

Great Plains Natural Gas Co.
Monthly Depreciation Provision Calculations
For the Year Ending December 31, 2018

	Jan-18	Feb-18	Mar-18	Apr-18
	Prior Month Ending Plant	Prior Month Ending Plant	Prior Month Ending Plant	Prior Month Ending Plant
Base Depreciation Provision				
367-G-Mains	1,541,178.78	1,541,178.78	1,541,178.78	1,541,178.78
376-G-Mains	19,426,616.47	19,347,117.03	19,347,771.69	19,350,390.17
378-G-Measure/Regulation Distribution	511,305.30	511,305.30	508,834.21	508,834.21
380-G-Services	15,937,760.04	15,894,352.33	15,897,741.39	15,886,445.98
381-G-Meters	6,438,021.48	6,438,403.62	6,434,983.48	6,493,887.92
391-G-Comp Equip-Server & Workstation	61,616.92	61,616.92	61,616.92	65,005.11
391-G-Office Furn & Equipment	95,317.30	95,371.45	95,371.45	91,178.50
392-G-Transportation Equipment	1,380,893.11	1,452,694.33	1,435,496.51	1,435,396.51
396-G-Power Operated Equipment	1,101,925.10	864,748.88	864,748.88	864,748.88
Salvage Depreciation Provision				
367-G-Mains	1,541,178.78	1,541,178.78	1,541,178.78	1,541,178.78
376-G-Mains	19,426,616.47	19,347,117.03	19,347,771.69	19,350,390.17
378-G-Measure/Regulation Distribution	511,305.30	511,305.30	508,834.21	508,834.21
380-G-Services	15,937,760.04	15,894,352.33	15,897,741.39	15,886,445.98
381-G-Meters	6,438,021.48	6,438,403.62	6,434,983.48	6,493,887.92
391-G-Comp Equip-Server & Workstation	61,616.92	61,616.92	61,616.92	65,005.11
391-G-Office Furn & Equipment	95,317.30	95,371.45	95,371.45	91,178.50
392-G-Transportation Equipment	1,380,893.11	1,452,694.33	1,435,496.51	1,435,396.51
396-G-Power Operated Equipment	1,101,925.10	864,748.88	864,748.88	864,748.88
Cost of Removal Depreciation Provision				
367-G-Mains	1,541,178.78	1,541,178.78	1,541,178.78	1,541,178.78
376-G-Mains	19,426,616.47	19,347,117.03	19,347,771.69	19,350,390.17
378-G-Measure/Regulation Distribution	511,305.30	511,305.30	508,834.21	508,834.21
380-G-Services	15,937,760.04	15,894,352.33	15,897,741.39	15,886,445.98
381-G-Meters	6,438,021.48	6,438,403.62	6,434,983.48	6,493,887.92
391-G-Comp Equip-Server & Workstation	61,616.92	61,616.92	61,616.92	65,005.11
391-G-Office Furn & Equipment	95,317.30	95,371.45	95,371.45	91,178.50
392-G-Transportation Equipment	1,380,893.11	1,452,694.33	1,435,496.51	1,435,396.51
396-G-Power Operated Equipment	1,101,925.10	864,748.88	864,748.88	864,748.88
Total Depreciation Provision				
367-G-Mains				
376-G-Mains				
378-G-Measure/Regulation Distribution				
380-G-Services				
381-G-Meters				
391-G-Comp Equip-Server & Workstation				
391-G-Office Furn & Equipment				
392-G-Transportation Equipment				
396-G-Power Operated Equipment				

Great Plains Natural Gas Co.
Monthly Depreciation Provision Calculations
For the Year Ending December 31, 2018

	May-18	Jun-18	Jul-18	Aug-18
	Prior Month Ending Plant	Prior Month Ending Plant	Prior Month Ending Plant	Prior Month Ending Plant
Base Depreciation Provision				
367-G-Mains	1,541,178.78	1,541,178.78	1,541,178.78	1,541,178.78
376-G-Mains	19,346,453.57	19,339,507.65	19,674,832.56	19,807,772.97
378-G-Measure/Regulation Distribution	508,834.21	519,641.78	519,641.78	510,030.59
380-G-Services	15,885,127.77	15,891,746.61	16,058,053.25	16,102,662.09
381-G-Meters	6,519,193.70	7,012,185.76	7,009,290.30	7,063,823.08
391-G-Comp Equip-Server & Workstation	65,005.11	123,864.97	123,864.97	123,864.97
391-G-Office Furn & Equipment	92,006.99	91,269.72	91,269.72	91,269.72
392-G-Transportation Equipment	1,359,640.45	1,327,345.88	1,330,460.17	1,330,488.67
396-G-Power Operated Equipment	860,528.14	860,528.14	834,302.17	834,302.17
Salvage Depreciation Provision				
367-G-Mains	1,541,178.78	1,541,178.78	1,541,178.78	1,541,178.78
376-G-Mains	19,346,453.57	19,339,507.65	19,674,832.56	19,807,772.97
378-G-Measure/Regulation Distribution	508,834.21	519,641.78	519,641.78	510,030.59
380-G-Services	15,885,127.77	15,891,746.61	16,058,053.25	16,102,662.09
381-G-Meters	6,519,193.70	7,012,185.76	7,009,290.30	7,063,823.08
391-G-Comp Equip-Server & Workstation	65,005.11	123,864.97	123,864.97	123,864.97
391-G-Office Furn & Equipment	92,006.99	91,269.72	91,269.72	91,269.72
392-G-Transportation Equipment	1,359,640.45	1,327,345.88	1,330,460.17	1,330,488.67
396-G-Power Operated Equipment	860,528.14	860,528.14	834,302.17	834,302.17
Cost of Removal Depreciation Provision				
367-G-Mains	1,541,178.78	1,541,178.78	1,541,178.78	1,541,178.78
376-G-Mains	19,346,453.57	19,339,507.65	19,674,832.56	19,807,772.97
378-G-Measure/Regulation Distribution	508,834.21	519,641.78	519,641.78	510,030.59
380-G-Services	15,885,127.77	15,891,746.61	16,058,053.25	16,102,662.09
381-G-Meters	6,519,193.70	7,012,185.76	7,009,290.30	7,063,823.08
391-G-Comp Equip-Server & Workstation	65,005.11	123,864.97	123,864.97	123,864.97
391-G-Office Furn & Equipment	92,006.99	91,269.72	91,269.72	91,269.72
392-G-Transportation Equipment	1,359,640.45	1,327,345.88	1,330,460.17	1,330,488.67
396-G-Power Operated Equipment	860,528.14	860,528.14	834,302.17	834,302.17
Total Depreciation Provision				
367-G-Mains				
376-G-Mains				
378-G-Measure/Regulation Distribution				
380-G-Services				
381-G-Meters				
391-G-Comp Equip-Server & Workstation				
391-G-Office Furn & Equipment				
392-G-Transportation Equipment				
396-G-Power Operated Equipment				

Great Plains Natural Gas Co.
Monthly Depreciation Provision Calculations
For the Year Ending December 31, 2018

	Sep-18	Oct-18	Nov-18	Dec-18
	Prior Month Ending Plant	Prior Month Ending Plant	Prior Month Ending Plant	Prior Month Ending Plant
Base Depreciation Provision				
367-G-Mains	1,541,178.78	6,073,573.84	6,105,957.03	6,088,819.58
376-G-Mains	20,186,248.22	20,634,661.79	20,723,464.21	20,775,398.10
378-G-Measure/Regulation Distribution	510,030.59	510,030.59	510,546.70	510,546.70
380-G-Services	16,409,106.79	16,617,789.35	16,790,800.91	16,918,529.49
381-G-Meters	7,154,914.54	7,157,851.22	7,215,331.89	7,214,247.55
391-G-Comp Equip-Server & Workstation	123,864.97	107,507.43	107,507.43	105,066.97
391-G-Office Furn & Equipment	91,269.72	91,269.72	91,269.72	91,269.72
392-G-Transportation Equipment	1,330,488.67	1,361,936.17	1,361,315.91	1,465,823.30
396-G-Power Operated Equipment	834,302.17	834,302.17	834,302.17	834,302.17
Salvage Depreciation Provision				
367-G-Mains	1,541,178.78	6,073,573.84	6,105,957.03	6,088,819.58
376-G-Mains	20,186,248.22	20,634,661.79	20,723,464.21	20,775,398.10
378-G-Measure/Regulation Distribution	510,030.59	510,030.59	510,546.70	510,546.70
380-G-Services	16,409,106.79	16,617,789.35	16,790,800.91	16,918,529.49
381-G-Meters	7,154,914.54	7,157,851.22	7,215,331.89	7,214,247.55
391-G-Comp Equip-Server & Workstation	123,864.97	107,507.43	107,507.43	105,066.97
391-G-Office Furn & Equipment	91,269.72	91,269.72	91,269.72	91,269.72
392-G-Transportation Equipment	1,330,488.67	1,361,936.17	1,361,315.91	1,465,823.30
396-G-Power Operated Equipment	834,302.17	834,302.17	834,302.17	834,302.17
Cost of Removal Depreciation Provision				
367-G-Mains	1,541,178.78	6,073,573.84	6,105,957.03	6,088,819.58
376-G-Mains	20,186,248.22	20,634,661.79	20,723,464.21	20,775,398.10
378-G-Measure/Regulation Distribution	510,030.59	510,030.59	510,546.70	510,546.70
380-G-Services	16,409,106.79	16,617,789.35	16,790,800.91	16,918,529.49
381-G-Meters	7,154,914.54	7,157,851.22	7,215,331.89	7,214,247.55
391-G-Comp Equip-Server & Workstation	123,864.97	107,507.43	107,507.43	105,066.97
391-G-Office Furn & Equipment	91,269.72	91,269.72	91,269.72	91,269.72
392-G-Transportation Equipment	1,330,488.67	1,361,936.17	1,361,315.91	1,465,823.30
396-G-Power Operated Equipment	834,302.17	834,302.17	834,302.17	834,302.17
Total Depreciation Provision				
367-G-Mains				
376-G-Mains				
378-G-Measure/Regulation Distribution				
380-G-Services				
381-G-Meters				
391-G-Comp Equip-Server & Workstation				
391-G-Office Furn & Equipment				
392-G-Transportation Equipment				
396-G-Power Operated Equipment				

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For the Year Ending December 31, 2018

	Depr Rate	Depreciation Provision	Rounding & Other	Total Deprec. Provision
Base Depreciation Provision				
367-G-Mains	0.73%	19,551.20	770.59	20,321.79
376-G-Mains	1.84%	364,872.36	(0.18)	364,872.18
378-G-Measure/Regulation Distribution	8.79%	44,972.44	(0.04)	44,972.40
380-G-Services	2.22%	359,436.71	(23.11)	359,413.60
381-G-Meters	7.03%	481,274.59	(0.02)	481,274.57
391-G-Comp Equip-Server & Workstation	37.96%	35,758.41	-	35,758.41
391-G-Office Furn & Equipment	6.10%	5,633.01	7.78	5,640.79
392-G-Transportation Equipment	7.76%	107,165.47	36.15	107,201.62
396-G-Power Operated Equipment	1.37%	11,899.64	(101.15)	11,798.49
		1,430,563.83	690.02	1,431,253.85
Salvage Depreciation Provision				
367-G-Mains	-0.03%	(803.47)	(0.01)	(803.48)
376-G-Mains	0.00%	-	-	-
378-G-Measure/Regulation Distribution	0.00%	-	-	-
380-G-Services	0.00%	-	-	-
381-G-Meters	0.02%	1,369.20	(0.06)	1,369.14
391-G-Comp Equip-Server & Workstation	0.00%	-	-	-
391-G-Office Furn & Equipment	0.00%	-	-	-
392-G-Transportation Equipment	0.00%	-	-	-
396-G-Power Operated Equipment	0.00%	-	-	-
		565.73	(0.07)	565.66
Cost of Removal Depreciation Provision				
367-G-Mains	-0.13%	(3,481.72)	218.34	(3,263.38)
376-G-Mains	1.27%	251,841.25	(0.13)	251,841.12
378-G-Measure/Regulation Distribution	3.76%	19,237.36	0.04	19,237.40
380-G-Services	1.60%	259,053.49	(188.36)	258,865.13
381-G-Meters	2.86%	195,795.92	0.02	195,795.94
391-G-Comp Equip-Server & Workstation	0.00%	-	-	-
391-G-Office Furn & Equipment	0.00%	-	-	-
392-G-Transportation Equipment	0.00%	-	-	-
396-G-Power Operated Equipment	0.00%	-	-	-
		722,446.30	29.91	722,476.21
Total Depreciation Provision				
367-G-Mains	0.57%	15,266.01	988.92	16,254.93
376-G-Mains	3.11%	616,713.61	(0.31)	616,713.30
378-G-Measure/Regulation Distribution	12.55%	64,209.80	-	64,209.80
380-G-Services	3.82%	618,490.20	(211.47)	618,278.73
381-G-Meters	9.91%	678,439.71	(0.06)	678,439.65
391-G-Comp Equip-Server & Workstation	37.96%	35,758.41	-	35,758.41
391-G-Office Furn & Equipment	6.10%	5,633.01	7.78	5,640.79
392-G-Transportation Equipment	7.76%	107,165.47	36.15	107,201.62
396-G-Power Operated Equipment	1.37%	11,899.64	(101.15)	11,798.49
		2,153,575.86	719.86	2,154,295.72

Great Plains Natural Gas Co.
Monthly Depreciation Provision Calculations
For the Year Ending December 31, 2018

	Total 2018 Depreciation Provision	Ties to Concentric Study Page
Base Depreciation Provision		
367-G-Mains	20,321.79	5-33
376-G-Mains	364,872.18	5-33
378-G-Measure/Regulation Distribution	44,972.40	5-33
380-G-Services	359,413.60	5-33
381-G-Meters	481,274.57	5-33
391-G-Comp Equip-Server & Workstation	35,758.41	5-33
391-G-Office Furn & Equipment	5,640.79	5-33
392-G-Transportation Equipment	107,201.62	5-33
396-G-Power Operated Equipment	11,798.49	5-33
	<u>1,431,253.85</u>	
Salvage Depreciation Provision		
367-G-Mains	(803.48)	5-34
376-G-Mains	-	
378-G-Measure/Regulation Distribution	-	
380-G-Services	-	
381-G-Meters	1,369.14	5-34
391-G-Comp Equip-Server & Workstation	-	
391-G-Office Furn & Equipment	-	
392-G-Transportation Equipment	-	
396-G-Power Operated Equipment	-	
	<u>565.66</u>	
Cost of Removal Depreciation Provision		
367-G-Mains	(3,263.38)	5-35
376-G-Mains	251,841.12	5-35
378-G-Measure/Regulation Distribution	19,237.40	5-35
380-G-Services	258,865.13	5-35
381-G-Meters	195,795.94	5-35
391-G-Comp Equip-Server & Workstation	-	
391-G-Office Furn & Equipment	-	
392-G-Transportation Equipment	-	
396-G-Power Operated Equipment	-	
	<u>722,476.21</u>	
Total Depreciation Provision		
367-G-Mains	16,254.93	5-36
376-G-Mains	616,713.30	5-36
378-G-Measure/Regulation Distribution	64,209.80	5-36
380-G-Services	618,278.73	5-36
381-G-Meters	678,439.65	5-36
391-G-Comp Equip-Server & Workstation	35,758.41	5-36
391-G-Office Furn & Equipment	5,640.79	5-36
392-G-Transportation Equipment	107,201.62	5-36
396-G-Power Operated Equipment	11,798.49	5-36
	<u>2,154,295.72</u>	