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June 1, 2021

Mr. Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 Seventh Place East, Suite 350
St. Paul, MN 55101-2147

RE: Annual Depreciation Study
Docket No. G004/D-21-____

Dear Mr. Seuffert:

Great Plains Natural Gas Co. (Great Plains), a Division of Montana-Dakota Utilities Co., herewith electronically files its Annual Depreciation Study pursuant to Minnesota Rules parts 7825.0500 to 7825.0700.

Attachment A is the Annual Depreciation Study that updates Great Plains' five-year study from Docket No. G004/D-17-450 to reflect plant in service and book depreciation reserve balances as of December 31, 2020. Overall, the application of the proposed depreciation rates results in an increase of \$55,961 from current rates established in Docket No. G004/D-20-511. The composite annual depreciation rate under present rates is 4.36 percent, while the proposed composite depreciation rate is 4.46 percent.

Pursuant to the Commission's Order issued on December 30, 2020 in Docket No. G004/D-20-511, the attached Annual Depreciation Study continues to use the approved depreciation parameters for Account 393.0 – Stores Equipment and provide updates to the PVC replacement program. Great Plains has excluded Account 388.0 – Asset Retirement Obligations and has incorporated the updated format of Petition Table 2. In addition, the Annual Depreciation Study proposes the required change for Account 390.0 – General Structures and Improvements whereby each structure (buildings) is shown separately, including an allocation of existing depreciation reserve and an individual remaining life.

Great Plains did have building retirements for 2020 and provides an analysis of the building retirements included in Account 390.0 – General Structures and Improvements as Attachment B.

Great Plains requests that the depreciation rates in this annual study be certified effective as of January 1, 2021.

If you have any questions regarding this study, please contact me at (701) 222-7855, or Brian M. Meloy, at (612) 335-1451.

Sincerely,

/s/ Travis R. Jacobson

Travis R. Jacobson
Director of Regulatory Affairs

cc: Brian M. Meloy

Attachment A

Attachment A



**2021 TECHNICAL DEPRECIATION UPDATE
Great Plains Natural Gas Co.**

**TECHNICAL UPDATE
Calculated Annual Depreciation Accrual Rates Applicable
to Plant in Service as of December 31, 2020**

Prepared May 2021

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SECTION 1

1 STUDY HIGHLIGHTS

Pursuant to request of the Great Plains Natural Gas Co. ("GPNG" or the "Company"), Concentric Energy Advisors ("Concentric") completed an annual Technical Update ("the Update") to the results of the annual depreciation update filed by GPNG in May 2020. The results of the Update contained herein relate to the natural gas transmission, distribution and General Plant assets as of December 31, 2020. The purpose of the update is to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the original cost of plant as of December 31, 2020.

The depreciation rates in this update have been calculated using the same depreciation methods, procedures and techniques employed in the last GPNG depreciation study.

Additionally, the depreciation rate calculations are based on the average service life, retirement dispersion and net salvage estimates developed in the last full depreciation study.

The Update results are summarized at an aggregate functional group level as follows:

Summary of Original Cost, Currently Approved Accrual Percentages and Amounts, and Updated Accrual Percentage and Amounts

Plant Group / Accounts	Original Cost	2019 Annual Accrual		Updated Annual Accrual	
Transmission Plant	\$7,338,365	2.10%	\$154,106	2.12%	\$155,380
Distribution Plant	\$55,084,262	4.68%	\$2,577,943	4.75%	\$2,616,879
General Plant	\$6,598,072	4.40%	\$290,315	4.64%	\$306,066
TOTAL	\$69,020,699	4.36%	\$3,022,364	4.46%	\$3,078,325



SECTION 2

2 BASIS OF THE UPDATE

2.1 Scope

Concentric has been retained to develop an annual technical Update to the annual technical update completed in 2020 for GPNG. The purpose of the Update was to determine the annual depreciation accrual rates and amounts for ratemaking purposes applicable to the actual surviving original cost as of December 31, 2020. The depreciation accrual rates presented herein are based on generally-accepted methods and procedures for calculating depreciation.

The annual depreciation accrual rates and amounts are based on the broad group straight line method of depreciation using the Average Life Group (“ALG”) procedure and were applied using the remaining life technique. The calculations were based on the actual plant accounting ledger values as at December 31, 2020. Inherent in the application of the depreciation parameters with the remaining life technique, the accumulated depreciation accounts are trued up of any variances between the actual book accumulated depreciation reserve and calculated accrued depreciation requirement are amortized over the composite remaining life of each group of assets.

2.1.1 Purpose of a Technical Update

Concentric notes that the depreciation rates should be reviewed periodically as plant and accumulated depreciation account activity may result in materially different depreciation rates. The survivor curves, net salvage percentages, and amortization periods determined in the Company’s most recent full depreciation study should be the basis for the periodic recalculations. Complete depreciation studies, which re-evaluate these parameters, should be performed every three to five years.

When depreciation rates are calculated utilizing a remaining life technique, the depreciation rate is established by dividing the undepreciated value of each group of assets (after consideration to the net salvage requirements) by the composite remaining life of the group of assets. This calculation is made for each vintage surviving investment as of the date of the study (or Update), and then composited into a calculation for the account or group as a whole. As follows, this calculation requires two estimates:

- The actual booked accumulated depreciation for each vintage within each account. GPNG does not track the booked accumulated depreciation reserve by vintage within each account. The depreciation expense is calculated at an account level and booked to accumulated depreciation at the same account level. Concentric notes that this is the practice employed by virtually all regulated utilities. As such, the accumulated depreciation by account, is allocated within the account, to each vintage on the basis of the calculated accumulated by vintage. The calculated accumulated depreciation is a function of the estimated survivor curve, the average service life estimate, the net salvage estimates and the achieved age of each vintage.



- The estimated remaining life of each vintage with each account. The estimated remaining life of each account is a direct function of the achieved age of each vintage, the estimated survivor curve and the average service life estimate.

Once the above two estimates are determined (the allocated booked reserve by vintage and the average remaining life of each vintage) an annual accrual requirement for each vintage is determined by dividing the net book value for each vintage (considering the estimated future salvage requirements) by the average remaining life of the vintage. The annual requirement for each vintage is summed at the account level and divided into the sum of the accounts original cost surviving as of the study date to determine a required remaining life depreciation accrual rate for the account.

The calculations as described above are dependent upon the actual total account book depreciation and the estimated remaining life of each vintage. The depreciation rate can vary year over year due to plant addition and retirement activity. Additionally, the age of retirements in any given year can cause a required adjustment to the depreciation rate going forward. Therefore, annual technical updates are often required by regulators.

2.2 Information Provided by GPNG

GPNG has provided Concentric with the required information as of December 31, 2020 for all accounts being studied in this Update. The information includes the following:

- current balances by vintage year for each account (aged balances). The balances provide the amount of investment sorted by installation year currently in operation. The actual 2020 transaction plant accounting data was forwarded directly from GPNG to Concentric so that the 2019 files could be updated through December 31, 2020;
- the actual booked accumulated depreciation amounts by account as of December 31, 2020 were forwarded directly from GPNG to Concentric;
- the last full depreciation study was provided to Concentric to use in the determination of prior depreciation practices and approved depreciation parameters; and
- Minnesota Public Utilities Commission required GPNG to move the structures (buildings) in Account 390 – General Structures & Improvements out of their group, such that they can be depreciated individually going forward.

2.3 Data Reconciliation

The above data was reviewed and reconciled to Company control schedules to ensure accuracy and reasonableness in use of the calculations developed in this Update. These checks include:

- that the surviving investment by account equals (or can be reconciled to) the Company's gross plant in service and accumulated depreciation ledger balances;



- that the surviving investment in each vintage is not negative. In other words, this check confirms that the sum of retirements from any given vintage have not exceeded the amount of plant additions to the vintage; and
- that this report reflects the consolidation of the “Mains” and “Services” plant accounts consistent with the 2020 technical update.



SECTION 3

3 DEVELOPMENT OF THE REQUIRED DEPRECIATION RATES

3.1 Depreciation

The development of the depreciation calculations requires the input of an Average Service Life, Iowa curve and Net Salvage recommendations (the “depreciation parameters”). Additionally, to complete the depreciation calculations, the calculation methods must be established. Specifically, the selection of the depreciation method must establish three types of additional input:

- the choice of a depreciation method;
- a basis upon which to apply the method, and
- in the case of group assets, a procedure to use in grouping the assets.

In this Update, the depreciation rates for GPNG have been calculated in accordance with the Straight-Line method, the Average Life Group procedure and applied using the Remaining Life technique.

Depreciation in public utility regulation, is the loss in service value not restored by current maintenance, incurred with the consumption or prospective retirement of utility plant in service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are: wear and tear; deterioration; action of the elements; inadequacy; obsolescence; changes in the art; changes in demand; and the requirements of public authorities. When considering the action of the elements, the average service life calculations have considered large catastrophic events that have occurred and impacted the life estimates of utilities across North America. The average service life of utilities has been influenced by events including forest fires, earthquakes, tornadoes, ice storms, wind storms, large scale flooding, fires, intentional actions of third parties and other natural forces of nature.

Depreciation, as used in accounting, is a method of distributing fixed capital costs less net salvage over a time period, by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing natural gas utility service. Normally, the time over which the fixed capital cost is allocated to the cost of service, is equal to the time over which an item renders service, that is the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the Straight-Line method of depreciation.

The calculation of annual and accrued depreciation based on the Straight-Line method requires the estimation of survivor curves and is described in the following sections of this Update. The development of the proposed depreciation rates also requires the selection of group depreciation procedures, as discussed below.

This Update uses the estimates as approved in the last full GPNG depreciation study and as used in the 2020 technical update. Imbedded in the remaining life calculations, the variances between the calculated accrued depreciation and the book accumulated depreciation are amortized over the composite remaining life of each account.



In four accounts, minor adjustments to historic vintage balances were required to appropriately deal with the 2020 retirement transactions to avoid negative vintage balances. This was done for the following accounts:

- 376.0 – Mains (Distribution)
- 380.0 – Services
- 387.2 – Other Equipment
- 392.2 – Transportation Equipment
- 396.1 – Power Operated Equipment - Trailers

The investment in Account 366.00 – Transmission structures continues to use the average service life and net salvage parameters for Account 375.00 as approved in the 2020 technical update.

3.2 Update on PVC Program

Great Plains continues its mains and services PVC replacement program and at the end of 2020, approximately 46% of total mains and 50% of total services planned to be replaced has been completed. Last year's report stated 45% of mains and 54% of services were completed. Due to the continual improvements to the Company's DIMP model, the quantity of identified PVC pipe has increased, which accounts for the discrepancy. The planned PVC replacement projects for 2021 will be in Montevideo. The remaining life of Account 376 is largely dependent on the life of the PVC replacement program and has only changed marginally from 32.4 years as calculated in the 2020 update to 32.6 years in this technical update. Also as noted in the detailed depreciation calculations related to account 376.00 – Transmission – Mains at page 5-4 of this report, the level of capital additions have remained relatively consistent over the period since the last full depreciation study. As such, the depreciation rates for Accounts 381 and 383, Meters and House Regulators, respectively, presented in the current technical update are unchanged from the previous study. During 2020, 41,187 feet of mains and 567 services were replaced. Great Plains will continue to monitor the status of the PVC replacement program, and will provide an update in future depreciation studies.



SECTION 4

4 RESULTS OF UPDATE

4.1 Qualification of Results

The calculated annual and accrued depreciation are the principal results of the update. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and salvage, and for the change of the composition of property in service. The annual accrual rates and the accrued depreciation were calculated in accordance with the Straight-line method, using the ALG procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

4.2 Description of Detailed Tabulations

The following tables provide summaries by account of the original cost of investment, calculated and booked accumulated depreciation amounts, the required amount of annual depreciation expense, the required depreciation rate to be applied against the original cost of the account and the estimated composite remaining life of the surviving plant in service.

The detailed calculations of annual depreciation applicable to depreciable assets, as of December 31, 2020, are presented in account sequence starting in Section 5. The tables indicate the estimated average survivor curves used in the calculations. The tables set forth (for each installation year) the original cost, calculated accrued depreciation and the calculated annual accrual.

GREAT PLAINS NATURAL GAS CO.

TABLE 1. REVISED SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN GAS PLANT AS OF DECEMBER 31, 2020

- TOTAL -

ACCOUNT	DESCRIPTION	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	SURVIVING ORIGINAL COST AS OF 12/31/2020	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE	ANNUAL ACCRUAL AMOUNT	RATE	REMAINING LIFE
TRANSMISSION PLANT									
365.2	RIGHTS OF WAY	50-R2.5	0	158,152	105,288	127,669	1,148	0.73	16.7
366.0	TRANSMISSION STRUCTURES	85-S1	-5	51,859	2,174	1,760	1,939	3.74	27.2
367.0	TRANSMISSION MAINS	50-R3	-20	6,157,037	1,496,524	1,694,704	128,514	2.09	39.9
369.0	MEAS & REG STATION EQUIPMENT	40-R0.5	-10	971,317	198,499	266,068	23,779	2.45	32.6
TOTAL TRANSMISSION PLANT				7,338,365	1,802,485	2,090,200	155,380	2.12	
DISTRIBUTION PLANT									
374.2	RIGHTS OF WAY	50-R2.5	0	17,654	9,904	9,891	354	2.00	21.9
375.0	DISTR. MEAS & REG STATION STRUCTURES	N/A	-5	50,325	N/A	30,429	1,429	1	2.84
376.0	MAINS	46-R3	-55	24,012,819	10,813,968	11,106,622	785,408	3.27	32.6
378.0	MEAS & REG STATION EQUIP-GENERAL	N/A	-25	558,801	N/A	506,623	70,129	2	12.55
379.0	MEAS & REG STATION EQUIP-CITY GATE	28-R3	-5	587,105	184,278	174,364	23,115	3.94	19.6
380.0	SERVICES	39-R3	-75	20,451,706	9,799,842	10,381,693	859,818	4.20	28.3
381.0	METERS & METER INSTALLATIONS	N/A	-25	8,069,157	N/A	5,728,588	799,653	3	9.91
383.0	HOUSE REGULATORS	N/A	-5	1,043,456	N/A	395,519	69,077	3	6.62
385.0	INDUSTRIAL MEAS. & REG. STATION EQUIPMENT	40-S4	0	267,175	29,051	16,821	7,204	2.70	35.7
387.1	CATHODIC PROTECTION EQUIPMENT	25-R3	0	17,040	5,002	4,911	692	4.06	17.7
387.2	OTHER EQUIPMENT	30-R3	0	9,024	7,846	9,024	-	-	3.9
TOTAL DISTRIBUTION PLANT				55,084,262	20,849,890	28,364,534	2,616,879	4.75	
GENERAL PLANT									
390.1	GEN. STRUCT. & IMPROV. - GPNG MAIN OFFICE - FERGUS FALLS, MN	45-R4	0	988,969	255,276	256,796	21,931	2.22	33.4
390.2	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - FERGUS FALLS, MN	45-R4	0	272,627	97,562	143,302	3,346	1.23	28.9
390.3	GEN. STRUCT. & IMPROV. - WELDING SHOP - FERGUS FALLS, MN	45-R4	0	107,127	99,551	101,670	2,398	2.24	2.1
390.4	GEN. STRUCT. & IMPROV. - OFFICE - MARSHALL, MN	45-R4	0	259,452	77,053	77,682	5,745	2.21	31.6
390.5	GEN. STRUCT. & IMPROV. - SHOP/WAREHOUSE - MARSHALL, MN	45-R4	0	485,499	95,183	122,709	9,551	1.97	36.2
390.6	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - MONTEVIDEO, MN	45-R4	0	141,384	43,550	44,015	3,126	2.21	31.1
390.7	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - REDWOOD FALLS, MN	45-R4	0	162,685	30,632	30,729	3,613	2.22	36.5
390.8	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - CROOKSTON, MN	45-R4	0	215,647	76,279	87,229	3,626	1.68	29.1
391.1	OFFICE FURNITURE & EQUIPMENT	16-SQ	0	82,365	58,498	58,177	5,016	6.09	4.6
391.3	COMPUTER & ELECTRONIC EQUIPMENT	4-SQ	0	3,179	2,782	3,179	-	-	0.5
392.1	TRANSPORTATION EQUIPMENT - TRAILERS	12-R1	10	22,349	14,042	20,114	-	-	3.6
392.2	TRANSPORTATION EQUIPMENT	7-L2	20	1,527,750	470,392	549,630	150,796	9.87	4.3
393.0	STORES EQUIPMENT	15-SQ	0	14,450	1,445	983	997	6.90	13.5
394.0	TOOLS, SHOP, & GARAGE EQUIPMENT	20-SQ	0	888,212	294,804	292,361	44,539	5.01	13.4
396.1	POWER OPERATED EQUIPMENT - TRAILERS	6-L0	65	138,199	13,585	33,374	3,465	2.51	4.3
396.2	POWER OPERATED EQUIPMENT	6-L0	65	846,774	71,925	184,818	23,989	2.83	4.5
397.0	COMMUNICATION EQUIPMENT	18-SQ	0	383,261	235,817	235,157	21,483	5.61	6.9
398.0	MISCELLANEOUS EQUIPMENT	25-SQ	0	58,144	26,658	25,198	2,446	4.21	13.5
TOTAL GENERAL PLANT				6,598,072	1,965,034	2,267,125	306,066	4.64	
TOTAL GAS PLANT STUDIED				69,020,699	24,617,409	32,721,860	3,078,325	4.46	
PLANT NOT STUDIED									
301.0	ORGANIZATION COSTS			5,006					
302.0	FRANCHISE COSTS			73,680					
303.0	INTANGIBLE ASSETS			2,784,524					
365.0	LAND			5,585					
374.0	LAND			2,978					
389.0	LAND & LAND RIGHTS GENERAL			48,659					
390.9	RETIRED ASSET			58					
TOTAL PLANT				71,941,189					

Notes:

- Interim Retirement Rate. Service lives vary.
- Based upon anticipated district regulator change out / eliminations.
- Based upon 20 ERT battery life and remaining PVC program term 2016 - 2026.

All currently approved rates include salvage portion.

GREAT PLAINS NATURAL GAS CO.

TABLE 1A. REVISED SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN GAS PLANT AS OF DECEMBER 31, 2020

- LIFE -

ACCOUNT	DESCRIPTION	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	SURVIVING ORIGINAL COST AS OF 12/31/2020	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE	ANNUAL ACCRUAL AMOUNT	RATE	REMAINING LIFE
TRANSMISSION PLANT									
365.2	RIGHTS OF WAY	50-R2.5	0	158,152	105,288	127,669	1,148	0.73	16.7
366.0	TRANSMISSION STRUCTURES	85-S1	0	51,859	2,071	1,677	1,847	3.56	27.2
367.0	TRANSMISSION MAINS	50-R3	0	6,157,037	1,247,104	1,394,515	108,819	1.77	39.9
369.0	MEAS & REG STATION EQUIPMENT	40-R0.5	0	971,317	180,453	265,499	20,730	2.13	32.6
TOTAL TRANSMISSION PLANT				7,338,365	1,534,916	1,789,359	132,543	1.81	
DISTRIBUTION PLANT									
374.2	RIGHTS OF WAY	50-R2.5	0	17,654	9,904	9,891	354	2.00	21.9
375.0	DISTR. MEAS & REG STATION STRUCTURES	N/A	0	50,325	N/A	28,987	1,289	2.69	N/A
376.0	MAINS	46-R3	0	24,012,819	6,976,753	7,508,345	478,939	1.99	32.6
378.0	MEAS & REG STATION EQUIP-GENERAL	N/A	0	558,801	N/A	417,498	39,295	8.79	N/A
379.0	MEAS & REG STATION EQUIP-CITY GATE	28-R3	0	587,105	175,503	187,022	19,698	3.36	19.6
380.0	SERVICES	39-R3	0	20,451,706	5,599,910	5,768,658	507,614	2.48	28.3
381.0	METERS & METER INSTALLATIONS	N/A	0	8,069,157	N/A	4,738,535	453,809	7.03	N/A
383.0	HOUSE REGULATORS	N/A	0	1,043,456	N/A	395,519	58,732	5.91	N/A
385.0	INDUSTRIAL MEAS. & REG. STATION EQUIPMENT	40-S4	0	267,175	29,051	16,821	7,204	2.70	35.7
387.1	CATHODIC PROTECTION EQUIPMENT	25-R3	0	17,040	5,002	4,911	692	4.06	17.7
387.2	OTHER EQUIPMENT	30-R3	0	9,024	7,846	9,024	-	-	3.9
TOTAL DISTRIBUTION PLANT				55,084,262	12,803,968	19,085,212	1,567,627	2.85	
GENERAL PLANT									
390.1	GEN. STRUCT. & IMPROV. - GPNG MAIN OFFICE - FERGUS FALLS, MN	45-R4	0	988,969	255,276	256,796	21,931	2.22	33.4
390.2	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - FERGUS FALLS, MN	45-R4	0	272,627	97,562	143,302	3,346	1.23	28.9
390.3	GEN. STRUCT. & IMPROV. - WELDING SHOP - FERGUS FALLS, MN	45-R4	0	107,127	99,551	101,670	2,398	2.24	2.1
390.4	GEN. STRUCT. & IMPROV. - OFFICE - MARSHALL, MN	45-R4	0	259,452	77,053	77,682	5,745	2.21	31.6
390.5	GEN. STRUCT. & IMPROV. - SHOP/WAREHOUSE - MARSHALL, MN	45-R4	0	485,499	95,183	122,709	9,551	1.97	36.2
390.6	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - MONTEVIDEO, MN	45-R4	0	141,384	43,550	44,015	3,126	2.21	31.1
390.7	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - REDWOOD FALLS, MN	45-R4	0	162,685	30,632	30,729	3,613	2.22	36.5
390.8	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - CROOKSTON, MN	45-R4	0	215,647	76,279	87,229	3,626	1.68	29.1
391.1	OFFICE FURNITURE & EQUIPMENT	16-SQ	0	82,365	58,498	58,177	5,016	6.09	4.6
391.3	COMPUTER & ELECTRONIC EQUIPMENT	4-SQ	0	3,179	2,782	3,179	-	-	0.5
392.1	TRANSPORTATION EQUIPMENT - TRAILERS	12-R1	0	22,349	15,602	20,114	408	1.83	3.6
392.2	TRANSPORTATION EQUIPMENT	7-L2	0	1,527,750	587,990	549,630	229,774	15.04	4.3
393.0	STORES EQUIPMENT	15-SQ	0	14,450	1,445	983	997	6.90	13.5
394.0	TOOLS, SHOP, & GARAGE EQUIPMENT	20-SQ	0	888,212	294,804	292,361	44,539	5.01	13.4
396.1	POWER OPERATED EQUIPMENT - TRAILERS	6-L0	0	138,199	38,813	33,374	24,296	17.58	4.3
396.2	POWER OPERATED EQUIPMENT	6-L0	0	846,774	205,499	184,818	145,784	17.22	4.5
397.0	COMMUNICATION EQUIPMENT	18-SQ	0	383,261	235,817	235,157	21,483	5.61	6.9
398.0	MISCELLANEOUS EQUIPMENT	25-SQ	0	58,144	26,658	25,198	2,446	4.21	13.5
TOTAL GENERAL PLANT				6,598,072	2,242,994	2,267,125	528,078	8.00	
TOTAL GAS PLANT STUDIED				69,020,699	16,581,879	23,141,696	2,228,248	3.23	
PLANT NOT STUDIED									
301.0	ORGANIZATION COSTS			5,006					
302.0	FRANCHISE COSTS			73,680					
303.0	INTANGIBLE ASSETS			2,784,524					
365.0	LAND			5,585					
374.0	LAND			2,978					
389.0	LAND & LAND RIGHTS GENERAL			48,659					
390.9	RETIRED ASSET			58					
TOTAL PLANT				71,941,189					

Notes:

- Interim Retirement Rate. Service lives vary.
- Based upon anticipated district regulator change out / eliminations.
- Based upon 20 ERT battery life and remaining PVC program term 2016 - 2026.

All currently approved rates include salvage portion.

GREAT PLAINS NATURAL GAS CO.

TABLE 1B. REVISED SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN GAS PLANT AS OF DECEMBER 31, 2020

- NET SALVAGE -

ACCOUNT	DESCRIPTION	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	SURVIVING ORIGINAL COST AS OF 12/31/2020	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE	ANNUAL ACCRUAL AMOUNT	RATE
TRANSMISSION PLANT								
365.2	RIGHTS OF WAY	50-R2.5	0	158,152	-	-	-	0.00
366.0	TRANSMISSION STRUCTURES	85-S1	-5	51,859	103	83	92	0.18
367.0	TRANSMISSION MAINS	50-R3	-20	6,157,037	249,421	300,189	19,696	0.32
369.0	MEAS & REG STATION EQUIPMENT	40-R0.5	-10	971,317	18,045	569	3,050	0.32
TOTAL TRANSMISSION PLANT				7,338,365	267,569	300,841	22,837	0.31
DISTRIBUTION PLANT								
374.2	RIGHTS OF WAY	50-R2.5	0	17,654	-	-	-	0.00
375.0	DISTR. MEAS & REG STATION STRUCTURES	N/A	-5	50,325	N/A	1,442	140	0.15
376.0	MAINS	46-R3	-55	24,012,819	3,837,214	3,598,327	306,468	1.28
378.0	MEAS & REG STATION EQUIP-GENERAL	N/A	-25	558,801	N/A	89,125	30,835	3.76
379.0	MEAS & REG STATION EQUIP-CITY GATE	28-R3	-5	587,105	8,775	(12,659)	3,417	0.58
380.0	SERVICES	39-R3	-75	20,451,706	4,199,932	4,613,034	352,204	1.72
381.0	METERS & METER INSTALLATIONS	N/A	-25	8,069,157	N/A	990,053	345,844	2.88
383.0	HOUSE REGULATORS	N/A	-5	1,043,456	N/A	-	10,345	0.71
385.0	INDUSTRIAL MEAS. & REG. STATION EQUIPMENT	40-S4	0	267,175	-	-	-	0.00
387.1	CATHODIC PROTECTION EQUIPMENT	25-R3	0	17,040	-	0	-	0.00
387.2	OTHER EQUIPMENT	30-R3	0	9,024	-	-	-	0.00
TOTAL DISTRIBUTION PLANT				55,084,262	8,045,922	9,279,322	1,049,253	1.90
GENERAL PLANT								
390.1	GEN. STRUCT. & IMPROV. - GPNG MAIN OFFICE - FERGUS FALLS, MN	45-R4	0	988,969	-	-	-	0.00
390.2	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - FERGUS FALLS, MN	45-R4	0	272,627	-	-	-	0.00
390.3	GEN. STRUCT. & IMPROV. - WELDING SHOP - FERGUS FALLS, MN	45-R4	0	107,127	-	-	-	0.00
390.4	GEN. STRUCT. & IMPROV. - OFFICE - MARSHALL, MN	45-R4	0	259,452	-	-	-	0.00
390.5	GEN. STRUCT. & IMPROV. - SHOP/WAREHOUSE - MARSHALL, MN	45-R4	0	485,499	-	-	-	0.00
390.6	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - MONTEVIDEO, MN	45-R4	0	141,384	-	-	-	0.00
390.7	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - REDWOOD FALLS, MN	45-R4	0	162,685	-	-	-	0.00
390.8	GEN. STRUCT. & IMPROV. - OFFICE/SHOP/WAREHOUSE - CROOKSTON, MN	45-R4	0	215,647	-	-	-	0.00
391.1	OFFICE FURNITURE & EQUIPMENT	16-SQ	0	82,365	-	-	-	0.00
391.3	COMPUTER & ELECTRONIC EQUIPMENT	4-SQ	0	3,179	-	-	-	0.00
392.1	TRANSPORTATION EQUIPMENT - TRAILERS	12-R1	10	22,349	(1,560)	-	(408)	(1.83)
392.2	TRANSPORTATION EQUIPMENT	7-L2	20	1,527,750	(117,598)	-	(78,978)	(5.17)
393.0	STORES EQUIPMENT	15-SQ	0	14,450	-	-	-	0.00
394.0	TOOLS, SHOP, & GARAGE EQUIPMENT	20-SQ	0	888,212	-	-	-	0.00
396.1	POWER OPERATED EQUIPMENT - TRAILERS	6-L0	65	138,199	(25,228)	-	(20,831)	(15.07)
396.2	POWER OPERATED EQUIPMENT	6-L0	65	846,774	(133,574)	-	(121,795)	(14.39)
397.0	COMMUNICATION EQUIPMENT	18-SQ	0	383,261	-	-	-	0.00
398.0	MISCELLANEOUS EQUIPMENT	25-SQ	0	58,144	-	-	-	0.00
TOTAL GENERAL PLANT				6,598,072	(277,960)	-	(222,012)	(3.36)
TOTAL GAS PLANT STUDIED				69,020,699	8,035,531	9,580,163	850,078	1.23
PLANT NOT STUDIED								
301.0	ORGANIZATION COSTS			5,006				
302.0	FRANCHISE COSTS			73,680				
303.0	INTANGIBLE ASSETS			2,784,524				
365.0	LAND			5,585				
374.0	LAND			2,978				
389.0	LAND & LAND RIGHTS GENERAL			48,659				
390.9	RETIRED ASSET			58				
TOTAL PLANT				71,941,189				



SECTION 5

5 DETAILED DEPRECIATION CALCULATIONS

Great Plains Natural Gas Co.

Account #: 365.20 - TRANSMISSION - RIGHTS OF WAY

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life
 Survivor Curve: R2.5
 ASL: 50
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1965	4,066.02	3,278	3,975	0.9776	91	9.69	9	55.5
1966	107,419.75	85,806	104,046	0.9686	3,374	10.06	335	54.5
1967	2,490.06	1,970	2,388	0.9591	102	10.45	10	53.5
1976	3.00	2	3	0.8553	0	14.73	0	44.5
1981	297.10	192	233	0.7836	64	17.69	4	39.5
1985	61.73	37	44	0.7202	17	20.30	1	35.5
2000	2,732.55	1,002	1,215	0.4447	1,517	31.66	48	20.5
2003	41,081.82	13,001	15,764	0.3837	25,317	34.18	741	17.5
TOTAL	158,152.03	105,288	127,669		30,483		1,148	

COMPOSITE ANNUAL ACCRUAL RATE	0.73%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.81
COMPOSITE AVERAGE AGE (YEARS)	44.28
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	16.71

Great Plains Natural Gas Co.

Account #: 366.00 - TRANSMISSION STRUCTURES

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2020**

ALG - Remaining Life
Survivor Curve: S1
ASL: 85
Net Salvage: -5%
Truncation Year: 2048

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2018	16,588.34	1,481	1,199	0.0688	16,219	27.12	598	2.5
2020	35,270.30	693	561	0.0151	36,473	27.20	1,341	0.5
TOTAL	51,858.64	2,174	1,760		52,692		1,939	

COMPOSITE ANNUAL ACCRUAL RATE	3.74%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.03
COMPOSITE AVERAGE AGE (YEARS)	1.14
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	27.17

Great Plains Natural Gas Co.

Account #: 367.00 - TRANSMISSION - MAINS

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: R3

ASL: 50

Net Salvage: -20%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1966	1,086,391.15	1,090,696	1,235,133	0.9474	68,537	8.17	8,391	54.5
1970	8,044.40	7,750	8,776	0.9092	877	9.86	89	50.5
1971	18,005.73	17,144	19,414	0.8985	2,193	10.33	212	49.5
1972	4,225.53	3,974	4,500	0.8875	571	10.82	53	48.5
1976	1,809.24	1,608	1,821	0.8389	350	12.96	27	44.5
1977	2,658.13	2,326	2,634	0.8257	556	13.54	41	43.5
1978	122.93	106	120	0.8122	28	14.14	2	42.5
1981	7.50	6	7	0.7692	2	16.04	0	39.5
1986	3,413.47	2,499	2,830	0.6910	1,266	19.49	65	34.5
1987	84.97	61	69	0.6744	33	20.22	2	33.5
1988	15,177.96	10,576	11,977	0.6576	6,237	20.97	297	32.5
1990	7,026.13	4,639	5,254	0.6231	3,178	22.49	141	30.5
1991	805.75	517	585	0.6055	381	23.27	16	29.5
1993	510.97	308	349	0.5695	264	24.85	11	27.5
1994	4,189.75	2,447	2,771	0.5512	2,256	25.66	88	26.5
1996	654.99	357	404	0.5138	382	27.31	14	24.5
1997	34.74	18	21	0.4948	21	28.15	1	23.5
1998	627.93	316	358	0.4756	395	29.00	14	22.5
2003	73,092.92	29,154	33,015	0.3764	54,696	33.38	1,639	17.5
2013	227,018.27	39,803	45,074	0.1655	227,348	42.69	5,325	7.5
2015	87,276.30	11,262	12,754	0.1218	91,978	44.62	2,061	5.5
2018	4,572,124.45	269,408	305,085	0.0556	5,181,465	47.54	108,981	2.5
2019	43,734.09	1,548	1,753	0.0334	50,728	48.52	1,045	1.5

Great Plains Natural Gas Co.

Account #: 367.00 - TRANSMISSION - MAINS

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 50
 Net Salvage: -20%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020**

Year	Original Cost	Calculated Depreciation	Accumulated Depreciation	Allocated Actual Booked Amount	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	6,157,037.30	1,496,524	1,694,704		5,693,741		128,514	
COMPOSITE ANNUAL ACCRUAL RATE				2.09%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.28				
COMPOSITE AVERAGE AGE (YEARS)				12.49				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				39.87				

Great Plains Natural Gas Co.

Account #: 369.00 - TRANSMISSION - MEAS & REG STATION EQUIPMENT

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: R0.5

ASL: 40

Net Salvage: -10%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1966	31,450.57	25,192	33,767	0.9760	829	10.87	76	54.5
1967	2,421.95	1,913	2,564	0.9623	100	11.28	9	53.5
1970	3,945.54	2,980	3,994	0.9202	346	12.54	28	50.5
1972	1,939.04	1,419	1,901	0.8914	232	13.40	17	48.5
1975	467.11	325	435	0.8471	79	14.72	5	45.5
1976	1,565.23	1,069	1,432	0.8320	289	15.17	19	44.5
1978	3,150.24	2,071	2,776	0.8011	689	16.09	43	42.5
1982	913.24	553	741	0.7372	264	18.00	15	38.5
1983	451.82	267	358	0.7208	139	18.49	8	37.5
1984	233.70	135	181	0.7041	76	18.99	4	36.5
1987	602.12	323	433	0.6530	230	20.51	11	33.5
1988	3,731.27	1,946	2,609	0.6356	1,496	21.03	71	32.5
1991	26,085.44	12,463	16,706	0.5822	11,988	22.63	530	29.5
1992	3,977.45	1,841	2,468	0.5641	1,907	23.17	82	28.5
1993	9,293.25	4,162	5,579	0.5457	4,644	23.71	196	27.5
1994	46,177.86	19,980	26,781	0.5272	24,015	24.27	990	26.5
1995	771.37	322	432	0.5086	417	24.82	17	25.5
1996	40,220.96	16,166	21,669	0.4898	22,574	25.38	889	24.5
1997	5,766.13	2,228	2,986	0.4708	3,357	25.95	129	23.5
1998	1,757.64	652	873	0.4517	1,060	26.52	40	22.5
1999	237.00	84	113	0.4325	148	27.09	5	21.5
2003	18,967.71	5,518	7,396	0.3545	13,469	29.42	458	17.5
2010	352,403.98	62,147	83,302	0.2149	304,343	33.59	9,061	10.5
2012	121,221.49	17,359	23,268	0.1745	110,075	34.79	3,164	8.5
2013	13,188.03	1,669	2,237	0.1542	12,270	35.40	347	7.5
2014	23,250.17	2,554	3,424	0.1339	22,151	36.01	615	6.5
2015	95,971.70	8,936	11,977	0.1135	93,591	36.61	2,556	5.5
2017	35,523.48	2,112	2,830	0.0724	36,246	37.84	958	3.5

Great Plains Natural Gas Co.

Account #: 369.00 - TRANSMISSION - MEAS & REG STATION EQUIPMENT

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: R0.5

ASL: 40

Net Salvage: -10%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2018	30,806.97	1,310	1,756	0.0518	32,132	38.45	836	2.5
2020	94,824.90	806	1,081	0.0104	103,227	39.69	2,601	0.5
TOTAL	971,317.36	198,499	266,068		802,381		23,779	

COMPOSITE ANNUAL ACCRUAL RATE 2.45%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.27

COMPOSITE AVERAGE AGE (YEARS) 12.56

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 32.57

Great Plains Natural Gas Co.

Account #: 374.20 - DISTRIBUTION - RIGHTS OF WAY

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: R2.5

ASL: 50

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1969	2,371.92	1,837	1,834	0.7734	537	11.28	48	51.5
1970	24.30	19	19	0.7646	6	11.72	1	50.5
1974	385.40	280	280	0.7258	106	13.66	8	46.5
1975	160.20	115	115	0.7153	46	14.19	3	45.5
1978	2,137.36	1,459	1,457	0.6817	680	15.87	43	42.5
1979	10.00	7	7	0.6699	3	16.46	0	41.5
1980	23.00	15	15	0.6578	8	17.07	0	40.5
1981	1,005.00	649	649	0.6454	356	17.69	20	39.5
1982	25.00	16	16	0.6328	9	18.32	0	38.5
1983	4.00	2	2	0.6198	2	18.97	0	37.5
1984	2.00	1	1	0.6066	1	19.63	0	36.5
1985	5,449.84	3,237	3,233	0.5932	2,217	20.30	109	35.5
1986	3.00	2	2	0.5795	1	20.99	0	34.5
1987	11.00	6	6	0.5656	5	21.68	0	33.5
1988	10.00	6	6	0.5515	4	22.39	0	32.5
1990	12.00	6	6	0.5226	6	23.84	0	30.5
1991	437.00	222	222	0.5078	215	24.58	9	29.5
1992	712.30	351	351	0.4928	361	25.33	14	28.5
1994	42.00	19	19	0.4623	23	26.86	1	26.5
1995	1,474.25	659	659	0.4467	816	27.63	30	25.5
1996	19.50	8	8	0.4310	11	28.42	0	24.5
1997	226.50	94	94	0.4151	132	29.22	5	23.5
1998	60.00	24	24	0.3990	36	30.02	1	22.5
1999	821.72	315	315	0.3827	507	30.84	16	21.5
2000	19.50	7	7	0.3663	12	31.66	0	20.5
2007	2,206.80	546	545	0.2470	1,662	37.64	44	13.5

Great Plains Natural Gas Co.

Account #: 374.20 - DISTRIBUTION - RIGHTS OF WAY

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
BASED ON ORIGINAL COST AS OF December 31, 2020**

ALG - Remaining Life
Survivor Curve: R2.5
ASL: 50
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Depreciation	Accumulated Depreciation	Allocated Actual Booked Amount	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	17,653.59	9,904		9,891	7,763		354	
COMPOSITE ANNUAL ACCRUAL RATE					2.00%			
THEORETICAL ACCUMULATED DEPRECIATION FACTOR					0.56			
COMPOSITE AVERAGE AGE (YEARS)					34.17			
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)					21.95			

Great Plains Natural Gas Co.

Account #: 376.00 - DISTRIBUTION - MAINS

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: R3

ASL: 46

Net Salvage: -55%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1960	45,803.96	64,343	66,085	0.9308	4,911	4.31	1,139	60.5
1965	21,150.82	28,725	29,503	0.8999	3,281	5.69	576	55.5
1966	695,443.17	937,315	962,686	0.8931	115,251	6.00	19,206	54.5
1967	1,437,325.61	1,921,699	1,973,715	0.8859	254,140	6.32	40,203	53.5
1968	37,001.60	49,052	50,380	0.8784	6,972	6.66	1,047	52.5
1969	90,326.75	118,672	121,884	0.8706	18,122	7.01	2,585	51.5
1970	51,380.89	66,864	68,674	0.8623	10,966	7.38	1,486	50.5
1971	23,289.85	30,003	30,815	0.8536	5,284	7.77	680	49.5
1972	36,259.15	46,212	47,463	0.8445	8,739	8.18	1,069	48.5
1973	51,498.88	64,892	66,648	0.8349	13,175	8.60	1,531	47.5
1974	23,938.02	29,802	30,608	0.8249	6,496	9.05	718	46.5
1975	210,098.99	258,239	265,229	0.8145	60,424	9.52	6,345	45.5
1976	50,050.69	60,692	62,335	0.8035	15,244	10.01	1,522	44.5
1977	17,179.14	20,536	21,092	0.7921	5,536	10.52	526	43.5
1978	55,385.38	65,215	66,981	0.7802	18,867	11.06	1,707	42.5
1979	63,612.58	73,721	75,716	0.7679	22,883	11.61	1,972	41.5
1980	43,963.45	50,104	51,460	0.7552	16,683	12.18	1,370	40.5
1981	80,857.82	90,542	92,992	0.7420	32,337	12.77	2,533	39.5
1982	37,268.20	40,966	42,075	0.7284	15,691	13.38	1,173	38.5
1983	107,319.17	115,700	118,832	0.7144	47,513	14.00	3,393	37.5
1984	109,651.40	115,834	118,969	0.7000	50,991	14.65	3,481	36.5
1985	993,046.75	1,026,921	1,054,717	0.6852	484,506	15.31	31,646	35.5
1986	213,541.46	215,956	221,802	0.6701	109,188	15.99	6,830	34.5
1987	175,452.66	173,342	178,033	0.6547	93,918	16.68	5,631	33.5
1988	110,089.22	106,141	109,014	0.6389	61,624	17.39	3,544	32.5
1989	62,215.62	58,473	60,055	0.6228	36,379	18.11	2,009	31.5
1990	86,261.04	78,936	81,073	0.6064	52,632	18.84	2,793	30.5
1991	219,197.68	195,062	200,342	0.5897	139,414	19.59	7,116	29.5

Great Plains Natural Gas Co.

Account #: 376.00 - DISTRIBUTION - MAINS

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: R3

ASL: 46

Net Salvage: -55%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1992	194,289.26	167,918	172,464	0.5727	128,685	20.35	6,323	28.5
1993	210,736.79	176,644	181,425	0.5554	145,217	21.12	6,875	27.5
1994	137,414.33	111,549	114,569	0.5379	98,424	21.91	4,492	26.5
1995	312,493.28	245,288	251,927	0.5201	232,438	22.71	10,237	25.5
1996	103,532.51	78,449	80,572	0.5021	79,903	23.51	3,398	24.5
1997	388,942.65	283,980	291,667	0.4838	311,194	24.33	12,790	23.5
1998	153,178.82	107,558	110,470	0.4653	126,957	25.16	5,046	22.5
1999	8,685.29	5,853	6,011	0.4465	7,451	26.00	287	21.5
2001	194,662.89	119,949	123,196	0.4083	178,532	27.71	6,442	19.5
2002	35,769.30	20,992	21,560	0.3889	33,883	28.58	1,185	18.5
2003	269,764.47	150,318	154,387	0.3692	263,748	29.46	8,952	17.5
2004	582,717.37	307,244	315,560	0.3494	587,652	30.35	19,361	16.5
2005	313,525.80	155,823	160,041	0.3293	325,924	31.25	10,429	15.5
2006	221,927.99	103,522	106,324	0.3091	237,665	32.16	7,391	14.5
2007	297,448.53	129,585	133,093	0.2887	327,952	33.07	9,917	13.5
2008	654,633.24	264,858	272,027	0.2681	742,654	33.99	21,847	12.5
2009	248,229.37	92,659	95,167	0.2473	289,588	34.92	8,292	11.5
2010	683,064.05	233,424	239,742	0.2264	819,007	35.86	22,840	10.5
2011	743,611.72	230,493	236,732	0.2054	915,866	36.80	24,887	9.5
2012	934,399.65	259,761	266,792	0.1842	1,181,528	37.75	31,299	8.5
2013	903,973.75	222,235	228,250	0.1629	1,172,909	38.70	30,305	7.5
2014	1,493,231.05	318,823	327,453	0.1415	1,987,056	39.66	50,098	6.5
2015	1,419,590.01	256,974	263,929	0.1199	1,936,435	40.63	47,663	5.5
2016	1,317,844.01	195,536	200,829	0.0983	1,841,829	41.60	44,278	4.5
2017	1,915,066.17	221,379	227,371	0.0766	2,740,982	42.57	64,389	3.5
2018	1,617,190.96	133,741	137,361	0.0548	2,369,285	43.55	54,409	2.5
2019	1,729,744.68	85,954	88,281	0.0329	2,592,823	44.53	58,233	1.5
2020	1,778,541.13	29,498	30,297	0.0110	2,726,442	45.51	59,912	0.5

Great Plains Natural Gas Co.

Account #: 376.00 - DISTRIBUTION - MAINS

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 46
 Net Salvage: -55%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	24,012,819.02	10,813,968	11,106,672		26,113,197		785,408	
COMPOSITE ANNUAL ACCRUAL RATE				3.27%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.46				
COMPOSITE AVERAGE AGE (YEARS)				15.67				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				32.64				

Great Plains Natural Gas Co.

Account #: 379.00 - DISTRIBUTION - MEAS & REG STATION EQUIP-CITY GATE

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: R3

ASL: 28

Net Salvage: -5%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1977	260.06	264	249	0.9132	24	0.98	24	43.5
1985	30,649.26	28,745	27,199	0.8452	4,983	2.99	1,667	35.5
1995	285.91	226	214	0.7119	87	6.93	13	25.5
1997	31,122.11	23,219	21,970	0.6723	10,708	8.10	1,321	23.5
1998	59.59	43	41	0.6510	22	8.74	3	22.5
1999	18,075.06	12,611	11,933	0.6287	7,046	9.39	750	21.5
2004	32,490.96	18,221	17,240	0.5054	16,875	13.05	1,294	16.5
2009	6,781.83	2,749	2,601	0.3653	4,520	17.19	263	11.5
2011	24,489.78	8,299	7,853	0.3054	17,862	18.96	942	9.5
2012	200,929.99	61,249	57,954	0.2747	153,023	19.87	7,701	8.5
2015	92,705.87	18,535	17,538	0.1802	79,803	22.67	3,520	5.5
2017	51,772.62	6,634	6,277	0.1155	48,084	24.58	1,956	3.5
2019	45,805.79	2,530	2,393	0.0498	45,703	26.53	1,723	1.5
2020	51,676.31	953	902	0.0166	53,358	27.51	1,940	0.5
TOTAL	587,105.14	184,278	174,364		442,096		23,115	

COMPOSITE ANNUAL ACCRUAL RATE 3.94%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.30

COMPOSITE AVERAGE AGE (YEARS) 9.48

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 19.63

Great Plains Natural Gas Co.

Account #: 380.00 - DISTRIBUTION - SERVICES

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: R3

ASL: 39

Net Salvage: -75%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1966	138,135.89	224,161	237,470	0.9823	4,267	2.84	1,505	54.5
1967	339,243.67	546,613	579,067	0.9754	14,609	3.09	4,725	53.5
1968	43,416.61	69,458	73,582	0.9684	2,397	3.35	716	52.5
1969	49,258.66	78,230	82,875	0.9614	3,328	3.61	923	51.5
1970	72,880.91	114,894	121,715	0.9543	5,826	3.87	1,506	50.5
1971	57,210.67	89,500	94,814	0.9470	5,305	4.14	1,283	49.5
1972	62,300.57	96,693	102,433	0.9395	6,593	4.41	1,494	48.5
1973	64,919.64	99,920	105,852	0.9317	7,757	4.70	1,651	47.5
1974	42,960.73	65,543	69,434	0.9236	5,747	5.00	1,149	46.5
1975	55,572.09	83,994	88,981	0.9150	8,270	5.32	1,556	45.5
1976	33,554.74	50,213	53,194	0.9059	5,527	5.65	978	44.5
1977	21,486.22	31,812	33,701	0.8963	3,900	6.00	650	43.5
1978	69,640.08	101,935	107,987	0.8861	13,883	6.38	2,176	42.5
1979	140,746.47	203,506	215,589	0.8753	30,717	6.78	4,533	41.5
1980	150,462.69	214,714	227,463	0.8639	35,847	7.20	4,980	40.5
1981	151,309.47	212,902	225,543	0.8518	39,248	7.64	5,135	39.5
1982	98,041.55	135,887	143,955	0.8390	27,618	8.11	3,405	38.5
1983	92,606.13	126,302	133,801	0.8256	28,260	8.61	3,284	37.5
1984	108,022.49	144,815	153,414	0.8115	35,626	9.12	3,905	36.5
1985	325,511.21	428,470	453,909	0.7968	115,735	9.67	11,974	35.5
1986	194,642.35	251,263	266,181	0.7815	74,443	10.23	7,276	34.5
1987	183,601.42	232,165	245,949	0.7655	75,353	10.82	6,964	33.5
1988	175,890.93	217,594	230,514	0.7489	77,296	11.43	6,762	32.5
1989	182,759.87	220,913	234,030	0.7317	85,800	12.06	7,113	31.5
1990	190,607.88	224,826	238,175	0.7140	95,389	12.71	7,503	30.5
1991	208,342.81	239,472	253,690	0.6958	110,910	13.38	8,286	29.5
1992	206,049.77	230,467	244,150	0.6771	116,437	14.07	8,274	28.5
1993	240,905.03	261,810	277,355	0.6579	144,229	14.78	9,758	27.5

Great Plains Natural Gas Co.

Account #: 380.00 - DISTRIBUTION - SERVICES

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: R3

ASL: 39

Net Salvage: -75%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1994	232,400.37	245,030	259,578	0.6383	147,123	15.50	9,490	26.5
1995	228,959.44	233,805	247,687	0.6182	152,992	16.24	9,419	25.5
1996	227,587.26	224,702	238,043	0.5977	160,234	17.00	9,427	24.5
1997	287,418.51	273,856	290,115	0.5768	212,867	17.77	11,982	23.5
1998	84,949.99	77,956	82,584	0.5555	66,078	18.55	3,562	22.5
1999	72,413.81	63,862	67,654	0.5339	59,070	19.35	3,053	21.5
2001	179,758.32	145,354	153,984	0.4895	160,593	20.98	7,655	19.5
2002	197,029.63	151,926	160,946	0.4668	183,855	21.82	8,428	18.5
2003	185,035.08	135,636	143,689	0.4437	180,122	22.66	7,948	17.5
2004	173,710.49	120,629	127,791	0.4204	176,202	23.52	7,490	16.5
2005	200,301.25	131,260	139,054	0.3967	211,473	24.40	8,668	15.5
2006	159,264.48	98,060	103,883	0.3727	174,830	25.28	6,916	14.5
2007	159,830.23	92,001	97,464	0.3485	182,239	26.17	6,963	13.5
2008	242,493.19	129,755	137,459	0.3239	286,904	27.08	10,597	12.5
2009	170,186.14	84,090	89,082	0.2991	208,743	27.99	7,458	11.5
2010	337,751.52	152,910	161,989	0.2741	429,076	28.91	14,841	10.5
2011	362,207.80	148,853	157,691	0.2488	476,173	29.84	15,957	9.5
2012	1,017,921.93	375,451	397,742	0.2233	1,383,621	30.78	44,952	8.5
2013	944,777.86	308,363	326,671	0.1976	1,326,690	31.73	41,817	7.5
2014	1,387,815.87	393,622	416,993	0.1717	2,011,685	32.68	61,559	6.5
2015	1,378,806.97	331,730	351,426	0.1456	2,061,486	33.64	61,284	5.5
2016	1,577,018.37	311,141	329,615	0.1194	2,430,167	34.60	70,230	4.5
2017	1,671,860.96	257,101	272,366	0.0931	2,653,390	35.57	74,590	3.5
2018	1,301,648.07	143,251	151,756	0.0666	2,126,128	36.55	58,175	2.5
2019	1,900,527.80	125,718	133,183	0.0400	3,192,741	37.53	85,081	1.5
2020	2,069,950.60	45,710	48,424	0.0134	3,573,990	38.51	92,812	0.5

Great Plains Natural Gas Co.

Account #: 380.00 - DISTRIBUTION - SERVICES

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 39
 Net Salvage: -75%
 Truncation Year:

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020**

Year	Original Cost	Calculated Depreciation	Accumulated Depreciation	Allocated Actual Booked Amount	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	20,451,706.49	9,799,842		10,381,693	25,408,793		859,818	
COMPOSITE ANNUAL ACCRUAL RATE				4.20%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.51				
COMPOSITE AVERAGE AGE (YEARS)				12.49				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				28.32				

Great Plains Natural Gas Co.

Account #: 385.00 - DISTRIBUTION - INDUSTRIAL MEAS. & REG. STATION EQUIPMENT

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: S4

ASL: 40

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1985	4,977.47	4,031	2,334	0.4690	2,643	7.60	348	35.5
2000	110.66	57	33	0.2963	78	19.53	4	20.5
2014	21,162.64	3,439	1,991	0.0941	19,171	33.50	572	6.5
2015	124,890.80	17,172	9,943	0.0796	114,948	34.50	3,332	5.5
2019	116,033.49	4,351	2,519	0.0217	113,514	38.50	2,948	1.5
TOTAL	267,175.06	29,051	16,821		250,354		7,204	

COMPOSITE ANNUAL ACCRUAL RATE 2.70%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.06

COMPOSITE AVERAGE AGE (YEARS) 4.41

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 35.65

Great Plains Natural Gas Co.

Account #: 387.10 - CATHODIC PROTECTION EQUIPMENT

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life
 Survivor Curve: R3
 ASL: 25
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2000	5,307.90	3,707	3,640	0.6857	1,668	7.54	221	20.5
2015	3,927.21	835	820	0.2088	3,107	19.68	158	5.5
2019	7,804.88	460	451	0.0578	7,354	23.53	313	1.5
TOTAL	17,039.99	5,002	4,911		12,129		692	

COMPOSITE ANNUAL ACCRUAL RATE 4.06%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.29

COMPOSITE AVERAGE AGE (YEARS) 8.34

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 17.66

Great Plains Natural Gas Co.

Account #: 387.20 - OTHER EQUIPMENT

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life
Survivor Curve: R3
ASL: 30
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1972	51.96	51	52	1.0000	0	0.64	0	48.5
1985	8,972.15	7,795	8,972	1.0000	0	3.94	0	35.5
TOTAL	9,024.11	7,846	9,024		0		0	

COMPOSITE ANNUAL ACCRUAL RATE	0.00%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	1.00
COMPOSITE AVERAGE AGE (YEARS)	35.57
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	3.92

Great Plains Natural Gas Co.

Account #: 390.10 - GENERAL STRUCTURES & IMPROVEMENTS - GPNG MAIN OFFICE - FERGUS FALLS, M

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: R4

ASL: 45

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2008	894,758.99	247,042	248,513	0.2777	646,246	32.58	19,838	12.5
2012	5,597.12	1,054	1,060	0.1894	4,537	36.53	124	8.5
2014	38,164.50	5,500	5,533	0.1450	32,632	38.51	847	6.5
2019	50,448.25	1,680	1,690	0.0335	48,759	43.50	1,121	1.5
TOTAL	988,968.86	255,276	256,796		732,173		21,931	

COMPOSITE ANNUAL ACCRUAL RATE 2.22%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.26

COMPOSITE AVERAGE AGE (YEARS) 11.68

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 33.38

Great Plains Natural Gas Co.

Account #: 390.20 - GENERAL STRUCTURES & IMPROVEMENTS - OFFICE/SHOP/WAREHOUSE - FERGUS FA

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: R4

ASL: 45

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1989	71,935.28	47,331	69,520	0.9664	2,415	15.39	157	31.5
1990	52,523.82	33,638	49,409	0.9407	3,115	16.18	193	30.5
1991	5,549.42	3,455	5,074	0.9144	475	16.99	28	29.5
1996	8,137.66	4,296	6,310	0.7755	1,827	21.24	86	24.5
2012	28,162.26	5,303	7,789	0.2766	20,374	36.53	558	8.5
2019	106,318.08	3,540	5,200	0.0489	101,119	43.50	2,324	1.5
TOTAL	272,626.52	97,562	143,302		129,325		3,346	

COMPOSITE ANNUAL ACCRUAL RATE 1.23%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.53

COMPOSITE AVERAGE AGE (YEARS) 16.98

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 28.90

Great Plains Natural Gas Co.

Account #: 390.30 - GENERAL STRUCTURES & IMPROVEMENTS - WELDING SHOP - FERGUS FALLS, MN

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: R4

ASL: 45

Net Salvage: 0%

Truncation Year: 2023

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1966	100.00	96	98	0.9779	2	1.91	1	54.5
1967	63,284.77	60,535	61,823	0.9769	1,462	1.96	748	53.5
1971	1,043.27	994	1,015	0.9730	28	2.10	13	49.5
1972	3,961.15	3,770	3,850	0.9719	111	2.14	52	48.5
1973	5,277.90	5,017	5,124	0.9708	154	2.17	71	47.5
1974	15,038.59	14,278	14,582	0.9696	457	2.20	208	46.5
1975	1,406.22	1,333	1,362	0.9684	44	2.23	20	45.5
1978	450.00	425	434	0.9643	16	2.32	7	42.5
1980	394.59	371	379	0.9615	15	2.36	6	40.5
1982	3,395.31	3,186	3,254	0.9585	141	2.40	59	38.5
1983	1,470.36	1,378	1,407	0.9569	63	2.41	26	37.5
1985	154.76	145	148	0.9537	7	2.43	3	35.5
1993	3,055.00	2,800	2,860	0.9361	195	2.47	79	27.5
1995	2,965.78	2,701	2,758	0.9300	207	2.48	84	25.5
2017	2,878.98	1,679	1,715	0.5957	1,164	2.50	466	3.5
2019	2,249.84	844	862	0.3830	1,388	2.50	555	1.5
TOTAL	107,126.52	99,551	101,670		5,457		2,397	

COMPOSITE ANNUAL ACCRUAL RATE 2.24%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.95

COMPOSITE AVERAGE AGE (YEARS) 47.13

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 2.09

Great Plains Natural Gas Co.

Account #: 390.40 - GENERAL STRUCTURES & IMPROVEMENTS - OFFICE - MARSHALL, MN

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life
 Survivor Curve: R4
 ASL: 45
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2006	235,555.60	75,279	75,893	0.3222	159,662	30.62	5,214	14.5
2008	2,754.16	760	767	0.2784	1,988	32.58	61	12.5
2016	3,226.10	322	325	0.1006	2,901	40.51	72	4.5
2017	4,894.11	380	383	0.0783	4,511	41.50	109	3.5
2018	3,768.14	209	211	0.0559	3,557	42.50	84	2.5
2020	9,253.71	103	104	0.0112	9,150	44.50	206	0.5
TOTAL	259,451.82	77,053	77,682		181,770		5,745	

COMPOSITE ANNUAL ACCRUAL RATE	2.21%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.30
COMPOSITE AVERAGE AGE (YEARS)	13.47
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	31.64

Great Plains Natural Gas Co.

Account #: 390.50 - GENERAL STRUCTURES & IMPROVEMENTS - SHOP/WAREHOUSE - MARSHALL, MN

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: R4

ASL: 45

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1991	71,285.20	44,378	57,212	0.8026	14,073	16.99	829	29.5
1996	19,655.00	10,377	13,378	0.6806	6,277	21.24	295	24.5
1997	13,855.69	7,040	9,076	0.6550	4,780	22.14	216	23.5
2002	1,327.24	538	693	0.5223	634	26.77	24	18.5
2004	12,712.14	4,610	5,943	0.4675	6,769	28.68	236	16.5
2017	355,965.02	27,647	35,642	0.1001	320,323	41.50	7,718	3.5
2018	10,698.91	594	765	0.0715	9,934	42.50	234	2.5
TOTAL	485,499.20	95,183	122,709		362,790		9,551	

COMPOSITE ANNUAL ACCRUAL RATE 1.97%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.25

COMPOSITE AVERAGE AGE (YEARS) 9.10

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 36.18

Great Plains Natural Gas Co.

Account #: 390.60 - GENERAL STRUCTURES & IMPROVEMENTS - OFFICE/SHOP/WAREHOUSE - MONTEVI

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: R4

ASL: 45

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2001	38,179.11	16,271	16,444	0.4307	21,735	25.82	842	19.5
2002	8,944.87	3,624	3,663	0.4095	5,282	26.77	197	18.5
2004	11,248.40	4,079	4,123	0.3665	7,126	28.68	248	16.5
2006	5,033.70	1,609	1,626	0.3230	3,408	30.62	111	14.5
2010	76,867.95	17,857	18,047	0.2348	58,821	34.55	1,703	10.5
2016	1,110.34	111	112	0.1009	998	40.51	25	4.5
TOTAL	141,384.37	43,550	44,015		97,369		3,126	

COMPOSITE ANNUAL ACCRUAL RATE 2.21%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.31

COMPOSITE AVERAGE AGE (YEARS) 14.01

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 31.14

Great Plains Natural Gas Co.

Account #: 390.70 - GENERAL STRUCTURES & IMPROVEMENTS - OFFICE/SHOP/WAREHOUSE - REDWOOD

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: R4

ASL: 45

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Depreciation	Accumulated Depreciation	Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2012	162,684.76	30,632		30,729	0.1889	131,956	36.53	3,613	8.5
TOTAL	162,684.76	30,632		30,729		131,956		3,613	

COMPOSITE ANNUAL ACCRUAL RATE 2.22%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.19

COMPOSITE AVERAGE AGE (YEARS) 8.50

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 36.53

Great Plains Natural Gas Co.

Account #: 390.80 - GENERAL STRUCTURES & IMPROVEMENTS - OFFICE/SHOP/WAREHOUSE - CROOKST

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: R4

ASL: 45

Net Salvage: 0%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1960	6,399.51	6,144	6,400	1.0000	0	1.79	0	60.5
1961	5,767.73	5,507	5,768	1.0000	0	2.04	0	59.5
1962	12,517.79	11,882	12,518	1.0000	0	2.29	0	58.5
1964	268.47	252	268	1.0000	0	2.80	0	56.5
1966	750.49	695	750	1.0000	0	3.33	0	54.5
1967	8,156.34	7,503	8,156	1.0000	0	3.61	0	53.5
1968	2,269.27	2,073	2,269	1.0000	0	3.89	0	52.5
1971	189.81	169	190	1.0000	0	4.82	0	49.5
1985	1,673.30	1,212	1,467	0.8768	206	12.41	17	35.5
1986	2,029.00	1,437	1,740	0.8574	289	13.13	22	34.5
1990	133.82	86	104	0.7753	30	16.18	2	30.5
1994	1,656.20	939	1,136	0.6861	520	19.50	27	26.5
1995	28,643.26	15,683	18,985	0.6628	9,658	20.36	474	25.5
2007	56,549.55	16,845	20,393	0.3606	36,157	31.60	1,144	13.5
2015	18,348.29	2,238	2,709	0.1477	15,639	39.51	396	5.5
2018	63,865.22	3,544	4,290	0.0672	59,575	42.50	1,402	2.5
2020	6,429.06	71	86	0.0134	6,343	44.50	143	0.5
TOTAL	215,647.11	76,279	87,229		128,418		3,626	

COMPOSITE ANNUAL ACCRUAL RATE 1.68%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.40

COMPOSITE AVERAGE AGE (YEARS) 18.64

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 29.08

Great Plains Natural Gas Co.

Account #: 391.10 - OFFICE FURNITURE & EQUIPMENT

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life
 Survivor Curve: SQ
 ASL: 16
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2005	8,405.76	8,143	8,098	0.9634	307	0.50	307	15.5
2006	1,020.83	925	920	0.9013	101	1.50	67	14.5
2007	29,164.21	24,607	24,472	0.8391	4,692	2.50	1,877	13.5
2008	15,785.78	12,333	12,265	0.7770	3,521	3.50	1,006	12.5
2009	1,449.56	1,042	1,036	0.7148	413	4.50	92	11.5
2010	2,389.63	1,568	1,560	0.6527	830	5.50	151	10.5
2011	5,149.75	3,058	3,041	0.5905	2,109	6.50	324	9.5
2012	5,179.29	2,751	2,736	0.5283	2,443	7.50	326	8.5
2014	8,457.23	3,436	3,417	0.4040	5,040	9.50	531	6.5
2017	1,440.54	315	313	0.2176	1,127	12.50	90	3.5
2018	1,575.24	246	245	0.1554	1,330	13.50	99	2.5
2020	2,346.87	73	73	0.0311	2,274	15.50	147	0.5
TOTAL	82,364.69	58,498	58,177		24,188		5,016	

COMPOSITE ANNUAL ACCRUAL RATE	6.09%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.71
COMPOSITE AVERAGE AGE (YEARS)	11.36
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	4.64

Great Plains Natural Gas Co.

Account #: 391.30 - COMPUTER & ELECTRONIC EQUIPMENT

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life
 Survivor Curve: SQ
 ASL: 4
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Depreciation	Accumulated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2017	3,179.47	2,782	3,179	0.9999	0	0.50	0	3.5
TOTAL	3,179.47	2,782	3,179		0		0	

COMPOSITE ANNUAL ACCRUAL RATE 0.00%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 1.00

COMPOSITE AVERAGE AGE (YEARS) 3.50

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 0.50

Great Plains Natural Gas Co.

Account #: 392.10 - TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life

Survivor Curve: R1

ASL: 12

Net Salvage: 10%

Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1992	700.00	630	630	1.0000	0			29.5
1999	6,925.30	5,752	6,233	1.0000	0	0.93	0	21.5
2008	6,263.88	3,675	5,637	1.0000	0	4.18	0	12.5
2011	8,459.68	3,985	7,614	1.0000	0	5.72	0	9.5
TOTAL	22,348.86	14,042	20,114		0		0	

COMPOSITE ANNUAL ACCRUAL RATE 0.00%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.90

COMPOSITE AVERAGE AGE (YEARS) 14.69

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 3.62

Great Plains Natural Gas Co.

Account #: 392.20 - TRANSPORTATION EQUIPMENT

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life
 Survivor Curve: L2
 ASL: 7
 Net Salvage: 20%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2010	27,002.72	15,758	18,413	0.8523	3,190	1.89	1,685	10.5
2011	27,744.37	15,415	18,012	0.8115	4,184	2.14	1,957	9.5
2012	99,823.98	52,632	61,497	0.7701	18,362	2.39	7,694	8.5
2013	39,900.18	19,933	23,291	0.7297	8,629	2.63	3,283	7.5
2015	306,030.53	135,244	158,026	0.6455	86,798	3.13	27,703	5.5
2016	183,547.73	73,759	86,184	0.5869	60,654	3.48	17,410	4.5
2017	68,665.13	23,591	27,565	0.5018	27,367	3.99	6,852	3.5
2018	235,573.26	61,736	72,136	0.3828	116,323	4.71	24,713	2.5
2019	386,152.16	63,615	74,331	0.2406	234,591	5.56	42,204	1.5
2020	153,309.80	8,708	10,175	0.0830	112,473	6.50	17,296	0.5
TOTAL	1,527,749.86	470,392	549,630		672,570		150,796	

COMPOSITE ANNUAL ACCRUAL RATE	9.87%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.36
COMPOSITE AVERAGE AGE (YEARS)	3.72
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	4.31

Great Plains Natural Gas Co.

Account #: 393.00 - STORES EQUIPMENT

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life
Survivor Curve: SQ
ASL: 15
Net Salvage: 0%
Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2019	14,449.52	1,445	983	0.0680	13,467	13.50	998	1.5
TOTAL	14,449.52	1,445	983		13,467		998	

COMPOSITE ANNUAL ACCRUAL RATE	6.90%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.07
COMPOSITE AVERAGE AGE (YEARS)	1.50
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	13.50

Great Plains Natural Gas Co.

Account #: 394.00 - TOOLS, SHOP, & GARAGE EQUIPMENT

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life
 Survivor Curve: SQ
 ASL: 20
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2001	19,329.73	18,846	18,690	0.9669	639	0.50	639	19.5
2002	22,549.99	20,859	20,686	0.9173	1,864	1.50	1,243	18.5
2003	43,960.29	38,465	38,146	0.8677	5,814	2.50	2,326	17.5
2004	16,735.02	13,806	13,692	0.8182	3,043	3.50	869	16.5
2005	33,532.87	25,988	25,773	0.7686	7,760	4.50	1,724	15.5
2006	17,480.80	12,674	12,569	0.7190	4,912	5.50	893	14.5
2007	13,031.67	8,796	8,723	0.6694	4,308	6.50	663	13.5
2008	13,260.15	8,288	8,219	0.6198	5,041	7.50	672	12.5
2009	10,100.22	5,808	5,759	0.5702	4,341	8.50	511	11.5
2010	17,250.11	9,056	8,981	0.5206	8,269	9.50	870	10.5
2011	33,124.55	15,734	15,604	0.4711	17,521	10.50	1,669	9.5
2012	61,302.98	26,054	25,838	0.4215	35,465	11.50	3,084	8.5
2013	12,834.35	4,813	4,773	0.3719	8,061	12.50	645	7.5
2014	51,798.37	16,834	16,695	0.3223	35,103	13.50	2,600	6.5
2015	20,004.03	5,501	5,456	0.2727	14,549	14.50	1,003	5.5
2016	56,019.22	12,604	12,500	0.2231	43,519	15.50	2,808	4.5
2017	132,584.87	23,202	23,010	0.1735	109,575	16.50	6,641	3.5
2018	129,639.80	16,205	16,071	0.1240	113,569	17.50	6,490	2.5
2019	133,563.21	10,017	9,934	0.0744	123,629	18.50	6,683	1.5
2020	50,109.56	1,253	1,242	0.0248	48,867	19.50	2,506	0.5
TOTAL	888,211.79	294,804	292,361		595,851		44,538	

COMPOSITE ANNUAL ACCRUAL RATE	5.01%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.33
COMPOSITE AVERAGE AGE (YEARS)	6.64
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	13.36

Great Plains Natural Gas Co.

Account #: 396.10 - POWER OPERATED EQUIPMENT - TRAILERS
 CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life
 Survivor Curve: L0
 ASL: 6
 Net Salvage: 65%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2017	125,282.77	12,574	30,891	0.7045	12,958	4.28	3,028	3.5
2018	12,915.93	1,011	2,483	0.5492	2,038	4.66	437	2.5
TOTAL	138,198.70	13,585	33,374		14,996		3,465	

COMPOSITE ANNUAL ACCRUAL RATE	2.51%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.24
COMPOSITE AVERAGE AGE (YEARS)	3.41
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	4.31

Great Plains Natural Gas Co.

Account #: 396.20 - POWER OPERATED EQUIPMENT

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life
 Survivor Curve: L0
 ASL: 6
 Net Salvage: 65%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2017	499,398.88	50,123	128,795	0.7369	45,995	4.28	10,748	3.5
2018	134,845.01	10,550	27,110	0.5744	20,086	4.66	4,311	2.5
2019	212,530.57	11,252	28,913	0.3887	45,473	5.09	8,930	1.5
TOTAL	846,774.46	71,925	184,818		111,553		23,989	

COMPOSITE ANNUAL ACCRUAL RATE 2.83%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.22

COMPOSITE AVERAGE AGE (YEARS) 2.84

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 4.54

Great Plains Natural Gas Co.

Account #: 397.00 - COMMUNICATION EQUIPMENT

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life
 Survivor Curve: SQ
 ASL: 18
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2003	5,701.24	5,543	5,527	0.9695	174	0.50	174	17.5
2004	183,273.60	168,001	167,531	0.9141	15,743	1.50	10,495	16.5
2008	15,081.38	10,473	10,444	0.6925	4,638	5.50	843	12.5
2010	9,894.78	5,772	5,756	0.5817	4,139	7.50	552	10.5
2012	65,462.99	30,913	30,827	0.4709	34,636	9.50	3,646	8.5
2015	25,684.88	7,848	7,826	0.3047	17,859	12.50	1,429	5.5
2016	10,732.81	2,683	2,676	0.2493	8,057	13.50	597	4.5
2018	24,395.38	3,388	3,379	0.1385	21,017	15.50	1,356	2.5
2020	43,034.40	1,195	1,192	0.0277	41,842	17.50	2,391	0.5
TOTAL	383,261.46	235,817	235,157		148,104		21,483	

COMPOSITE ANNUAL ACCRUAL RATE	5.61%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.61
COMPOSITE AVERAGE AGE (YEARS)	11.08
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	6.92

Great Plains Natural Gas Co.

Account #: 398.00 - MISCELLANEOUS EQUIPMENT

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF December 31, 2020

ALG - Remaining Life
 Survivor Curve: SQ
 ASL: 25
 Net Salvage: 0%
 Truncation Year:

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2006	8,332.68	4,833	4,568	0.5482	3,764	10.50	358	14.5
2008	43,005.89	21,503	20,326	0.4726	22,680	12.50	1,814	12.5
2018	2,320.86	232	219	0.0945	2,101	22.50	93	2.5
2020	4,484.57	90	85	0.0189	4,400	24.50	180	0.5
TOTAL	58,144.00	26,658	25,198		32,946		2,446	

COMPOSITE ANNUAL ACCRUAL RATE	4.21%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.43
COMPOSITE AVERAGE AGE (YEARS)	11.46
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	13.54



5.1 GPNG Supplemental Tables

TABLE 2 - 2020 GAS PLANT IN SERVICE ACTIVITY

Row Labels	Beginning Balance	Additions	Retirements	Transfers	Adjustments to Prior Vintages	Ending Balance
Gas Distribution						
374-G-Land	2,978.43	-	-	-	-	2,978.43
374-G-Land Rights	17,653.59	-	-	-	-	17,653.59
375-G-Structures & Improvements	41,683.69	8,640.82	-	-	-	50,324.51
376-G-Mains	22,399,380.04	1,778,541.13	(195,816.45)	-	30,714.32	24,012,819.04
378-G-Measure/Regulation Distribution	516,365.92	42,434.81	-	-	-	558,800.73
379-G-Measure/Regulation City Gate	531,623.52	51,676.31	-	-	3,805.31	587,105.14
380-G-Services	18,721,169.77	2,069,950.60	(337,953.28)	-	(1,460.60)	20,451,706.49
381-G-Meters	7,740,363.32	481,055.10	(175,654.58)	23,393.37	-	8,069,157.21
382-G-Meter Set Installation	-	-	-	-	-	-
383-G-Service Regulators	1,040,233.14	59,308.90	(89,628.93)	33,542.88	-	1,043,455.99
385-G-Industrial Meas. & Reg Stn Eq	168,412.11	-	(11,642.84)	-	110,405.79	267,175.06
387-G-Cathodic Protection Equipment	19,641.64	-	-	(2,601.65)	-	17,039.99
387-G-Other Distribution Equipment	11,498.48	-	(2,474.37)	-	-	9,024.11
Gas Distribution Total	51,211,003.65	4,491,607.67	(813,170.45)	54,334.60	143,464.82	55,087,240.29
Gas General						
389-G-Land & Land Rights	48,658.66	-	-	-	-	48,658.66
390-G-Structures & Improvements	2,663,722.76	15,682.77	(45,958.75)	-	-	2,633,446.78
391-G-Comp Equip-Server & Workstation	3,179.47	-	-	-	-	3,179.47
391-G-Comp. Equip-Mainframe & Other	-	-	-	-	-	-
391-G-Office Furn & Equip	80,566.18	2,346.87	(548.36)	-	-	82,364.69
392-G-Trailers	22,348.86	-	-	-	-	22,348.86
392-G-Transportation Equipment	1,768,599.84	153,309.80	(396,678.83)	-	2,519.05	1,527,749.86
393-G-Stores Equipment	13,897.19	-	-	-	552.33	14,449.52
394-G-Tools,Shop,Garage Equip	891,443.69	47,370.16	(53,370.43)	2,739.40	28.97	888,211.79
395-G-Laboratory Equipment	-	-	-	-	-	-
396-G-Power Operated Equipment	1,183,870.85	-	(268,516.89)	-	(68,579.50)	846,774.46
396-G-Trailers-Work Equipment	146,003.47	-	(7,804.77)	-	-	138,198.70
397-G-Network Equipment	96,769.13	-	-	-	-	96,769.13
397-G-Radio Comm Equip-Fixed	135,529.28	43,034.40	-	-	-	178,563.68
397-G-Radio Comm Equip-Mobile	71,740.54	-	-	-	-	71,740.54
397-G-Scada System	-	-	-	-	-	-
397-G-Telephone & Telex Equip	47,557.67	-	(11,369.56)	-	-	36,188.11
398-G-Miscellaneous Equipment	53,659.43	4,484.57	-	-	-	58,144.00
Gas General Total	7,227,547.02	266,228.57	(784,247.59)	2,739.40	(65,479.15)	6,646,788.25

TABLE 2 - 2020 GAS PLANT IN SERVICE ACTIVITY

Row Labels	Beginning Balance	Additions	Retirements	Transfers	Adjustments to Prior Vintages	Ending Balance
Gas Intangible						
301-G-Organization	5,006.20	-	-	-	-	5,006.20
302-G-Franchises	73,680.11	-	-	-	-	73,680.11
303-G-Misc. Intangible Plant	2,784,523.64	-	-	-	-	2,784,523.64
Gas Intangible Total	2,863,209.95	-	-	-	-	2,863,209.95
Gas Manuf. Production						
304-G-Gas-Land and Land Rights	-	-	-	-	-	-
305-G-Structures And Improvements	-	-	-	-	-	-
311-G-Liquified Petro. Propane	-	-	-	-	-	-
320-G-Other Gas Production	-	-	-	-	-	-
Gas Manuf. Production Total	-	-	-	-	-	-
Gas Transmission						
365-G-Land	5,584.70	-	-	-	-	5,584.70
365-G-Land Rights	158,152.03	-	-	-	-	158,152.03
366-G-Structures	16,588.34	35,270.30	-	-	-	51,858.64
367-G-Mains	6,157,037.32	-	-	-	-	6,157,037.32
369-G-Measuring/Regulating Equipment	876,492.46	94,824.90	-	-	-	971,317.36
Gas Transmission Total	7,213,854.85	130,095.20	-	-	-	7,343,950.05
Grand Total	68,515,615.47	4,887,931.44	(1,597,418.04)	57,074.00	77,985.67	71,941,188.54

TABLE 2 - 2020 GAS PLANT IN SERVICE - ADJUSTMENTS BY VINTAGE

Utility Account	Vintage	2020 Technical Update Original Cost	2021 Technical Update Original Cost	Change	Adjustments to Prior Vintage	Difference	Retirements/ Transfers	Remaining Difference	Explanation of Adjustment
376-G-Mains	2019	1,715,405.97	1,729,744.68	14,338.71	30,714.32	16,375.61	(16,375.61)	0.00	Unitization from 106 to 101
379-G-Measure/Regulation City Gate	2019	42,000.48	45,805.79	3,805.31	3,805.31	-	-	-	Late Charge
380-G-Services	2018	1,310,731.67	1,301,648.07	(9,083.60)	(5,109.02)	3,974.58	(3,974.58)	(0.00)	Unitization from 106 to 101
380-G-Services	2019	1,908,259.80	1,900,527.80	(7,732.00)	3,648.42	11,380.42	(11,380.42)	-	Unitization from 106 to 101
385-G-Industrial Meas. & Reg Stn Eq	2019	5,627.70	116,033.49	110,405.79	110,405.79	-	-	-	Late Charge Unitization; WO 270821
392-G-Transportation Equipment	2019	383,633.11	386,152.16	2,519.05	2,519.05	0.00	-	0.00	Late Charge Unitization
393-G-Stores Equipment	2019	13,897.19	14,449.52	552.33	552.33	-	-	-	Unitization from 106 to 101
394-G-Tools,Shop, Garage Equip	2019	133,534.24	133,563.21	28.97	28.97	(0.00)	-	(0.00)	Unitization from 106 to 101
396-G-Power Operated Equipment	2019	281,110.07	212,530.57	(68,579.50)	(68,579.50)	-	-	-	Unitization from 106 to 101
Grand Total		5,794,200.23	5,840,455.29	46,255.06	77,985.67	31,730.61	(31,730.61)	(0.00)	

GPNG

ACCOUNT #1082 & 1112-Base Reserve Only*

TABLE 3 -SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020

FERC Account	Account Description	Balance 1/1/2020	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Reimb.	ARO Depr Reg Asset	Gain/ Loss	Adjs.	GPNG 12/31/2020
301	Organization Intangible Plant	(5,006.20)	-	-	-	-	-	-	-	-	-	(5,006.20)
302	Franchises and Consents Intangible Plant	(73,680.11)	-	-	-	-	-	-	-	-	-	(73,680.11)
303	Miscellaneous Intangible Plant	(879,620.32)	-	-	-	-	(175,647.24)	-	-	-	-	(1,055,267.56)
	TOTAL GAS INTANGIBLE PLANT	(958,306.63)	-	-	-	-	(175,647.24)	-	-	-	-	(1,133,953.87)
305	Structures & Improvements	(0.00)	-	-	-	-	-	-	-	-	-	(0.00)
3111	Liquified Petro. Propane	(0.00)	-	-	-	-	-	-	-	-	-	(0.00)
320	Other Gas Production	0.00	-	-	-	-	-	-	-	-	-	0.00
	TOTAL GAS PRODUCTION PLANT	(0.00)	-	-	-	-	-	-	-	-	-	(0.00)
3652	Land Rights	(126,495.73)	-	-	-	-	(1,172.99)	-	-	-	-	(127,668.72)
366	Structures & Improvements	(605.80)	-	-	-	-	(1,071.04)	-	-	-	-	(1,676.84)
3671	Mains	(1,286,201.98)	-	-	-	-	(108,312.53)	-	-	-	-	(1,394,514.51)
3691	Meas. & Reg. Station Equip.	(246,576.98)	-	-	-	-	(18,922.03)	-	-	-	-	(265,499.01)
	TOTAL GAS TRANSMISSION PLANT	(1,659,880.49)	-	-	-	-	(129,478.59)	-	-	-	-	(1,789,359.08)
3742	Land Rights	(9,530.75)	-	-	-	-	(360.24)	-	-	-	-	(9,890.99)
375	Structures & Improvements	(27,778.03)	-	-	-	-	(1,209.08)	-	-	-	-	(28,987.11)
376	Mains	(7,259,533.16)	-	195,816.45	-	-	(444,628.14)	-	-	-	-	(7,508,344.85)
378	Meas. & Reg. Station Equip.-General	(371,448.30)	-	-	-	-	(46,049.53)	-	-	-	-	(417,497.83)
379	Meas. & Reg. Station Equip.-City Gate	(169,139.32)	-	-	-	-	(17,883.03)	-	-	-	-	(187,022.35)
380	Services	(5,654,277.28)	-	337,953.28	-	-	(452,334.38)	-	-	-	-	(5,768,658.38)
381	Meters	(4,352,334.35)	(2,591.47)	175,654.58	-	-	(559,263.66)	-	-	-	-	(4,738,534.90)
383	Service Regulators	(422,927.77)	(1,076.06)	89,628.93	8,155.35	-	(69,299.92)	-	-	-	-	(395,519.47)
385	Industrial Meas. & Reg. Station Equipment	(21,975.70)	-	11,642.84	-	-	(6,488.14)	-	-	-	-	(16,821.00)
3871	Cathodic Protection Equipment	(4,174.89)	81.22	-	-	-	(817.08)	-	-	-	-	(4,910.75)
3872	Other Distribution Equipment	(11,498.48)	-	2,474.37	-	-	-	-	-	-	-	(9,024.11)
	TOTAL GAS DISTRIBUTION PLANT	(18,304,618.03)	(3,586.31)	813,170.45	8,155.35	-	(1,598,333.20)	-	-	-	-	(19,085,211.74)
390	Structures & Improvements	(860,668.84)	-	45,958.75	1,699.99	-	(51,180.14)	-	-	-	-	(864,190.24)
3911	Office Furniture & Equipment	(53,608.19)	-	548.36	-	-	(5,117.32)	-	-	-	-	(58,177.15)
3913	Computer Equipment-PC	(3,179.47)	-	-	-	-	-	-	-	-	-	(3,179.47)
3915	Other Computer Equipment	(0.00)	-	-	-	-	-	-	-	-	-	(0.00)
3921	Transportation Equipment- Trailers	(20,113.97)	-	-	-	-	-	-	-	-	-	(20,113.97)
3922	Transportation Equipment- Vehicles	(706,337.92)	-	396,678.83	-	(90,200.44)	(149,770.94)	-	-	-	-	(549,630.47)
393	Stores Equipment	-	-	-	-	-	(983.47)	-	-	-	-	(983.47)
3941	Miscellaneous Tools	(301,409.02)	(69.36)	53,370.43	-	-	(44,253.39)	-	-	-	-	(292,361.34)
3961	Work Equipment Trailers	(30,400.60)	-	7,804.77	-	(6,501.00)	(4,277.28)	-	-	-	-	(33,374.11)
3962	Power Operated Equipment	(240,112.39)	-	268,516.89	-	(188,125.01)	(25,097.26)	-	-	-	-	(184,817.77)
3971	Communications Equipment-Fixed Radios	(87,737.84)	-	-	-	-	(7,878.49)	-	-	-	-	(95,616.33)
3972	Communications Equipment-Mobile Radios	(26,937.23)	-	-	-	-	(3,902.30)	-	-	-	-	(30,839.53)
3973	General Telephone Communication Equipment	(31,518.05)	-	11,369.56	-	-	(2,289.79)	-	-	-	-	(22,438.28)
3977	SCADA System	-	-	-	-	-	-	-	-	-	-	-
3978	Network Equipment	(81,017.64)	-	-	-	-	(5,244.96)	-	-	-	-	(86,262.60)
398	Miscellaneous Equipment	(22,786.40)	-	-	-	-	(2,411.98)	-	-	-	-	(25,198.38)
	TOTAL GAS GENERAL PLANT	(2,465,827.56)	(69.36)	784,247.59	1,699.99	(284,826.45)	(302,407.32)	-	-	-	-	(2,267,183.11)
	TOTAL GAS PLANT IN SERVICE	(23,388,632.71)	(3,655.67)	1,597,418.04	9,855.34	(284,826.45)	(2,205,866.35)	-	-	-	-	(24,275,707.80)
	BASE + COR + SALV	(32,489,130.11)	(3,589.31)	1,597,418.04	407,866.58	(284,826.45)	(3,083,609.94)	-	-	-	-	(33,855,871.19)
	TIE-OUT TO TOTAL RESERVE	(32,489,130.11)	(3,589.31)	1,597,418.04	407,866.58	(284,826.45)	(3,083,609.94)	-	-	-	-	(33,855,871.19)
	DIFFERENCE	-	-	-	-	-	-	-	-	-	-	-

* Base Reserve includes COR and Salvage for accounts in which separate COR and Salvage depreciation rates are not maintained

GPNG

ACCOUNT #1082 SALVAGE*

**TABLE 3 -SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020**

FERC Account	Account Description	Balance 1/1/2020	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Reimb.	Gain/ Loss	Adjs.	GPNG 12/31/2020
301	Organization Intangible Plant	-	-	-	-	-	-	-	-	-	-
302	Franchises and Consents Intangible Plant	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-
305	Structures & Improvements	-	-	-	-	-	-	-	-	-	-
3111	Liquified Petro. Propane	-	-	-	-	-	-	-	-	-	-
320	Other Gas Production	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS PRODUCTION PLANT	-	-	-	-	-	-	-	-	-	-
3652	Land Rights	-	-	-	-	-	-	-	-	-	-
366	Structures & Improvements	-	-	-	-	-	-	-	-	-	-
3671	Mains	(7,490.27)	-	-	-	-	-	-	-	-	(7,490.27)
3691	Meas. & Reg. Station Equip.	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS TRANSMISSION PLANT	(7,490.27)	-	-	-	-	-	-	-	-	(7,490.27)
3742	Land Rights	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	-	-	-	-	-	-	-	-	-	-
376	Mains	(2,388.67)	-	-	-	-	-	-	-	-	(2,388.67)
378	Meas. & Reg. Station Equip.-General	-	-	-	-	-	-	-	-	-	-
379	Meas. & Reg. Station Equip.-City Gate	-	-	-	-	-	-	-	-	-	-
380	Services	(41.87)	-	-	-	-	-	-	-	-	(41.87)
381	Meters	2,363.25	-	-	-	-	-	-	-	-	2,363.25
383	Service Regulators	-	-	-	-	-	-	-	-	-	-
385	Industrial Meas. & Reg. Station Equipment	-	-	-	-	-	-	-	-	-	-
3871	Cathodic Protection Equipment	-	-	-	-	-	-	-	-	-	-
3872	Other Distribution Equipment	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS DISTRIBUTION PLANT	(67.29)	-	-	-	-	-	-	-	-	(67.29)
390	Structures & Improvements	-	-	-	-	-	-	-	-	-	-
3911	Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-
3913	Computer Equipment-PC	-	-	-	-	-	-	-	-	-	-
3915	Other Computer Equipment	-	-	-	-	-	-	-	-	-	-
3921	Transportation Equipment- Trailers	-	-	-	-	-	-	-	-	-	-
3922	Transportation Equipment- Vehicles	-	-	-	-	-	-	-	-	-	-

GPNG
ACCOUNT #1082 SALVAGE*
TABLE 3 -SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020

FERC Account	Account Description	Balance 1/1/2020	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Reimb.	Gain/ Loss	Adjs.	GPNG 12/31/2020
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-
3941	Miscellaneous Tools	-	-	-	-	-	-	-	-	-	-
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-
3961	Work Equipment Trailers	-	-	-	-	-	-	-	-	-	-
3962	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-
3971	Communications Equipment-Fixed Radios	-	-	-	-	-	-	-	-	-	-
3972	Communications Equipment-Mobile Radios	-	-	-	-	-	-	-	-	-	-
3973	General Telephone Communication Equipment	-	-	-	-	-	-	-	-	-	-
3978	Network Equipment	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-
TOTAL GAS GENERAL PLANT		-	-	-	-	-	-	-	-	-	-
TOTAL GAS PLANT IN SERVICE		(7,557.56)	-	-	-	-	-	-	-	-	(7,557.56)

* In May 2014 all salvage was reclassified from the 1087 account to the 1082 account

GPNG
ACCOUNT #1087 COST OF REMOVAL
TABLE 3 - SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2019

FERC Account	Account Description	Balance 1/1/2020	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Reimb.	Gain/ Loss	Adjs.	GPNG 12/31/2020
301	Organization Intangible Plant	-	-	-	-	-	-	-	-	-	-
302	Franchises and Consents Intangible Plant	-	-	-	-	-	-	-	-	-	-
303	Miscellaneous Intangible Plant	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS INTANGIBLE PLANT	-	-	-	-	-	-	-	-	-	-
305	Structures & Improvements	-	-	-	-	-	-	-	-	-	-
3111	Liquified Petro. Propane	-	-	-	-	-	-	-	-	-	-
320	Other Gas Production	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS PRODUCTION PLANT	-	-	-	-	-	-	-	-	-	-
3652	Land Rights	-	-	-	-	-	-	-	-	-	-
366	Structures & Improvements	(30.25)	-	-	-	-	(53.10)	-	-	-	(83.35)
3671	Mains	(273,099.01)	-	-	-	-	(19,599.94)	-	-	-	(292,698.95)
3691	Meas. & Reg. Station Equip.	2,380.09	-	-	-	-	(2,948.60)	-	-	-	(568.51)
	TOTAL GAS TRANSMISSION PLANT	(270,749.17)	-	-	-	-	(22,601.64)	-	-	-	(293,350.81)
3742	Land Rights	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	(1,374.23)	-	-	-	-	(67.39)	-	-	-	(1,441.62)
376	Mains	(3,477,126.70)	-	-	167,675.86	-	(286,487.37)	-	-	-	(3,595,938.21)
378	Meas. & Reg. Station Equip.-General	(69,426.91)	-	-	-	-	(19,698.13)	-	-	-	(89,125.04)
379	Meas. & Reg. Station Equip.-City Gate	16,182.03	-	-	-	-	(3,523.20)	-	-	-	12,658.83
380	Services	(4,497,584.34)	-	-	200,842.49	-	(316,250.74)	-	-	-	(4,612,992.59)
381	Meters	(792,860.52)	66.36	-	29,492.89	-	(229,115.12)	-	-	-	(992,416.39)
383	Service Regulators	-	-	-	-	-	-	-	-	-	-
385	Industrial Meas. & Reg. Station Equipment	-	-	-	-	-	-	-	-	-	-
3871	Cathodic Protection Equipment	-	-	-	-	-	-	-	-	-	-
3872	Other Distribution Equipment	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS DISTRIBUTION PLANT	(8,822,190.67)	66.36	-	398,011.24	-	(855,141.95)	-	-	-	(9,279,255.02)
390	Structures & Improvements	-	-	-	-	-	-	-	-	-	-
3911	Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-
3913	Computer Equipment-PC	-	-	-	-	-	-	-	-	-	-
3915	Other Computer Equipment	-	-	-	-	-	-	-	-	-	-
3921	Transportation Equipment- Trailers	-	-	-	-	-	-	-	-	-	-
3922	Transportation Equipment- Vehicles	-	-	-	-	-	-	-	-	-	-

GPNG
ACCOUNT #1087 COST OF REMOVAL
TABLE 3 - SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2019

FERC Account	Account Description	Balance 1/1/2020	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Reimb.	Gain/ Loss	Adjs.	GPNG 12/31/2020
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-
3941	Miscellaneous Tools	-	-	-	-	-	-	-	-	-	-
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-
3961	Work Equipment Trailers	-	-	-	-	-	-	-	-	-	-
3962	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-
3971	Communications Equipment-Fixed Radios	-	-	-	-	-	-	-	-	-	-
3972	Communications Equipment-Mobile Radios	-	-	-	-	-	-	-	-	-	-
3973	General Telephone Communication Equipment	-	-	-	-	-	-	-	-	-	-
3978	Network Equipment	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS GENERAL PLANT	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS PLANT IN SERVICE	(9,092,939.84)	66.36	-	398,011.24	-	(877,743.59)	-	-	-	(9,572,605.83)

GREAT PLAINS NATURAL GAS
TABLE 3 - SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION-GAS
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020

FERC Account	Account Description	Beg Reserve Balance	Reclass/ Transfers	Original Cost of Retirements	Cost of Removal Cap Ex	Salvage Cap Ex	Cost of Removal Closes	Salvage Closes	Deprec. Provision	Gain/ Loss	Transf. to Reg. Asset/Liab.	Ending Reserve Balance
305	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-
3111	Liquefied Petro. Propane	-	-	-	-	-	-	-	-	-	-	-
320	Other Gas Production	-	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS PRODUCTION	-	-	-	-	-	-	-	-	-	-	-
3652	Land Rights	(126,495.73)	-	-	-	-	-	-	(1,172.99)	-	-	(127,668.72)
366	Structures & Improvements	(636.05)	-	-	-	-	-	-	(1,124.14)	-	-	(1,760.19)
3671	Mains	(1,566,791.26)	-	-	-	-	-	-	(127,912.47)	-	-	(1,694,703.73)
3691	Meas. & Reg. Station Equip.	(244,196.89)	-	-	-	-	-	-	(21,870.63)	-	-	(266,067.52)
	TOTAL GAS TRANSMISSION	(1,938,119.93)	-	-	-	-	-	-	(152,080.23)	-	-	(2,090,200.16)
3742	Land Rights	(9,530.75)	-	-	-	-	-	-	(360.24)	-	-	(9,890.99)
375	Structures & Improvements	(29,152.26)	-	-	-	-	-	-	(1,276.47)	-	-	(30,428.73)
376	Mains	(10,739,048.53)	-	195,816.45	-	-	167,675.86	-	(731,115.51)	-	-	(11,106,671.73)
378	Meas. & Reg. Station Equip.-General	(440,875.21)	-	-	-	-	-	-	(65,747.66)	-	-	(506,622.87)
379	Meas. & Reg. Station Equip.-City Gate	(152,957.29)	-	-	-	-	-	-	(21,406.23)	-	-	(174,363.52)
380	Services	(10,151,903.49)	-	337,953.28	-	-	200,842.49	-	(768,585.12)	-	-	(10,381,692.84)
381	Meters	(5,142,831.62)	(2,525.11)	175,654.58	-	-	29,492.89	-	(788,378.78)	-	-	(5,728,588.04)
383	Service Regulators	(422,927.77)	(1,076.06)	89,628.93	-	-	8,155.35	-	(69,299.92)	-	-	(395,519.47)
385	Industrial Meas. & Reg. Station Equipment	(21,975.70)	-	11,642.84	-	-	-	-	(6,488.14)	-	-	(16,821.00)
3871	Catholic Protection Equipment	(4,174.89)	81.22	-	-	-	-	-	(817.08)	-	-	(4,910.75)
3872	Other Distribution Equipment	(11,498.48)	-	2,474.37	-	-	-	-	-	-	-	(9,024.11)
	TOTAL GAS DISTRIBUTION	(27,126,875.99)	(3,519.95)	813,170.45	-	-	406,166.59	-	(2,453,475.15)	-	-	(28,364,534.05)
390	Structures & Improvements	(860,668.84)	-	45,958.75	-	-	1,699.99	-	(51,180.14)	-	-	(864,190.24)
3911	Office Furniture & Equipment	(53,608.19)	-	548.36	-	-	-	-	(5,117.32)	-	-	(58,177.15)
3913	Computer Equipment-PC	(3,179.47)	-	-	-	-	-	-	-	-	-	(3,179.47)
3915	Other Computer Equipment	(0.00)	-	-	-	-	-	-	-	-	-	(0.00)
3921	Transportation Equipment- Trailers	(20,113.97)	-	-	-	-	-	-	-	-	-	(20,113.97)
3922	Transportation Equipment- Vehicles	(706,337.92)	-	396,678.83	-	-	-	(90,200.44)	(149,770.94)	-	-	(549,630.47)
393	Stores Equipment	-	-	-	-	-	-	-	(983.47)	-	-	(983.47)
3941	Miscellaneous Tools	(301,409.02)	(69.36)	53,370.43	-	-	-	-	(44,253.39)	-	-	(292,361.34)
3961	Work Equipment Trailers	(30,400.60)	-	7,804.77	-	-	-	(6,501.00)	(4,277.28)	-	-	(33,374.11)
3962	Power Operated Equipment	(240,112.39)	-	268,516.89	-	-	-	(188,125.01)	(25,097.26)	-	-	(184,817.77)
3971	Communications Equipment-Fixed Radios	(87,737.84)	-	-	-	-	-	-	(7,878.49)	-	-	(95,616.33)
3972	Communications Equipment-Mobile Radios	(26,937.23)	-	-	-	-	-	-	(3,902.30)	-	-	(30,839.53)
3973	General Telephone Communication Equipment	(31,518.05)	-	11,369.56	-	-	-	-	(2,289.79)	-	-	(22,438.28)
3977	Scada System	-	-	-	-	-	-	-	-	-	-	-
3978	Network Equipment	(81,017.64)	-	-	-	-	-	-	(5,244.96)	-	-	(86,262.60)
398	Miscellaneous Equipment	(22,786.40)	-	-	-	-	-	-	(2,411.98)	-	-	(25,198.38)
	TOTAL GAS GENERAL	(2,465,827.56)	(69.36)	784,247.59	-	-	1,699.99	(284,826.45)	(302,407.32)	-	-	(2,267,183.11)
	SUBTOTAL (1082, 1087 & 1088)	(31,530,823.48)	(3,589.31)	1,597,418.04	-	-	407,866.58	(284,826.45)	(2,907,962.70)	-	-	(32,721,917.32)
301	Organization Intangible Plant	(5,006.20)	-	-	-	-	-	-	-	-	-	(5,006.20)
302	Franchises and Consents Intangible Plant	(73,680.11)	-	-	-	-	-	-	-	-	-	(73,680.11)
303	Miscellaneous Intangible Plant	(879,620.32)	-	-	-	-	-	-	(175,647.24)	-	-	(1,055,267.56)
	TOTAL GAS INTANGIBLE	(958,306.63)	-	-	-	-	-	-	(175,647.24)	-	-	(1,133,953.87)
	SUBTOTAL (1082, 1087, 1088 & 1112)	(32,489,130.11)	(3,589.31)	1,597,418.04	-	-	407,866.58	(284,826.45)	(3,083,609.94)	-	-	(33,855,871.19)
	RWIP-Production	-	-	-	-	-	-	-	-	-	-	-
	RWIP-Transmission	-	-	-	4,571.84	-	-	-	-	-	-	4,571.84
	RWIP-Distribution	67,211.84	-	-	367,246.34	-	(406,166.59)	-	-	-	-	28,291.59
	RWIP-General	(227,023.77)	-	-	200.00	(281,956.76)	(1,699.99)	284,826.45	-	-	-	(225,654.07)
	RWIP-Intangible	-	-	-	-	-	-	-	-	-	-	-
	TOTAL RWIP	(159,811.93)	-	-	372,018.18	(281,956.76)	(407,866.58)	284,826.45	-	-	-	(192,790.64)
	TOTAL GAS RESERVE INCL RWIP	(32,648,942.04)	(3,589.31)	1,597,418.04	372,018.18	(281,956.76)	-	-	(3,083,609.94)	-	-	(34,048,661.83)
	Total Reserve Including RWIP By Function											
	Production	-	-	-	-	-	-	-	-	-	-	-
	Transmission	(1,938,119.93)	-	-	4,571.84	-	-	-	(152,080.23)	-	-	(2,085,628.32)
	Distribution Excluding ARO	(27,059,664.15)	(3,519.93)	813,170.45	367,246.34	-	-	-	(2,453,475.15)	-	-	(28,336,242.44)
	General	(2,692,851.33)	(69.36)	784,247.59	200.00	(281,956.76)	-	-	(302,407.32)	-	-	(2,492,837.18)
	Intangible	(958,306.63)	-	-	-	-	-	-	(175,647.24)	-	-	(1,133,953.87)
	TOTAL GAS RESERVE INCL RWIP	(32,648,942.04)	(3,589.29)	1,597,418.04	372,018.18	(281,956.76)	-	-	(3,083,609.94)	-	-	(34,048,661.81)

**Great Plains Natural Gas Co.
Annual Depreciation Study Update - 2020
Analysis of Account 390 Retirements**

Great Plains had \$45,958.75 of retirements in Account 390 – General Structures and Improvements during 2020. The retirements consisted of the following:

- Marshall Shop Exterior Garage Side Door Replacement
 - Retirement of \$596.85.
 - Remaining NBV of \$0.
 - The existing 1971 exterior garage side door of the Marshall Shop was retired and replaced with a steel door.

- Marshall Office Exterior Side Door Replacement
 - Retirement of \$388.89.
 - Remaining NBV of \$268.70.
 - The existing 2006 exterior side door of the Marshall Office was retired and replaced with a steel door.

- Fergus Falls Office and East Shop HVAC System Replacement
 - Retirement of \$44,973.01.
 - Remaining NBV of \$0.
 - The existing 1990 HVAC system at the Fergus Falls Office and East Shop was retired and replaced with a single HVAC system. The replacement included retiring and replacing electrical and light fixtures.