000	0	0	100	
48	HISTORICAL SOCIETY	701	0	370000	0	0	100	
48	** CONSOLIDATED **		0	0	0	0	100	
48	TAX DISTRICT 85		0	250000	0	0	100	
48	TAX DISTRICT 90		0	120000	0	0	100	
74	COUNTY RICHARDSON	100	0	140000	0	0	100	
74	SCH FALLS CITY 56	6104	0	140000	0	0	100	
74	SCH FALLS CITY 56 BOND	6204	0	140000	0	0	100	
74	FIRE DISTRICT FALLS CITY	7706	0	140000	0	0	100	
74	NEMAHA NRD	7300	0	140000	0	0	100	
74	ESU 4	6900	0	140000	0	0	100	
74	SOUTHEAST COMMUNITY COLLEGE	7700	0	140000	0	0	100	
74	AG SOCIETY	9200	0	140000	0	0	100	
74	** CONSOLIDATED **		0	0	0	0	100	
74	TAX DISTRICT 100		0	140000	0	0	100	
80	COUNTY SEWARD	100	0	400000	0	0	100	
80	SCH SEWARD 9	401	0	400000	0	0	100	
80	SCH SEWARD 9 BOND AFFIL 9-12	427	0	400000	0	0	100	

ADDED COMPANY NAME & TOTAL INVESTMENT

ADDED PRIOR YEAR INVESTMENT

TAXING SUBDIVISIONS

COUNTY NAMES

Information available on the Division's website:

- [County Assessor Contact Information](#)
- [Taxing Subdivisions and Tax Rates by County](#)
- [School District Reference List by County](#)

For additional information on how to complete the distribution file, see Schedule 99 - General Instructions and/or Schedule 99A for existing filers. Please contact the Nebraska Department of Revenue, Property Assessment Division if you have any questions or need assistance.