

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 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.**

[2025 Property Assessment Legislative Changes](#)

There were no legislative actions or bills that impact centrally assessed properties for 2025.

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 and other supplemental information be submitted via [Sharefile link HERE](#).

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 [Sharefile](#).

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.

Nebraska Public Service Entity Report Form 43

Instructions Worksheet

Form 43
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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

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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.

Nebraska Public Service Entity Report Form 43

Instructions Worksheet

Form 43
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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

| <u>Fluid Pipelines</u> | |
|------------------------|-----------------------------------|
| 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 |

| <u>Utilities</u> | |
|------------------|-----------------------------------|
| 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 |

| <u>Gas Pipelines</u> | |
|----------------------|-----------------------------------|
| 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 |

| <u>Telecommunications</u> | |
|---------------------------|---|
| 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
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| 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.

SIGN

| | | | | |
|------------------|------------------------|------|-------------------------|------|
| SIGN HERE | ◆ Signature of Officer | Date | ◆ Signature of Preparer | Date |
| | Print: _____ | | Print: _____ | |
| | Title: _____ | | Title: _____ | |
| | Phone: _____ | | Phone: _____ | |
| | Email: _____ | | Email: _____ | |

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
2026

| Name of Business | Address of Business | City | State | Company Number | | | | | | | | | | | | | | | | | | | | |
|--|---|--|--|-------------------------|---|--------------------------------------|-----------------------------------|----------------------------------|-----------------------------------|--|---------------------------------------|----------------------------------|-----------------------------------|------------------------------------|---|---|--|-----------------------------------|---|--------------------------------------|--|---|---|---------------------------------------|
| Company Information | | | | | | | | | | | | | | | | | | | | | | | | |
| Check all services that apply to this company: <table style="width:100%; border: none;"> <tr> <td><input type="checkbox"/> Telecommunications</td> <td><input type="checkbox"/> Fiber Optic</td> <td><input type="checkbox"/> Pipeline</td> <td><input type="checkbox"/> Ammonia</td> </tr> <tr> <td><input type="checkbox"/> Wireless</td> <td><input type="checkbox"/> Internet (VoIP)</td> <td><input type="checkbox"/> Gas Pipeline</td> <td><input type="checkbox"/> Propane</td> </tr> <tr> <td><input type="checkbox"/> Wireline</td> <td><input type="checkbox"/> Satellite</td> <td><input type="checkbox"/> Gas Distribution</td> <td><input type="checkbox"/> Electric Utility</td> </tr> <tr> <td><input type="checkbox"/> Long Distance</td> <td><input type="checkbox"/> Reseller</td> <td><input type="checkbox"/> Fluid Pipeline</td> <td><input type="checkbox"/> Steam/Water</td> </tr> <tr> <td><input type="checkbox"/> Interexchange</td> <td><input type="checkbox"/> Bundle (Internet, Cable, etc.)</td> <td><input type="checkbox"/> Fluid Distribution</td> <td><input type="checkbox"/> Other: _____</td> </tr> </table> | | | | | <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: _____ |
| <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 If no, list NE counties that were locally assessed in prior year (if applicable): _____ | | Type of Ownership (LLC, MLP, etc.): _____ Is company publicly traded? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes: _____ Ticker Symbol: _____ Year of IPO: _____ | | | | | | | | | | | | | | | | | | | | | | |
| Sale, Merger, or Acquisition Information | | | | | | | | | | | | | | | | | | | | | | | | |
| Seller: _____ | | Buyer: _____ | | Transaction Date: _____ | | | | | | | | | | | | | | | | | | | | |
| Did the operations of the business change as a result of the transaction? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, how? _____ | | | | | | | | | | | | | | | | | | | | | | | | |
| Was the entire operation unit involved in the transaction? <input type="checkbox"/> Yes <input type="checkbox"/> 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 If yes: _____ If no: _____ | | | | | | | | | | | | | | | | | | | | | | |
| Street Address: _____ | | What Exchange: _____ Ticker Symbol: _____ Year of IPO: _____ | | | | | | | | | | | | | | | | | | | | | | |
| | | Federal ID: _____ Year of Incorporation: _____ List additional business(es) with control of the business below | | | | | | | | | | | | | | | | | | | | | | |
| City: _____ | State: _____ | Zip Code: _____ | Additional controlling business name(s): _____ | | | | | | | | | | | | | | | | | | | | | |
| 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: _____ | | | | | | | | | | | | | | | | | | | | | |

Nebraska Schedule A - General Information

For Use By All Companies

Form 43

Tax Year

2026

| 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

Form 43
Tax Year
2026

| Name of Business | | Address of Business | | City | State | Company Number |
|--|-----------------------------|---------------------|-----------------------|------|-------|----------------|
| | | | | | | |
| Gross Plant in Service | | | | | | |
| Year | System Value | | Allocated to Nebraska | | | |
| 2025 | | | | | | |
| 2024 | | | | | | |
| 2023 | | | | | | |
| Net Plant in Service | | | | | | |
| Year | System Net Value | | Allocated to Nebraska | | | |
| 2025 | | | | | | |
| 2024 | | | | | | |
| 2023 | | | | | | |
| Operating Revenue | | | | | | |
| Year | System Revenue | | Allocated to Nebraska | | | |
| 2025 | | | | | | |
| 2024 | | | | | | |
| 2023 | | | | | | |
| Net Operating Income | | | | | | |
| Year | System Net Operating Income | | Allocated to Nebraska | | | |
| 2025 | | | | | | |
| 2024 | | | | | | |
| 2023 | | | | | | |
| Total Miles of Electrical Line | | | | | | |
| Year | System Miles | | Allocated to Nebraska | | | |
| 2025 | | | | | | |
| 2024 | | | | | | |
| 2023 | | | | | | |
| Total Miles of Pipe (In 2-inch Equivalent Units) | | | | | | |
| Year | System Miles | | Allocated to Nebraska | | | |
| 2025 | | | | | | |
| 2024 | | | | | | |
| 2023 | | | | | | |

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

Form 43
Tax Year
2026

| 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 ($6/2=3$, $3 \times 1=3$)

2 miles of 1in pipe would equal 1 mile of 2 inch pipe ($1/2=0.5$, $0.5 \times 2=1$)

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

Form 43
Tax Year
2026

| 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

Form 43
Tax Year
2026

| 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 |
|--------------------------|-------------------------------------|-----------------|---------------------|------------------------|
| 2025 | | 5 | 85.00% | |
| 2024 | | 5 | 59.50% | |
| 2023 | | 5 | 41.65% | |
| 2022 | | 5 | 24.99% | |
| 2021 | | 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:

[illegible]

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
2026

| Name of Business | | Address of Business | City | State | Company Number |
|--|--|-----------------------|-----------------------|-----------------------|----------------|
| Line Number | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 | |
| 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
2026

| Name of Business | | Address of Business | City | State | Company Number |
|--------------------------------|---|-----------------------|-----------------------|-----------------------|----------------|
| Line Number | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 | |
| 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

Form 43
Tax Year
2026

| Name of Business | | Address of Business | City | State | Company Number |
|---------------------------------------|------------------------|--|----------------------------------|----------------------------------|----------------------------------|
| Form 1 Account Number | Line Number | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 |
| 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
2026

| Name of Business | | Address of Business | City | State | Company Number |
|--------------------------------------|------------------------|--|----------------------------------|----------------------------------|----------------------------------|
| Form 1 Account Number | Line Number | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 |
| 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. Accts-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
2026

| Name of Business | | Address of Business | City | State | Company Number |
|--|--------------------|---|------------------------------|------------------------------|------------------------------|
| Form 1 Account Number | Line Number | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 |
| 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

Form 43
Tax Year
2026

| Name of Business | | Address of Business | City | State | Company Number |
|-----------------------------|----------------|--|--------------------------|--------------------------|--------------------------|
| | | | | | |
| Form 1 Account Number | Line Number | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 |
| 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

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

2026

| Name of Business | | Address of Business | City | State | Company Number |
|---------------------------------------|---|-----------------------|-----------------------|-----------------------|----------------|
| Line Number | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 | |
| 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

2026

| Name of Business | | Address of Business | | City | State | Company Number |
|--|--|-----------------------|-----------------------|-----------------------|-------|----------------|
| | | | | | | |
| Line Number | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 | | |
| 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

Form 43
Tax Year
2026

| Name of Business | | | Address of Business | | City | State | Company Number |
|-----------------------------------|-------------|----------------------------|---|-----------------------|-----------------------|-----------------------|----------------|
| Form 1 Account Number | Line Number | Tangible Personal Property | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 | |
| 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

Form 43
Tax Year
2026

| Name of Business | | | Address of Business | | City | State | Company Number |
|---|-------------|----------------------------|--|-----------------------|-----------------------|-----------------------|----------------|
| Form 1 Account Number | Line Number | Tangible Personal Property | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 | |
| 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

Form 43
Tax Year
2026

| Name of Business | | | Address of Business | City | State | Company Number |
|-----------------------------|----------------|----------------------------------|---------------------|--------------------------|--------------------------|--------------------------|
| | | | | | | |
| Form 1 Account Number | Line Number | Tangible Personal Property | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 |

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

Form 43
Tax Year
2026

| Name of Business | | | Address of Business | | City | State | Company Number |
|---|-------------|----------------------------|---|-----------------------|-----------------------|-----------------------|----------------|
| Form 2 Account Number | Line Number | Tangible Personal Property | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 | |
| 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

Form 43
Tax Year
2026

| Name of Business | | | Address of Business | | City | State | Company Number |
|--|-------------|----------------------------|--|-----------------------|-----------------------|-----------------------|----------------|
| Form 2 Account Number | Line Number | Tangible Personal Property | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 | |
| 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
2026

| Name of Business | | | Address of Business | | City | State | Company Number |
|---------------------------|-------------|----------------------------|---|-----------------------|-----------------------|-----------------------|----------------|
| Form 2 Account Number | Line Number | Tangible Personal Property | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 | |
| 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

Form 43

Tax Year

2026

| Name of Business | | Address of Business | | City | State | Company Number |
|-------------------------|----------------------------|---|-----------------------|-----------------------|-----------------------|----------------|
| | | | | | | |
| Line Number | Tangible Personal Property | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 | |
| 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

Form 43
Tax Year
2026

| Name of Business | | Address of Business | City | State | Company Number |
|--------------------------------------|------------------------|---|----------------------------------|----------------------------------|----------------------------------|
| Form 1 Account Number | Line Number | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 |
| 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

Form 43
Tax Year
2026

| Name of Business | | Address of Business | | City | State | Company Number |
|--|--------------------|--|------------------------------|------------------------------|------------------------------|----------------|
| Form 1 Account Number | Line Number | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 | |
| 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

Form 43
Tax Year
2026

| Name of Business | | Address of Business | | City | State | Company Number |
|-----------------------------|----------------|---------------------|--------------------------|------|--------------------------|--------------------------|
| | | | | | | |
| Form 1 Account Number | Line Number | Account Title | Year End Balance 2025 | | Year End Balance 2024 | Year End Balance 2023 |

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

2026

| Name of Business | | Address of Business | City | State | Company Number |
|-----------------------------|----------------|---|--------------------------|--------------------------|--------------------------|
| Form 2 Account Number | Line Number | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 |
| 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

2026

| Name of Business | | Address of Business | | City | State | Company Number |
|--|----------------|--|--------------------------|--------------------------|--------------------------|----------------|
| Form 2 Account Number | Line Number | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 | |
| 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

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

2026

| Name of Business | | Address of Business | | City | State | Company Number |
|-----------------------------|----------------|---------------------|--------------------------|--------------------------|--------------------------|----------------|
| | | | | | | |
| Form 2 Account Number | Line Number | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 | |

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

2026

| Name of Business | | Address of Business | City | State | Company Number |
|--|--|-----------------------|-----------------------|-----------------------|----------------|
| Line Number | Account Title | Year End Balance 2025 | Year End Balance 2024 | Year End Balance 2023 | |
| 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

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
2026

| | | | | | | |
|------------------|---------------|-----------------------|--|-----------------------|-----------------------|----------------|
| Name of Business | | Address of Business | | City | State | Company Number |
| | | | | | | |
| Line Number | Account Title | Year End Balance 2025 | | Year End Balance 2024 | Year End Balance 2023 | |

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

2026

| 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 | 2025 | | 20 | 96.25% | | |
| | 2 | | 2024 | | 20 | 89.03% | | |
| | 3 | | 2023 | | 20 | 82.35% | | |
| | 4 | | 2022 | | 20 | 76.18% | | |
| | 5 | | 2021 | | 20 | 70.46% | | |
| | 6 | | 2020 | | 20 | 65.18% | | |
| | 7 | | 2019 | | 20 | 60.29% | | |
| | 8 | | 2018 | | 20 | 55.77% | | |
| | 9 | | 2017 | | 20 | 51.31% | | |
| | 10 | | 2016 | | 20 | 46.85% | | |
| | 11 | | 2015 | | 20 | 42.38% | | |
| | 12 | | 2014 | | 20 | 37.92% | | |
| | 13 | | 2013 | | 20 | 33.46% | | |
| | 14 | | 2012 | | 20 | 29.00% | | |
| | 15 | | 2011 | | 20 | 24.54% | | |
| | 16 | | 2010 | | 20 | 20.08% | | |
| | 17 | | 2009 | | 20 | 15.62% | | |
| | 18 | | 2008 | | 20 | 11.15% | | |
| | 19 | | 2007 | | 20 | 6.69% | | |
| | 20 | | 2006 | | 20 | 2.23% | | |
| | | | 21 | | Fully Depreciated | | 20 | 0.00% |
| | 22 | Total Boiler Plant Equipment | | | | | | |
| 49.13 | 23 | 313-Engines and Engine Driven Gens. | 2025 | | 20 | 96.25% | | |
| | 24 | | 2024 | | 20 | 89.03% | | |
| | 25 | | 2023 | | 20 | 82.35% | | |
| | 26 | | 2022 | | 20 | 76.18% | | |
| | 27 | | 2021 | | 20 | 70.46% | | |
| | 28 | | 2020 | | 20 | 65.18% | | |
| | 29 | | 2019 | | 20 | 60.29% | | |
| | 30 | | 2018 | | 20 | 55.77% | | |
| | 31 | | 2017 | | 20 | 51.31% | | |
| | 32 | | 2016 | | 20 | 46.85% | | |
| | 33 | | 2015 | | 20 | 42.38% | | |
| | 34 | | 2014 | | 20 | 37.92% | | |
| | 35 | | 2013 | | 20 | 33.46% | | |
| | 36 | | 2012 | | 20 | 29.00% | | |
| | 37 | | 2011 | | 20 | 24.54% | | |
| | 38 | | 2010 | | 20 | 20.08% | | |
| | 39 | | 2009 | | 20 | 15.62% | | |
| | 40 | | 2008 | | 20 | 11.15% | | |
| | 41 | | 2007 | | 20 | 6.69% | | |
| | 42 | | 2006 | | 20 | 2.23% | | |
| | | | 43 | | Fully Depreciated | | 20 | 0.00% |
| | 44 | Total Engines and Eng. Driven Gen. | | | | | | |

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

2026

| 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 | 2025 | | 20 | 96.25% | | | |
| | 46 | | 2024 | | 20 | 89.03% | | | |
| | 47 | | 2023 | | 20 | 82.35% | | | |
| | 48 | | 2022 | | 20 | 76.18% | | | |
| | 49 | | 2021 | | 20 | 70.46% | | | |
| | 50 | | 2020 | | 20 | 65.18% | | | |
| | 51 | | 2019 | | 20 | 60.29% | | | |
| | 52 | | 2018 | | 20 | 55.77% | | | |
| | 53 | | 2017 | | 20 | 51.31% | | | |
| | 54 | | 2016 | | 20 | 46.85% | | | |
| | 55 | | 2015 | | 20 | 42.38% | | | |
| | 56 | | 2014 | | 20 | 37.92% | | | |
| | 57 | | 2013 | | 20 | 33.46% | | | |
| | 58 | | 2012 | | 20 | 29.00% | | | |
| | 59 | | 2011 | | 20 | 24.54% | | | |
| | 60 | | 2010 | | 20 | 20.08% | | | |
| | 61 | | 2009 | | 20 | 15.62% | | | |
| | 62 | | 2008 | | 20 | 11.15% | | | |
| | 63 | | 2007 | | 20 | 6.69% | | | |
| | 64 | | 2006 | | 20 | 2.23% | | | |
| | | | 65 | Fully Depreciated | | 20 | 0.00% | | |
| | 66 | Total Turbogenerator Units | | | | | | | |
| 49.13 | 67 | 315-Accessory Electric Equipment | 2025 | | 20 | 96.25% | | | |
| | 68 | | 2024 | | 20 | 89.03% | | | |
| | 69 | | 2023 | | 20 | 82.35% | | | |
| | 70 | | 2022 | | 20 | 76.18% | | | |
| | 71 | | 2021 | | 20 | 70.46% | | | |
| | 72 | | 2020 | | 20 | 65.18% | | | |
| | 73 | | 2019 | | 20 | 60.29% | | | |
| | 74 | | 2018 | | 20 | 55.77% | | | |
| | 75 | | 2017 | | 20 | 51.31% | | | |
| | 76 | | 2016 | | 20 | 46.85% | | | |
| | 77 | | 2015 | | 20 | 42.38% | | | |
| | 78 | | 2014 | | 20 | 37.92% | | | |
| | 79 | | 2013 | | 20 | 33.46% | | | |
| | 80 | | 2012 | | 20 | 29.00% | | | |
| | 81 | | 2011 | | 20 | 24.54% | | | |
| | 82 | | 2010 | | 20 | 20.08% | | | |
| | 83 | | 2009 | | 20 | 15.62% | | | |
| | 84 | | 2008 | | 20 | 11.15% | | | |
| | 85 | | 2007 | | 20 | 6.69% | | | |
| | 86 | | 2006 | | 20 | 2.23% | | | |
| | | | 87 | Fully Depreciated | | 20 | 0.00% | | |
| | 88 | Total Accessory Electric Equip. | | | | | | | |

Nebraska Schedule 14-U - Detail Net Book 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 | |
| 49.13 | 89 | 316-Misc. Power Plant Equipment | 2025 | | 20 | 96.25% | | |
| | 90 | | 2024 | | 20 | 89.03% | | |
| | 91 | | 2023 | | 20 | 82.35% | | |
| | 92 | | 2022 | | 20 | 76.18% | | |
| | 93 | | 2021 | | 20 | 70.46% | | |
| | 94 | | 2020 | | 20 | 65.18% | | |
| | 95 | | 2019 | | 20 | 60.29% | | |
| | 96 | | 2018 | | 20 | 55.77% | | |
| | 97 | | 2017 | | 20 | 51.31% | | |
| | 98 | | 2016 | | 20 | 46.85% | | |
| | 99 | | 2015 | | 20 | 42.38% | | |
| | 100 | | 2014 | | 20 | 37.92% | | |
| | 101 | | 2013 | | 20 | 33.46% | | |
| | 102 | | 2012 | | 20 | 29.00% | | |
| | 103 | | 2011 | | 20 | 24.54% | | |
| | 104 | | 2010 | | 20 | 20.08% | | |
| | 105 | | 2009 | | 20 | 15.62% | | |
| | 106 | | 2008 | | 20 | 11.15% | | |
| | 107 | | 2007 | | 20 | 6.69% | | |
| | 108 | | 2006 | | 20 | 2.23% | | |
| | 109 | Fully Depreciated | | 20 | 0.00% | | | |
| | 110 | Total Misc. Power Plant Equip. | | | | | | |
| 49.12 | 111 | 322-Reactor Plant Equipment | 2025 | | 15 | 95.00% | | |
| | 112 | | 2024 | | 15 | 85.50% | | |
| | 113 | | 2023 | | 15 | 76.95% | | |
| | 114 | | 2022 | | 15 | 69.25% | | |
| | 115 | | 2021 | | 15 | 62.32% | | |
| | 116 | | 2020 | | 15 | 56.09% | | |
| | 117 | | 2019 | | 15 | 50.19% | | |
| | 118 | | 2018 | | 15 | 44.29% | | |
| | 119 | | 2017 | | 15 | 38.38% | | |
| | 120 | | 2016 | | 15 | 32.48% | | |
| | 121 | | 2015 | | 15 | 26.57% | | |
| | 122 | | 2014 | | 15 | 20.67% | | |
| | 123 | | 2013 | | 15 | 14.76% | | |
| | 124 | | 2012 | | 15 | 8.86% | | |
| | 125 | | 2011 | | 15 | 2.95% | | |
| | | | 126 | Fully Depreciated | | 15 | 0.00% | |
| | 127 | Total Reactor Plant Equipment | | | | | | |
| 49.12 | 128 | 323-Turbogenerator Units | 2025 | | 15 | 95.00% | | |
| | 129 | | 2024 | | 15 | 85.50% | | |
| | 130 | | 2023 | | 15 | 76.95% | | |
| | 131 | | 2022 | | 15 | 69.25% | | |
| | 132 | | 2021 | | 15 | 62.32% | | |
| | 133 | | 2020 | | 15 | 56.09% | | |
| | 134 | | 2019 | | 15 | 50.19% | | |
| | 135 | | 2018 | | 15 | 44.29% | | |
| | 136 | | 2017 | | 15 | 38.38% | | |
| | 137 | | 2016 | | 15 | 32.48% | | |
| | 138 | | 2015 | | 15 | 26.57% | | |
| | 139 | | 2014 | | 15 | 20.67% | | |
| | 140 | | 2013 | | 15 | 14.76% | | |
| | 141 | | 2012 | | 15 | 8.86% | | |
| | 142 | | 2011 | | 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 | 2025 | | 15 | 95.00% | |
| | 146 | | 2024 | | 15 | 85.50% | |
| | 147 | | 2023 | | 15 | 76.95% | |
| | 148 | | 2022 | | 15 | 69.25% | |
| | 149 | | 2021 | | 15 | 62.32% | |
| | 150 | | 2020 | | 15 | 56.09% | |
| | 151 | | 2019 | | 15 | 50.19% | |
| | 152 | | 2018 | | 15 | 44.29% | |
| | 153 | | 2017 | | 15 | 38.38% | |
| | 154 | | 2016 | | 15 | 32.48% | |
| | 155 | | 2015 | | 15 | 26.57% | |
| | 156 | | 2014 | | 15 | 20.67% | |
| | 157 | | 2013 | | 15 | 14.76% | |
| | 158 | | 2012 | | 15 | 8.86% | |
| | 159 | | 2011 | | 15 | 2.95% | |
| | 160 | | Fully Depreciated | | 15 | 0.00% | |
| | 161 | Total Accessory Electric Equip. | | | | | |
| 49.12 | 162 | 325-Misc. Power Plant Equipment | 2025 | | 15 | 95.00% | |
| | 163 | | 2024 | | 15 | 85.50% | |
| | 164 | | 2023 | | 15 | 76.95% | |
| | 165 | | 2022 | | 15 | 69.25% | |
| | 166 | | 2021 | | 15 | 62.32% | |
| | 167 | | 2020 | | 15 | 56.09% | |
| | 168 | | 2019 | | 15 | 50.19% | |
| | 169 | | 2018 | | 15 | 44.29% | |
| | 170 | | 2017 | | 15 | 38.38% | |
| | 171 | | 2016 | | 15 | 32.48% | |
| | 172 | | 2015 | | 15 | 26.57% | |
| | 173 | | 2014 | | 15 | 20.67% | |
| | 174 | | 2013 | | 15 | 14.76% | |
| | 175 | | 2012 | | 15 | 8.86% | |
| | 176 | | 2011 | | 15 | 2.95% | |
| | 177 | | Fully Depreciated | | 15 | 0.00% | |
| | 178 | Total Misc. Power Plant Equip. | | | | | |
| 49.11 | 179 | 333-Water Wheels, Turbines, and Gens. | 2025 | | 20 | 96.25% | |
| | 180 | | 2024 | | 20 | 89.03% | |
| | 181 | | 2023 | | 20 | 82.35% | |
| | 182 | | 2022 | | 20 | 76.18% | |
| | 183 | | 2021 | | 20 | 70.46% | |
| | 184 | | 2020 | | 20 | 65.18% | |
| | 185 | | 2019 | | 20 | 60.29% | |
| | 186 | | 2018 | | 20 | 55.77% | |
| | 187 | | 2017 | | 20 | 51.31% | |
| | 188 | | 2016 | | 20 | 46.85% | |
| | 189 | | 2015 | | 20 | 42.38% | |
| | 190 | | 2014 | | 20 | 37.92% | |
| | 191 | | 2013 | | 20 | 33.46% | |
| | 192 | | 2012 | | 20 | 29.00% | |
| | 193 | | 2011 | | 20 | 24.54% | |
| | 194 | | 2010 | | 20 | 20.08% | |
| | 195 | | 2009 | | 20 | 15.62% | |
| | 196 | | 2008 | | 20 | 11.15% | |
| | 197 | | 2007 | | 20 | 6.69% | |
| | 198 | | 2006 | | 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 | 2025 | | 20 | 96.25% | | |
| | 202 | | 2024 | | 20 | 89.03% | | |
| | 203 | | 2023 | | 20 | 82.35% | | |
| | 204 | | 2022 | | 20 | 76.18% | | |
| | 205 | | 2021 | | 20 | 70.46% | | |
| | 206 | | 2020 | | 20 | 65.18% | | |
| | 207 | | 2019 | | 20 | 60.29% | | |
| | 208 | | 2018 | | 20 | 55.77% | | |
| | 209 | | 2017 | | 20 | 51.31% | | |
| | 210 | | 2016 | | 20 | 46.85% | | |
| | 211 | | 2015 | | 20 | 42.38% | | |
| | 212 | | 2014 | | 20 | 37.92% | | |
| | 213 | | 2013 | | 20 | 33.46% | | |
| | 214 | | 2012 | | 20 | 29.00% | | |
| | 215 | | 2011 | | 20 | 24.54% | | |
| | 216 | | 2010 | | 20 | 20.08% | | |
| | 217 | | 2009 | | 20 | 15.62% | | |
| | 218 | | 2008 | | 20 | 11.15% | | |
| | 219 | | 2007 | | 20 | 6.69% | | |
| | 220 | | 2006 | | 20 | 2.23% | | |
| | 221 | | Fully Depreciated | | 20 | 0.00% | | |
| | | | 222 | Total Accessory Electric Equip. | | | | |
| 49.11 | 223 | 335-Misc. Power Plant Equipment | 2025 | | 20 | 96.25% | | |
| | 224 | | 2024 | | 20 | 89.03% | | |
| | 225 | | 2023 | | 20 | 82.35% | | |
| | 226 | | 2022 | | 20 | 76.18% | | |
| | 227 | | 2021 | | 20 | 70.46% | | |
| | 228 | | 2020 | | 20 | 65.18% | | |
| | 229 | | 2019 | | 20 | 60.29% | | |
| | 230 | | 2018 | | 20 | 55.77% | | |
| | 231 | | 2017 | | 20 | 51.31% | | |
| | 232 | | 2016 | | 20 | 46.85% | | |
| | 233 | | 2015 | | 20 | 42.38% | | |
| | 234 | | 2014 | | 20 | 37.92% | | |
| | 235 | | 2013 | | 20 | 33.46% | | |
| | 236 | | 2012 | | 20 | 29.00% | | |
| | 237 | | 2011 | | 20 | 24.54% | | |
| | 238 | | 2010 | | 20 | 20.08% | | |
| | 239 | | 2009 | | 20 | 15.62% | | |
| | 240 | | 2008 | | 20 | 11.15% | | |
| | 241 | | 2007 | | 20 | 6.69% | | |
| | 242 | | 2006 | | 20 | 2.23% | | |
| | 243 | | Fully Depreciated | | 20 | 0.00% | | |
| | | | 244 | Total Misc. Power Plant 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 | 245 | 342-Fuel Holders, Products, and Accs. | 2025 | | 20 | 96.25% | |
| | 246 | | 2024 | | 20 | 89.03% | |
| | 247 | | 2023 | | 20 | 82.35% | |
| | 248 | | 2022 | | 20 | 76.18% | |
| | 249 | | 2021 | | 20 | 70.46% | |
| | 250 | | 2020 | | 20 | 65.18% | |
| | 251 | | 2019 | | 20 | 60.29% | |
| | 252 | | 2018 | | 20 | 55.77% | |
| | 253 | | 2017 | | 20 | 51.31% | |
| | 254 | | 2016 | | 20 | 46.85% | |
| | 255 | | 2015 | | 20 | 42.38% | |
| | 256 | | 2014 | | 20 | 37.92% | |
| | 257 | | 2013 | | 20 | 33.46% | |
| | 258 | | 2012 | | 20 | 29.00% | |
| | 259 | | 2011 | | 20 | 24.54% | |
| | 260 | | 2010 | | 20 | 20.08% | |
| | 261 | | 2009 | | 20 | 15.62% | |
| | 262 | | 2008 | | 20 | 11.15% | |
| | 263 | | 2007 | | 20 | 6.69% | |
| | 264 | | 2006 | | 20 | 2.23% | |
| | 265 | | Fully Depreciated | | 20 | 0.00% | |
| | 266 | Total Fuel Holders, Prod., and Acc. | | | | | |
| 49.11 | 267 | 343-Prime Movers | 2025 | | 20 | 96.25% | |
| | 268 | | 2024 | | 20 | 89.03% | |
| | 269 | | 2023 | | 20 | 82.35% | |
| | 270 | | 2022 | | 20 | 76.18% | |
| | 271 | | 2021 | | 20 | 70.46% | |
| | 272 | | 2020 | | 20 | 65.18% | |
| | 273 | | 2019 | | 20 | 60.29% | |
| | 274 | | 2018 | | 20 | 55.77% | |
| | 275 | | 2017 | | 20 | 51.31% | |
| | 276 | | 2016 | | 20 | 46.85% | |
| | 277 | | 2015 | | 20 | 42.38% | |
| | 278 | | 2014 | | 20 | 37.92% | |
| | 279 | | 2013 | | 20 | 33.46% | |
| | 280 | | 2012 | | 20 | 29.00% | |
| | 281 | | 2011 | | 20 | 24.54% | |
| | 282 | | 2010 | | 20 | 20.08% | |
| | 283 | | 2009 | | 20 | 15.62% | |
| | 284 | | 2008 | | 20 | 11.15% | |
| | 285 | | 2007 | | 20 | 6.69% | |
| | 286 | | 2006 | | 20 | 2.23% | |
| | 287 | | Fully Depreciated | | 20 | 0.00% | |
| | 288 | Total Prime Movers | | | | | |

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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 | 289 | 344-Generators | 2025 | | 20 | 96.25% | | |
| | 290 | | 2024 | | 20 | 89.03% | | |
| | 291 | | 2023 | | 20 | 82.35% | | |
| | 292 | | 2022 | | 20 | 76.18% | | |
| | 293 | | 2021 | | 20 | 70.46% | | |
| | 294 | | 2020 | | 20 | 65.18% | | |
| | 295 | | 2019 | | 20 | 60.29% | | |
| | 296 | | 2018 | | 20 | 55.77% | | |
| | 297 | | 2017 | | 20 | 51.31% | | |
| | 298 | | 2016 | | 20 | 46.85% | | |
| | 299 | | 2015 | | 20 | 42.38% | | |
| | 300 | | 2014 | | 20 | 37.92% | | |
| | 301 | | 2013 | | 20 | 33.46% | | |
| | 302 | | 2012 | | 20 | 29.00% | | |
| | 303 | | 2011 | | 20 | 24.54% | | |
| | 304 | | 2010 | | 20 | 20.08% | | |
| | 305 | | 2009 | | 20 | 15.62% | | |
| | 306 | | 2008 | | 20 | 11.15% | | |
| | 307 | | 2007 | | 20 | 6.69% | | |
| | 308 | | 2006 | | 20 | 2.23% | | |
| | | | 309 | Fully Depreciated | | 20 | 0.00% | |
| | 310 | Total Generators | | | | | | |
| 49.11 | 311 | 345-Accessory Electric Equipment | 2025 | | 20 | 96.25% | | |
| | 312 | | 2024 | | 20 | 89.03% | | |
| | 313 | | 2023 | | 20 | 82.35% | | |
| | 314 | | 2022 | | 20 | 76.18% | | |
| | 315 | | 2021 | | 20 | 70.46% | | |
| | 316 | | 2020 | | 20 | 65.18% | | |
| | 317 | | 2019 | | 20 | 60.29% | | |
| | 318 | | 2018 | | 20 | 55.77% | | |
| | 319 | | 2017 | | 20 | 51.31% | | |
| | 320 | | 2016 | | 20 | 46.85% | | |
| | 321 | | 2015 | | 20 | 42.38% | | |
| | 322 | | 2014 | | 20 | 37.92% | | |
| | 323 | | 2013 | | 20 | 33.46% | | |
| | 324 | | 2012 | | 20 | 29.00% | | |
| | 325 | | 2011 | | 20 | 24.54% | | |
| | 326 | | 2010 | | 20 | 20.08% | | |
| | 327 | | 2009 | | 20 | 15.62% | | |
| | 328 | | 2008 | | 20 | 11.15% | | |
| | 329 | | 2007 | | 20 | 6.69% | | |
| | 330 | | 2006 | | 20 | 2.23% | | |
| | | | 331 | Fully Depreciated | | 20 | 0.00% | |
| | 332 | Total Accessory Electric 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 | 333 | 346-Misc. Power Plant Equipment | 2025 | | 20 | 96.25% | |
| | 334 | | 2024 | | 20 | 89.03% | |
| | 335 | | 2023 | | 20 | 82.35% | |
| | 336 | | 2022 | | 20 | 76.18% | |
| | 337 | | 2021 | | 20 | 70.46% | |
| | 338 | | 2020 | | 20 | 65.18% | |
| | 339 | | 2019 | | 20 | 60.29% | |
| | 340 | | 2018 | | 20 | 55.77% | |
| | 341 | | 2017 | | 20 | 51.31% | |
| | 342 | | 2016 | | 20 | 46.85% | |
| | 343 | | 2015 | | 20 | 42.38% | |
| | 344 | | 2014 | | 20 | 37.92% | |
| | 345 | | 2013 | | 20 | 33.46% | |
| | 346 | | 2012 | | 20 | 29.00% | |
| | 347 | | 2011 | | 20 | 24.54% | |
| | 348 | | 2010 | | 20 | 20.08% | |
| | 349 | | 2009 | | 20 | 15.62% | |
| | 350 | | 2008 | | 20 | 11.15% | |
| | 351 | | 2007 | | 20 | 6.69% | |
| | 352 | | 2006 | | 20 | 2.23% | |
| | 353 | | Fully Depreciated | | 20 | 0.00% | |
| | 354 | Total Misc. Power Plant Equip. | | | | | |
| 49.11 | 355 | 348-Energy Storage Equip.-Production | 2025 | | 20 | 96.25% | |
| | 356 | | 2024 | | 20 | 89.03% | |
| | 357 | | 2023 | | 20 | 82.35% | |
| | 358 | | 2022 | | 20 | 76.18% | |
| | 359 | | 2021 | | 20 | 70.46% | |
| | 360 | | 2020 | | 20 | 65.18% | |
| | 361 | | 2019 | | 20 | 60.29% | |
| | 362 | | 2018 | | 20 | 55.77% | |
| | 363 | | 2017 | | 20 | 51.31% | |
| | 364 | | 2016 | | 20 | 46.85% | |
| | 365 | | 2015 | | 20 | 42.38% | |
| | 366 | | 2014 | | 20 | 37.92% | |
| | 367 | | 2013 | | 20 | 33.46% | |
| | 368 | | 2012 | | 20 | 29.00% | |
| | 369 | | 2011 | | 20 | 24.54% | |
| | 370 | | 2010 | | 20 | 20.08% | |
| | 371 | | 2009 | | 20 | 15.62% | |
| | 372 | | 2008 | | 20 | 11.15% | |
| | 373 | | 2007 | | 20 | 6.69% | |
| | 374 | | 2006 | | 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 | 2025 | | 20 | 96.25% | |
| | 378 | | 2024 | | 20 | 89.03% | |
| | 379 | | 2023 | | 20 | 82.35% | |
| | 380 | | 2022 | | 20 | 76.18% | |
| | 381 | | 2021 | | 20 | 70.46% | |
| | 382 | | 2020 | | 20 | 65.18% | |
| | 383 | | 2019 | | 20 | 60.29% | |
| | 384 | | 2018 | | 20 | 55.77% | |
| | 385 | | 2017 | | 20 | 51.31% | |
| | 386 | | 2016 | | 20 | 46.85% | |
| | 387 | | 2015 | | 20 | 42.38% | |
| | 388 | | 2014 | | 20 | 37.92% | |
| | 389 | | 2013 | | 20 | 33.46% | |
| | 390 | | 2012 | | 20 | 29.00% | |
| | 391 | | 2011 | | 20 | 24.54% | |
| | 392 | | 2010 | | 20 | 20.08% | |
| | 393 | | 2009 | | 20 | 15.62% | |
| | 394 | | 2008 | | 20 | 11.15% | |
| | 395 | | 2007 | | 20 | 6.69% | |
| | 396 | | 2006 | | 20 | 2.23% | |
| | | | 397 | Fully Depreciated | | 20 | 0.00% |
| | 398 | Total Energy Storage Equip. | | | | | |
| 49.14 | 399 | 353-Station Equipment | 2025 | | 20 | 96.25% | |
| | 400 | | 2024 | | 20 | 89.03% | |
| | 401 | | 2023 | | 20 | 82.35% | |
| | 402 | | 2022 | | 20 | 76.18% | |
| | 403 | | 2021 | | 20 | 70.46% | |
| | 404 | | 2020 | | 20 | 65.18% | |
| | 405 | | 2019 | | 20 | 60.29% | |
| | 406 | | 2018 | | 20 | 55.77% | |
| | 407 | | 2017 | | 20 | 51.31% | |
| | 408 | | 2016 | | 20 | 46.85% | |
| | 409 | | 2015 | | 20 | 42.38% | |
| | 410 | | 2014 | | 20 | 37.92% | |
| | 411 | | 2013 | | 20 | 33.46% | |
| | 412 | | 2012 | | 20 | 29.00% | |
| | 413 | | 2011 | | 20 | 24.54% | |
| | 414 | | 2010 | | 20 | 20.08% | |
| | 415 | | 2009 | | 20 | 15.62% | |
| | 416 | | 2008 | | 20 | 11.15% | |
| | 417 | | 2007 | | 20 | 6.69% | |
| | 418 | | 2006 | | 20 | 2.23% | |
| | | | 419 | Fully Depreciated | | 20 | 0.00% |
| | 420 | Total Station Equipment | | | | | |

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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 |
| 49.14 | 421 | 354-Towers and Fixtures | 2025 | | 20 | 96.25% | |
| | 422 | | 2024 | | 20 | 89.03% | |
| | 423 | | 2023 | | 20 | 82.35% | |
| | 424 | | 2022 | | 20 | 76.18% | |
| | 425 | | 2021 | | 20 | 70.46% | |
| | 426 | | 2020 | | 20 | 65.18% | |
| | 427 | | 2019 | | 20 | 60.29% | |
| | 428 | | 2018 | | 20 | 55.77% | |
| | 429 | | 2017 | | 20 | 51.31% | |
| | 430 | | 2016 | | 20 | 46.85% | |
| | 431 | | 2015 | | 20 | 42.38% | |
| | 432 | | 2014 | | 20 | 37.92% | |
| | 433 | | 2013 | | 20 | 33.46% | |
| | 434 | | 2012 | | 20 | 29.00% | |
| | 435 | | 2011 | | 20 | 24.54% | |
| | 436 | | 2010 | | 20 | 20.08% | |
| | 437 | | 2009 | | 20 | 15.62% | |
| | 438 | | 2008 | | 20 | 11.15% | |
| | 439 | | 2007 | | 20 | 6.69% | |
| | 440 | | 2006 | | 20 | 2.23% | |
| | 441 | | Fully Depreciated | | 20 | 0.00% | |
| | 442 | Total Towers and Fixtures | | | | | |
| 49.14 | 443 | 355-Poles and Fixtures | 2025 | | 20 | 96.25% | |
| | 444 | | 2024 | | 20 | 89.03% | |
| | 445 | | 2023 | | 20 | 82.35% | |
| | 446 | | 2022 | | 20 | 76.18% | |
| | 447 | | 2021 | | 20 | 70.46% | |
| | 448 | | 2020 | | 20 | 65.18% | |
| | 449 | | 2019 | | 20 | 60.29% | |
| | 450 | | 2018 | | 20 | 55.77% | |
| | 451 | | 2017 | | 20 | 51.31% | |
| | 452 | | 2016 | | 20 | 46.85% | |
| | 453 | | 2015 | | 20 | 42.38% | |
| | 454 | | 2014 | | 20 | 37.92% | |
| | 455 | | 2013 | | 20 | 33.46% | |
| | 456 | | 2012 | | 20 | 29.00% | |
| | 457 | | 2011 | | 20 | 24.54% | |
| | 458 | | 2010 | | 20 | 20.08% | |
| | 459 | | 2009 | | 20 | 15.62% | |
| | 460 | | 2008 | | 20 | 11.15% | |
| | 461 | | 2007 | | 20 | 6.69% | |
| | 462 | | 2006 | | 20 | 2.23% | |
| | 463 | | Fully Depreciated | | 20 | 0.00% | |
| | 464 | Total Poles and Fixtures | | | | | |

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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 | |
| 49.14 | 465 | 356-Overhead Conductors and Devices | 2025 | | 20 | 96.25% | | |
| | 466 | | 2024 | | 20 | 89.03% | | |
| | 467 | | 2023 | | 20 | 82.35% | | |
| | 468 | | 2022 | | 20 | 76.18% | | |
| | 469 | | 2021 | | 20 | 70.46% | | |
| | 470 | | 2020 | | 20 | 65.18% | | |
| | 471 | | 2019 | | 20 | 60.29% | | |
| | 472 | | 2018 | | 20 | 55.77% | | |
| | 473 | | 2017 | | 20 | 51.31% | | |
| | 474 | | 2016 | | 20 | 46.85% | | |
| | 475 | | 2015 | | 20 | 42.38% | | |
| | 476 | | 2014 | | 20 | 37.92% | | |
| | 477 | | 2013 | | 20 | 33.46% | | |
| | 478 | | 2012 | | 20 | 29.00% | | |
| | 479 | | 2011 | | 20 | 24.54% | | |
| | 480 | | 2010 | | 20 | 20.08% | | |
| | 481 | | 2009 | | 20 | 15.62% | | |
| | 482 | | 2008 | | 20 | 11.15% | | |
| | 483 | | 2007 | | 20 | 6.69% | | |
| | 484 | | 2006 | | 20 | 2.23% | | |
| | 485 | | Fully Depreciated | | 20 | 0.00% | | |
| | 486 | Total Overhead Cond. and Devices | | | | | | |
| 49.14 | 487 | 357-Underground Conduit | 2025 | | 20 | 96.25% | | |
| | 488 | | 2024 | | 20 | 89.03% | | |
| | 489 | | 2023 | | 20 | 82.35% | | |
| | 490 | | 2022 | | 20 | 76.18% | | |
| | 491 | | 2021 | | 20 | 70.46% | | |
| | 492 | | 2020 | | 20 | 65.18% | | |
| | 493 | | 2019 | | 20 | 60.29% | | |
| | 494 | | 2018 | | 20 | 55.77% | | |
| | 495 | | 2017 | | 20 | 51.31% | | |
| | 496 | | 2016 | | 20 | 46.85% | | |
| | 497 | | 2015 | | 20 | 42.38% | | |
| | 498 | | 2014 | | 20 | 37.92% | | |
| | 499 | | 2013 | | 20 | 33.46% | | |
| | 500 | | 2012 | | 20 | 29.00% | | |
| | 501 | | 2011 | | 20 | 24.54% | | |
| | 502 | | 2010 | | 20 | 20.08% | | |
| | 503 | | 2009 | | 20 | 15.62% | | |
| | 504 | | 2008 | | 20 | 11.15% | | |
| | 505 | | 2007 | | 20 | 6.69% | | |
| | 506 | | 2006 | | 20 | 2.23% | | |
| | 507 | | Fully Depreciated | | 20 | 0.00% | | |
| | 508 | Total Underground Conduit | | | | | | |

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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 | |
| 49.14 | 509 | 358-Underground Conductors and Devices | 2025 | | 20 | 96.25% | | |
| | 510 | | 2024 | | 20 | 89.03% | | |
| | 511 | | 2023 | | 20 | 82.35% | | |
| | 512 | | 2022 | | 20 | 76.18% | | |
| | 513 | | 2021 | | 20 | 70.46% | | |
| | 514 | | 2020 | | 20 | 65.18% | | |
| | 515 | | 2019 | | 20 | 60.29% | | |
| | 516 | | 2018 | | 20 | 55.77% | | |
| | 517 | | 2017 | | 20 | 51.31% | | |
| | 518 | | 2016 | | 20 | 46.85% | | |
| | 519 | | 2015 | | 20 | 42.38% | | |
| | 520 | | 2014 | | 20 | 37.92% | | |
| | 521 | | 2013 | | 20 | 33.46% | | |
| | 522 | | 2012 | | 20 | 29.00% | | |
| | 523 | | 2011 | | 20 | 24.54% | | |
| | 524 | | 2010 | | 20 | 20.08% | | |
| | 525 | | 2009 | | 20 | 15.62% | | |
| | 526 | | 2008 | | 20 | 11.15% | | |
| | 527 | | 2007 | | 20 | 6.69% | | |
| | 528 | | 2006 | | 20 | 2.23% | | |
| 529 | Fully Depreciated | | 20 | 0.00% | | | | |
| | 530 | Total Underground Conduct. and Dev. | | | | | | |
| 49.14 | 531 | 362-Station Equipment | 2025 | | 20 | 96.25% | | |
| | 532 | | 2024 | | 20 | 89.03% | | |
| | 533 | | 2023 | | 20 | 82.35% | | |
| | 534 | | 2022 | | 20 | 76.18% | | |
| | 535 | | 2021 | | 20 | 70.46% | | |
| | 536 | | 2020 | | 20 | 65.18% | | |
| | 537 | | 2019 | | 20 | 60.29% | | |
| | 538 | | 2018 | | 20 | 55.77% | | |
| | 539 | | 2017 | | 20 | 51.31% | | |
| | 540 | | 2016 | | 20 | 46.85% | | |
| | 541 | | 2015 | | 20 | 42.38% | | |
| | 542 | | 2014 | | 20 | 37.92% | | |
| | 543 | | 2013 | | 20 | 33.46% | | |
| | 544 | | 2012 | | 20 | 29.00% | | |
| | 545 | | 2011 | | 20 | 24.54% | | |
| | 546 | | 2010 | | 20 | 20.08% | | |
| | 547 | | 2009 | | 20 | 15.62% | | |
| | 548 | | 2008 | | 20 | 11.15% | | |
| | 549 | | 2007 | | 20 | 6.69% | | |
| | 550 | | 2006 | | 20 | 2.23% | | |
| 551 | Fully Depreciated | | 20 | 0.00% | | | | |
| | 552 | Total Station Equipment | | | | | | |

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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 | |
| 49.14 | 553 | 363-Storage Battery Equipment | 2025 | | 20 | 96.25% | | |
| | 554 | | 2024 | | 20 | 89.03% | | |
| | 555 | | 2023 | | 20 | 82.35% | | |
| | 556 | | 2022 | | 20 | 76.18% | | |
| | 557 | | 2021 | | 20 | 70.46% | | |
| | 558 | | 2020 | | 20 | 65.18% | | |
| | 559 | | 2019 | | 20 | 60.29% | | |
| | 560 | | 2018 | | 20 | 55.77% | | |
| | 561 | | 2017 | | 20 | 51.31% | | |
| | 562 | | 2016 | | 20 | 46.85% | | |
| | 563 | | 2015 | | 20 | 42.38% | | |
| | 564 | | 2014 | | 20 | 37.92% | | |
| | 565 | | 2013 | | 20 | 33.46% | | |
| | 566 | | 2012 | | 20 | 29.00% | | |
| | 567 | | 2011 | | 20 | 24.54% | | |
| | 568 | | 2010 | | 20 | 20.08% | | |
| | 569 | | 2009 | | 20 | 15.62% | | |
| | 570 | | 2008 | | 20 | 11.15% | | |
| | 571 | | 2007 | | 20 | 6.69% | | |
| | 572 | | 2006 | | 20 | 2.23% | | |
| 573 | Fully Depreciated | | 20 | 0.00% | | | | |
| | 574 | Total Storage Battery Equip. | | | | | | |
| 49.14 | 575 | 364-Poles, Towers, and Fixtures | 2025 | | 20 | 96.25% | | |
| | 576 | | 2024 | | 20 | 89.03% | | |
| | 577 | | 2023 | | 20 | 82.35% | | |
| | 578 | | 2022 | | 20 | 76.18% | | |
| | 579 | | 2021 | | 20 | 70.46% | | |
| | 580 | | 2020 | | 20 | 65.18% | | |
| | 581 | | 2019 | | 20 | 60.29% | | |
| | 582 | | 2018 | | 20 | 55.77% | | |
| | 583 | | 2017 | | 20 | 51.31% | | |
| | 584 | | 2016 | | 20 | 46.85% | | |
| | 585 | | 2015 | | 20 | 42.38% | | |
| | 586 | | 2014 | | 20 | 37.92% | | |
| | 587 | | 2013 | | 20 | 33.46% | | |
| | 588 | | 2012 | | 20 | 29.00% | | |
| | 589 | | 2011 | | 20 | 24.54% | | |
| | 590 | | 2010 | | 20 | 20.08% | | |
| | 591 | | 2009 | | 20 | 15.62% | | |
| | 592 | | 2008 | | 20 | 11.15% | | |
| | 593 | | 2007 | | 20 | 6.69% | | |
| | 594 | | 2006 | | 20 | 2.23% | | |
| 595 | Fully Depreciated | | 20 | 0.00% | | | | |
| | 596 | Total Poles, Towers, and Fixtures | | | | | | |

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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 |
| 49.14 | 597 | 365-Overhead Conductors and Devices | 2025 | | 20 | 96.25% | |
| | 598 | | 2024 | | 20 | 89.03% | |
| | 599 | | 2023 | | 20 | 82.35% | |
| | 600 | | 2022 | | 20 | 76.18% | |
| | 601 | | 2021 | | 20 | 70.46% | |
| | 602 | | 2020 | | 20 | 65.18% | |
| | 603 | | 2019 | | 20 | 60.29% | |
| | 604 | | 2018 | | 20 | 55.77% | |
| | 605 | | 2017 | | 20 | 51.31% | |
| | 606 | | 2016 | | 20 | 46.85% | |
| | 607 | | 2015 | | 20 | 42.38% | |
| | 608 | | 2014 | | 20 | 37.92% | |
| | 609 | | 2013 | | 20 | 33.46% | |
| | 610 | | 2012 | | 20 | 29.00% | |
| | 611 | | 2011 | | 20 | 24.54% | |
| | 612 | | 2010 | | 20 | 20.08% | |
| | 613 | | 2009 | | 20 | 15.62% | |
| | 614 | | 2008 | | 20 | 11.15% | |
| | 615 | | 2007 | | 20 | 6.69% | |
| | 616 | | 2006 | | 20 | 2.23% | |
| | 617 | | Fully Depreciated | | 20 | 0.00% | |
| | 618 | Total Overhead Cond. and Devices | | | | | |
| 49.14 | 619 | 366-Underground Conduit | 2025 | | 20 | 96.25% | |
| | 620 | | 2024 | | 20 | 89.03% | |
| | 621 | | 2023 | | 20 | 82.35% | |
| | 622 | | 2022 | | 20 | 76.18% | |
| | 623 | | 2021 | | 20 | 70.46% | |
| | 624 | | 2020 | | 20 | 65.18% | |
| | 625 | | 2019 | | 20 | 60.29% | |
| | 626 | | 2018 | | 20 | 55.77% | |
| | 627 | | 2017 | | 20 | 51.31% | |
| | 628 | | 2016 | | 20 | 46.85% | |
| | 629 | | 2015 | | 20 | 42.38% | |
| | 630 | | 2014 | | 20 | 37.92% | |
| | 631 | | 2013 | | 20 | 33.46% | |
| | 632 | | 2012 | | 20 | 29.00% | |
| | 633 | | 2011 | | 20 | 24.54% | |
| | 634 | | 2010 | | 20 | 20.08% | |
| | 635 | | 2009 | | 20 | 15.62% | |
| | 636 | | 2008 | | 20 | 11.15% | |
| | 637 | | 2007 | | 20 | 6.69% | |
| | 638 | | 2006 | | 20 | 2.23% | |
| | 639 | | Fully Depreciated | | 20 | 0.00% | |
| | 640 | Total Underground Conduit | | | | | |

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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 | |
| 49.14 | 641 | 367-Underground Conductors and Devic. | 2025 | | 20 | 96.25% | | |
| | 642 | | 2024 | | 20 | 89.03% | | |
| | 643 | | 2023 | | 20 | 82.35% | | |
| | 644 | | 2022 | | 20 | 76.18% | | |
| | 645 | | 2021 | | 20 | 70.46% | | |
| | 646 | | 2020 | | 20 | 65.18% | | |
| | 647 | | 2019 | | 20 | 60.29% | | |
| | 648 | | 2018 | | 20 | 55.77% | | |
| | 649 | | 2017 | | 20 | 51.31% | | |
| | 650 | | 2016 | | 20 | 46.85% | | |
| | 651 | | 2015 | | 20 | 42.38% | | |
| | 652 | | 2014 | | 20 | 37.92% | | |
| | 653 | | 2013 | | 20 | 33.46% | | |
| | 654 | | 2012 | | 20 | 29.00% | | |
| | 655 | | 2011 | | 20 | 24.54% | | |
| | 656 | | 2010 | | 20 | 20.08% | | |
| | 657 | | 2009 | | 20 | 15.62% | | |
| | 658 | | 2008 | | 20 | 11.15% | | |
| | 659 | | 2007 | | 20 | 6.69% | | |
| | 660 | | 2006 | | 20 | 2.23% | | |
| | 661 | | Fully Depreciated | | 20 | 0.00% | | |
| | 662 | Total Underground Conduct. and Dev. | | | | | | |
| 49.14 | 663 | 368-Line Transformers | 2025 | | 20 | 96.25% | | |
| | 664 | | 2024 | | 20 | 89.03% | | |
| | 665 | | 2023 | | 20 | 82.35% | | |
| | 666 | | 2022 | | 20 | 76.18% | | |
| | 667 | | 2021 | | 20 | 70.46% | | |
| | 668 | | 2020 | | 20 | 65.18% | | |
| | 669 | | 2019 | | 20 | 60.29% | | |
| | 670 | | 2018 | | 20 | 55.77% | | |
| | 671 | | 2017 | | 20 | 51.31% | | |
| | 672 | | 2016 | | 20 | 46.85% | | |
| | 673 | | 2015 | | 20 | 42.38% | | |
| | 674 | | 2014 | | 20 | 37.92% | | |
| | 675 | | 2013 | | 20 | 33.46% | | |
| | 676 | | 2012 | | 20 | 29.00% | | |
| | 677 | | 2011 | | 20 | 24.54% | | |
| | 678 | | 2010 | | 20 | 20.08% | | |
| | 679 | | 2009 | | 20 | 15.62% | | |
| | 680 | | 2008 | | 20 | 11.15% | | |
| | 681 | | 2007 | | 20 | 6.69% | | |
| | 682 | | 2006 | | 20 | 2.23% | | |
| | 683 | | Fully Depreciated | | 20 | 0.00% | | |
| | 684 | Total Line Transformers | | | | | | |

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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 | |
| 49.14 | 685 | 369-Services | 2025 | | 20 | 96.25% | | |
| | 686 | | 2024 | | 20 | 89.03% | | |
| | 687 | | 2023 | | 20 | 82.35% | | |
| | 688 | | 2022 | | 20 | 76.18% | | |
| | 689 | | 2021 | | 20 | 70.46% | | |
| | 690 | | 2020 | | 20 | 65.18% | | |
| | 691 | | 2019 | | 20 | 60.29% | | |
| | 692 | | 2018 | | 20 | 55.77% | | |
| | 693 | | 2017 | | 20 | 51.31% | | |
| | 694 | | 2016 | | 20 | 46.85% | | |
| | 695 | | 2015 | | 20 | 42.38% | | |
| | 696 | | 2014 | | 20 | 37.92% | | |
| | 697 | | 2013 | | 20 | 33.46% | | |
| | 698 | | 2012 | | 20 | 29.00% | | |
| | 699 | | 2011 | | 20 | 24.54% | | |
| | 700 | | 2010 | | 20 | 20.08% | | |
| | 701 | | 2009 | | 20 | 15.62% | | |
| | 702 | | 2008 | | 20 | 11.15% | | |
| | 703 | | 2007 | | 20 | 6.69% | | |
| | 704 | | 2006 | | 20 | 2.23% | | |
| | 705 | | Fully Depreciated | | 20 | 0.00% | | |
| | 706 | Total Services | | | | | | |
| 49.14 | 707 | 370-Meters | 2025 | | 20 | 96.25% | | |
| | 708 | | 2024 | | 20 | 89.03% | | |
| | 709 | | 2023 | | 20 | 82.35% | | |
| | 710 | | 2022 | | 20 | 76.18% | | |
| | 711 | | 2021 | | 20 | 70.46% | | |
| | 712 | | 2020 | | 20 | 65.18% | | |
| | 713 | | 2019 | | 20 | 60.29% | | |
| | 714 | | 2018 | | 20 | 55.77% | | |
| | 715 | | 2017 | | 20 | 51.31% | | |
| | 716 | | 2016 | | 20 | 46.85% | | |
| | 717 | | 2015 | | 20 | 42.38% | | |
| | 718 | | 2014 | | 20 | 37.92% | | |
| | 719 | | 2013 | | 20 | 33.46% | | |
| | 720 | | 2012 | | 20 | 29.00% | | |
| | 721 | | 2011 | | 20 | 24.54% | | |
| | 722 | | 2010 | | 20 | 20.08% | | |
| | 723 | | 2009 | | 20 | 15.62% | | |
| | 724 | | 2008 | | 20 | 11.15% | | |
| | 725 | | 2007 | | 20 | 6.69% | | |
| | 726 | | 2006 | | 20 | 2.23% | | |
| | 727 | | Fully Depreciated | | 20 | 0.00% | | |
| | 728 | Total Meters | | | | | | |

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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 |
| 49.14 | 729 | 371-Installations on Customer Premises | 2025 | | 20 | 96.25% | |
| | 730 | | 2024 | | 20 | 89.03% | |
| | 731 | | 2023 | | 20 | 82.35% | |
| | 732 | | 2022 | | 20 | 76.18% | |
| | 733 | | 2021 | | 20 | 70.46% | |
| | 734 | | 2020 | | 20 | 65.18% | |
| | 735 | | 2019 | | 20 | 60.29% | |
| | 736 | | 2018 | | 20 | 55.77% | |
| | 737 | | 2017 | | 20 | 51.31% | |
| | 738 | | 2016 | | 20 | 46.85% | |
| | 739 | | 2015 | | 20 | 42.38% | |
| | 740 | | 2014 | | 20 | 37.92% | |
| | 741 | | 2013 | | 20 | 33.46% | |
| | 742 | | 2012 | | 20 | 29.00% | |
| | 743 | | 2011 | | 20 | 24.54% | |
| | 744 | | 2010 | | 20 | 20.08% | |
| | 745 | | 2009 | | 20 | 15.62% | |
| | 746 | | 2008 | | 20 | 11.15% | |
| | 747 | | 2007 | | 20 | 6.69% | |
| | 748 | | 2006 | | 20 | 2.23% | |
| 749 | Fully Depreciated | | 20 | 0.00% | | | |
| | 750 | Total Install. on Customer Premises | | | | | |
| 49.14 | 751 | 372-Leased Property on Cust. Premises | 2025 | | 20 | 96.25% | |
| | 752 | | 2024 | | 20 | 89.03% | |
| | 753 | | 2023 | | 20 | 82.35% | |
| | 754 | | 2022 | | 20 | 76.18% | |
| | 755 | | 2021 | | 20 | 70.46% | |
| | 756 | | 2020 | | 20 | 65.18% | |
| | 757 | | 2019 | | 20 | 60.29% | |
| | 758 | | 2018 | | 20 | 55.77% | |
| | 759 | | 2017 | | 20 | 51.31% | |
| | 760 | | 2016 | | 20 | 46.85% | |
| | 761 | | 2015 | | 20 | 42.38% | |
| | 762 | | 2014 | | 20 | 37.92% | |
| | 763 | | 2013 | | 20 | 33.46% | |
| | 764 | | 2012 | | 20 | 29.00% | |
| | 765 | | 2011 | | 20 | 24.54% | |
| | 766 | | 2010 | | 20 | 20.08% | |
| | 767 | | 2009 | | 20 | 15.62% | |
| | 768 | | 2008 | | 20 | 11.15% | |
| | 769 | | 2007 | | 20 | 6.69% | |
| | 770 | | 2006 | | 20 | 2.23% | |
| 771 | Fully Depreciated | | 20 | 0.00% | | | |
| | 772 | Total Leased Prop. on Cust. Perm. | | | | | |

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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 | |
| 49.14 | 773 | 373-Street Lighting and Signal Systems | 2025 | | 20 | 96.25% | | |
| | 774 | | 2024 | | 20 | 89.03% | | |
| | 775 | | 2023 | | 20 | 82.35% | | |
| | 776 | | 2022 | | 20 | 76.18% | | |
| | 777 | | 2021 | | 20 | 70.46% | | |
| | 778 | | 2020 | | 20 | 65.18% | | |
| | 779 | | 2019 | | 20 | 60.29% | | |
| | 780 | | 2018 | | 20 | 55.77% | | |
| | 781 | | 2017 | | 20 | 51.31% | | |
| | 782 | | 2016 | | 20 | 46.85% | | |
| | 783 | | 2015 | | 20 | 42.38% | | |
| | 784 | | 2014 | | 20 | 37.92% | | |
| | 785 | | 2013 | | 20 | 33.46% | | |
| | 786 | | 2012 | | 20 | 29.00% | | |
| | 787 | | 2011 | | 20 | 24.54% | | |
| | 788 | | 2010 | | 20 | 20.08% | | |
| | 789 | | 2009 | | 20 | 15.62% | | |
| | 790 | | 2008 | | 20 | 11.15% | | |
| | 791 | | 2007 | | 20 | 6.69% | | |
| | 792 | | 2006 | | 20 | 2.23% | | |
| | 793 | | Fully Depreciated | | 20 | 0.00% | | |
| | 794 | Total Street Lighting and Signal Syst. | | | | | | |
| 00.12 | 795 | 382-Computer Hardware | 2025 | | 5 | 85.00% | | |
| | 796 | | 2024 | | 5 | 59.50% | | |
| | 797 | | 2023 | | 5 | 41.65% | | |
| | 798 | | 2022 | | 5 | 24.99% | | |
| | 799 | | 2021 | | 5 | 8.33% | | |
| | 800 | | Fully Depreciated | | 5 | 0.00% | | |
| | 801 | Total Computer Hardware | | | | | | |
| 00.12 | 802 | 383.1-Network & Application Computer Software | 2025 | | 5 | 85.00% | | |
| | 803 | *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 | 59.50% | | |
| | 804 | | 2023 | | 5 | 41.65% | | |
| | 805 | | 2022 | | 5 | 24.99% | | |
| | 806 | | 2021 | | 5 | 8.33% | | |
| | 807 | | Fully Depreciated | | 5 | 0.00% | | |
| | 808 | Total Network & Application Comp. Software | | | | | | |
| 00.11 | 809 | 384-Communication Equipment | 2025 | | 7 | 89.29% | | |
| | 810 | | 2024 | | 7 | 70.16% | | |
| | 811 | | 2023 | | 7 | 55.13% | | |
| | 812 | | 2022 | | 7 | 42.88% | | |
| | 813 | | 2021 | | 7 | 30.63% | | |
| | 814 | | 2020 | | 7 | 18.38% | | |
| | 815 | | 2019 | | 7 | 6.13% | | |
| | 816 | | Fully Depreciated | | 7 | 0.00% | | |
| | 817 | Total Communication Equip. | | | | | | |

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

2026

| 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 | 2025 | | 20 | 96.25% | |
| | 819 | | 2024 | | 20 | 89.03% | |
| | 820 | | 2023 | | 20 | 82.35% | |
| | 821 | | 2022 | | 20 | 76.18% | |
| | 822 | | 2021 | | 20 | 70.46% | |
| | 823 | | 2020 | | 20 | 65.18% | |
| | 824 | | 2019 | | 20 | 60.29% | |
| | 825 | | 2018 | | 20 | 55.77% | |
| | 826 | | 2017 | | 20 | 51.31% | |
| | 827 | | 2016 | | 20 | 46.85% | |
| | 828 | | 2015 | | 20 | 42.38% | |
| | 829 | | 2014 | | 20 | 37.92% | |
| | 830 | | 2013 | | 20 | 33.46% | |
| | 831 | | 2012 | | 20 | 29.00% | |
| | 832 | | 2011 | | 20 | 24.54% | |
| | 833 | | 2010 | | 20 | 20.08% | |
| | 834 | | 2009 | | 20 | 15.62% | |
| | 835 | | 2008 | | 20 | 11.15% | |
| | 836 | | 2007 | | 20 | 6.69% | |
| | 837 | | 2006 | | 20 | 2.23% | |
| | 838 | | Fully Depreciated | | 20 | 0.00% | |
| | 839 | Total Misc. Reg. Trans. and Mrk. Oper. Plt. | | | | | |
| 00.11 | 840 | 391-Office Furniture and Equipment | 2025 | | 7 | 89.29% | |
| | 841 | | 2024 | | 7 | 70.16% | |
| | 842 | | 2023 | | 7 | 55.13% | |
| | 843 | | 2022 | | 7 | 42.88% | |
| | 844 | | 2021 | | 7 | 30.63% | |
| | 845 | | 2020 | | 7 | 18.38% | |
| | 846 | | 2019 | | 7 | 6.13% | |
| | 847 | | Fully Depreciated | | 7 | 0.00% | |
| | 848 | Total Office Furniture and Equip. | | | | | |
| 00.22 | 849 | 392-Transportation Equipment (Excluding Highway Vehicles) | 2025 | | 5 | 85.00% | |
| | 850 | | 2024 | | 5 | 59.50% | |
| | 851 | | 2023 | | 5 | 41.65% | |
| | 852 | | 2022 | | 5 | 24.99% | |
| | 853 | | 2021 | | 5 | 8.33% | |
| | 854 | | Fully Depreciated | | 5 | 0.00% | |
| | 855 | Total Transportation Equip. | | | | | |
| 00.22 | 856 | Motor Vehicles (Including Highway Vehicles from Account 392) | 2025 | | 5 | 85.00% | |
| | 857 | | 2024 | | 5 | 59.50% | |
| | 858 | | 2023 | | 5 | 41.65% | |
| | 859 | | 2022 | | 5 | 24.99% | |
| | 860 | | 2021 | | 5 | 8.33% | |
| | 861 | | Fully Depreciated | | 5 | 0.00% | |
| | 862 | Total Motor Vehicles | | | | | |
| 00.11 | 863 | 393-Stores Equipment | 2025 | | 7 | 89.29% | |
| | 864 | | 2024 | | 7 | 70.16% | |
| | 865 | | 2023 | | 7 | 55.13% | |
| | 866 | | 2022 | | 7 | 42.88% | |
| | 867 | | 2021 | | 7 | 30.63% | |
| | 868 | | 2020 | | 7 | 18.38% | |
| | 869 | | 2019 | | 7 | 6.13% | |
| | 870 | | Fully Depreciated | | 7 | 0.00% | |
| | 871 | Total Stores Equipment | | | | | |

Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

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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 |
| 00.11 | 872 | 394-Tools, Shop, and Garage Equip. | 2025 | | 7 | 89.29% | |
| | 873 | | 2024 | | 7 | 70.16% | |
| | 874 | | 2023 | | 7 | 55.13% | |
| | 875 | | 2022 | | 7 | 42.88% | |
| | 876 | | 2021 | | 7 | 30.63% | |
| | 877 | | 2020 | | 7 | 18.38% | |
| | 878 | | 2019 | | 7 | 6.13% | |
| | 879 | | Fully Depreciated | | 7 | 0.00% | |
| | 880 | Total Tools, Shop, and Garage Equip. | | | | | |
| 00.11 | 881 | 395-Laboratory Equipment | 2025 | | 7 | 89.29% | |
| | 882 | | 2024 | | 7 | 70.16% | |
| | 883 | | 2023 | | 7 | 55.13% | |
| | 884 | | 2022 | | 7 | 42.88% | |
| | 885 | | 2021 | | 7 | 30.63% | |
| | 886 | | 2020 | | 7 | 18.38% | |
| | 887 | | 2019 | | 7 | 6.13% | |
| | 888 | | Fully Depreciated | | 7 | 0.00% | |
| | 889 | Total Laboratory Equipment | | | | | |
| 00.11 | 890 | 396-Power Operated Equipment | 2025 | | 7 | 89.29% | |
| | 891 | | 2024 | | 7 | 70.16% | |
| | 892 | | 2023 | | 7 | 55.13% | |
| | 893 | | 2022 | | 7 | 42.88% | |
| | 894 | | 2021 | | 7 | 30.63% | |
| | 895 | | 2020 | | 7 | 18.38% | |
| | 896 | | 2019 | | 7 | 6.13% | |
| | 897 | | Fully Depreciated | | 7 | 0.00% | |
| | 898 | Total Power Operated Equip. | | | | | |
| 00.11 | 899 | 397-Communication Equipment | 2025 | | 7 | 89.29% | |
| | 900 | | 2024 | | 7 | 70.16% | |
| | 901 | | 2023 | | 7 | 55.13% | |
| | 902 | | 2022 | | 7 | 42.88% | |
| | 903 | | 2021 | | 7 | 30.63% | |
| | 904 | | 2020 | | 7 | 18.38% | |
| | 905 | | 2019 | | 7 | 6.13% | |
| | 906 | | Fully Depreciated | | 7 | 0.00% | |
| | 907 | Total Communication Equip. | | | | | |
| 00.11 | 908 | 398-Miscellaneous Equipment | 2025 | | 7 | 89.29% | |
| | 909 | | 2024 | | 7 | 70.16% | |
| | 910 | | 2023 | | 7 | 55.13% | |
| | 911 | | 2022 | | 7 | 42.88% | |
| | 912 | | 2021 | | 7 | 30.63% | |
| | 913 | | 2020 | | 7 | 18.38% | |
| | 914 | | 2019 | | 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

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2026

| 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 | 2025 | | 20 | 96.25% | |
| | 918 | | 2024 | | 20 | 89.03% | |
| | 919 | | 2023 | | 20 | 82.35% | |
| | 920 | | 2022 | | 20 | 76.18% | |
| | 921 | | 2021 | | 20 | 70.46% | |
| | 922 | | 2020 | | 20 | 65.18% | |
| | 923 | | 2019 | | 20 | 60.29% | |
| | 924 | | 2018 | | 20 | 55.77% | |
| | 925 | | 2017 | | 20 | 51.31% | |
| | 926 | | 2016 | | 20 | 46.85% | |
| | 927 | | 2015 | | 20 | 42.38% | |
| | 928 | | 2014 | | 20 | 37.92% | |
| | 929 | | 2013 | | 20 | 33.46% | |
| | 930 | | 2012 | | 20 | 29.00% | |
| | 931 | | 2011 | | 20 | 24.54% | |
| | 932 | | 2010 | | 20 | 20.08% | |
| | 933 | | 2009 | | 20 | 15.62% | |
| | 934 | | 2008 | | 20 | 11.15% | |
| | 935 | | 2007 | | 20 | 6.69% | |
| | 936 | | 2006 | | 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

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Tax Year

2026

| 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

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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 | |
| 49.221 | 1 | 306-Boiler Plant Equipment | 2025 | | 20 | 96.25% | | |
| | 2 | | 2024 | | 20 | 89.03% | | |
| | 3 | | 2023 | | 20 | 82.35% | | |
| | 4 | | 2022 | | 20 | 76.18% | | |
| | 5 | | 2021 | | 20 | 70.46% | | |
| | 6 | | 2020 | | 20 | 65.18% | | |
| | 7 | | 2019 | | 20 | 60.29% | | |
| | 8 | | 2018 | | 20 | 55.77% | | |
| | 9 | | 2017 | | 20 | 51.31% | | |
| | 10 | | 2016 | | 20 | 46.85% | | |
| | 11 | | 2015 | | 20 | 42.38% | | |
| | 12 | | 2014 | | 20 | 37.92% | | |
| | 13 | | 2013 | | 20 | 33.46% | | |
| | 14 | | 2012 | | 20 | 29.00% | | |
| | 15 | | 2011 | | 20 | 24.54% | | |
| | 16 | | 2010 | | 20 | 20.08% | | |
| | 17 | | 2009 | | 20 | 15.62% | | |
| | 18 | | 2008 | | 20 | 11.15% | | |
| | 19 | | 2007 | | 20 | 6.69% | | |
| | 20 | | 2006 | | 20 | 2.23% | | |
| | | | 21 | Fully Depreciated | | 20 | 0.00% | |
| | 22 | Total Boiler Plant Equipment | | | | | | |
| 49.221 | 23 | 307-Other Power Equipment | 2025 | | 20 | 96.25% | | |
| | 24 | | 2024 | | 20 | 89.03% | | |
| | 25 | | 2023 | | 20 | 82.35% | | |
| | 26 | | 2022 | | 20 | 76.18% | | |
| | 27 | | 2021 | | 20 | 70.46% | | |
| | 28 | | 2020 | | 20 | 65.18% | | |
| | 29 | | 2019 | | 20 | 60.29% | | |
| | 30 | | 2018 | | 20 | 55.77% | | |
| | 31 | | 2017 | | 20 | 51.31% | | |
| | 32 | | 2016 | | 20 | 46.85% | | |
| | 33 | | 2015 | | 20 | 42.38% | | |
| | 34 | | 2014 | | 20 | 37.92% | | |
| | 35 | | 2013 | | 20 | 33.46% | | |
| | 36 | | 2012 | | 20 | 29.00% | | |
| | 37 | | 2011 | | 20 | 24.54% | | |
| | 38 | | 2010 | | 20 | 20.08% | | |
| | 39 | | 2009 | | 20 | 15.62% | | |
| | 40 | | 2008 | | 20 | 11.15% | | |
| | 41 | | 2007 | | 20 | 6.69% | | |
| | 42 | | 2006 | | 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

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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 | |
| 49.221 | 45 | 308-Coke Ovens | 2025 | | 20 | 96.25% | | |
| | 46 | | 2024 | | 20 | 89.03% | | |
| | 47 | | 2023 | | 20 | 82.35% | | |
| | 48 | | 2022 | | 20 | 76.18% | | |
| | 49 | | 2021 | | 20 | 70.46% | | |
| | 50 | | 2020 | | 20 | 65.18% | | |
| | 51 | | 2019 | | 20 | 60.29% | | |
| | 52 | | 2018 | | 20 | 55.77% | | |
| | 53 | | 2017 | | 20 | 51.31% | | |
| | 54 | | 2016 | | 20 | 46.85% | | |
| | 55 | | 2015 | | 20 | 42.38% | | |
| | 56 | | 2014 | | 20 | 37.92% | | |
| | 57 | | 2013 | | 20 | 33.46% | | |
| | 58 | | 2012 | | 20 | 29.00% | | |
| | 59 | | 2011 | | 20 | 24.54% | | |
| | 60 | | 2010 | | 20 | 20.08% | | |
| | 61 | | 2009 | | 20 | 15.62% | | |
| | 62 | | 2008 | | 20 | 11.15% | | |
| | 63 | | 2007 | | 20 | 6.69% | | |
| | 64 | | 2006 | | 20 | 2.23% | | |
| | 65 | | Fully Depreciated | | 20 | 0.00% | | |
| | 66 | Total Coke Ovens | | | | | | |
| 49.221 | 67 | 309-Producer Gas Equipment | 2025 | | 20 | 96.25% | | |
| | 68 | | 2024 | | 20 | 89.03% | | |
| | 69 | | 2023 | | 20 | 82.35% | | |
| | 70 | | 2022 | | 20 | 76.18% | | |
| | 71 | | 2021 | | 20 | 70.46% | | |
| | 72 | | 2020 | | 20 | 65.18% | | |
| | 73 | | 2019 | | 20 | 60.29% | | |
| | 74 | | 2018 | | 20 | 55.77% | | |
| | 75 | | 2017 | | 20 | 51.31% | | |
| | 76 | | 2016 | | 20 | 46.85% | | |
| | 77 | | 2015 | | 20 | 42.38% | | |
| | 78 | | 2014 | | 20 | 37.92% | | |
| | 79 | | 2013 | | 20 | 33.46% | | |
| | 80 | | 2012 | | 20 | 29.00% | | |
| | 81 | | 2011 | | 20 | 24.54% | | |
| | 82 | | 2010 | | 20 | 20.08% | | |
| | 83 | | 2009 | | 20 | 15.62% | | |
| | 84 | | 2008 | | 20 | 11.15% | | |
| | 85 | | 2007 | | 20 | 6.69% | | |
| | 86 | | 2006 | | 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
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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 |
| 49.221 | 89 | 310-Water Gas Generating Equipment | 2025 | | 20 | 96.25% | |
| | 90 | | 2024 | | 20 | 89.03% | |
| | 91 | | 2023 | | 20 | 82.35% | |
| | 92 | | 2022 | | 20 | 76.18% | |
| | 93 | | 2021 | | 20 | 70.46% | |
| | 94 | | 2020 | | 20 | 65.18% | |
| | 95 | | 2019 | | 20 | 60.29% | |
| | 96 | | 2018 | | 20 | 55.77% | |
| | 97 | | 2017 | | 20 | 51.31% | |
| | 98 | | 2016 | | 20 | 46.85% | |
| | 99 | | 2015 | | 20 | 42.38% | |
| | 100 | | 2014 | | 20 | 37.92% | |
| | 101 | | 2013 | | 20 | 33.46% | |
| | 102 | | 2012 | | 20 | 29.00% | |
| | 103 | | 2011 | | 20 | 24.54% | |
| | 104 | | 2010 | | 20 | 20.08% | |
| | 105 | | 2009 | | 20 | 15.62% | |
| | 106 | | 2008 | | 20 | 11.15% | |
| | 107 | | 2007 | | 20 | 6.69% | |
| | 108 | | 2006 | | 20 | 2.23% | |
| | 109 | | Fully Depreciated | | 20 | 0.00% | |
| | 110 | Total Water Gas Generating Equip. | | | | | |
| 49.221 | 111 | 311-Liquefied Petroleum Gas Equip. | 2025 | | 20 | 96.25% | |
| | 112 | | 2024 | | 20 | 89.03% | |
| | 113 | | 2023 | | 20 | 82.35% | |
| | 114 | | 2022 | | 20 | 76.18% | |
| | 115 | | 2021 | | 20 | 70.46% | |
| | 116 | | 2020 | | 20 | 65.18% | |
| | 117 | | 2019 | | 20 | 60.29% | |
| | 118 | | 2018 | | 20 | 55.77% | |
| | 119 | | 2017 | | 20 | 51.31% | |
| | 120 | | 2016 | | 20 | 46.85% | |
| | 121 | | 2015 | | 20 | 42.38% | |
| | 122 | | 2014 | | 20 | 37.92% | |
| | 123 | | 2013 | | 20 | 33.46% | |
| | 124 | | 2012 | | 20 | 29.00% | |
| | 125 | | 2011 | | 20 | 24.54% | |
| | 126 | | 2010 | | 20 | 20.08% | |
| | 127 | | 2009 | | 20 | 15.62% | |
| | 128 | | 2008 | | 20 | 11.15% | |
| | 129 | | 2007 | | 20 | 6.69% | |
| | 130 | | 2006 | | 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
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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 |
| 49.221 | 133 | 312-Oil Gas Generating Equipment | 2025 | | 20 | 96.25% | |
| | 134 | | 2024 | | 20 | 89.03% | |
| | 135 | | 2023 | | 20 | 82.35% | |
| | 136 | | 2022 | | 20 | 76.18% | |
| | 137 | | 2021 | | 20 | 70.46% | |
| | 138 | | 2020 | | 20 | 65.18% | |
| | 139 | | 2019 | | 20 | 60.29% | |
| | 140 | | 2018 | | 20 | 55.77% | |
| | 141 | | 2017 | | 20 | 51.31% | |
| | 142 | | 2016 | | 20 | 46.85% | |
| | 143 | | 2015 | | 20 | 42.38% | |
| | 144 | | 2014 | | 20 | 37.92% | |
| | 145 | | 2013 | | 20 | 33.46% | |
| | 146 | | 2012 | | 20 | 29.00% | |
| | 147 | | 2011 | | 20 | 24.54% | |
| | 148 | | 2010 | | 20 | 20.08% | |
| | 149 | | 2009 | | 20 | 15.62% | |
| | 150 | | 2008 | | 20 | 11.15% | |
| | 151 | | 2007 | | 20 | 6.69% | |
| | 152 | | 2006 | | 20 | 2.23% | |
| | 153 | | Fully Depreciated | | 20 | 0.00% | |
| | 154 | Total Oil Gas Generating Equip. | | | | | |
| 49.221 | 155 | 313-Generating Equip.-Other Process. | 2025 | | 20 | 96.25% | |
| | 156 | | 2024 | | 20 | 89.03% | |
| | 157 | | 2023 | | 20 | 82.35% | |
| | 158 | | 2022 | | 20 | 76.18% | |
| | 159 | | 2021 | | 20 | 70.46% | |
| | 160 | | 2020 | | 20 | 65.18% | |
| | 161 | | 2019 | | 20 | 60.29% | |
| | 162 | | 2018 | | 20 | 55.77% | |
| | 163 | | 2017 | | 20 | 51.31% | |
| | 164 | | 2016 | | 20 | 46.85% | |
| | 165 | | 2015 | | 20 | 42.38% | |
| | 166 | | 2014 | | 20 | 37.92% | |
| | 167 | | 2013 | | 20 | 33.46% | |
| | 168 | | 2012 | | 20 | 29.00% | |
| | 169 | | 2011 | | 20 | 24.54% | |
| | 170 | | 2010 | | 20 | 20.08% | |
| | 171 | | 2009 | | 20 | 15.62% | |
| | 172 | | 2008 | | 20 | 11.15% | |
| | 173 | | 2007 | | 20 | 6.69% | |
| | 174 | | 2006 | | 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

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2026

| 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. | 2025 | | 20 | 96.25% | |
| | 178 | | 2024 | | 20 | 89.03% | |
| | 179 | | 2023 | | 20 | 82.35% | |
| | 180 | | 2022 | | 20 | 76.18% | |
| | 181 | | 2021 | | 20 | 70.46% | |
| | 182 | | 2020 | | 20 | 65.18% | |
| | 183 | | 2019 | | 20 | 60.29% | |
| | 184 | | 2018 | | 20 | 55.77% | |
| | 185 | | 2017 | | 20 | 51.31% | |
| | 186 | | 2016 | | 20 | 46.85% | |
| | 187 | | 2015 | | 20 | 42.38% | |
| | 188 | | 2014 | | 20 | 37.92% | |
| | 189 | | 2013 | | 20 | 33.46% | |
| | 190 | | 2012 | | 20 | 29.00% | |
| | 191 | | 2011 | | 20 | 24.54% | |
| | 192 | | 2010 | | 20 | 20.08% | |
| | 193 | | 2009 | | 20 | 15.62% | |
| | 194 | | 2008 | | 20 | 11.15% | |
| | 195 | | 2007 | | 20 | 6.69% | |
| | 196 | | 2006 | | 20 | 2.23% | |
| | 197 | | Fully Depreciated | | 20 | 0.00% | |
| | 198 | Total Coal, Coke, and Ash Hand. Equip. | | | | | |
| 49.221 | 199 | 315-Catalytic Cracking Equipment | 2025 | | 20 | 96.25% | |
| | 200 | | 2024 | | 20 | 89.03% | |
| | 201 | | 2023 | | 20 | 82.35% | |
| | 202 | | 2022 | | 20 | 76.18% | |
| | 203 | | 2021 | | 20 | 70.46% | |
| | 204 | | 2020 | | 20 | 65.18% | |
| | 205 | | 2019 | | 20 | 60.29% | |
| | 206 | | 2018 | | 20 | 55.77% | |
| | 207 | | 2017 | | 20 | 51.31% | |
| | 208 | | 2016 | | 20 | 46.85% | |
| | 209 | | 2015 | | 20 | 42.38% | |
| | 210 | | 2014 | | 20 | 37.92% | |
| | 211 | | 2013 | | 20 | 33.46% | |
| | 212 | | 2012 | | 20 | 29.00% | |
| | 213 | | 2011 | | 20 | 24.54% | |
| | 214 | | 2010 | | 20 | 20.08% | |
| | 215 | | 2009 | | 20 | 15.62% | |
| | 216 | | 2008 | | 20 | 11.15% | |
| | 217 | | 2007 | | 20 | 6.69% | |
| | 218 | | 2006 | | 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

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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 | |
| 49.221 | 221 | 316-Other Reforming Equipment | 2025 | | 20 | 96.25% | | |
| | 222 | | 2024 | | 20 | 89.03% | | |
| | 223 | | 2023 | | 20 | 82.35% | | |
| | 224 | | 2022 | | 20 | 76.18% | | |
| | 225 | | 2021 | | 20 | 70.46% | | |
| | 226 | | 2020 | | 20 | 65.18% | | |
| | 227 | | 2019 | | 20 | 60.29% | | |
| | 228 | | 2018 | | 20 | 55.77% | | |
| | 229 | | 2017 | | 20 | 51.31% | | |
| | 230 | | 2016 | | 20 | 46.85% | | |
| | 231 | | 2015 | | 20 | 42.38% | | |
| | 232 | | 2014 | | 20 | 37.92% | | |
| | 233 | | 2013 | | 20 | 33.46% | | |
| | 234 | | 2012 | | 20 | 29.00% | | |
| | 235 | | 2011 | | 20 | 24.54% | | |
| | 236 | | 2010 | | 20 | 20.08% | | |
| | 237 | | 2009 | | 20 | 15.62% | | |
| | 238 | | 2008 | | 20 | 11.15% | | |
| | 239 | | 2007 | | 20 | 6.69% | | |
| | 240 | | 2006 | | 20 | 2.23% | | |
| | 241 | | Fully Depreciated | | 20 | 0.00% | | |
| | 242 | Total Other Reforming Equip. | | | | | | |
| 49.221 | 243 | 317-Purification Equipment | 2025 | | 20 | 96.25% | | |
| | 244 | | 2024 | | 20 | 89.03% | | |
| | 245 | | 2023 | | 20 | 82.35% | | |
| | 246 | | 2022 | | 20 | 76.18% | | |
| | 247 | | 2021 | | 20 | 70.46% | | |
| | 248 | | 2020 | | 20 | 65.18% | | |
| | 249 | | 2019 | | 20 | 60.29% | | |
| | 250 | | 2018 | | 20 | 55.77% | | |
| | 251 | | 2017 | | 20 | 51.31% | | |
| | 252 | | 2016 | | 20 | 46.85% | | |
| | 253 | | 2015 | | 20 | 42.38% | | |
| | 254 | | 2014 | | 20 | 37.92% | | |
| | 255 | | 2013 | | 20 | 33.46% | | |
| | 256 | | 2012 | | 20 | 29.00% | | |
| | 257 | | 2011 | | 20 | 24.54% | | |
| | 258 | | 2010 | | 20 | 20.08% | | |
| | 259 | | 2009 | | 20 | 15.62% | | |
| | 260 | | 2008 | | 20 | 11.15% | | |
| | 261 | | 2007 | | 20 | 6.69% | | |
| | 262 | | 2006 | | 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

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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 |
| 49.221 | 265 | 318-Residual Refining Equipment | 2025 | | 20 | 96.25% | |
| | 266 | | 2024 | | 20 | 89.03% | |
| | 267 | | 2023 | | 20 | 82.35% | |
| | 268 | | 2022 | | 20 | 76.18% | |
| | 269 | | 2021 | | 20 | 70.46% | |
| | 270 | | 2020 | | 20 | 65.18% | |
| | 271 | | 2019 | | 20 | 60.29% | |
| | 272 | | 2018 | | 20 | 55.77% | |
| | 273 | | 2017 | | 20 | 51.31% | |
| | 274 | | 2016 | | 20 | 46.85% | |
| | 275 | | 2015 | | 20 | 42.38% | |
| | 276 | | 2014 | | 20 | 37.92% | |
| | 277 | | 2013 | | 20 | 33.46% | |
| | 278 | | 2012 | | 20 | 29.00% | |
| | 279 | | 2011 | | 20 | 24.54% | |
| | 280 | | 2010 | | 20 | 20.08% | |
| | 281 | | 2009 | | 20 | 15.62% | |
| | 282 | | 2008 | | 20 | 11.15% | |
| | 283 | | 2007 | | 20 | 6.69% | |
| | 284 | | 2006 | | 20 | 2.23% | |
| | 285 | | Fully Depreciated | | 20 | 0.00% | |
| | 286 | Total Residual Refining Equip. | | | | | |
| 49.221 | 287 | 319-Gas Mixing Equipment | 2025 | | 20 | 96.25% | |
| | 288 | | 2024 | | 20 | 89.03% | |
| | 289 | | 2023 | | 20 | 82.35% | |
| | 290 | | 2022 | | 20 | 76.18% | |
| | 291 | | 2021 | | 20 | 70.46% | |
| | 292 | | 2020 | | 20 | 65.18% | |
| | 293 | | 2019 | | 20 | 60.29% | |
| | 294 | | 2018 | | 20 | 55.77% | |
| | 295 | | 2017 | | 20 | 51.31% | |
| | 296 | | 2016 | | 20 | 46.85% | |
| | 297 | | 2015 | | 20 | 42.38% | |
| | 298 | | 2014 | | 20 | 37.92% | |
| | 299 | | 2013 | | 20 | 33.46% | |
| | 300 | | 2012 | | 20 | 29.00% | |
| | 301 | | 2011 | | 20 | 24.54% | |
| | 302 | | 2010 | | 20 | 20.08% | |
| | 303 | | 2009 | | 20 | 15.62% | |
| | 304 | | 2008 | | 20 | 11.15% | |
| | 305 | | 2007 | | 20 | 6.69% | |
| | 306 | | 2006 | | 20 | 2.23% | |
| | 307 | | Fully Depreciated | | 20 | 0.00% | |
| | 308 | Total Gas Mixing Equipment | | | | | |

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System Wide Nebraska Adjusted Basis

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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 |
| 49.221 | 309 | 320-Other Equipment | 2025 | | 20 | 96.25% | |
| | 310 | | 2024 | | 20 | 89.03% | |
| | 311 | | 2023 | | 20 | 82.35% | |
| | 312 | | 2022 | | 20 | 76.18% | |
| | 313 | | 2021 | | 20 | 70.46% | |
| | 314 | | 2020 | | 20 | 65.18% | |
| | 315 | | 2019 | | 20 | 60.29% | |
| | 316 | | 2018 | | 20 | 55.77% | |
| | 317 | | 2017 | | 20 | 51.31% | |
| | 318 | | 2016 | | 20 | 46.85% | |
| | 319 | | 2015 | | 20 | 42.38% | |
| | 320 | | 2014 | | 20 | 37.92% | |
| | 321 | | 2013 | | 20 | 33.46% | |
| | 322 | | 2012 | | 20 | 29.00% | |
| | 323 | | 2011 | | 20 | 24.54% | |
| | 324 | | 2010 | | 20 | 20.08% | |
| | 325 | | 2009 | | 20 | 15.62% | |
| | 326 | | 2008 | | 20 | 11.15% | |
| | 327 | | 2007 | | 20 | 6.69% | |
| | 328 | | 2006 | | 20 | 2.23% | |
| | 329 | Fully Depreciated | | 20 | 0.00% | | |
| | 330 | Total Other Equipment | | | | | |
| 49.23 | 331 | 328-Field Meas. and Reg. Station Equip. | 2025 | | 7 | 89.29% | |
| | 332 | | 2024 | | 7 | 70.16% | |
| | 333 | | 2023 | | 7 | 55.13% | |
| | 334 | | 2022 | | 7 | 42.88% | |
| | 335 | | 2021 | | 7 | 30.63% | |
| | 336 | | 2020 | | 7 | 18.38% | |
| | 337 | | 2019 | | 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 | 2025 | | 7 | 89.29% | |
| | 341 | | 2024 | | 7 | 70.16% | |
| | 342 | | 2023 | | 7 | 55.13% | |
| | 343 | | 2022 | | 7 | 42.88% | |
| | 344 | | 2021 | | 7 | 30.63% | |
| | 345 | | 2020 | | 7 | 18.38% | |
| | 346 | | 2019 | | 7 | 6.13% | |
| | 347 | Fully Depreciated | | 7 | 0.00% | | |
| | 348 | Total Producing Gas Wells-Equip. | | | | | |
| 49.23 | 349 | 332-Field Lines | 2025 | | 7 | 89.29% | |
| | 350 | | 2024 | | 7 | 70.16% | |
| | 351 | | 2023 | | 7 | 55.13% | |
| | 352 | | 2022 | | 7 | 42.88% | |
| | 353 | | 2021 | | 7 | 30.63% | |
| | 354 | | 2020 | | 7 | 18.38% | |
| | 355 | | 2019 | | 7 | 6.13% | |
| | 356 | Fully Depreciated | | 7 | 0.00% | | |
| | 357 | Total Field Lines | | | | | |
| 49.23 | 358 | 333-Field Compressor Station Equip | 2025 | | 7 | 89.29% | |
| | 359 | | 2024 | | 7 | 70.16% | |
| | 360 | | 2023 | | 7 | 55.13% | |
| | 361 | | 2022 | | 7 | 42.88% | |
| | 362 | | 2021 | | 7 | 30.63% | |
| | 363 | | 2020 | | 7 | 18.38% | |
| | 364 | | 2019 | | 7 | 6.13% | |
| | 365 | Fully Depreciated | | 7 | 0.00% | | |
| | 366 | Total Field Comp. Station Equip. | | | | | |

Nebraska Schedule 14-GP - Detail Net Book Personal Property
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System Wide Nebraska Adjusted Basis

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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 | |
| 49.23 | 367 | 334-Field Meas. and Reg. Station Equip | 2025 | | 7 | 89.29% | | | |
| | 368 | | 2024 | | 7 | 70.16% | | | |
| | 369 | | 2023 | | 7 | 55.13% | | | |
| | 370 | | 2022 | | 7 | 42.88% | | | |
| | 371 | | 2021 | | 7 | 30.63% | | | |
| | 372 | | 2020 | | 7 | 18.38% | | | |
| | 373 | | 2019 | | 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 | 2025 | | 7 | 89.29% | | | |
| | 377 | | 2024 | | 7 | 70.16% | | | |
| | 378 | | 2023 | | 7 | 55.13% | | | |
| | 379 | | 2022 | | 7 | 42.88% | | | |
| | 380 | | 2021 | | 7 | 30.63% | | | |
| | 381 | | 2020 | | 7 | 18.38% | | | |
| | 382 | | 2019 | | 7 | 6.13% | | | |
| | 383 | | Fully Depreciated | | 7 | 0.00% | | | |
| | | | 384 | Total Drilling and Cleaning Equip. | | | | | |
| 49.23 | 385 | 336-Purification Equipment | 2025 | | 7 | 89.29% | | | |
| | 386 | | 2024 | | 7 | 70.16% | | | |
| | 387 | | 2023 | | 7 | 55.13% | | | |
| | 388 | | 2022 | | 7 | 42.88% | | | |
| | 389 | | 2021 | | 7 | 30.63% | | | |
| | 390 | | 2020 | | 7 | 18.38% | | | |
| | 391 | | 2019 | | 7 | 6.13% | | | |
| | 392 | | Fully Depreciated | | 7 | 0.00% | | | |
| | | | 393 | Total Purification Equipment | | | | | |
| 49.23 | 394 | 337-Other Equipment | 2025 | | 7 | 89.29% | | | |
| | 395 | | 2024 | | 7 | 70.16% | | | |
| | 396 | | 2023 | | 7 | 55.13% | | | |
| | 397 | | 2022 | | 7 | 42.88% | | | |
| | 398 | | 2021 | | 7 | 30.63% | | | |
| | 399 | | 2020 | | 7 | 18.38% | | | |
| | 400 | | 2019 | | 7 | 6.13% | | | |
| | 401 | | Fully Depreciated | | 7 | 0.00% | | | |
| | | | 402 | Total Other Equipment | | | | | |
| 49.23 | 403 | 342-Extraction and Refining Equip | 2025 | | 7 | 89.29% | | | |
| | 404 | | 2024 | | 7 | 70.16% | | | |
| | 405 | | 2023 | | 7 | 55.13% | | | |
| | 406 | | 2022 | | 7 | 42.88% | | | |
| | 407 | | 2021 | | 7 | 30.63% | | | |
| | 408 | | 2020 | | 7 | 18.38% | | | |
| | 409 | | 2019 | | 7 | 6.13% | | | |
| | 410 | | Fully Depreciated | | 7 | 0.00% | | | |
| | | | 411 | Total Extract. and Refin. Equipment | | | | | |
| 49.23 | 412 | 343-Pipelines | 2025 | | 7 | 89.29% | | | |
| | 413 | | 2024 | | 7 | 70.16% | | | |
| | 414 | | 2023 | | 7 | 55.13% | | | |
| | 415 | | 2022 | | 7 | 42.88% | | | |
| | 416 | | 2021 | | 7 | 30.63% | | | |
| | 417 | | 2020 | | 7 | 18.38% | | | |
| | 418 | | 2019 | | 7 | 6.13% | | | |
| | 419 | | Fully Depreciated | | 7 | 0.00% | | | |
| | | | 420 | Total Pipelines | | | | | |

Nebraska Schedule 14-GP - Detail Net Book Personal Property
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| Name of Business | | | Address of Business | | | City | | State | Company Number |
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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 | | |
| 49.23 | 421 | 344-Extracted Products Storage Equip. | 2025 | | 7 | 89.29% | | | |
| | 422 | | 2024 | | 7 | 70.16% | | | |
| | 423 | | 2023 | | 7 | 55.13% | | | |
| | 424 | | 2022 | | 7 | 42.88% | | | |
| | 425 | | 2021 | | 7 | 30.63% | | | |
| | 426 | | 2020 | | 7 | 18.38% | | | |
| | 427 | | 2019 | | 7 | 6.13% | | | |
| | 428 | | Fully Depreciated | | 7 | 0.00% | | | |
| | 429 | Total Extracted Prod. Stor. Equip. | | | | | | | |
| 49.23 | 430 | 345-Compressor Equipment | 2025 | | 7 | 89.29% | | | |
| | 431 | | 2024 | | 7 | 70.16% | | | |
| | 432 | | 2023 | | 7 | 55.13% | | | |
| | 433 | | 2022 | | 7 | 42.88% | | | |
| | 434 | | 2021 | | 7 | 30.63% | | | |
| | 435 | | 2020 | | 7 | 18.38% | | | |
| | 436 | | 2019 | | 7 | 6.13% | | | |
| | 437 | | Fully Depreciated | | 7 | 0.00% | | | |
| | 438 | Total Compressor Equipment | | | | | | | |
| 49.23 | 439 | 346-Gas Measuring and Reg. Equip. | 2025 | | 7 | 89.29% | | | |
| | 440 | | 2024 | | 7 | 70.16% | | | |
| | 441 | | 2023 | | 7 | 55.13% | | | |
| | 442 | | 2022 | | 7 | 42.88% | | | |
| | 443 | | 2021 | | 7 | 30.63% | | | |
| | 444 | | 2020 | | 7 | 18.38% | | | |
| | 445 | | 2019 | | 7 | 6.13% | | | |
| | 446 | | Fully Depreciated | | 7 | 0.00% | | | |
| | 447 | Total Gas Measuring and Reg. Equip. | | | | | | | |
| 49.23 | 448 | 347-Other Equipment | 2025 | | 7 | 89.29% | | | |
| | 449 | | 2024 | | 7 | 70.16% | | | |
| | 450 | | 2023 | | 7 | 55.13% | | | |
| | 451 | | 2022 | | 7 | 42.88% | | | |
| | 452 | | 2021 | | 7 | 30.63% | | | |
| | 453 | | 2020 | | 7 | 18.38% | | | |
| | 454 | | 2019 | | 7 | 6.13% | | | |
| | 455 | | Fully Depreciated | | 7 | 0.00% | | | |
| | 456 | Total Other Equipment | | | | | | | |
| 46.0 | 457 | 353-Lines | 2025 | | 15 | 95.00% | | | |
| | 458 | | 2024 | | 15 | 85.50% | | | |
| | 459 | | 2023 | | 15 | 76.95% | | | |
| | 460 | | 2022 | | 15 | 69.25% | | | |
| | 461 | | 2021 | | 15 | 62.32% | | | |
| | 462 | | 2020 | | 15 | 56.09% | | | |
| | 463 | | 2019 | | 15 | 50.19% | | | |
| | 464 | | 2018 | | 15 | 44.29% | | | |
| | 465 | | 2017 | | 15 | 38.38% | | | |
| | 466 | | 2016 | | 15 | 32.48% | | | |
| | 467 | | 2015 | | 15 | 26.57% | | | |
| | 468 | | 2014 | | 15 | 20.67% | | | |
| | 469 | | 2013 | | 15 | 14.76% | | | |
| | 470 | | 2012 | | 15 | 8.86% | | | |
| | 471 | | 2011 | | 15 | 2.95% | | | |
| | 472 | | Fully Depreciated | | 15 | 0.00% | | | |
| | 473 | Total Lines | | | | | | | |

Nebraska Schedule 14-GP - Detail Net Book 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 | |
| 46.0 | 474 | 354-Compressor Station Equipment | 2025 | | 15 | 95.00% | | |
| | 475 | | 2024 | | 15 | 85.50% | | |
| | 476 | | 2023 | | 15 | 76.95% | | |
| | 477 | | 2022 | | 15 | 69.25% | | |
| | 478 | | 2021 | | 15 | 62.32% | | |
| | 479 | | 2020 | | 15 | 56.09% | | |
| | 480 | | 2019 | | 15 | 50.19% | | |
| | 481 | | 2018 | | 15 | 44.29% | | |
| | 482 | | 2017 | | 15 | 38.38% | | |
| | 483 | | 2016 | | 15 | 32.48% | | |
| | 484 | | 2015 | | 15 | 26.57% | | |
| | 485 | | 2014 | | 15 | 20.67% | | |
| | 486 | | 2013 | | 15 | 14.76% | | |
| | 487 | | 2012 | | 15 | 8.86% | | |
| | 488 | | 2011 | | 15 | 2.95% | | |
| | 489 | | Fully Depreciated | | 15 | 0.00% | | |
| | 490 | Total Compressor Station Equip. | | | | | | |
| 46.0 | 491 | 355-Measuring and Regulated Equip. | 2025 | | 15 | 95.00% | | |
| | 492 | | 2024 | | 15 | 85.50% | | |
| | 493 | | 2023 | | 15 | 76.95% | | |
| | 494 | | 2022 | | 15 | 69.25% | | |
| | 495 | | 2021 | | 15 | 62.32% | | |
| | 496 | | 2020 | | 15 | 56.09% | | |
| | 497 | | 2019 | | 15 | 50.19% | | |
| | 498 | | 2018 | | 15 | 44.29% | | |
| | 499 | | 2017 | | 15 | 38.38% | | |
| | 500 | | 2016 | | 15 | 32.48% | | |
| | 501 | | 2015 | | 15 | 26.57% | | |
| | 502 | | 2014 | | 15 | 20.67% | | |
| | 503 | | 2013 | | 15 | 14.76% | | |
| | 504 | | 2012 | | 15 | 8.86% | | |
| | 505 | | 2011 | | 15 | 2.95% | | |
| | 506 | | Fully Depreciated | | 15 | 0.00% | | |
| | 507 | Total Measuring and Reg. Equipment | | | | | | |
| 46.0 | 508 | 356-Purification Equipment | 2025 | | 15 | 95.00% | | |
| | 509 | | 2024 | | 15 | 85.50% | | |
| | 510 | | 2023 | | 15 | 76.95% | | |
| | 511 | | 2022 | | 15 | 69.25% | | |
| | 512 | | 2021 | | 15 | 62.32% | | |
| | 513 | | 2020 | | 15 | 56.09% | | |
| | 514 | | 2019 | | 15 | 50.19% | | |
| | 515 | | 2018 | | 15 | 44.29% | | |
| | 516 | | 2017 | | 15 | 38.38% | | |
| | 517 | | 2016 | | 15 | 32.48% | | |
| | 518 | | 2015 | | 15 | 26.57% | | |
| | 519 | | 2014 | | 15 | 20.67% | | |
| | 520 | | 2013 | | 15 | 14.76% | | |
| | 521 | | 2012 | | 15 | 8.86% | | |
| | 522 | | 2011 | | 15 | 2.95% | | |
| | 523 | | Fully Depreciated | | 15 | 0.00% | | |
| | 524 | Total Purification Equipment | | | | | | |

Nebraska Schedule 14-GP - Detail Net Book 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 | |
| 46.0 | 525 | 357-Other Equipment | 2025 | | 15 | 95.00% | | |
| | 526 | | 2024 | | 15 | 85.50% | | |
| | 527 | | 2023 | | 15 | 76.95% | | |
| | 528 | | 2022 | | 15 | 69.25% | | |
| | 529 | | 2021 | | 15 | 62.32% | | |
| | 530 | | 2020 | | 15 | 56.09% | | |
| | 531 | | 2019 | | 15 | 50.19% | | |
| | 532 | | 2018 | | 15 | 44.29% | | |
| | 533 | | 2017 | | 15 | 38.38% | | |
| | 534 | | 2016 | | 15 | 32.48% | | |
| | 535 | | 2015 | | 15 | 26.57% | | |
| | 536 | | 2014 | | 15 | 20.67% | | |
| | 537 | | 2013 | | 15 | 14.76% | | |
| | 538 | | 2012 | | 15 | 8.86% | | |
| | 539 | | 2011 | | 15 | 2.95% | | |
| | 540 | | Fully Depreciated | | 15 | 0.00% | | |
| | 541 | Total Other Equipment | | | | | | |
| 46.0 | 542 | 362-Gas Holders | 2025 | | 15 | 95.00% | | |
| | 543 | | 2024 | | 15 | 85.50% | | |
| | 544 | | 2023 | | 15 | 76.95% | | |
| | 545 | | 2022 | | 15 | 69.25% | | |
| | 546 | | 2021 | | 15 | 62.32% | | |
| | 547 | | 2020 | | 15 | 56.09% | | |
| | 548 | | 2019 | | 15 | 50.19% | | |
| | 549 | | 2018 | | 15 | 44.29% | | |
| | 550 | | 2017 | | 15 | 38.38% | | |
| | 551 | | 2016 | | 15 | 32.48% | | |
| | 552 | | 2015 | | 15 | 26.57% | | |
| | 553 | | 2014 | | 15 | 20.67% | | |
| | 554 | | 2013 | | 15 | 14.76% | | |
| | 555 | | 2012 | | 15 | 8.86% | | |
| | 556 | | 2011 | | 15 | 2.95% | | |
| | 557 | | Fully Depreciated | | 15 | 0.00% | | |
| | 558 | Total Gas Holders | | | | | | |
| 46.0 | 559 | 363-Purification Equipment | 2025 | | 15 | 95.00% | | |
| | 560 | | 2024 | | 15 | 85.50% | | |
| | 561 | | 2023 | | 15 | 76.95% | | |
| | 562 | | 2022 | | 15 | 69.25% | | |
| | 563 | | 2021 | | 15 | 62.32% | | |
| | 564 | | 2020 | | 15 | 56.09% | | |
| | 565 | | 2019 | | 15 | 50.19% | | |
| | 566 | | 2018 | | 15 | 44.29% | | |
| | 567 | | 2017 | | 15 | 38.38% | | |
| | 568 | | 2016 | | 15 | 32.48% | | |
| | 569 | | 2015 | | 15 | 26.57% | | |
| | 570 | | 2014 | | 15 | 20.67% | | |
| | 571 | | 2013 | | 15 | 14.76% | | |
| | 572 | | 2012 | | 15 | 8.86% | | |
| | 573 | | 2011 | | 15 | 2.95% | | |
| | 574 | | Fully Depreciated | | 15 | 0.00% | | |
| | 575 | Total Purification Equipment | | | | | | |

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| Name of Business | | Address of Business | | | City | | State | Company Number |
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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 | |
| 46.0 | 576 | 363.1-Liquefaction Equipment | 2025 | | 15 | 95.00% | | |
| | 577 | | 2024 | | 15 | 85.50% | | |
| | 578 | | 2023 | | 15 | 76.95% | | |
| | 579 | | 2022 | | 15 | 69.25% | | |
| | 580 | | 2021 | | 15 | 62.32% | | |
| | 581 | | 2020 | | 15 | 56.09% | | |
| | 582 | | 2019 | | 15 | 50.19% | | |
| | 583 | | 2018 | | 15 | 44.29% | | |
| | 584 | | 2017 | | 15 | 38.38% | | |
| | 585 | | 2016 | | 15 | 32.48% | | |
| | 586 | | 2015 | | 15 | 26.57% | | |
| | 587 | | 2014 | | 15 | 20.67% | | |
| | 588 | | 2013 | | 15 | 14.76% | | |
| | 589 | | 2012 | | 15 | 8.86% | | |
| | 590 | | 2011 | | 15 | 2.95% | | |
| | 591 | | Fully Depreciated | | 15 | 0.00% | | |
| | 592 | Total Liquefaction Equipment | | | | | | |
| 46.0 | 593 | 363.2-Vaporizing Equipment | 2025 | | 15 | 95.00% | | |
| | 594 | | 2024 | | 15 | 85.50% | | |
| | 595 | | 2023 | | 15 | 76.95% | | |
| | 596 | | 2022 | | 15 | 69.25% | | |
| | 597 | | 2021 | | 15 | 62.32% | | |
| | 598 | | 2020 | | 15 | 56.09% | | |
| | 599 | | 2019 | | 15 | 50.19% | | |
| | 600 | | 2018 | | 15 | 44.29% | | |
| | 601 | | 2017 | | 15 | 38.38% | | |
| | 602 | | 2016 | | 15 | 32.48% | | |
| | 603 | | 2015 | | 15 | 26.57% | | |
| | 604 | | 2014 | | 15 | 20.67% | | |
| | 605 | | 2013 | | 15 | 14.76% | | |
| | 606 | | 2012 | | 15 | 8.86% | | |
| | 607 | | 2011 | | 15 | 2.95% | | |
| | 608 | | Fully Depreciated | | 15 | 0.00% | | |
| | 609 | Total Vaporizing Equipment | | | | | | |
| 46.0 | 610 | 363.3-Compressor Equipment | 2025 | | 15 | 95.00% | | |
| | 611 | | 2024 | | 15 | 85.50% | | |
| | 612 | | 2023 | | 15 | 76.95% | | |
| | 613 | | 2022 | | 15 | 69.25% | | |
| | 614 | | 2021 | | 15 | 62.32% | | |
| | 615 | | 2020 | | 15 | 56.09% | | |
| | 616 | | 2019 | | 15 | 50.19% | | |
| | 617 | | 2018 | | 15 | 44.29% | | |
| | 618 | | 2017 | | 15 | 38.38% | | |
| | 619 | | 2016 | | 15 | 32.48% | | |
| | 620 | | 2015 | | 15 | 26.57% | | |
| | 621 | | 2014 | | 15 | 20.67% | | |
| | 622 | | 2013 | | 15 | 14.76% | | |
| | 623 | | 2012 | | 15 | 8.86% | | |
| | 624 | | 2011 | | 15 | 2.95% | | |
| | 625 | | Fully Depreciated | | 15 | 0.00% | | |
| | 626 | Total Compressor Equipment | | | | | | |

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| Name of Business | | Address of Business | | | City | | State | Company Number |
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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 | |
| 46.0 | 627 | 363.4-Measuring and Regulated Equip. | 2025 | | 15 | 95.00% | | |
| | 628 | | 2024 | | 15 | 85.50% | | |
| | 629 | | 2023 | | 15 | 76.95% | | |
| | 630 | | 2022 | | 15 | 69.25% | | |
| | 631 | | 2021 | | 15 | 62.32% | | |
| | 632 | | 2020 | | 15 | 56.09% | | |
| | 633 | | 2019 | | 15 | 50.19% | | |
| | 634 | | 2018 | | 15 | 44.29% | | |
| | 635 | | 2017 | | 15 | 38.38% | | |
| | 636 | | 2016 | | 15 | 32.48% | | |
| | 637 | | 2015 | | 15 | 26.57% | | |
| | 638 | | 2014 | | 15 | 20.67% | | |
| | 639 | | 2013 | | 15 | 14.76% | | |
| | 640 | | 2012 | | 15 | 8.86% | | |
| | 641 | | 2011 | | 15 | 2.95% | | |
| | 642 | | Fully Depreciated | | 15 | 0.00% | | |
| | 643 | Total Measuring and Reg. Equipment | | | | | | |
| 46.0 | 644 | 363.5-Other Equipment | 2025 | | 15 | 95.00% | | |
| | 645 | | 2024 | | 15 | 85.50% | | |
| | 646 | | 2023 | | 15 | 76.95% | | |
| | 647 | | 2022 | | 15 | 69.25% | | |
| | 648 | | 2021 | | 15 | 62.32% | | |
| | 649 | | 2020 | | 15 | 56.09% | | |
| | 650 | | 2019 | | 15 | 50.19% | | |
| | 651 | | 2018 | | 15 | 44.29% | | |
| | 652 | | 2017 | | 15 | 38.38% | | |
| | 653 | | 2016 | | 15 | 32.48% | | |
| | 654 | | 2015 | | 15 | 26.57% | | |
| | 655 | | 2014 | | 15 | 20.67% | | |
| | 656 | | 2013 | | 15 | 14.76% | | |
| | 657 | | 2012 | | 15 | 8.86% | | |
| | 658 | | 2011 | | 15 | 2.95% | | |
| | 659 | | Fully Depreciated | | 15 | 0.00% | | |
| | 660 | Total Other Equipment | | | | | | |
| 46.0 | 661 | 364.3-LNG Processing Terminal Equip. | 2025 | | 15 | 95.00% | | |
| | 662 | | 2024 | | 15 | 85.50% | | |
| | 663 | | 2023 | | 15 | 76.95% | | |
| | 664 | | 2022 | | 15 | 69.25% | | |
| | 665 | | 2021 | | 15 | 62.32% | | |
| | 666 | | 2020 | | 15 | 56.09% | | |
| | 667 | | 2019 | | 15 | 50.19% | | |
| | 668 | | 2018 | | 15 | 44.29% | | |
| | 669 | | 2017 | | 15 | 38.38% | | |
| | 670 | | 2016 | | 15 | 32.48% | | |
| | 671 | | 2015 | | 15 | 26.57% | | |
| | 672 | | 2014 | | 15 | 20.67% | | |
| | 673 | | 2013 | | 15 | 14.76% | | |
| | 674 | | 2012 | | 15 | 8.86% | | |
| | 675 | | 2011 | | 15 | 2.95% | | |
| | 676 | | Fully Depreciated | | 15 | 0.00% | | |
| | 677 | Total LNG Processing Term. 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 | 678 | 364.4-LNG Transportation Equip. | 2025 | | 15 | 95.00% | |
| | 679 | | 2024 | | 15 | 85.50% | |
| | 680 | | 2023 | | 15 | 76.95% | |
| | 681 | | 2022 | | 15 | 69.25% | |
| | 682 | | 2021 | | 15 | 62.32% | |
| | 683 | | 2020 | | 15 | 56.09% | |
| | 684 | | 2019 | | 15 | 50.19% | |
| | 685 | | 2018 | | 15 | 44.29% | |
| | 686 | | 2017 | | 15 | 38.38% | |
| | 687 | | 2016 | | 15 | 32.48% | |
| | 688 | | 2015 | | 15 | 26.57% | |
| | 689 | | 2014 | | 15 | 20.67% | |
| | 690 | | 2013 | | 15 | 14.76% | |
| | 691 | | 2012 | | 15 | 8.86% | |
| | 692 | | 2011 | | 15 | 2.95% | |
| | 693 | Fully Depreciated | | 15 | 0.00% | | |
| | 694 | Total LNG Trans. Equipment | | | | | |
| 46.0 | 695 | 364.5-Measuring and Regulated Equip. | 2025 | | 15 | 95.00% | |
| | 696 | | 2024 | | 15 | 85.50% | |
| | 697 | | 2023 | | 15 | 76.95% | |
| | 698 | | 2022 | | 15 | 69.25% | |
| | 699 | | 2021 | | 15 | 62.32% | |
| | 700 | | 2020 | | 15 | 56.09% | |
| | 701 | | 2019 | | 15 | 50.19% | |
| | 702 | | 2018 | | 15 | 44.29% | |
| | 703 | | 2017 | | 15 | 38.38% | |
| | 704 | | 2016 | | 15 | 32.48% | |
| | 705 | | 2015 | | 15 | 26.57% | |
| | 706 | | 2014 | | 15 | 20.67% | |
| | 707 | | 2013 | | 15 | 14.76% | |
| | 708 | | 2012 | | 15 | 8.86% | |
| | 709 | | 2011 | | 15 | 2.95% | |
| | 710 | Fully Depreciated | | 15 | 0.00% | | |
| | 711 | Total Measuring and Reg. Equipment | | | | | |
| 46.0 | 712 | 364.6-Compressor Station Equip. | 2025 | | 15 | 95.00% | |
| | 713 | | 2024 | | 15 | 85.50% | |
| | 714 | | 2023 | | 15 | 76.95% | |
| | 715 | | 2022 | | 15 | 69.25% | |
| | 716 | | 2021 | | 15 | 62.32% | |
| | 717 | | 2020 | | 15 | 56.09% | |
| | 718 | | 2019 | | 15 | 50.19% | |
| | 719 | | 2018 | | 15 | 44.29% | |
| | 720 | | 2017 | | 15 | 38.38% | |
| | 721 | | 2016 | | 15 | 32.48% | |
| | 722 | | 2015 | | 15 | 26.57% | |
| | 723 | | 2014 | | 15 | 20.67% | |
| | 724 | | 2013 | | 15 | 14.76% | |
| | 725 | | 2012 | | 15 | 8.86% | |
| | 726 | | 2011 | | 15 | 2.95% | |
| | 727 | Fully Depreciated | | 15 | 0.00% | | |
| | 728 | Total Compressor Station Equip. | | | | | |
| 00.11 | 729 | 364.7-Communication Equipment | 2025 | | 7 | 89.29% | |
| | 730 | | 2024 | | 7 | 70.16% | |
| | 731 | | 2023 | | 7 | 55.13% | |
| | 732 | | 2022 | | 7 | 42.88% | |
| | 733 | | 2021 | | 7 | 30.63% | |
| | 734 | | 2020 | | 7 | 18.38% | |
| | 735 | | 2019 | | 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 | 2025 | | 15 | 95.00% | | |
| | 739 | | 2024 | | 15 | 85.50% | | |
| | 740 | | 2023 | | 15 | 76.95% | | |
| | 741 | | 2022 | | 15 | 69.25% | | |
| | 742 | | 2021 | | 15 | 62.32% | | |
| | 743 | | 2020 | | 15 | 56.09% | | |
| | 744 | | 2019 | | 15 | 50.19% | | |
| | 745 | | 2018 | | 15 | 44.29% | | |
| | 746 | | 2017 | | 15 | 38.38% | | |
| | 747 | | 2016 | | 15 | 32.48% | | |
| | 748 | | 2015 | | 15 | 26.57% | | |
| | 749 | | 2014 | | 15 | 20.67% | | |
| | 750 | | 2013 | | 15 | 14.76% | | |
| | 751 | | 2012 | | 15 | 8.86% | | |
| | 752 | | 2011 | | 15 | 2.95% | | |
| | 753 | Fully Depreciated | | 15 | 0.00% | | | |
| | 754 | Total Other Equipment | | | | | | |
| 46.0 | 755 | 367-Mains | 2025 | | 15 | 95.00% | | |
| | 756 | | 2024 | | 15 | 85.50% | | |
| | 757 | | 2023 | | 15 | 76.95% | | |
| | 758 | | 2022 | | 15 | 69.25% | | |
| | 759 | | 2021 | | 15 | 62.32% | | |
| | 760 | | 2020 | | 15 | 56.09% | | |
| | 761 | | 2019 | | 15 | 50.19% | | |
| | 762 | | 2018 | | 15 | 44.29% | | |
| | 763 | | 2017 | | 15 | 38.38% | | |
| | 764 | | 2016 | | 15 | 32.48% | | |
| | 765 | | 2015 | | 15 | 26.57% | | |
| | 766 | | 2014 | | 15 | 20.67% | | |
| | 767 | | 2013 | | 15 | 14.76% | | |
| | 768 | | 2012 | | 15 | 8.86% | | |
| | 769 | | 2011 | | 15 | 2.95% | | |
| | 770 | Fully Depreciated | | 15 | 0.00% | | | |
| | 771 | Total Mains | | | | | | |
| 46.0 | 772 | 368-Compressor Station Equip. | 2025 | | 15 | 95.00% | | |
| | 773 | | 2024 | | 15 | 85.50% | | |
| | 774 | | 2023 | | 15 | 76.95% | | |
| | 775 | | 2022 | | 15 | 69.25% | | |
| | 776 | | 2021 | | 15 | 62.32% | | |
| | 777 | | 2020 | | 15 | 56.09% | | |
| | 778 | | 2019 | | 15 | 50.19% | | |
| | 779 | | 2018 | | 15 | 44.29% | | |
| | 780 | | 2017 | | 15 | 38.38% | | |
| | 781 | | 2016 | | 15 | 32.48% | | |
| | 782 | | 2015 | | 15 | 26.57% | | |
| | 783 | | 2014 | | 15 | 20.67% | | |
| | 784 | | 2013 | | 15 | 14.76% | | |
| | 785 | | 2012 | | 15 | 8.86% | | |
| | 786 | | 2011 | | 15 | 2.95% | | |
| | 787 | Fully Depreciated | | 15 | 0.00% | | | |
| | 788 | Total Compressor Station Equip. | | | | | | |

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| Name of Business | | Address of Business | | City | | State | Company Number |
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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 |
| 46.0 | 789 | 369-Measuring and Regulated Equip | 2025 | | 15 | 95.00% | |
| | 790 | | 2024 | | 15 | 85.50% | |
| | 791 | | 2023 | | 15 | 76.95% | |
| | 792 | | 2022 | | 15 | 69.25% | |
| | 793 | | 2021 | | 15 | 62.32% | |
| | 794 | | 2020 | | 15 | 56.09% | |
| | 795 | | 2019 | | 15 | 50.19% | |
| | 796 | | 2018 | | 15 | 44.29% | |
| | 797 | | 2017 | | 15 | 38.38% | |
| | 798 | | 2016 | | 15 | 32.48% | |
| | 799 | | 2015 | | 15 | 26.57% | |
| | 800 | | 2014 | | 15 | 20.67% | |
| | 801 | | 2013 | | 15 | 14.76% | |
| | 802 | | 2012 | | 15 | 8.86% | |
| | 803 | | 2011 | | 15 | 2.95% | |
| | 804 | | Fully Depreciated | | 15 | 0.00% | |
| | 805 | Total Measuring and Reg. Equipment | | | | | |
| 00.11 | 806 | 370-Communication Equipment | 2025 | | 7 | 89.29% | |
| | 807 | | 2024 | | 7 | 70.16% | |
| | 808 | | 2023 | | 7 | 55.13% | |
| | 809 | | 2022 | | 7 | 42.88% | |
| | 810 | | 2021 | | 7 | 30.63% | |
| | 811 | | 2020 | | 7 | 18.38% | |
| | 812 | | 2019 | | 7 | 6.13% | |
| | 813 | | Fully Depreciated | | 7 | 0.00% | |
| | 814 | Total Communication Equip. | | | | | |
| 46.0 | 815 | 371-Other Equipment | 2025 | | 15 | 95.00% | |
| | 816 | | 2024 | | 15 | 85.50% | |
| | 817 | | 2023 | | 15 | 76.95% | |
| | 818 | | 2022 | | 15 | 69.25% | |
| | 819 | | 2021 | | 15 | 62.32% | |
| | 820 | | 2020 | | 15 | 56.09% | |
| | 821 | | 2019 | | 15 | 50.19% | |
| | 822 | | 2018 | | 15 | 44.29% | |
| | 823 | | 2017 | | 15 | 38.38% | |
| | 824 | | 2016 | | 15 | 32.48% | |
| | 825 | | 2015 | | 15 | 26.57% | |
| | 826 | | 2014 | | 15 | 20.67% | |
| | 827 | | 2013 | | 15 | 14.76% | |
| | 828 | | 2012 | | 15 | 8.86% | |
| | 829 | | 2011 | | 15 | 2.95% | |
| | 830 | | Fully Depreciated | | 15 | 0.00% | |
| | 831 | Total Other Equipment | | | | | |

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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 | 832 | 376-Mains | 2025 | | 20 | 96.25% | | |
| | 833 | | 2024 | | 20 | 89.03% | | |
| | 834 | | 2023 | | 20 | 82.35% | | |
| | 835 | | 2022 | | 20 | 76.18% | | |
| | 836 | | 2021 | | 20 | 70.46% | | |
| | 837 | | 2020 | | 20 | 65.18% | | |
| | 838 | | 2019 | | 20 | 60.29% | | |
| | 839 | | 2018 | | 20 | 55.77% | | |
| | 840 | | 2017 | | 20 | 51.31% | | |
| | 841 | | 2016 | | 20 | 46.85% | | |
| | 842 | | 2015 | | 20 | 42.38% | | |
| | 843 | | 2014 | | 20 | 37.92% | | |
| | 844 | | 2013 | | 20 | 33.46% | | |
| | 845 | | 2012 | | 20 | 29.00% | | |
| | 846 | | 2011 | | 20 | 24.54% | | |
| | 847 | | 2010 | | 20 | 20.08% | | |
| | 848 | | 2009 | | 20 | 15.62% | | |
| | 849 | | 2008 | | 20 | 11.15% | | |
| | 850 | | 2007 | | 20 | 6.69% | | |
| | 851 | | 2006 | | 20 | 2.23% | | |
| | 852 | | Fully Depreciated | | 20 | 0.00% | | |
| | 853 | Total Mains | | | | | | |
| 49.21 | 854 | 377-Compressor Station Equip. | 2025 | | 20 | 96.25% | | |
| | 855 | | 2024 | | 20 | 89.03% | | |
| | 856 | | 2023 | | 20 | 82.35% | | |
| | 857 | | 2022 | | 20 | 76.18% | | |
| | 858 | | 2021 | | 20 | 70.46% | | |
| | 859 | | 2020 | | 20 | 65.18% | | |
| | 860 | | 2019 | | 20 | 60.29% | | |
| | 861 | | 2018 | | 20 | 55.77% | | |
| | 862 | | 2017 | | 20 | 51.31% | | |
| | 863 | | 2016 | | 20 | 46.85% | | |
| | 864 | | 2015 | | 20 | 42.38% | | |
| | 865 | | 2014 | | 20 | 37.92% | | |
| | 866 | | 2013 | | 20 | 33.46% | | |
| | 867 | | 2012 | | 20 | 29.00% | | |
| | 868 | | 2011 | | 20 | 24.54% | | |
| | 869 | | 2010 | | 20 | 20.08% | | |
| | 870 | | 2009 | | 20 | 15.62% | | |
| | 871 | | 2008 | | 20 | 11.15% | | |
| | 872 | | 2007 | | 20 | 6.69% | | |
| | 873 | | 2006 | | 20 | 2.23% | | |
| | 874 | | Fully Depreciated | | 20 | 0.00% | | |
| | 875 | Total Compressor Station 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

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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 | 876 | 378-Measuring and Regulated Equip.-Gen. | 2025 | | 20 | 96.25% | | |
| | 877 | | 2024 | | 20 | 89.03% | | |
| | 878 | | 2023 | | 20 | 82.35% | | |
| | 879 | | 2022 | | 20 | 76.18% | | |
| | 880 | | 2021 | | 20 | 70.46% | | |
| | 881 | | 2020 | | 20 | 65.18% | | |
| | 882 | | 2019 | | 20 | 60.29% | | |
| | 883 | | 2018 | | 20 | 55.77% | | |
| | 884 | | 2017 | | 20 | 51.31% | | |
| | 885 | | 2016 | | 20 | 46.85% | | |
| | 886 | | 2015 | | 20 | 42.38% | | |
| | 887 | | 2014 | | 20 | 37.92% | | |
| | 888 | | 2013 | | 20 | 33.46% | | |
| | 889 | | 2012 | | 20 | 29.00% | | |
| | 890 | | 2011 | | 20 | 24.54% | | |
| | 891 | | 2010 | | 20 | 20.08% | | |
| | 892 | | 2009 | | 20 | 15.62% | | |
| | 893 | | 2008 | | 20 | 11.15% | | |
| | 894 | | 2007 | | 20 | 6.69% | | |
| | 895 | | 2006 | | 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 | 2025 | | 20 | 96.25% | | |
| | 899 | | 2024 | | 20 | 89.03% | | |
| | 900 | | 2023 | | 20 | 82.35% | | |
| | 901 | | 2022 | | 20 | 76.18% | | |
| | 902 | | 2021 | | 20 | 70.46% | | |
| | 903 | | 2020 | | 20 | 65.18% | | |
| | 904 | | 2019 | | 20 | 60.29% | | |
| | 905 | | 2018 | | 20 | 55.77% | | |
| | 906 | | 2017 | | 20 | 51.31% | | |
| | 907 | | 2016 | | 20 | 46.85% | | |
| | 908 | | 2015 | | 20 | 42.38% | | |
| | 909 | | 2014 | | 20 | 37.92% | | |
| | 910 | | 2013 | | 20 | 33.46% | | |
| | 911 | | 2012 | | 20 | 29.00% | | |
| | 912 | | 2011 | | 20 | 24.54% | | |
| | 913 | | 2010 | | 20 | 20.08% | | |
| | 914 | | 2009 | | 20 | 15.62% | | |
| | 915 | | 2008 | | 20 | 11.15% | | |
| | 916 | | 2007 | | 20 | 6.69% | | |
| | 917 | | 2006 | | 20 | 2.23% | | |
| | 918 | | Fully Depreciated | | 20 | 0.00% | | |
| | 919 | Total Meas. and Reg. Equip.-City | | | | | | |

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

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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 | 920 | 380-Services | 2025 | | 20 | 96.25% | | |
| | 921 | | 2024 | | 20 | 89.03% | | |
| | 922 | | 2023 | | 20 | 82.35% | | |
| | 923 | | 2022 | | 20 | 76.18% | | |
| | 924 | | 2021 | | 20 | 70.46% | | |
| | 925 | | 2020 | | 20 | 65.18% | | |
| | 926 | | 2019 | | 20 | 60.29% | | |
| | 927 | | 2018 | | 20 | 55.77% | | |
| | 928 | | 2017 | | 20 | 51.31% | | |
| | 929 | | 2016 | | 20 | 46.85% | | |
| | 930 | | 2015 | | 20 | 42.38% | | |
| | 931 | | 2014 | | 20 | 37.92% | | |
| | 932 | | 2013 | | 20 | 33.46% | | |
| | 933 | | 2012 | | 20 | 29.00% | | |
| | 934 | | 2011 | | 20 | 24.54% | | |
| | 935 | | 2010 | | 20 | 20.08% | | |
| | 936 | | 2009 | | 20 | 15.62% | | |
| | 937 | | 2008 | | 20 | 11.15% | | |
| | 938 | | 2007 | | 20 | 6.69% | | |
| | 939 | | 2006 | | 20 | 2.23% | | |
| | 940 | | Fully Depreciated | | 20 | 0.00% | | |
| | 941 | Total Services | | | | | | |
| 49.21 | 942 | 381-Meters | 2025 | | 20 | 96.25% | | |
| | 943 | | 2024 | | 20 | 89.03% | | |
| | 944 | | 2023 | | 20 | 82.35% | | |
| | 945 | | 2022 | | 20 | 76.18% | | |
| | 946 | | 2021 | | 20 | 70.46% | | |
| | 947 | | 2020 | | 20 | 65.18% | | |
| | 948 | | 2019 | | 20 | 60.29% | | |
| | 949 | | 2018 | | 20 | 55.77% | | |
| | 950 | | 2017 | | 20 | 51.31% | | |
| | 951 | | 2016 | | 20 | 46.85% | | |
| | 952 | | 2015 | | 20 | 42.38% | | |
| | 953 | | 2014 | | 20 | 37.92% | | |
| | 954 | | 2013 | | 20 | 33.46% | | |
| | 955 | | 2012 | | 20 | 29.00% | | |
| | 956 | | 2011 | | 20 | 24.54% | | |
| | 957 | | 2010 | | 20 | 20.08% | | |
| | 958 | | 2009 | | 20 | 15.62% | | |
| | 959 | | 2008 | | 20 | 11.15% | | |
| | 960 | | 2007 | | 20 | 6.69% | | |
| | 961 | | 2006 | | 20 | 2.23% | | |
| | 962 | | Fully Depreciated | | 20 | 0.00% | | |
| | 963 | Total Meters | | | | | | |

Nebraska Schedule 14-GP - Detail Net Book Personal Property
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 | 2025 | | 20 | 96.25% | | |
| | 965 | | 2024 | | 20 | 89.03% | | |
| | 966 | | 2023 | | 20 | 82.35% | | |
| | 967 | | 2022 | | 20 | 76.18% | | |
| | 968 | | 2021 | | 20 | 70.46% | | |
| | 969 | | 2020 | | 20 | 65.18% | | |
| | 970 | | 2019 | | 20 | 60.29% | | |
| | 971 | | 2018 | | 20 | 55.77% | | |
| | 972 | | 2017 | | 20 | 51.31% | | |
| | 973 | | 2016 | | 20 | 46.85% | | |
| | 974 | | 2015 | | 20 | 42.38% | | |
| | 975 | | 2014 | | 20 | 37.92% | | |
| | 976 | | 2013 | | 20 | 33.46% | | |
| | 977 | | 2012 | | 20 | 29.00% | | |
| | 978 | | 2011 | | 20 | 24.54% | | |
| | 979 | | 2010 | | 20 | 20.08% | | |
| | 980 | | 2009 | | 20 | 15.62% | | |
| | 981 | | 2008 | | 20 | 11.15% | | |
| | 982 | | 2007 | | 20 | 6.69% | | |
| | 983 | | 2006 | | 20 | 2.23% | | |
| | | 984 | Fully Depreciated | | 20 | 0.00% | | |
| | 985 | Total Meter Installations-Equip. | | | | | | |
| 49.21 | 986 | 383-House Regulators | 2025 | | 20 | 96.25% | | |
| | 987 | | 2024 | | 20 | 89.03% | | |
| | 988 | | 2023 | | 20 | 82.35% | | |
| | 989 | | 2022 | | 20 | 76.18% | | |
| | 990 | | 2021 | | 20 | 70.46% | | |
| | 991 | | 2020 | | 20 | 65.18% | | |
| | 992 | | 2019 | | 20 | 60.29% | | |
| | 993 | | 2018 | | 20 | 55.77% | | |
| | 994 | | 2017 | | 20 | 51.31% | | |
| | 995 | | 2016 | | 20 | 46.85% | | |
| | 996 | | 2015 | | 20 | 42.38% | | |
| | 997 | | 2014 | | 20 | 37.92% | | |
| | 998 | | 2013 | | 20 | 33.46% | | |
| | 999 | | 2012 | | 20 | 29.00% | | |
| | 1000 | | 2011 | | 20 | 24.54% | | |
| | 1001 | | 2010 | | 20 | 20.08% | | |
| | 1002 | | 2009 | | 20 | 15.62% | | |
| | 1003 | | 2008 | | 20 | 11.15% | | |
| | 1004 | | 2007 | | 20 | 6.69% | | |
| | 1005 | | 2006 | | 20 | 2.23% | | |
| | | 1006 | Fully Depreciated | | 20 | 0.00% | | |
| | 1007 | Total House Regulators | | | | | | |

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

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Tax Year
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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 | 1008 | 384-House Regulators Install.-Equip. | 2025 | | 20 | 96.25% | |
| | 1009 | | 2024 | | 20 | 89.03% | |
| | 1010 | | 2023 | | 20 | 82.35% | |
| | 1011 | | 2022 | | 20 | 76.18% | |
| | 1012 | | 2021 | | 20 | 70.46% | |
| | 1013 | | 2020 | | 20 | 65.18% | |
| | 1014 | | 2019 | | 20 | 60.29% | |
| | 1015 | | 2018 | | 20 | 55.77% | |
| | 1016 | | 2017 | | 20 | 51.31% | |
| | 1017 | | 2016 | | 20 | 46.85% | |
| | 1018 | | 2015 | | 20 | 42.38% | |
| | 1019 | | 2014 | | 20 | 37.92% | |
| | 1020 | | 2013 | | 20 | 33.46% | |
| | 1021 | | 2012 | | 20 | 29.00% | |
| | 1022 | | 2011 | | 20 | 24.54% | |
| | 1023 | | 2010 | | 20 | 20.08% | |
| | 1024 | | 2009 | | 20 | 15.62% | |
| | 1025 | | 2008 | | 20 | 11.15% | |
| | 1026 | | 2007 | | 20 | 6.69% | |
| | 1027 | | 2006 | | 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. | 2025 | | 20 | 96.25% | |
| | 1031 | | 2024 | | 20 | 89.03% | |
| | 1032 | | 2023 | | 20 | 82.35% | |
| | 1033 | | 2022 | | 20 | 76.18% | |
| | 1034 | | 2021 | | 20 | 70.46% | |
| | 1035 | | 2020 | | 20 | 65.18% | |
| | 1036 | | 2019 | | 20 | 60.29% | |
| | 1037 | | 2018 | | 20 | 55.77% | |
| | 1038 | | 2017 | | 20 | 51.31% | |
| | 1039 | | 2016 | | 20 | 46.85% | |
| | 1040 | | 2015 | | 20 | 42.38% | |
| | 1041 | | 2014 | | 20 | 37.92% | |
| | 1042 | | 2013 | | 20 | 33.46% | |
| | 1043 | | 2012 | | 20 | 29.00% | |
| | 1044 | | 2011 | | 20 | 24.54% | |
| | 1045 | | 2010 | | 20 | 20.08% | |
| | 1046 | | 2009 | | 20 | 15.62% | |
| | 1047 | | 2008 | | 20 | 11.15% | |
| | 1048 | | 2007 | | 20 | 6.69% | |
| | 1049 | | 2006 | | 20 | 2.23% | |
| | 1050 | | Fully Depreciated | | 20 | 0.00% | |
| | 1051 | Total Ind. Meas. and Reg. St. 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

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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 | 1052 | 386-Other Property On Cust. Premises | 2025 | | 20 | 96.25% | |
| | 1053 | | 2024 | | 20 | 89.03% | |
| | 1054 | | 2023 | | 20 | 82.35% | |
| | 1055 | | 2022 | | 20 | 76.18% | |
| | 1056 | | 2021 | | 20 | 70.46% | |
| | 1057 | | 2020 | | 20 | 65.18% | |
| | 1058 | | 2019 | | 20 | 60.29% | |
| | 1059 | | 2018 | | 20 | 55.77% | |
| | 1060 | | 2017 | | 20 | 51.31% | |
| | 1061 | | 2016 | | 20 | 46.85% | |
| | 1062 | | 2015 | | 20 | 42.38% | |
| | 1063 | | 2014 | | 20 | 37.92% | |
| | 1064 | | 2013 | | 20 | 33.46% | |
| | 1065 | | 2012 | | 20 | 29.00% | |
| | 1066 | | 2011 | | 20 | 24.54% | |
| | 1067 | | 2010 | | 20 | 20.08% | |
| | 1068 | | 2009 | | 20 | 15.62% | |
| | 1069 | | 2008 | | 20 | 11.15% | |
| | 1070 | | 2007 | | 20 | 6.69% | |
| | 1071 | | 2006 | | 20 | 2.23% | |
| | 1072 | | Fully Depreciated | | 20 | 0.00% | |
| | 1073 | Total Other Prop. On Cust. Prem. | | | | | |
| 49.21 | 1074 | 387-Other Equipment | 2025 | | 20 | 96.25% | |
| | 1075 | | 2024 | | 20 | 89.03% | |
| | 1076 | | 2023 | | 20 | 82.35% | |
| | 1077 | | 2022 | | 20 | 76.18% | |
| | 1078 | | 2021 | | 20 | 70.46% | |
| | 1079 | | 2020 | | 20 | 65.18% | |
| | 1080 | | 2019 | | 20 | 60.29% | |
| | 1081 | | 2018 | | 20 | 55.77% | |
| | 1082 | | 2017 | | 20 | 51.31% | |
| | 1083 | | 2016 | | 20 | 46.85% | |
| | 1084 | | 2015 | | 20 | 42.38% | |
| | 1085 | | 2014 | | 20 | 37.92% | |
| | 1086 | | 2013 | | 20 | 33.46% | |
| | 1087 | | 2012 | | 20 | 29.00% | |
| | 1088 | | 2011 | | 20 | 24.54% | |
| | 1089 | | 2010 | | 20 | 20.08% | |
| | 1090 | | 2009 | | 20 | 15.62% | |
| | 1091 | | 2008 | | 20 | 11.15% | |
| | 1092 | | 2007 | | 20 | 6.69% | |
| | 1093 | | 2006 | | 20 | 2.23% | |
| | 1094 | | Fully Depreciated | | 20 | 0.00% | |
| | 1095 | Total Other Equipment | | | | | |
| 00.11 | 1096 | 391-Office Furniture and Equipment | 2025 | | 7 | 89.29% | |
| | 1097 | | 2024 | | 7 | 70.16% | |
| | 1098 | | 2023 | | 7 | 55.13% | |
| | 1099 | | 2022 | | 7 | 42.88% | |
| | 1100 | | 2021 | | 7 | 30.63% | |
| | 1101 | | 2020 | | 7 | 18.38% | |
| | 1102 | | 2019 | | 7 | 6.13% | |
| | 1103 | | Fully Depreciated | | 7 | 0.00% | |
| | 1104 | Total Office Furniture and Equip. | | | | | |
| 00.242 | 1105 | 392-Transportation Equipment (Excluding Highway Vehicles) | 2025 | | 5 | 85.00% | |
| | 1106 | | 2024 | | 5 | 59.50% | |
| | 1107 | | 2023 | | 5 | 41.65% | |
| | 1108 | | 2022 | | 5 | 24.99% | |
| | 1109 | | 2021 | | 5 | 8.33% | |
| | 1110 | | Fully Depreciated | | 5 | 0.00% | |
| | 1111 | Total Transportation Equip. | | | | | |

Nebraska Schedule 14-GP - Detail Net Book 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 |
| 00.22 | 1112 | Motor Vehicles | 2025 | | 5 | 85.00% | |
| | 1113 | (Including Highway Vehicles from Account 392) | 2024 | | 5 | 59.50% | |
| | 1114 | | 2023 | | 5 | 41.65% | |
| | 1115 | | 2022 | | 5 | 24.99% | |
| | 1116 | | 2021 | | 5 | 8.33% | |
| | 1117 | | Fully Depreciated | | 5 | 0.00% | |
| | 1118 | Total Motor Vehicles | | | | | |
| 00.11 | 1119 | 393-Stores Equipment | 2025 | | 7 | 89.29% | |
| | 1120 | | 2024 | | 7 | 70.16% | |
| | 1121 | | 2023 | | 7 | 55.13% | |
| | 1122 | | 2022 | | 7 | 42.88% | |
| | 1123 | | 2021 | | 7 | 30.63% | |
| | 1124 | | 2020 | | 7 | 18.38% | |
| | 1125 | | 2019 | | 7 | 6.13% | |
| | 1126 | Fully Depreciated | | 7 | 0.00% | | |
| | 1127 | Total Stores Equipment | | | | | |
| 00.11 | 1128 | 394-Tools, Shop, and Garage Equip. | 2025 | | 7 | 89.29% | |
| | 1129 | | 2024 | | 7 | 70.16% | |
| | 1130 | | 2023 | | 7 | 55.13% | |
| | 1131 | | 2022 | | 7 | 42.88% | |
| | 1132 | | 2021 | | 7 | 30.63% | |
| | 1133 | | 2020 | | 7 | 18.38% | |
| | 1134 | | 2019 | | 7 | 6.13% | |
| | 1135 | Fully Depreciated | | 7 | 0.00% | | |
| | 1136 | Total Tools, Shop, and Garage Equip. | | | | | |
| 00.11 | 1137 | 395-Laboratory Equipment | 2025 | | 7 | 89.29% | |
| | 1138 | | 2024 | | 7 | 70.16% | |
| | 1139 | | 2023 | | 7 | 55.13% | |
| | 1140 | | 2022 | | 7 | 42.88% | |
| | 1141 | | 2021 | | 7 | 30.63% | |
| | 1142 | | 2020 | | 7 | 18.38% | |
| | 1143 | | 2019 | | 7 | 6.13% | |
| | 1144 | Fully Depreciated | | 7 | 0.00% | | |
| | 1145 | Total Laboratory Equipment | | | | | |
| 00.11 | 1146 | 396-Power Operated Equipment | 2025 | | 7 | 89.29% | |
| | 1147 | | 2024 | | 7 | 70.16% | |
| | 1148 | | 2023 | | 7 | 55.13% | |
| | 1149 | | 2022 | | 7 | 42.88% | |
| | 1150 | | 2021 | | 7 | 30.63% | |
| | 1151 | | 2020 | | 7 | 18.38% | |
| | 1152 | | 2019 | | 7 | 6.13% | |
| | 1153 | Fully Depreciated | | 7 | 0.00% | | |
| | 1154 | Total Power Operated Equipment | | | | | |
| 00.11 | 1155 | 397-Communication Equipment | 2025 | | 7 | 89.29% | |
| | 1156 | | 2024 | | 7 | 70.16% | |
| | 1157 | | 2023 | | 7 | 55.13% | |
| | 1158 | | 2022 | | 7 | 42.88% | |
| | 1159 | | 2021 | | 7 | 30.63% | |
| | 1160 | | 2020 | | 7 | 18.38% | |
| | 1161 | | 2019 | | 7 | 6.13% | |
| | 1162 | Fully Depreciated | | 7 | 0.00% | | |
| | 1163 | Total Communication Equipment | | | | | |
| 00.11 | 1164 | 398-Miscellaneous Equipment | 2025 | | 7 | 89.29% | |
| | 1165 | | 2024 | | 7 | 70.16% | |
| | 1166 | | 2023 | | 7 | 55.13% | |
| | 1167 | | 2022 | | 7 | 42.88% | |
| | 1168 | | 2021 | | 7 | 30.63% | |
| | 1169 | | 2020 | | 7 | 18.38% | |
| | 1170 | | 2019 | | 7 | 6.13% | |
| | 1171 | Fully Depreciated | | 7 | 0.00% | | |
| | 1172 | Total Misc. Equipment | | | | | |

Nebraska Schedule 14-GP - Detail Net Book 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 |
| 00.11 | 1173 | 399-Other Tangible Equipment | 2025 | | 7 | 89.29% | |
| | 1174 | | 2024 | | 7 | 70.16% | |
| | 1175 | | 2023 | | 7 | 55.13% | |
| | 1176 | | 2022 | | 7 | 42.88% | |
| | 1177 | | 2021 | | 7 | 30.63% | |
| | 1178 | | 2020 | | 7 | 18.38% | |
| | 1179 | | 2019 | | 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

2026

| 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 | 2025 | | 7 | 89.29% | | | |
| | 2 | | 2024 | | 7 | 70.16% | | | |
| | 3 | | 2023 | | 7 | 55.13% | | | |
| | 4 | | 2022 | | 7 | 42.88% | | | |
| | 5 | | 2021 | | 7 | 30.63% | | | |
| | 6 | | 2020 | | 7 | 18.38% | | | |
| | 7 | | 2019 | | 7 | 6.13% | | | |
| | 8 | | Fully Depreciated | | 7 | 0.00% | | | |
| | 9 | Total Office Furniture and Equip. | | | | | | | |
| 00.242 | 10 | Transportation Equipment (Excluding Highway Vehicles) | 2025 | | 5 | 85.00% | | | |
| | 11 | | 2024 | | 5 | 59.50% | | | |
| | 12 | | 2023 | | 5 | 41.65% | | | |
| | 13 | | 2022 | | 5 | 24.99% | | | |
| | 14 | | 2021 | | 5 | 8.33% | | | |
| | 15 | | Fully Depreciated | | 5 | 0.00% | | | |
| | 16 | Total Transportation Equip. | | | | | | | |
| 00.22 | 17 | Motor Vehicles (Including Highway Vehicles from Account 392) | 2025 | | 5 | 85.00% | | | |
| | 18 | | 2024 | | 5 | 59.50% | | | |
| | 19 | | 2023 | | 5 | 41.65% | | | |
| | 20 | | 2022 | | 5 | 24.99% | | | |
| | 21 | | 2021 | | 5 | 8.33% | | | |
| | 22 | | Fully Depreciated | | 5 | 0.00% | | | |
| | 23 | Total Motor Vehicles | | | | | | | |
| 00.11 | 24 | Stores Equipment | 2025 | | 7 | 89.29% | | | |
| | 25 | | 2024 | | 7 | 70.16% | | | |
| | 26 | | 2023 | | 7 | 55.13% | | | |
| | 27 | | 2022 | | 7 | 42.88% | | | |
| | 28 | | 2021 | | 7 | 30.63% | | | |
| | 29 | | 2020 | | 7 | 18.38% | | | |
| | 30 | | 2019 | | 7 | 6.13% | | | |
| | 31 | | Fully Depreciated | | 7 | 0.00% | | | |
| | 32 | Total Stores Equipment | | | | | | | |
| 00.11 | 33 | Tools, Shop, and Garage Equip. | 2025 | | 7 | 89.29% | | | |
| | 34 | | 2024 | | 7 | 70.16% | | | |
| | 35 | | 2023 | | 7 | 55.13% | | | |
| | 36 | | 2022 | | 7 | 42.88% | | | |
| | 37 | | 2021 | | 7 | 30.63% | | | |
| | 38 | | 2020 | | 7 | 18.38% | | | |
| | 39 | | 2019 | | 7 | 6.13% | | | |
| | 40 | | Fully Depreciated | | 7 | 0.00% | | | |
| | 41 | Total Tools, Shop, and Garage Equip. | | | | | | | |
| 00.11 | 42 | Laboratory Equipment | 2025 | | 7 | 89.29% | | | |
| | 43 | | 2024 | | 7 | 70.16% | | | |
| | 44 | | 2023 | | 7 | 55.13% | | | |
| | 45 | | 2022 | | 7 | 42.88% | | | |
| | 46 | | 2021 | | 7 | 30.63% | | | |
| | 47 | | 2020 | | 7 | 18.38% | | | |
| | 48 | | 2019 | | 7 | 6.13% | | | |
| | 49 | | Fully Depreciated | | 7 | 0.00% | | | |
| | 50 | Total Laboratory Equipment | | | | | | | |
| 00.11 | 51 | Power Operated Equipment | 2025 | | 7 | 89.29% | | | |
| | 52 | | 2024 | | 7 | 70.16% | | | |
| | 53 | | 2023 | | 7 | 55.13% | | | |
| | 54 | | 2022 | | 7 | 42.88% | | | |
| | 55 | | 2021 | | 7 | 30.63% | | | |
| | 56 | | 2020 | | 7 | 18.38% | | | |
| | 57 | | 2019 | | 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

2026

| 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 | 2025 | | 7 | 89.29% | |
| | 61 | | 2024 | | 7 | 70.16% | |
| | 62 | | 2023 | | 7 | 55.13% | |
| | 63 | | 2022 | | 7 | 42.88% | |
| | 64 | | 2021 | | 7 | 30.63% | |
| | 65 | | 2020 | | 7 | 18.38% | |
| | 66 | | 2019 | | 7 | 6.13% | |
| | 67 | | Fully Depreciated | | 7 | 0.00% | |
| | 68 | Total Communication Equipment | | | | | |
| 00.11 | 69 | Miscellaneous Equipment | 2025 | | 7 | 89.29% | |
| | 70 | | 2024 | | 7 | 70.16% | |
| | 71 | | 2023 | | 7 | 55.13% | |
| | 72 | | 2022 | | 7 | 42.88% | |
| | 73 | | 2021 | | 7 | 30.63% | |
| | 74 | | 2020 | | 7 | 18.38% | |
| | 75 | | 2019 | | 7 | 6.13% | |
| | 76 | | Fully Depreciated | | 7 | 0.00% | |
| | 77 | Total Misc. Equipment | | | | | |
| 00.11 | 78 | Other Tangible Equipment | 2025 | | 7 | 89.29% | |
| | 79 | | 2024 | | 7 | 70.16% | |
| | 80 | | 2023 | | 7 | 55.13% | |
| | 81 | | 2022 | | 7 | 42.88% | |
| | 82 | | 2021 | | 7 | 30.63% | |
| | 83 | | 2020 | | 7 | 18.38% | |
| | 84 | | 2019 | | 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

2026

| 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:

[illegible]

Instructions

The purpose of this schedule is to report the itemized detail of the Nonutility (Nonoperating) property that was reported on the Schedule 11-U and/or Schedule 11-Other Comparative Balance Sheets, as applicable.

- > Any amounts reported as Nonutility Property on the Schedule 11-U or 11-Other, as applicable, are required to be reported on this schedule. Other nonutility and/or nonoperating information may be reported on this schedule as well.
- > This will include both the Gross amounts and Depreciation/Liabilities being reported, as separate line items.
- > The description should indicate what the property is and the use of the property, when applicable.
- > The FERC Account Number should match, if applicable, the same account number that the asset is reflecting on the applicable Balance Sheet.
- > The location column should indicate the situs of the property. If the property is located in Nebraska, then list the county and/or legal description (if available). For all other nonoperating property, not located in Nebraska, only list the state of which the property has situs. If in more than one location, list the Nebraska counties and/or states, as applicable.

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

Comments/Questions/Concerns:

[illegible]

Nebraska Schedule 99 - Distribution/Subdivision Apportionment

General Instructions for all Public Service Entities
Electronic File Required for Schedule 99

Form 43
Tax Year
2026

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 Tommy at tommy.a.nguyen@nebraska.gov (402-471-5865) or Kamisah O'Donnell at kamisah.odonnell@nebraska.gov (402-595-1531), if you have any questions or need assistance.

Comments/Questions/Concerns:

Nebraska Schedule 99A - Distribution/Subdivision Apportionment

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

Form 43
Tax Year
2026

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 | |
| | SAMPLE COMPANY NAME | | 2,415,000 | 2,570,000 | 0 | 0 | 100 | *1 | | |
| 19 | COUNTY - COLFAX | 100 | 400,000 | 425,000 | 0 | 0 | 100 | #2 | 213985 | |
| 19 | SCH DIST SCHUYLER CENTRAL HIGH 123 | 6102 | 400,000 | 425,000 | 0 | 0 | 100 | 01 | 213970 | |
| 19 | *SCH DIST SCHUYLER CENTRAL 123 BOND 2007 | 6210 | 400,000 | 425,000 | 0 | 0 | 100 | 01 | 214121 | |
| 19 | FIRE DIST SCHUYLER 3 | 7705 | 400,000 | 425,000 | 0 | 0 | 100 | 03 | 214101 | |
| 19 | LOWER PLATTE NORTH NRD | 7302 | 400,000 | 425,000 | 0 | 0 | 100 | 07 | 214103 | |
| 19 | ESU 7 | 6903 | 400,000 | 425,000 | 0 | 0 | 100 | 09 | 214106 | |
| 19 | CENTRAL TECH COMMUNITY COLLEGE | 7100 | 400,000 | 425,000 | 0 | 0 | 100 | 10 | 214110 | |
| 19 | AG SOCIETY | 9200 | 400,000 | 425,000 | 0 | 0 | 100 | 13 | 214115 | |
| 19 | **CONSOLIDATED** | | 0 | 0 | 0 | 0 | 100 | 99 | 213964 | |
| 19 | CDE, ESU, SCH, FIRE, NRD | | 0 | 0 | 0 | 0 | 100 | 99 | 213959 | |
| 19 | 024, 7, 123(2) II LP | | 400,000 | 425,000 | 0 | 0 | 100 | 99 | 213955 | |
| 64 | COUNTY - NEMHA | 500 | 825,000 | 875,000 | 0 | 0 | 100 | #2 | 246934 | |
| 64 | SCH DIST JOHNSON-BROCK 23 | 508 | 410,000 | 425,000 | 0 | 0 | 100 | 01 | 247046 | |
| 64 | SCH DIST JOHNSON BROCK 23 9-12 BOND | 505 | 410,000 | 425,000 | 0 | 0 | 100 | 01 | 247027 | |
| 64 | SCH DIST JOHNSON BROCK 23 K-8 BOND | 506 | 410,000 | 425,000 | 0 | 0 | 100 | 01 | 247036 | |
| 64 | SCH DIST AUBURN 29 & BLDG 511 | | 415,000 | 450,000 | 0 | 0 | 100 | 01 | 246992 | |
| 64 | SCH DIST AUBURN 29 BOND 2008 | | 415,000 | 450,000 | 0 | 0 | 100 | 01 | 247057 | |
| 64 | FIRE DIST AUBURN 8 AND SINKING | 546 | 415,000 | 450,000 | 0 | 0 | 100 | 03 | 247069 | |
| 64 | FIRE DIST JOHNSON 1 & SINKING | 532 | 410,000 | 425,000 | 0 | 0 | 100 | 03 | 246994 | |
| 64 | NEMHA NRD | 566 | 825,000 | 875,000 | 0 | 0 | 100 | 07 | 247012 | |
| 64 | ESU 4 | 564 | 825,000 | 875,000 | 0 | 0 | 100 | 09 | 247144 | |
| 64 | SOUTHEAST COMMUNITY COLLEGE | 563 | 825,000 | 875,000 | 0 | 0 | 100 | 10 | 247082 | |
| 64 | AG SOCIETY | 570 | 825,000 | 875,000 | 0 | 0 | 100 | 13 | 247096 | |
| 64 | **CONSOLIDATED** COMPANY REPORTED | | 0 | 0 | 0 | 0 | 100 | 99 | 247111 | |
| 64 | CDE, SCH, FIRE | | 0 | 0 | 0 | 0 | 100 | 99 | 247001 | |
| 64 | 75 II 23 I.1 | | 410,000 | 425,000 | 0 | 0 | 100 | 99 | 246997 | |
| 64 | 130 I.29 I.8 | | 415,000 | 450,000 | 0 | 0 | 100 | 99 | 247127 | |
| 74 | COUNTY - RICHARDSON | 100 | 1,190,000 | 1,270,000 | 0 | 0 | 100 | #2 | 246944 | |
| 74 | SCH DIST FALLS CITY 56 | 6104 | 840,000 | 890,000 | 0 | 0 | 100 | 01 | 247221 | |
| 74 | SCH DIST FALLS CITY 56 BOND | 6204 | 840,000 | 890,000 | 0 | 0 | 100 | 01 | 247224 | |
| 74 | SCH DIST HUMBOLDT TABLERK 70 | 6101 | 350,000 | 380,000 | 0 | 0 | 100 | 01 | 247335 | |
| 74 | FIRE DIST FALLS CITY | 7706 | 450,000 | 490,000 | 0 | 0 | 100 | 03 | 247338 | |
| 74 | FIRE DIST CITY | 7704 | 350,000 | 380,000 | 0 | 0 | 100 | 03 | 247336 | |
| 74 | FALLS CITY, CITY OF | 8601 | 390,000 | 400,000 | 0 | 0 | 100 | 04 | 247254 | |
| 74 | NEMHA NRD | 7300 | 1,140,000 | 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 Tommy at tommy.a.nguyen@nebraska.gov (402-471-5865) or Kamisah O'Donnell at kamisah.odonnell@nebraska.gov (402-595-1531), if you have any questions or need assistance.

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

Form 43
Tax Year
2026

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.

Form 43
Tax Year
2026

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 |
|----|------|-----------|---------|--------|------|------|-----------------------------|------|---------------|-----------|---------|---|
| 1 | CNTY | CNTYNAME | TAXDIST | INVEST | RENT | CNTY | NAME | FUND | INVESTMENT_CY | RENTAL_CY | COMPANY | |
| 2 | 48 | Jefferson | 85 | 250000 | 0 | 48 | COUNTY JEFFERSON | 1 | 250000 | 0 | 100 | |
| 3 | 48 | Jefferson | 90 | 120000 | 0 | 48 | SCH FAIRBURY 8 | 101 | 250000 | 0 | 100 | |
| 4 | | | | | | 48 | SCH DIST 8 BLDG FUND | 103 | 250000 | 0 | 100 | |
| 5 | | | | | | 48 | SCH DIST 8 CAPITOL PURPOSE | 110 | 250000 | 0 | 100 | |
| 6 | | | | | | 48 | FIRE DISTRICT FAIRBURY 8 | 305 | 250000 | 0 | 100 | |
| 7 | | | | | | 48 | LITTLE BLUE NRD | 501 | 250000 | 0 | 100 | |
| 8 | | | | | | 48 | HISTORICAL SOCIETY | 701 | 250000 | 0 | 100 | |
| 9 | | | | | | 48 | SOUTHEAST COMMUNITY COLLEGE | 801 | 250000 | 0 | 100 | |
| 10 | | | | | | 48 | AMBULANCE DIST 33 | 1010 | 250000 | 0 | 100 | |
| 11 | | | | | | 48 | ESU 5 | 2010 | 250000 | 0 | 100 | |
| 12 | | | | | | 48 | *** CONSOLIDATED *** | | | | 100 | |
| 13 | | | | | | 48 | TAX DISTRICT 85 | | 250000 | 0 | 100 | |
| 14 | | | | | | | | | | | | |
| 15 | | | | | | 48 | COUNTY JEFFERSON | 1 | 120000 | 0 | 100 | |
| 16 | | | | | | 48 | SCH FAIRBURY 8 | 101 | 120000 | 0 | 100 | |
| 17 | | | | | | 48 | SCH DIST 8 BLDG FUND | 103 | 120000 | 0 | 100 | |
| 18 | | | | | | 48 | SCH DIST 8 CAPITOL PURPOSE | 110 | 120000 | 0 | 100 | |
| 19 | | | | | | 48 | FIRE DISTRICT DILLER 6 | 303 | 120000 | 0 | 100 | |
| 20 | | | | | | 48 | LOWER BIG BLUE NRD | 502 | 120000 | 0 | 100 | |
| 21 | | | | | | 48 | HISTORICAL SOCIETY | 701 | 120000 | 0 | 100 | |
| 22 | | | | | | 48 | SOUTHEAST COMMUNITY COLLEGE | 801 | 120000 | 0 | 100 | |
| 23 | | | | | | 48 | ESU 5 | 2010 | 120000 | 0 | 100 | |
| 24 | | | | | | 48 | *** CONSOLIDATED *** | | | | 100 | |
| 25 | | | | | | 48 | TAX DISTRICT 90 | | 120000 | 0 | 100 | |
| 26 | | | | | | | | | | | | |

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 |
|----|------|-----------------------------|------|---------------|---------|---------|
| 1 | CNTY | NAME | FUND | INVESTMENT_CY | RENT_CY | COMPANY |
| 2 | 48 | COUNTY JEFFERSON | 1 | 370000 | 0 | 100 |
| 3 | 48 | SCH FAIRBURY 8 | 101 | 370000 | 0 | 100 |
| 4 | 48 | SCH DIST 8 BLDG FUND | 103 | 370000 | 0 | 100 |
| 5 | 48 | SCH DIST 8 CAPITOL PURPOSE | 110 | 370000 | 0 | 100 |
| 6 | 48 | FIRE DISTRICT DILLER 6 | 303 | 120000 | 0 | 100 |
| 7 | 48 | FIRE DISTRICT FAIRBURY 8 | 305 | 250000 | 0 | 100 |
| 8 | 48 | LITTLE BLUE NRD | 501 | 250000 | 0 | 100 |
| 9 | 48 | LOWER BIG BLUE NRD | 502 | 120000 | 0 | 100 |
| 10 | 48 | ESU 5 | 2010 | 370000 | 0 | 100 |
| 11 | 48 | SOUTHEAST COMMUNITY COLLEGE | 801 | 370000 | 0 | 100 |
| 12 | 48 | AMBULANCE DIST 33 | 1010 | 250000 | 0 | 100 |
| 13 | 48 | HISTORICAL SOCIETY | 701 | 370000 | 0 | 100 |
| 14 | 48 | *** CONSOLIDATED *** | | 0 | 0 | 100 |
| 15 | 48 | TAX DISTRICT 85 | | 250000 | 0 | 100 |
| 16 | 48 | TAX DISTRICT 90 | | 120000 | 0 | 100 |
| 17 | | | | | | |

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 |
|----|------|------------------------------|------|---------------|---------------|-----------|-----------|---------|
| 1 | CNTY | NAME | FUND | INVESTMENT_PY | INVESTMENT_CY | RENTAL_PY | RENTAL_CY | COMPANY |
| 2 | | SAMPLE COMPANY NAME | | 0 | 910000 | 0 | 0 | 100 |
| 3 | 48 | COUNTY JEFFERSON | 1 | 0 | 370000 | 0 | 0 | 100 |
| 4 | 48 | SCH FAIRBURY 8 | 101 | 0 | 370000 | 0 | 0 | 100 |
| 5 | 48 | SCH DIST 8 BLDG FUND | | 0 | 370000 | 0 | 0 | 100 |
| 6 | 48 | SCH DIST 8 CAPITOL PURPOSE | | 0 | 370000 | 0 | 0 | 100 |
| 7 | 48 | FIRE DISTRICT DILLER 6 | | 0 | 120000 | 0 | 0 | 100 |
| 8 | 48 | FIRE DISTRICT FAIRBURY 8 | 305 | 0 | 250000 | 0 | 0 | 100 |
| 9 | 48 | LITTLE BLUE NRD | 501 | 0 | 250000 | 0 | 0 | 100 |
| 10 | 48 | LOWER BIG BLUE NRD | 502 | 0 | 120000 | 0 | 0 | 100 |
| 11 | 48 | ESU 5 | 2010 | 0 | 370000 | 0 | 0 | 100 |
| 12 | 48 | SOUTHEAST COMMUNITY COLLEGE | 801 | 0 | 370000 | 0 | 0 | 100 |
| 13 | 48 | AMBULANCE DIST 33 | 1010 | 0 | 250000 | 0 | 0 | 100 |
| 14 | 48 | HISTORICAL SOCIETY | 701 | 0 | 370000 | 0 | 0 | 100 |
| 15 | 48 | *** CONSOLIDATED *** | | 0 | 0 | 0 | 0 | 100 |
| 16 | 48 | TAX DISTRICT 85 | | 0 | 250000 | 0 | 0 | 100 |
| 17 | 48 | TAX DISTRICT 90 | | 0 | 120000 | 0 | 0 | 100 |
| 18 | 74 | COUNTY RICHARDSON | 100 | 0 | 140000 | 0 | 0 | 100 |
| 19 | 74 | SCH FALLS CITY 56 | 6104 | 0 | 140000 | 0 | 0 | 100 |
| 20 | 74 | SCH FALLS CITY 56 BOND | 6204 | 0 | 140000 | 0 | 0 | 100 |
| 21 | 74 | FIRE DISTRICT FALLS CITY | 7706 | 0 | 140000 | 0 | 0 | 100 |
| 22 | 74 | NEMAH NRD | 7300 | 0 | 140000 | 0 | 0 | 100 |
| 23 | 74 | ESU 4 | 6909 | 0 | 140000 | 0 | 0 | 100 |
| 24 | 74 | SOUTHEAST COMMUNITY COLLEGE | 7100 | 0 | 140000 | 0 | 0 | 100 |
| 25 | 74 | AG SOCIETY | 9200 | 0 | 140000 | 0 | 0 | 100 |
| 26 | 74 | *** CONSOLIDATED *** | | 0 | 0 | 0 | 0 | 100 |
| 27 | 74 | TAX DISTRICT 100 | | 0 | 140000 | 0 | 0 | 100 |
| 28 | 80 | COUNTY SEWARD | 100 | 0 | 400000 | 0 | 0 | 100 |
| 29 | 80 | SCH SEWARD 9 | 401 | 0 | 400000 | 0 | 0 | 100 |
| 30 | 80 | SCH SEWARD 9 BOND AFFIL 9-12 | 427 | 0 | 400000 | 0 | 0 | 100 |

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 Tommy at tommy.a.nguyen@nebraska.gov (402-471-5865) or Kamisah O'Donnell at kamisah.odonnell@nebraska.gov (402-595-1531), if you have any questions or need assistance.