



705 West Fir Avenue
Mailing Address:
P.O. Box 176
Fergus Falls, MN 56538-0176
(218) 736-6935

May 29, 2020

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-20-____

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, 2019. Overall, the application of the proposed depreciation rates results in an increase of \$16,498 from current rates established in Docket No. G004/D-19-376. The composite annual depreciation rate under present rates is 4.32 percent, while the proposed composite depreciation rate is 4.36 percent.

Pursuant to the Commission's Order issued on January 15, 2020 in Docket No. G004/D-19-376, the attached Annual Depreciation Study continues to use the approved depreciation parameters for Account 366.1 – Transmission Structures. Great Plains had no retirements in Account 390 – General Structures and Improvements during 2019. In addition, the Annual Depreciation Study continues to provide an annual update to the PVC replacement program.

Great Plains requests that the depreciation rates in this annual study be certified effective as of January 1, 2020.

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



**2020 TECHNICAL DEPRECIATION UPDATE
Great Plains Natural Gas Co.**

**TECHNICAL UPDATE
Calculated Annual Depreciation Accrual Rates Applicable
to Plant in Service as of December 31, 2019**

Prepared May 2020

*Concentric Advisors, ULC
200 Rivercrest Drive SE, Ste 277
Calgary, AB Canada T2C 2X5
403.257.5946*

*Washington, D.C. Office
1300 19th St NW, Ste 620
Washington, DC 20036
202.587.4470*

*Headquarters
293 Boston Post Rd West, Ste 500
Marlborough, MA 01752
508.263.6200*

*Chicago, IL Office
350 West Hubbard Street, Ste 600
Chicago, IL 60654
224.999.7372*



TABLE OF CONTENTS

1	STUDY HIGHLIGHTS.....	1-1
2	BASIS OF THE UPDATE.....	2-1
2.1	Scope.....	2-1
2.1.1	Purpose of a Technical Update.....	2-1
2.2	Information Provided by GPNG.....	2-2
2.3	Data Reconciliation.....	2-2
3	DEVELOPMENT OF THE REQUIRED DEPRECIATION RATES.....	3-1
3.1	Depreciation.....	3-1
3.2	Update on PVC Program.....	3-2
4	RESULTS OF UPDATE.....	4-1
4.1	Qualification of Results.....	4-1
4.2	Description of Detailed Tabulations.....	4-1
5	DETAILED DEPRECIATION CALCULATIONS.....	5-1
5.1	GPNG Supplemental Tables.....	5-32



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 2019. The results of the Update contained herein relate to the natural gas transmission, distribution and General Plant assets as of December 31, 2019. 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, 2019.

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	Annual Accrual 2018		Annual Accrual Updated	
Transmission Plant	\$7,208,270	2.08%	\$149,932	2.10%	\$151,354
Distribution Plant	\$51,208,025	4.66%	\$2,386,294	4.68%	\$2,394,176
General Plant	\$7,178,888	4.30%	\$308,692	4.40%	\$315,886
TOTAL	\$65,595,184	4.32%	\$2,844,918	4.36%	\$2,861,416



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 2019 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, 2019. 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, 2019. 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, 2019 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 2019 transaction plant accounting data was forwarded directly from GPNG to Concentric so that the 2018 files could be updated through December 31, 2019;
- the actual booked accumulated depreciation amounts by account as of December 31, 2019 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
- additions related to Stores Equipment were capitalized into Account 393.0. This account had not previously been used at the time of the 2019 annual technical update. The total capitalized cost into Account 393.0 in 2019 was \$13,897.

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 2019 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 2019 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 2019 retirement transactions to avoid negative vintage balances. This was done for the following accounts:

- 376.0 – Mains (Distribution)
- 380.0 – Services
- 396.1 – Power Operated Equipment - Trailers
- 396.2 – Power Operated Equipment

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 2019 technical update.

3.2 Update on PVC Program

Great Plains continues its mains and services PVC replacement program and at the end of 2019, approximately 45% of total mains and 54% of total services planned to be replaced has been completed. In 2019, mains and services were replaced in Fergus Falls, Pelican Rapids, Montevideo, Redwood Falls, and Marshall. The remaining life of Account 376 is largely dependent on the life of the PVC replacement program and has only changed marginally from 32.2 years as calculated in the 2019 update to 32.4 years in this technical update. Also as noted in the detailed depreciation calculations related to account 376.00 – Distribution Mains at page 5-10 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 2019, 61,302 feet of mains and 698 services were replaced. Great Plains will continue to monitor the status of the PVC replacement and will provide updates in future technical updates.



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, 2019, 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, 2019
- TOTAL -

ACCOUNT	DESCRIPTION	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	SURVIVING ORIGINAL COST AS OF 12/31/2019	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE	ANNUAL ACCRUAL AMOUNT	RATE	REMAINING LIFE
TRANSMISSION PLANT									
365.2	RIGHTS OF WAY	50-R2.5	0	158,152	103,645	126,496	1,173	0.74	17.2
366.0	TRANSMISSION STRUCTURES	85-S1	-5	16,588	894	636	597	3.60	28.1
367.0	TRANSMISSION MAINS	50-R3	-20	6,157,037	1,367,768	1,566,791	128,098	2.08	40.7
369.0	MEAS & REG STATION EQUIPMENT	40-R0.5	-10	876,492	183,529	244,197	21,486	2.45	32.4
TOTAL TRANSMISSION PLANT				7,208,270	1,655,836	1,938,120	151,354	2.10	
DISTRIBUTION PLANT									
374.2	RIGHTS OF WAY	50-R2.5	0	17,654	9,664	9,531	360	2.04	22.6
375.0	DISTR. MEAS & REG STATION STRUCTURES	N/A	-5	41,684	N/A	29,152	1,184	2.84	N/A
376.0	MAINS	46-R3	-55	22,399,380	10,238,402	10,739,049	715,097	3.19	32.4
378.0	MEAS & REG STATION EQUIP-GENERAL	N/A	-25	516,366	N/A	440,875	64,804	12.55	N/A
379.0	MEAS & REG STATION EQUIP-CITY GATE	28-R3	-5	531,624	165,884	152,957	21,335	4.01	19.7
380.0	SERVICES	39-R3	-75	18,721,170	9,193,713	10,151,903	750,419	4.01	28.1
381.0	METERS & METER INSTALLATIONS	N/A	-25	7,740,363	N/A	5,142,832	767,070	9.91	N/A
383.0	HOUSE REGULATORS	N/A	-5	1,040,233	N/A	422,928	68,863	6.62	N/A
385.0	INDUSTRIAL MEAS. & REG. STATION EQUIPMENT	40-S4	0	168,412	22,358	21,976	4,228	2.51	34.7
387.1	CATHODIC PROTECTION EQUIPMENT	25-R3	0	19,642	4,461	4,175	816	4.16	19.3
387.2	OTHER EQUIPMENT	30-R3	0	11,498	9,871	11,498	-	-	4.2
TOTAL DISTRIBUTION PLANT				51,208,025	19,644,353	27,126,876	2,394,176	4.68	
GENERAL PLANT									
390.0	GENERAL STRUCTURES & IMPROVEMENTS	45-R4	0	2,663,723	717,265	860,669	51,821	1.95	32.9
391.1	OFFICE FURNITURE & EQUIPMENT	16-SQ	0	80,566	53,954	53,608	5,124	6.36	5.3
391.3	COMPUTER & ELECTRONIC EQUIPMENT	4-SQ	0	3,179	1,987	3,179	-	-	1.5
392.1	TRANSPORTATION EQUIPMENT - TRAILERS	12-R1	10	22,349	13,307	20,114	-	-	4.1
392.2	TRANSPORTATION EQUIPMENT	7-L2	20	1,768,600	567,166	706,338	154,890	8.76	4.2
393.0	STORES EQUIPMENT	15-SQ	0	13,897	463	-	958	6.90	14.5
394.0	TOOLS, SHOP, & GARAGE EQUIPMENT	20-SQ	0	891,444	303,682	301,409	43,998	4.94	13.2
396.1	POWER OPERATED EQUIPMENT - TRAILERS	6-L0	65	146,003	11,097	30,401	4,395	3.01	4.7
396.2	POWER OPERATED EQUIPMENT	6-L0	65	1,183,871	66,388	240,112	33,371	2.82	5.0
397.0	COMMUNICATION EQUIPMENT	18-SQ	0	351,597	226,774	227,211	19,058	5.42	6.4
398.0	MISCELLANEOUS EQUIPMENT	25-SQ	0	53,659	24,422	22,786	2,271	4.23	13.6
TOTAL GENERAL PLANT				7,178,888	1,986,505	2,465,827	315,886	4.40	
TOTAL GAS PLANT STUDIED				65,595,184	23,286,694	31,530,823	2,861,416	4.36	
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					
TOTAL PLANT				68,515,615					

Notes:

- 1 Interim Retirement Rate. Service lives vary.
- 2 Based upon anticipated district regulator change out / eliminations.
- 3 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, 2019

- LIFE -

ACCOUNT	DESCRIPTION	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	SURVIVING ORIGINAL COST AS OF 12/31/2019	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE	ANNUAL ACCRUAL AMOUNT	RATE	REMAINING LIFE
TRANSMISSION PLANT									
365.2	RIGHTS OF WAY	50-R2.5	0	158,152	103,645	126,496	1,173	0.74	17.2
366.0	TRANSMISSION STRUCTURES	85-S1	0	16,588	852	606	568	3.43	28.1
367.0	TRANSMISSION MAINS	50-R3	0	6,157,037	1,139,807	1,286,202	108,672	1.76	40.7
369.0	MEAS & REG STATION EQUIPMENT	40-R0.5	0	876,492	166,845	246,577	18,581	2.12	32.4
TOTAL TRANSMISSION PLANT				7,208,270	1,411,149	1,659,881	128,994	1.79	
DISTRIBUTION PLANT									
374.2	RIGHTS OF WAY	50-R2.5	0	17,654	9,664	9,531	360	2.04	22.6
375.0	DISTR. MEAS & REG STATION STRUCTURES	N/A	0	41,684	N/A	27,778	1,068	2.69	N/A
376.0	MAINS	46-R3	0	22,399,380	6,605,421	7,259,533	435,119	1.94	32.4
378.0	MEAS & REG STATION EQUIP-GENERAL	N/A	0	516,366	N/A	371,448	36,311	8.79	N/A
379.0	MEAS & REG STATION EQUIP-CITY GATE	28-R3	0	531,624	157,984	169,139	17,783	3.35	19.7
380.0	SERVICES	39-R3	0	18,721,170	5,253,551	5,654,277	441,588	2.36	28.1
381.0	METERS & METER INSTALLATIONS	N/A	0	7,740,363	N/A	4,352,334	435,318	7.03	N/A
383.0	HOUSE REGULATORS	N/A	0	1,040,233	N/A	422,928	58,550	5.91	N/A
385.0	INDUSTRIAL MEAS. & REG. STATION EQUIPMENT	40-S4	0	168,412	22,358	21,976	4,228	2.51	34.7
387.1	CATHODIC PROTECTION EQUIPMENT	25-R3	0	19,642	4,461	4,175	816	4.16	19.3
387.2	OTHER EQUIPMENT	30-R3	0	11,498	9,871	11,498	-	-	4.2
TOTAL DISTRIBUTION PLANT				51,208,025	12,063,310	18,304,618	1,431,141	2.79	
GENERAL PLANT									
390.0	GENERAL STRUCTURES & IMPROVEMENTS	45-R4	0	2,663,723	717,265	860,669	51,821	1.95	32.9
391.1	OFFICE FURNITURE & EQUIPMENT	16-SQ	0	80,566	53,954	53,608	5,124	6.36	5.3
391.3	COMPUTER & ELECTRONIC EQUIPMENT	4-SQ	0	3,179	1,987	3,179	-	-	1.5
392.1	TRANSPORTATION EQUIPMENT - TRAILERS	12-R1	0	22,349	14,786	20,114	365	1.63	4.1
392.2	TRANSPORTATION EQUIPMENT	7-L2	0	1,768,600	708,958	706,338	252,991	14.30	4.2
393.0	STORES EQUIPMENT	15-SQ	0	13,897	463	-	958	6.90	14.5
394.0	TOOLS, SHOP, & GARAGE EQUIPMENT	20-SQ	0	891,444	303,682	301,409	43,998	4.94	13.2
396.1	POWER OPERATED EQUIPMENT - TRAILERS	6-L0	0	146,003	31,705	30,401	24,612	16.86	4.7
396.2	POWER OPERATED EQUIPMENT	6-L0	0	1,183,871	189,680	240,112	186,952	15.79	5.0
397.0	COMMUNICATION EQUIPMENT	18-SQ	0	351,597	226,774	227,211	19,058	5.42	6.4
398.0	MISCELLANEOUS EQUIPMENT	25-SQ	0	53,659	24,422	22,786	2,271	4.23	13.6
TOTAL GENERAL PLANT				7,178,888	2,273,676	2,465,828	588,150	8.19	
TOTAL GAS PLANT STUDIED				65,595,184	15,748,135	22,430,326	2,148,285	3.28	
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					
TOTAL PLANT				68,515,615					

Notes:

- 1 Interim Retirement Rate. Service lives vary.
- 2 Based upon anticipated district regulator change out / eliminations.
- 3 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, 2019

- NET SALVAGE -

ACCOUNT	DESCRIPTION	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	SURVIVING ORIGINAL COST AS OF 12/31/2019	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE	ANNUAL ACCRUAL AMOUNT	RATE
TRANSMISSION PLANT								
365.2	RIGHTS OF WAY	50-R2.5	0	158,152.03	-	-	-	0.00
366.0	TRANSMISSION STRUCTURES	85-S1	-5	16,588.34	42	30	29	0.17
367.0	TRANSMISSION MAINS	50-R3	-20	6,157,037.30	227,961	280,589	19,426	0.32
369.0	MEAS & REG STATION EQUIPMENT	40-R0.5	-10	876,492.46	16,684	(2,380)	2,905	0.33
TOTAL TRANSMISSION PLANT				7,208,270	244,687	278,239	22,360	0.31
DISTRIBUTION PLANT								
374.2	RIGHTS OF WAY	50-R2.5	0	17,653.59	-	-	-	0.00
375.0	DISTR. MEAS & REG STATION STRUCTURES	N/A	-5	41,683.69	N/A	1,374	116	0.15
376.0	MAINS	46-R3	-55	22,399,380.02	3,632,981	3,479,516	279,978	1.25
378.0	MEAS & REG STATION EQUIP-GENERAL	N/A	-25	516,365.92	N/A	69,427	28,493	3.76
379.0	MEAS & REG STATION EQUIP-CITY GATE	28-R3	-5	531,623.52	7,900	(16,182)	3,552	0.66
380.0	SERVICES	39-R3	-75	18,721,169.77	3,940,162	4,497,626	308,831	1.65
381.0	METERS & METER INSTALLATIONS	N/A	-25	7,740,363.32	N/A	790,497	331,752	2.88
383.0	HOUSE REGULATORS	N/A	-5	1,040,233.14	N/A	-	10,313	0.71
385.0	INDUSTRIAL MEAS. & REG. STATION EQUIPMENT	40-S4	0	168,412.11	-	-	-	0.00
387.1	CATHODIC PROTECTION EQUIPMENT	25-R3	0	19,641.61	-	-	-	0.00
387.2	OTHER EQUIPMENT	30-R3	0	11,498.48	-	-	-	0.00
TOTAL DISTRIBUTION PLANT				51,208,025	7,581,043	8,822,258	963,035	1.89
GENERAL PLANT								
390.0	GENERAL STRUCTURES & IMPROVEMENTS	45-R4	0	2,663,722.76	-	-	-	0.00
391.1	OFFICE FURNITURE & EQUIPMENT	16-SQ	0	80,566.18	-	-	-	0.00
391.3	COMPUTER & ELECTRONIC EQUIPMENT	4-SQ	0	3,179.47	-	-	-	0.00
392.1	TRANSPORTATION EQUIPMENT - TRAILERS	12-R1	10	22,348.86	(1,479)	-	(365)	(1.63)
392.2	TRANSPORTATION EQUIPMENT	7-L2	20	1,768,599.84	(141,792)	-	(98,101)	(5.54)
393.0	STORES EQUIPMENT	15-SQ	0	13,897.19	-	-	-	0.00
394.0	TOOLS, SHOP, & GARAGE EQUIPMENT	20-SQ	0	891,443.69	-	-	-	0.00
396.1	POWER OPERATED EQUIPMENT - TRAILERS	6-L0	65	146,003.47	(20,608)	-	(20,217)	(13.85)
396.2	POWER OPERATED EQUIPMENT	6-L0	65	1,183,870.85	(123,292)	-	(153,581)	(12.97)
397.0	COMMUNICATION EQUIPMENT	18-SQ	0	351,596.62	-	-	-	0.00
398.0	MISCELLANEOUS EQUIPMENT	25-SQ	0	53,659.43	-	-	-	0.00
TOTAL GENERAL PLANT				7,178,888	(287,171)	-	(272,264)	(3.79)
TOTAL GAS PLANT STUDIED				65,595,184	7,538,559	9,100,497	713,131	1.08
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				
TOTAL PLANT				68,515,615				



SECTION 5

5 DETAILED DEPRECIATION CALCULATIONS

Great Plains Natural Gas Co.

Account #: 365.2 - Transmission - Rights of Way

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

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

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	3,248	3,964	0.9749	102	10.06	10	54.5
1966	107,419.75	84,967	103,699	0.9654	3,721	10.45	356	53.5
1967	2,490.06	1,949	2,379	0.9554	111	10.86	10	52.5
1976	3.00	2	3	0.8471	0	15.29	0	43.5
1981	297.10	188	230	0.7732	67	18.32	4	38.5
1985	61.73	36	44	0.7082	18	20.99	1	34.5
2000	2,732.55	957	1,168	0.4274	1,565	32.49	48	19.5
2003	41,081.82	12,299	15,010	0.3654	26,072	35.03	744	16.5
TOTAL	158,152.03	103,645	126,496		31,656		1,173	

COMPOSITE ANNUAL ACCRUAL RATE	0.74%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.80
COMPOSITE AVERAGE AGE (YEARS)	43.28
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	17.23

Great Plains Natural Gas Co.

Account #: 366.0 - Transmission - Structures

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

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019**

Year	Original Cost	Calculated Depreciation	Accumulated Depreciation	Allocated Actual Booked Amount	Actual Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2018	16,588.34	894		636	0.0383	16,782	28.12	597	1.5
TOTAL	16,588.34	894		636		16,782		597	

COMPOSITE ANNUAL ACCRUAL RATE	3.60%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.04
COMPOSITE AVERAGE AGE (YEARS)	1.50
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	28.12

Great Plains Natural Gas Co.

Account #: 367.0 - 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, 2019

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	1,080,397	1,237,604	1.1392	66,065	8.56	7,715	53.5
1970	8,044.40	7,659	8,774	1.0907	879	10.33	85	49.5
1971	18,005.73	16,933	19,397	1.0772	2,210	10.82	204	48.5
1972	4,225.53	3,922	4,493	1.0633	578	11.32	51	47.5
1976	1,809.24	1,583	1,813	1.0023	358	13.54	26	43.5
1977	2,658.13	2,288	2,621	0.9859	569	14.14	40	42.5
1978	122.93	104	119	0.9689	28	14.76	2	41.5
1981	7.50	6	7	0.9155	2	16.70	0	38.5
1986	3,413.47	2,439	2,794	0.8186	1,302	20.22	64	33.5
1987	84.97	59	68	0.7982	34	20.97	2	32.5
1988	15,177.96	10,301	11,800	0.7774	6,414	21.72	295	31.5
1990	7,026.13	4,508	5,164	0.7350	3,267	23.27	140	29.5
1991	805.75	502	575	0.7133	392	24.05	16	28.5
1993	510.97	298	342	0.6691	271	25.66	11	26.5
1994	4,189.75	2,365	2,709	0.6465	2,319	26.48	88	25.5
1996	654.99	343	393	0.6006	393	28.15	14	23.5
1997	34.74	18	20	0.5773	22	29.00	1	22.5
1998	627.93	304	348	0.5537	406	29.86	14	21.5
2003	73,092.92	27,574	31,586	0.4321	56,125	34.28	1,637	16.5
2013	227,018.27	34,560	39,589	0.1744	232,833	43.66	5,333	6.5
2015	87,276.30	9,230	10,573	0.1211	94,159	45.59	2,065	4.5
2018	4,572,124.45	161,859	185,411	0.0406	5,301,138	48.52	109,246	1.5
2019	43,734.09	517	592	0.0135	51,889	49.51	1,048	0.5

Great Plains Natural Gas Co.

Account #: 367.0 - 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, 2019**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	6,157,037.30	1,367,768	1,566,791		5,821,654		128,098	
COMPOSITE ANNUAL ACCRUAL RATE				2.08%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.25				
COMPOSITE AVERAGE AGE (YEARS)				11.49				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				40.74				

Great Plains Natural Gas Co.

Account #: 369.0 - Transmission - Meas. & Reg. Station Equip

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

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	24,836	33,046	1.0507	1,549	11.28	137	53.5
1967	2,421.95	1,885	2,508	1.0356	156	11.70	13	52.5
1970	3,945.54	2,933	3,903	0.9892	437	12.97	34	49.5
1972	1,939.04	1,395	1,856	0.9574	276	13.83	20	47.5
1975	467.11	319	424	0.9084	89	15.17	6	44.5
1976	1,565.23	1,049	1,396	0.8917	326	15.63	21	43.5
1978	3,150.24	2,031	2,702	0.8577	763	16.56	46	41.5
1982	913.24	540	719	0.7870	286	18.49	15	37.5
1983	451.82	261	347	0.7689	150	18.99	8	36.5
1984	233.70	132	175	0.7505	82	19.49	4	35.5
1987	602.12	314	418	0.6940	244	21.03	12	32.5
1988	3,731.27	1,892	2,518	0.6748	1,587	21.56	74	31.5
1991	26,085.44	12,075	16,066	0.6159	12,628	23.17	545	28.5
1992	3,977.45	1,781	2,370	0.5959	2,005	23.71	85	27.5
1993	9,293.25	4,021	5,350	0.5757	4,872	24.27	201	26.5
1994	46,177.86	19,273	25,644	0.5553	25,152	24.82	1,013	25.5
1995	771.37	310	413	0.5348	436	25.38	17	24.5
1996	40,220.96	15,540	20,677	0.5141	23,566	25.95	908	23.5
1997	5,766.13	2,138	2,844	0.4932	3,499	26.52	132	22.5
1998	1,757.64	624	830	0.4723	1,103	27.09	41	21.5
1999	237.00	80	107	0.4511	154	27.67	6	20.5
2003	18,967.71	5,210	6,933	0.3655	13,932	30.01	464	16.5
2010	352,403.98	56,314	74,930	0.2126	312,715	34.19	9,147	9.5
2012	121,221.49	15,341	20,413	0.1684	112,931	35.40	3,190	7.5
2013	13,188.03	1,449	1,928	0.1462	12,579	36.01	349	6.5
2014	23,250.17	2,165	2,880	0.1239	22,695	36.61	620	5.5
2015	95,971.70	7,323	9,744	0.1015	95,825	37.23	2,574	4.5
2017	35,523.48	1,510	2,010	0.0566	37,066	38.45	964	2.5

Great Plains Natural Gas Co.

Account #: 369.0 - Transmission - Meas. & Reg. Station Equip

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

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	787	1,047	0.0340	32,841	39.07	841	1.5
TOTAL	876,492.46	183,529	244,197		719,945		21,486	

COMPOSITE ANNUAL ACCRUAL RATE	2.45%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.28
COMPOSITE AVERAGE AGE (YEARS)	12.87
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	32.39

Great Plains Natural Gas Co.

Account #: 374.2 - Distribution - Rights of Way

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

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	1,816	1,791	0.7550	581	11.72	50	50.5
1970	24.30	18	18	0.7460	6	12.18	0	49.5
1974	385.40	276	272	0.7064	113	14.19	8	45.5
1975	160.20	113	111	0.6956	49	14.73	3	44.5
1978	2,137.36	1,434	1,414	0.6615	723	16.46	44	41.5
1979	10.00	7	6	0.6496	4	17.07	0	40.5
1980	23.00	15	15	0.6374	8	17.69	0	39.5
1981	1,005.00	637	628	0.6248	377	18.32	21	38.5
1982	25.00	16	15	0.6121	10	18.97	1	37.5
1983	4.00	2	2	0.5991	2	19.63	0	36.5
1984	2.00	1	1	0.5858	1	20.30	0	35.5
1985	5,449.84	3,162	3,119	0.5723	2,331	20.99	111	34.5
1986	3.00	2	2	0.5585	1	21.68	0	33.5
1987	11.00	6	6	0.5446	5	22.39	0	32.5
1988	10.00	5	5	0.5304	5	23.11	0	31.5
1990	12.00	6	6	0.5014	6	24.58	0	29.5
1991	437.00	216	213	0.4867	224	25.33	9	28.5
1992	712.30	341	336	0.4717	376	26.09	14	27.5
1994	42.00	19	19	0.4412	23	27.63	1	25.5
1995	1,474.25	636	627	0.4256	847	28.42	30	24.5
1996	19.50	8	8	0.4099	12	29.22	0	23.5
1997	226.50	90	89	0.3940	137	30.02	5	22.5
1998	60.00	23	23	0.3780	37	30.84	1	21.5
1999	821.72	301	297	0.3617	524	31.66	17	20.5
2000	19.50	7	7	0.3453	13	32.49	0	19.5
2007	2,206.80	507	500	0.2265	1,707	38.52	44	12.5

Great Plains Natural Gas Co.

Account #: 374.2 - Distribution - Rights of Way

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

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019**

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	9,664		9,531	8,123		360	
COMPOSITE ANNUAL ACCRUAL RATE					2.04%			
THEORETICAL ACCUMULATED DEPRECIATION FACTOR					0.54			
COMPOSITE AVERAGE AGE (YEARS)					33.17			
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)					22.63			

Great Plains Natural Gas Co.

Account #: 376.0 - 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, 2019

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	63,937	67,063	1.4641	3,933	4.57	860	59.5
1966	695,419.32	929,773	975,238	1.4024	102,662	6.32	16,240	53.5
1967	1,437,609.86	1,905,811	1,999,003	1.3905	229,293	6.66	34,443	52.5
1968	36,396.60	47,818	50,156	1.3781	6,258	7.01	893	51.5
1969	90,140.99	117,304	123,040	1.3650	16,678	7.38	2,260	50.5
1970	49,919.32	64,308	67,453	1.3512	9,922	7.77	1,277	49.5
1971	23,240.90	29,620	31,069	1.3368	4,955	8.18	606	48.5
1972	35,439.27	44,656	46,839	1.3217	8,092	8.60	940	47.5
1973	51,097.06	63,613	66,724	1.3058	12,477	9.05	1,378	46.5
1974	23,853.32	29,319	30,753	1.2892	6,220	9.52	653	45.5
1975	190,620.94	231,148	242,451	1.2719	53,011	10.01	5,294	44.5
1976	49,770.53	59,495	62,404	1.2538	14,740	10.52	1,401	43.5
1977	16,608.62	19,556	20,513	1.2351	5,231	11.06	473	42.5
1978	55,385.38	64,186	67,325	1.2156	18,522	11.61	1,596	41.5
1979	63,030.82	71,834	75,347	1.1954	22,351	12.18	1,835	40.5
1980	43,224.25	48,401	50,768	1.1745	16,230	12.77	1,271	39.5
1981	80,857.82	88,881	93,227	1.1530	32,102	13.38	2,400	38.5
1982	35,946.91	38,754	40,649	1.1308	15,069	14.00	1,076	37.5
1983	107,259.77	113,307	118,848	1.1080	47,405	14.65	3,236	36.5
1984	109,651.40	113,392	118,936	1.0847	51,023	15.31	3,333	35.5
1985	993,046.75	1,004,277	1,053,385	1.0608	485,837	15.99	30,390	34.5
1986	213,541.46	210,972	221,288	1.0363	109,701	16.68	6,577	33.5
1987	174,683.41	168,419	176,654	1.0113	94,105	17.39	5,412	32.5
1988	110,089.22	103,466	108,525	0.9858	62,113	18.11	3,430	31.5
1989	59,632.72	54,569	57,237	0.9598	35,193	18.84	1,868	30.5
1990	86,261.04	76,763	80,517	0.9334	53,188	19.59	2,715	29.5
1991	219,197.68	189,446	198,710	0.9065	141,047	20.35	6,931	28.5
1992	194,289.26	162,857	170,821	0.8792	130,327	21.12	6,170	27.5

Great Plains Natural Gas Co.

Account #: 376.0 - 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, 2019

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1993	204,363.79	165,897	174,009	0.8515	142,755	21.91	6,516	26.5
1994	137,414.33	107,862	113,136	0.8233	99,856	22.71	4,398	25.5
1995	312,311.27	236,645	248,216	0.7948	235,866	23.51	10,031	24.5
1996	103,532.51	75,593	79,289	0.7658	81,186	24.33	3,337	23.5
1997	591,717.83	415,490	435,807	0.7365	481,356	25.16	19,131	22.5
1998	153,146.24	103,198	108,245	0.7068	129,132	26.00	4,966	21.5
1999	8,685.29	5,604	5,878	0.6767	7,585	26.85	282	20.5
2001	194,688.38	114,255	119,842	0.6156	181,925	28.58	6,365	18.5
2002	35,769.30	19,931	20,906	0.5845	34,536	29.46	1,172	17.5
2003	269,764.47	142,236	149,191	0.5530	268,944	30.35	8,861	16.5
2004	582,937.82	289,722	303,889	0.5213	599,665	31.25	19,189	15.5
2005	330,803.91	154,308	161,854	0.4893	350,892	32.16	10,912	14.5
2006	221,927.99	96,684	101,412	0.4570	242,576	33.07	7,335	13.5
2007	297,448.53	120,345	126,230	0.4244	334,816	33.99	9,850	12.5
2008	656,301.92	244,985	256,964	0.3915	760,304	34.92	21,771	11.5
2009	248,229.37	84,828	88,976	0.3584	295,780	35.86	8,249	10.5
2010	683,505.44	211,863	222,222	0.3251	837,211	36.80	22,750	9.5
2011	744,447.40	206,954	217,074	0.2916	936,819	37.75	24,817	8.5
2012	940,368.00	231,182	242,486	0.2579	1,215,084	38.70	31,394	7.5
2013	910,468.07	194,396	203,902	0.2240	1,207,324	39.66	30,439	6.5
2014	1,493,271.26	270,312	283,530	0.1899	2,031,041	40.63	49,991	5.5
2015	1,419,590.01	210,633	220,933	0.1556	1,979,432	41.60	47,586	4.5
2016	1,317,923.65	152,350	159,800	0.1213	1,882,982	42.57	44,233	3.5
2017	1,915,181.84	158,385	166,130	0.0867	2,802,402	43.55	64,355	2.5
2018	1,618,156.85	80,409	84,341	0.0521	2,423,802	44.53	54,437	1.5
2019	1,715,405.97	28,451	29,842	0.0174	2,629,037	45.51	57,771	0.5

Great Plains Natural Gas Co.

Account #: 376.0 - 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, 2019**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	22,399,380.02	10,238,402	10,739,049		23,979,991		715,097	
COMPOSITE ANNUAL ACCRUAL RATE				3.19%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.48				
COMPOSITE AVERAGE AGE (YEARS)				15.87				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				32.43				

Great Plains Natural Gas Co.

Account #: 379.0 - Distribution - Meas & Reg Station Equip - City Gate

ALG - Remaining Life

Survivor Curve: R3

ASL: 28

Net Salvage: -5%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

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	261	241	0.9263	32	1.21	26	42.5
1985	30,649.26	28,426	26,211	0.8552	5,971	3.27	1,827	34.5
1995	285.91	220	203	0.7087	98	7.50	13	24.5
1997	31,122.11	22,483	20,731	0.6661	11,947	8.74	1,368	22.5
1998	59.59	42	38	0.6434	24	9.39	3	21.5
1999	18,075.06	12,147	11,201	0.6197	7,778	10.08	772	20.5
2004	32,490.96	17,254	15,910	0.4897	18,206	13.84	1,316	15.5
2009	6,781.83	2,526	2,329	0.3434	4,792	18.07	265	10.5
2011	24,489.78	7,465	6,883	0.2811	18,831	19.87	948	8.5
2012	200,929.99	54,310	50,078	0.2492	160,898	20.79	7,738	7.5
2015	92,705.87	15,222	14,036	0.1514	83,305	23.62	3,527	4.5
2017	51,772.62	4,753	4,382	0.0846	49,979	25.55	1,956	2.5
2019	42,000.48	775	714	0.0170	43,386	27.51	1,577	0.5
TOTAL	531,623.52	165,884	152,957		405,247		21,335	

COMPOSITE ANNUAL ACCRUAL RATE	4.01%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.29
COMPOSITE AVERAGE AGE (YEARS)	9.41
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	19.68

Great Plains Natural Gas Co.

Account #: 380.0 - 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, 2019

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1961	131.34	219	230	1.7500	0	1.83	0	58.5
1966	138,135.89	222,574	241,738	1.7500	0	3.09	0	53.5
1967	339,371.76	542,926	593,901	1.7500	0	3.35	0	52.5
1968	41,822.01	66,420	73,189	1.7500	0	3.61	0	51.5
1969	47,840.51	75,418	83,367	1.7426	354	3.87	92	50.5
1970	71,833.32	112,375	124,219	1.7293	1,489	4.14	360	49.5
1971	53,441.10	82,942	91,684	1.7156	1,838	4.41	417	48.5
1972	60,299.03	92,808	102,590	1.7013	2,934	4.70	624	47.5
1973	63,157.63	96,356	106,511	1.6864	4,014	5.00	803	46.5
1974	41,906.97	63,340	70,016	1.6707	3,321	5.32	625	45.5
1975	36,543.68	54,686	60,449	1.6542	3,502	5.65	620	44.5
1976	32,523.28	48,153	53,228	1.6366	3,688	6.00	614	43.5
1977	18,090.82	26,480	29,271	1.6180	2,388	6.38	374	42.5
1978	67,818.95	98,060	108,395	1.5983	10,288	6.78	1,518	41.5
1979	132,491.42	189,069	208,996	1.5774	22,864	7.20	3,177	40.5
1980	138,732.48	195,206	215,779	1.5554	27,002	7.64	3,533	39.5
1981	147,865.77	204,944	226,544	1.5321	32,221	8.11	3,972	38.5
1982	95,071.58	129,665	143,331	1.5076	23,045	8.61	2,678	37.5
1983	89,682.53	120,229	132,900	1.4819	24,044	9.12	2,635	36.5
1984	106,484.05	140,165	154,937	1.4550	31,410	9.67	3,250	35.5
1985	326,322.39	421,247	465,645	1.4269	105,419	10.23	10,303	34.5
1986	191,131.96	241,687	267,160	1.3978	67,321	10.82	6,222	33.5
1987	181,448.85	224,470	248,128	1.3675	69,407	11.43	6,072	32.5
1988	173,496.82	209,717	231,820	1.3362	71,800	12.06	5,953	31.5
1989	179,192.03	211,361	233,637	1.3038	79,949	12.71	6,289	30.5
1990	189,557.36	217,879	240,843	1.2706	90,883	13.38	6,790	29.5
1991	202,106.86	226,057	249,882	1.2364	103,805	14.07	7,376	28.5
1992	204,934.57	222,718	246,192	1.2013	112,444	14.78	7,608	27.5

Great Plains Natural Gas Co.

Account #: 380.0 - 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, 2019

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
1993	234,962.80	247,732	273,841	1.1655	137,344	15.50	8,859	26.5
1994	229,147.29	233,997	258,659	1.1288	142,349	16.24	8,764	25.5
1995	217,275.04	214,520	237,130	1.0914	143,101	17.00	8,419	24.5
1996	224,485.11	213,892	236,435	1.0532	156,414	17.77	8,804	23.5
1997	281,682.75	258,490	285,734	1.0144	207,211	18.55	11,171	22.5
1998	349,785.53	308,479	340,991	0.9749	271,133	19.35	14,015	21.5
1999	70,470.20	59,585	65,865	0.9347	57,458	20.16	2,851	20.5
2001	184,559.24	142,310	157,309	0.8524	165,669	21.82	7,594	18.5
2002	200,798.94	147,191	162,704	0.8103	188,694	22.66	8,326	17.5
2003	186,908.73	129,794	143,474	0.7676	183,616	23.52	7,805	16.5
2004	180,494.66	118,281	130,747	0.7244	185,119	24.40	7,588	15.5
2005	206,441.65	127,108	140,504	0.6806	220,769	25.28	8,733	14.5
2006	172,419.77	99,248	109,708	0.6363	192,026	26.17	7,337	13.5
2007	165,174.01	88,382	97,697	0.5915	191,357	27.08	7,068	12.5
2008	261,506.93	129,212	142,830	0.5462	314,807	27.99	11,248	11.5
2009	173,960.70	78,757	87,058	0.5004	217,373	28.91	7,519	10.5
2010	343,711.20	141,252	156,139	0.4543	445,356	29.84	14,924	9.5
2011	366,463.83	135,167	149,413	0.4077	491,899	30.78	15,981	8.5
2012	1,033,194.02	337,221	372,762	0.3608	1,435,327	31.73	45,241	7.5
2013	967,574.55	274,430	303,354	0.3135	1,389,902	32.68	42,532	6.5
2014	1,393,743.42	335,324	370,665	0.2659	2,068,386	33.64	61,489	5.5
2015	1,390,604.71	274,362	303,279	0.2181	2,130,279	34.60	61,563	4.5
2016	1,607,638.04	247,225	273,281	0.1700	2,540,085	35.57	71,405	3.5
2017	1,687,740.22	185,741	205,317	0.1217	2,748,228	36.55	75,196	2.5
2018	1,310,731.67	86,704	95,842	0.0731	2,197,938	37.53	58,571	1.5
2019	1,908,259.80	42,139	46,580	0.0244	3,292,874	38.51	85,512	0.5

Great Plains Natural Gas Co.

Account #: 380.0 - 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, 2019**

Year	Original Cost	Calculated Depreciation	Accumulated Depreciation	Allocated Actual Booked Amount	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
TOTAL	18,721,169.77	9,193,713	10,151,903		22,610,144		750,419	
COMPOSITE ANNUAL ACCRUAL RATE				4.01%				
THEORETICAL ACCUMULATED DEPRECIATION FACTOR				0.54				
COMPOSITE AVERAGE AGE (YEARS)				12.77				
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)				28.06				

Great Plains Natural Gas Co.

Account #: 385.0 - Distribution - Industrial Meas. & Reg. Station Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION

BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

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	3,964	3,896	0.7828	1,081	8.14	133	34.5
2000	110.66	54	53	0.4787	58	20.52	3	19.5
2014	21,162.64	2,910	2,860	0.1351	18,303	34.50	531	5.5
2015	136,533.64	15,360	15,097	0.1106	121,436	35.50	3,421	4.5
2019	5,627.70	70	69	0.0123	5,559	39.50	141	0.5
TOTAL	168,412.11	22,358	21,976		146,436		4,228	

COMPOSITE ANNUAL ACCRUAL RATE 2.51%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.13

COMPOSITE AVERAGE AGE (YEARS) 5.39

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 34.69

Great Plains Natural Gas Co.

Account #: 387.1 - Cathodic Protection Equipment

ALG - Remaining Life

Survivor Curve: R3

ASL: 25

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

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	3,570	3,341	0.6294	1,967	8.19	240	19.5
2015	3,927.21	686	642	0.1636	3,285	20.63	159	4.5
2019	10,406.53	205	192	0.0184	10,215	24.51	417	0.5
TOTAL	19,641.64	4,461	4,175		15,467		816	

COMPOSITE ANNUAL ACCRUAL RATE 4.16%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.21

COMPOSITE AVERAGE AGE (YEARS) 6.43

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 19.32

Great Plains Natural Gas Co.

Account #: 387.2 - Other Equipment

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

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019**

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	0.84	0	47.5
1985	11,446.52	9,821	11,447	1.0000	0	4.26	0	34.5
TOTAL	11,498.48	9,871	11,498		0		0	

COMPOSITE ANNUAL ACCRUAL RATE	0.00%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	1.00
COMPOSITE AVERAGE AGE (YEARS)	34.56
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	4.24

Great Plains Natural Gas Co.

Account #: 390.0 - General Structures & Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

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
1966	162.04	149	162	1.0000	0	3.61	0	53.5
1967	63,684.77	58,180	63,685	1.0000	0	3.89	0	52.5
1971	1,043.27	924	1,043	1.0000	0	5.16	0	48.5
1972	3,961.15	3,474	3,961	1.0000	0	5.54	0	47.5
1973	5,277.90	4,582	5,278	1.0000	0	5.93	0	46.5
1974	15,038.59	12,912	15,039	1.0000	0	6.36	0	45.5
1975	1,406.22	1,193	1,406	1.0000	0	6.83	0	44.5
1978	450.00	366	443	0.9840	7	8.44	1	41.5
1980	394.59	310	375	0.9506	19	9.68	2	39.5
1982	3,395.31	2,564	3,106	0.9148	289	11.01	26	37.5
1983	1,470.36	1,088	1,318	0.8962	153	11.70	13	36.5
1985	71,695.66	50,778	61,499	0.8578	10,197	13.13	777	34.5
1989	71,935.28	46,070	55,796	0.7756	16,139	16.18	997	30.5
1990	97,496.83	60,696	73,511	0.7540	23,986	16.99	1,412	29.5
1991	5,549.42	3,354	4,062	0.7319	1,488	17.81	84	28.5
1993	3,055.00	1,732	2,097	0.6864	958	19.50	49	26.5
1995	2,965.78	1,566	1,896	0.6394	1,069	21.24	50	24.5
1996	8,137.66	4,135	5,008	0.6154	3,130	22.14	141	23.5
2000	124,502.78	53,059	64,261	0.5161	60,242	25.82	2,333	19.5
2001	17,578.74	7,122	8,626	0.4907	8,953	26.77	334	18.5
2002	9,172.24	3,522	4,266	0.4650	4,907	27.72	177	17.5
2003	1,099.87	399	483	0.4392	617	28.68	22	16.5
2004	6,757.20	2,305	2,792	0.4132	3,965	29.65	134	15.5
2006	236,333.38	70,401	85,264	0.3608	151,069	31.60	4,781	13.5
2008	954,062.70	242,556	293,765	0.3079	660,297	33.56	19,675	11.5
2010	76,867.95	16,167	19,580	0.2547	57,288	35.54	1,612	9.5
2012	218,292.29	36,284	43,944	0.2013	174,348	37.52	4,647	7.5
2014	38,164.50	4,655	5,638	0.1477	32,526	39.51	823	5.5

Great Plains Natural Gas Co.

Account #: 390.0 - General Structures & Improvements

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

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
2015	18,348.29	1,832	2,219	0.1209	16,130	40.51	398	4.5
2016	4,336.44	337	408	0.0941	3,929	41.50	95	3.5
2017	363,738.11	20,182	24,443	0.0672	339,295	42.50	7,983	2.5
2018	78,332.27	2,608	3,159	0.0403	75,174	43.50	1,728	1.5
2019	159,016.17	1,765	2,137	0.0134	156,879	44.50	3,525	0.5
TOTAL	2,663,722.76	717,265	860,669		1,803,054		51,821	

COMPOSITE ANNUAL ACCRUAL RATE	1.95%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.32
COMPOSITE AVERAGE AGE (YEARS)	12.70
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	32.88

Great Plains Natural Gas Co.

Account #: 391.1 - Office Furniture & Equipment

ALG - Remaining Life

Survivor Curve: SQ

ASL: 16

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2004	548.36	531	528	0.9625	21	0.50	21	15.5
2005	8,405.76	7,618	7,569	0.9004	837	1.50	558	14.5
2006	1,020.83	861	856	0.8383	165	2.50	66	13.5
2007	29,164.21	22,785	22,638	0.7762	6,526	3.50	1,865	12.5
2008	15,785.78	11,346	11,273	0.7141	4,513	4.50	1,003	11.5
2009	1,449.56	951	945	0.6520	504	5.50	92	10.5
2010	2,389.63	1,419	1,410	0.5899	980	6.50	151	9.5
2011	5,149.75	2,736	2,718	0.5278	2,432	7.50	324	8.5
2012	5,179.29	2,428	2,412	0.4657	2,767	8.50	326	7.5
2014	8,457.23	2,907	2,889	0.3415	5,569	10.50	530	5.5
2017	1,440.54	225	224	0.1552	1,217	13.50	90	2.5
2018	1,575.24	148	147	0.0931	1,429	14.50	99	1.5
TOTAL	80,566.18	53,954	53,608		26,958		5,124	

COMPOSITE ANNUAL ACCRUAL RATE 6.36%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.67

COMPOSITE AVERAGE AGE (YEARS) 10.72

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 5.28

Great Plains Natural Gas Co.

Account #: 391.3 - Computer & Electronic Equipment

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

**CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION
 BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019**

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2017	3,179.47	1,987	3,179	1.0000	0	1.50	0	2.5
TOTAL	3,179.47	1,987	3,179		0		0	

COMPOSITE ANNUAL ACCRUAL RATE	0.00%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	1.00
COMPOSITE AVERAGE AGE (YEARS)	2.50
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	1.50

Great Plains Natural Gas Co.

Account #: 392.1 - Transportation Equipment - Trailers

ALG - Remaining Life

Survivor Curve: R1

ASL: 12

Net Salvage: 10%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

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	0.9000	0	0.00	0	28.5
1999	6,925.30	5,608	6,233	0.9000	0	1.20	0	20.5
2008	6,263.88	3,447	5,637	0.9000	0	4.66	0	11.5
2011	8,459.68	3,623	7,614	0.9000	0	6.29	0	8.5
TOTAL	22,348.86	13,307	20,114		0		0	

COMPOSITE ANNUAL ACCRUAL RATE 0.00%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.90

COMPOSITE AVERAGE AGE (YEARS) 13.69

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 4.06

Great Plains Natural Gas Co.

Account #: 392.2 - Transportation Equipment

ALG - Remaining Life

Survivor Curve: L2

ASL: 7

Net Salvage: 20%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2001	4,102.12	3,044	3,282	0.8000	0	0.51	0	18.5
2002	4,633.79	3,395	3,707	0.8000	0	0.59	0	17.5
2006	2,792.17	1,837	2,234	0.8000	0	1.24	0	13.5
2008	6,139.41	3,746	4,672	0.7611	239	1.66	144	11.5
2009	55,523.57	32,402	40,416	0.7279	4,003	1.89	2,114	10.5
2010	113,646.46	63,144	78,760	0.6930	12,157	2.14	5,685	9.5
2011	80,684.95	42,541	53,062	0.6576	11,486	2.39	4,813	8.5
2012	126,597.67	63,245	78,887	0.6231	22,391	2.63	8,518	7.5
2013	119,133.90	56,263	70,179	0.5891	25,128	2.87	8,763	6.5
2014	40,184.30	17,759	22,151	0.5512	9,997	3.13	3,191	5.5
2015	343,742.27	138,134	172,298	0.5012	102,696	3.48	29,478	4.5
2016	183,547.73	63,062	78,658	0.4285	68,180	3.99	17,072	3.5
2017	68,665.13	17,995	22,445	0.3269	32,487	4.71	6,902	2.5
2018	235,573.26	38,809	48,407	0.2055	140,052	5.56	25,196	1.5
2019	383,633.11	21,791	27,180	0.0709	279,726	6.50	43,015	0.5
TOTAL	1,768,599.84	567,166	706,338		708,542		154,890	

COMPOSITE ANNUAL ACCRUAL RATE 8.76%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.40

COMPOSITE AVERAGE AGE (YEARS) 4.22

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 4.19

Great Plains Natural Gas Co.

Account #: 393.0 - Stores Equipment

ALG - Remaining Life

Survivor Curve: SQ

ASL: 15

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

Year	Original Cost	Calculated Depreciation	Accumulated Depreciation	Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2019	13,897.19	463	0	0	0.0000	13,897	14.50	958	0.5
TOTAL	13,897.19	463	0	0		13,897		958	

COMPOSITE ANNUAL ACCRUAL RATE 6.90%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.00

COMPOSITE AVERAGE AGE (YEARS) 0.50

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 14.50

Great Plains Natural Gas Co.

Account #: 394.0 - Tools, Shop, & Garage Equipment

ALG - Remaining Life

Survivor Curve: SQ

ASL: 20

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2000	53,370.43	52,036	51,647	0.9677	1,724	0.50	1,724	19.5
2001	19,329.73	17,880	17,746	0.9181	1,584	1.50	1,056	18.5
2002	22,549.99	19,731	19,584	0.8685	2,966	2.50	1,186	17.5
2003	43,960.29	36,267	35,996	0.8188	7,964	3.50	2,275	16.5
2004	16,735.02	12,970	12,873	0.7692	3,862	4.50	858	15.5
2005	33,532.87	24,311	24,129	0.7196	9,403	5.50	1,710	14.5
2006	17,480.80	11,800	11,711	0.6699	5,770	6.50	888	13.5
2007	13,031.67	8,145	8,084	0.6203	4,948	7.50	660	12.5
2008	13,260.15	7,625	7,568	0.5707	5,693	8.50	670	11.5
2009	10,100.22	5,303	5,263	0.5211	4,837	9.50	509	10.5
2010	17,250.11	8,194	8,132	0.4714	9,118	10.50	868	9.5
2011	33,124.55	14,078	13,973	0.4218	19,152	11.50	1,665	8.5
2012	61,302.98	22,989	22,817	0.3722	38,486	12.50	3,079	7.5
2013	12,834.35	4,171	4,140	0.3226	8,694	13.50	644	6.5
2014	51,798.37	14,245	14,138	0.2729	37,660	14.50	2,597	5.5
2015	20,004.03	4,501	4,467	0.2233	15,537	15.50	1,002	4.5
2016	56,019.22	9,803	9,730	0.1737	46,289	16.50	2,805	3.5
2017	132,584.87	16,573	16,449	0.1241	116,136	17.50	6,636	2.5
2018	129,639.80	9,723	9,650	0.0744	119,990	18.50	6,486	1.5
2019	133,534.24	3,338	3,313	0.0248	130,221	19.50	6,678	0.5
TOTAL	891,443.69	303,682	301,409		590,035		43,998	

COMPOSITE ANNUAL ACCRUAL RATE 4.94%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.34

COMPOSITE AVERAGE AGE (YEARS) 6.81

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 13.19

Great Plains Natural Gas Co.

Account #: 396.1 - Power Operated Equipment - Trailers

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

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	133,087.54	10,413	28,527	0.2143	18,053	4.66	3,875	2.5
2018	12,915.93	684	1,873	0.1450	2,647	5.09	520	1.5
TOTAL	146,003.47	11,097	30,401		20,701		4,395	

COMPOSITE ANNUAL ACCRUAL RATE	3.01%
THEORETICAL ACCUMULATED DEPRECIATION FACTOR	0.21
COMPOSITE AVERAGE AGE (YEARS)	2.41
DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS)	4.70

Great Plains Natural Gas Co.

Account #: 396.2 - Power Operated Equipment

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

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	39,073	141,320	0.2830	33,470	4.66	7,184	2.5
2018	403,361.90	21,355	77,237	0.1915	63,940	5.09	12,556	1.5
2019	281,110.07	5,960	21,556	0.0767	76,832	5.64	13,631	0.5
TOTAL	1,183,870.85	66,388	240,112		174,242		33,371	

COMPOSITE ANNUAL ACCRUAL RATE 2.82%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.20

COMPOSITE AVERAGE AGE (YEARS) 1.68

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 5.04

Great Plains Natural Gas Co.

Account #: 397.0 - Communications Equipment

ALG - Remaining Life

Survivor Curve: SQ

ASL: 18

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

Year	Original Cost	Calculated Accumulated Depreciation	Allocated Actual Booked Amount	Accumulated Depreciation Factor	Net Book Value	ALG Remaining Life	Annual Accrual	Average Age
2002	11,369.56	11,054	11,075	0.9741	295	0.50	295	17.5
2003	5,701.24	5,226	5,236	0.9184	465	1.50	310	16.5
2004	183,273.60	157,819	158,123	0.8628	25,151	2.50	10,060	15.5
2008	15,081.38	9,635	9,654	0.6401	5,427	6.50	835	11.5
2010	9,894.78	5,222	5,232	0.5288	4,662	8.50	548	9.5
2012	65,462.99	27,276	27,329	0.4175	38,134	10.50	3,632	7.5
2015	25,684.88	6,421	6,434	0.2505	19,251	13.50	1,426	4.5
2016	10,732.81	2,087	2,091	0.1948	8,642	14.50	596	3.5
2018	24,395.38	2,033	2,037	0.0835	22,359	16.50	1,355	1.5
TOTAL	351,596.62	226,774	227,211		124,386		19,058	

COMPOSITE ANNUAL ACCRUAL RATE 5.42%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.65

COMPOSITE AVERAGE AGE (YEARS) 11.61

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 6.39

Great Plains Natural Gas Co.

Account #: 398.0 - Miscellaneous Equipment

ALG - Remaining Life

Survivor Curve: SQ

ASL: 25

Net Salvage: 0%

Truncation Year:

CALCULATED ANNUAL ACCRUAL AND ACCRUED DEPRECIATION BASED ON ORIGINAL COST AS OF DECEMBER 31, 2019

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	4,500	4,198	0.5038	4,134	11.50	359	13.5
2008	43,005.89	19,783	18,458	0.4292	24,548	13.50	1,818	11.5
2018	2,320.86	139	130	0.0560	2,191	23.50	93	1.5
TOTAL	53,659.43	24,422	22,786		30,873		2,271	

COMPOSITE ANNUAL ACCRUAL RATE 4.23%

THEORETICAL ACCUMULATED DEPRECIATION FACTOR 0.42

COMPOSITE AVERAGE AGE (YEARS) 11.38

DIRECTED WEIGHTED ALG COMPOSITE REMAINING LIFE (YEARS) 13.62



5.1 GPNG Supplemental Tables

TABLE 2 - 2019 GAS PLANT IN SERVICE ACTIVITY

Row Labels	Sum of beginning_balance	Sum of additions	Sum of retirements	Sum of Transfers	Sum of ending_balance
Gas Distribution					
374-G-Land	2,978.43	0.00	0.00	0.00	2,978.43
374-G-Land Rights	17,653.59	0.00	0.00	0.00	17,653.59
375-G-Structures & Improvements	34,859.83	6,823.86	0.00	0.00	41,683.69
376-G-Mains	20,844,261.35	1,673,158.91	-118,040.22	0.00	22,399,380.04
378-G-Measure/Regulation Distributi	515,538.77	21,120.45	-20,293.30	0.00	516,365.92
379-G-Measure/Regulation City Gate	489,649.61	41,973.91	0.00	0.00	531,623.52
380-G-Services	16,990,591.80	1,866,551.34	-135,973.37	0.00	18,721,169.77
381-G-Meters	7,228,433.62	382,804.03	-237,297.36	366,423.03	7,740,363.32
382-G-Meter Set Installation	0.00	0.00	0.00	0.00	0.00
383-G-Service Regulators	965,429.41	112,875.21	-88,296.93	50,225.45	1,040,233.14
385-G-Industrial Meas. & Reg Stn Eq	162,784.41	5,627.70	0.00	0.00	168,412.11
387-G-Cathodic Protection Equipment	9,235.11	10,406.53	0.00	0.00	19,641.64
387-G-Other Distribution Equipment	11,498.48	0.00	0.00	0.00	11,498.48
Gas Distribution Total	47,272,914.41	4,121,341.94	-599,901.18	416,648.48	51,211,003.65
Gas General					
389-G-Land & Land Rights	48,658.66	0.00	0.00	0.00	48,658.66
390-G-Structures & Improvements	2,504,706.59	159,016.17	0.00	0.00	2,663,722.76
391-G-Comp Equip-Server & Workstati	105,066.97	0.00	-101,887.50	0.00	3,179.47
391-G-Comp. Equip-Mainframe & Other	0.00	0.00	0.00	0.00	0.00
391-G-Office Furn & Equip	89,305.15	0.00	-8,738.97	0.00	80,566.18
392-G-Trailers	22,348.86	0.00	0.00	0.00	22,348.86
392-G-Transportation Equipment	1,468,028.31	383,742.60	-83,171.07	0.00	1,768,599.84
393-G-Stores Equipment	0.00	13,897.19	0.00	0.00	13,897.19
394-G-Tools,Shop,Garage Equip	757,796.26	133,647.43	0.00	0.00	891,443.69
395-G-Laboratory Equipment	0.00	0.00	0.00	0.00	0.00
396-G-Power Operated Equipment	1,163,906.63	281,562.01	-261,597.79	0.00	1,183,870.85
396-G-Trailers-Work Equipment	158,027.01	0.00	-12,023.54	0.00	146,003.47
397-G-Network Equipment	100,500.50	0.00	-3,731.37	0.00	96,769.13
397-G-Radio Comm Equip-Fixed	135,657.61	-128.33	0.00	0.00	135,529.28
397-G-Radio Comm Equip-Mobile	70,074.16	0.00	0.00	1,666.38	71,740.54
397-G-Scada System	0.00	0.00	0.00	0.00	0.00
397-G-Telephone & Telex Equip	51,450.37	0.00	-3,892.70	0.00	47,557.67
398-G-Miscellaneous Equipment	53,659.43	0.00	0.00	0.00	53,659.43
Gas General Total	6,729,186.51	971,737.07	-475,042.94	1,666.38	7,227,547.02

TABLE 2 - 2019 GAS PLANT IN SERVICE ACTIVITY

Row Labels	Sum of beginning_balance	Sum of additions	Sum of retirements	Sum of Transfers	Sum of ending_balance
Gas Intangible					
301-G-Organization	5,006.20	0.00	0.00	0.00	5,006.20
302-G-Franchises	73,680.11	0.00	0.00	0.00	73,680.11
303-G-Misc. Intangible Plant	2,784,752.48	-228.84	0.00	0.00	2,784,523.64
Gas Intangible Total	2,863,438.79	-228.84	0.00	0.00	2,863,209.95
Gas Manuf. Production					
304-G-Gas-Land and Land Rights	0.00	0.00	0.00	0.00	0.00
305-G-Structures And Improvements	0.00	0.00	0.00	0.00	0.00
311-G-Liquified Petro. Propane	0.00	0.00	0.00	0.00	0.00
320-G-Other Gas Production	0.00	0.00	0.00	0.00	0.00
Gas Manuf. Production Total	0.00	0.00	0.00	0.00	0.00
Gas Regulatory ARO					
388-G-Aro Distribution Plant	3,746,780.03	627,757.43	-62,342.96	0.00	4,312,194.50
Gas Regulatory ARO Total	3,746,780.03	627,757.43	-62,342.96	0.00	4,312,194.50
Gas Transmission					
365-G-Land	5,584.70	0.00	0.00	0.00	5,584.70
365-G-Land Rights	158,152.03	0.00	0.00	0.00	158,152.03
366-G-Structures	16,682.51	-94.17	0.00	0.00	16,588.34
367-G-Mains	6,097,192.25	59,845.07	0.00	0.00	6,157,037.32
369-G-Measuring/Regulating Equipmen	876,670.63	-178.17	0.00	0.00	876,492.46
Gas Transmission Total	7,154,282.12	59,572.73	0.00	0.00	7,213,854.85
Non-Utility					
394-N-Tools,Shop,Garage Equip	0.00	0.00	0.00	0.00	0.00
Non-Utility Total	0.00	0.00	0.00	0.00	0.00
Grand Total	67,766,601.86	5,780,180.33	-1,137,287.08	418,314.86	72,827,809.97

GPNP
ACCOUNT #1082 & 1112-Base Reserve Only*
TABLE 3 - SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2019

FERC Account	Account Description	Balance 1/1/2019	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Reimb.	ARO Depr Reg Asset	Gain/ Loss	Adjs.	GPNG 12/31/2019
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	(703,970.36)	-	-	-	-	(175,649.96)	-	-	-	-	(879,620.32)
	TOTAL GAS INTANGIBLE PLANT	(782,656.67)	-	-	-	-	(175,649.96)	-	-	-	-	(958,306.63)
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	(125,291.17)	-	-	-	-	(1,204.56)	-	-	-	-	(126,495.73)
366	Structures & Improvements	(36.50)	-	-	-	-	(569.30)	-	-	-	-	(605.80)
3671	Mains	(1,184,361.27)	-	-	-	-	(101,840.71)	-	-	-	-	(1,286,201.98)
3691	Meas. & Reg. Station Equip.	(227,732.10)	-	-	-	-	(18,844.88)	-	-	-	-	(246,576.98)
	TOTAL GAS TRANSMISSION PLANT	(1,537,421.04)	-	-	-	-	(122,459.45)	-	-	-	-	(1,659,880.49)
3742	Land Rights	(9,163.55)	-	-	-	-	(367.20)	-	-	-	-	(9,530.75)
375	Structures & Improvements	(26,687.39)	-	-	-	-	(1,090.64)	-	-	-	-	(27,778.03)
376	Mains	(6,971,595.49)	-	118,040.22	-	-	(405,977.89)	-	-	-	-	(7,259,533.16)
378	Meas. & Reg. Station Equip.-General	(348,057.26)	-	20,293.30	-	-	(43,684.34)	-	-	-	-	(371,448.30)
379	Meas. & Reg. Station Equip.-City Gate	(152,785.89)	-	-	-	-	(16,353.43)	-	-	-	-	(169,139.32)
380	Services	(5,387,348.36)	-	135,973.37	-	-	(402,902.29)	-	-	-	-	(5,654,277.28)
381	Meters	(3,966,594.24)	(96,189.38)	237,297.36	-	(1,088.06)	(525,760.03)	-	-	-	-	(4,352,334.35)
383	Service Regulators	(443,087.91)	(2,823.19)	88,296.93	3,279.50	(26.37)	(68,566.73)	-	-	-	-	(422,927.77)
385	Industrial Meas. & Reg. Station Equipment	(17,889.82)	-	-	-	-	(4,085.88)	-	-	-	-	(21,975.70)
3871	Cathodic Protection Equipment	(3,659.39)	-	-	-	-	(515.50)	-	-	-	-	(4,174.89)
3872	Other Distribution Equipment	(11,498.48)	-	-	-	-	-	-	-	-	-	(11,498.48)
388	ARO	(1,355,581.60)	-	62,342.96	-	-	-	(79,170.61)	-	-	-	(1,372,409.25)
	TOTAL GAS DISTRIBUTION PLANT	(18,693,949.38)	(99,012.57)	662,244.14	3,279.50	(1,114.43)	(1,469,303.93)	-	(79,170.61)	-	-	(19,677,027.28)
390	Structures & Improvements	(812,379.70)	-	-	92.44	-	(48,381.58)	-	-	-	-	(860,668.84)
3911	Office Furniture & Equipment	(56,978.48)	-	8,738.97	-	-	(5,368.68)	-	-	-	-	(53,608.19)
3913	Computer Equipment-PC	(88,199.41)	-	101,887.50	-	-	(16,867.56)	-	-	-	-	(3,179.47)
3915	Other Computer Equipment	(0.26)	-	-	-	-	0.26	-	-	-	-	(0.00)
3921	Transportation Equipment- Trailers	(23,334.89)	-	-	-	-	3,220.92	-	-	-	-	(20,113.97)
3922	Transportation Equipment- Vehicles	(639,362.15)	-	83,171.07	-	(25,070.00)	(125,076.84)	-	-	-	-	(706,337.92)
3941	Miscellaneous Tools	(258,887.15)	-	-	-	-	(42,521.87)	-	-	-	-	(301,409.02)
3961	Work Equipment Trailers	(35,214.72)	-	12,023.54	1,877.65	(5,055.00)	(4,032.07)	-	-	-	-	(30,400.60)
3962	Power Operated Equipment	(243,640.22)	-	261,597.79	-	(233,952.50)	(24,117.46)	-	-	-	-	(240,112.39)
3971	Communications Equipment-Fixed Radios	(80,391.58)	-	-	-	-	(7,346.26)	-	-	-	-	(87,737.84)
3972	Communications Equipment-Mobile Radios	(23,000.70)	(70.76)	-	-	-	(3,865.77)	-	-	-	-	(26,937.23)
3973	General Telephone Communication Equipment	(32,691.08)	-	3,892.70	-	-	(2,719.67)	-	-	-	-	(31,518.05)
3977	SCADA System	-	-	-	-	-	-	-	-	-	-	-
3978	Network Equipment	(79,402.95)	-	3,731.37	-	-	(5,346.06)	-	-	-	-	(81,017.64)
398	Miscellaneous Equipment	(20,516.22)	-	-	-	-	(2,270.18)	-	-	-	-	(22,786.40)
	TOTAL GAS GENERAL PLANT	(2,393,999.51)	(70.76)	475,042.94	1,970.09	(264,077.50)	(284,692.82)	-	-	-	-	(2,465,827.56)
	TOTAL GAS PLANT IN SERVICE	(23,408,026.60)	(99,083.33)	1,137,287.08	5,249.59	(265,191.93)	(2,052,106.16)	-	(79,170.61)	-	-	(24,761,041.96)
	BASE + COR + SALV	(31,844,160.83)	(99,489.26)	1,137,287.08	153,119.87	(265,191.93)	(2,863,933.68)	-	(79,170.61)	-	-	(33,861,539.36)
	TIE-OUT TO TOTAL RESERVE	(31,844,160.83)	(99,489.26)	1,137,287.08	153,119.87	(265,191.93)	(2,863,933.68)	-	(79,170.61)	-	-	(33,861,539.36)
	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, 2019

FERC Account	Account Description	Balance 1/1/2019	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Reimb.	Gain/ Loss	Adjs.	GPNG 12/31/2019
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	(7,642.70)	-	-	-	-	152.43	-	-	-	(7,490.27)
3691	Meas. & Reg. Station Equip.	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS TRANSMISSION PLANT	(7,642.70)	-	-	-	-	152.43	-	-	-	(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	3,571.42	-	-	-	-	(1,208.17)	-	-	-	2,363.25
383	Service Regulators	-	-	-	-	-	-	-	-	-	-
385	Industrial Meas. & Reg. Station Equipment	-	-	-	-	-	-	-	-	-	-
3871	Cathodic Protection Equipment	-	-	-	-	-	-	-	-	-	-
3872	Other Distribution Equipment	-	-	-	-	-	-	-	-	-	-
388	ARO	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS DISTRIBUTION PLANT	1,140.88	-	-	-	-	(1,208.17)	-	-	-	(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	-	-	-	-	-	-	-	-	-	-
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-

GPNG
ACCOUNT #1082 SALVAGE*
TABLE 3 - SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2019

FERC Account	Account Description	Balance 1/1/2019	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Reimb.	Gain/ Loss	Adjs.	GPNG 12/31/2019
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 Equipme	-	-	-	-	-	-	-	-	-	-
3978	Network Equipment	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS GENERAL PLANT	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS PLANT IN SERVICE	(6,501.82)	-	-	-	-	(1,055.74)	-	-	-	(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 1/1/2019	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Reimb.	Gain/ Loss	Adjs.	GPNG 12/31/2019
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	(2.04)	-	-	-	-	(28.21)	-	-	-	(30.25)
3671	Mains	(256,988.29)	-	-	51.32	-	(16,162.04)	-	-	-	(273,099.01)
3691	Meas. & Reg. Station Equip.	5,372.01	-	-	-	-	(2,991.92)	-	-	-	2,380.09
	TOTAL GAS TRANSMISSION PLANT	(251,618.32)	-	-	51.32	-	(19,182.17)	-	-	-	(270,749.17)
3742	Land Rights	-	-	-	-	-	-	-	-	-	-
375	Structures & Improvements	(1,313.41)	-	-	-	-	(60.82)	-	-	-	(1,374.23)
376	Mains	(3,241,557.04)	-	-	36,499.45	-	(272,069.11)	-	-	-	(3,477,126.70)
378	Meas. & Reg. Station Equip.-General	(53,349.13)	-	-	2,608.62	-	(18,686.40)	-	-	-	(69,426.91)
379	Meas. & Reg. Station Equip.-City Gate	19,903.13	-	-	-	-	(3,721.10)	-	-	-	16,182.03
380	Services	(4,288,730.93)	-	-	72,483.51	-	(281,336.92)	-	-	-	(4,497,584.34)
381	Meters	(612,966.71)	(405.93)	-	36,227.38	-	(215,715.26)	-	-	-	(792,860.52)
383	Service Regulators	-	-	-	-	-	-	-	-	-	-
385	Industrial Meas. & Reg. Station Equipment	-	-	-	-	-	-	-	-	-	-
3871	Cathodic Protection Equipment	-	-	-	-	-	-	-	-	-	-
3872	Other Distribution Equipment	-	-	-	-	-	-	-	-	-	-
388	ARO	-	-	-	-	-	-	-	-	-	-
	TOTAL GAS DISTRIBUTION PLANT	(8,178,014.09)	(405.93)	-	147,818.96	-	(791,589.61)	-	-	-	(8,822,190.67)
390	Structures & Improvements	-	-	-	-	-	-	-	-	-	-
3911	Office Furniture & Equipment	-	-	-	-	-	-	-	-	-	-
3913	Computer Equipment-PC	-	-	-	-	-	-	-	-	-	-
3915	Other Computer Equipment	-	-	-	-	-	-	-	-	-	-
3921	Transportation Equipment- Trailers	-	-	-	-	-	-	-	-	-	-
3922	Transportation Equipment- Vehicles	-	-	-	-	-	-	-	-	-	-
393	Stores Equipment	-	-	-	-	-	-	-	-	-	-
3941	Miscellaneous Tools	-	-	-	-	-	-	-	-	-	-
395	Laboratory Equipment	-	-	-	-	-	-	-	-	-	-
3961	Work Equipment Trailers	-	-	-	-	-	-	-	-	-	-
3962	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-

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 1/1/2019	Reclass/ Transfers	Original Cost of Retirements	Removal Cost	Salvage	Deprec. Provision	Reimb.	Gain/ Loss	Adjs.	GPNG 12/31/2019
3971	Communications Equipment-Fixed Radios	-	-	-	-	-	-	-	-	-	-
3972	Communications Equipment-Mobile Radik	-	-	-	-	-	-	-	-	-	-
3973	General Telephone Communication Equip	-	-	-	-	-	-	-	-	-	-
3978	Network Equipment	-	-	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-
TOTAL GAS GENERAL PLANT		-	-	-	-	-	-	-	-	-	-
TOTAL GAS PLANT IN SERVICE		(8,429,632.41)	(405.93)	-	147,870.28	-	(810,771.78)	-	-	-	(9,092,939.84)

GREAT PLAINS NATURAL GAS
TABLE 3 - SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION-GAS
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2019

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	(125,291.17)	-	-	-	-	-	-	(1,204.56)	-	-	(126,495.73)
366	Structures & Improvements	(38.54)	-	-	-	-	-	-	(597.51)	-	-	(636.05)
3671	Mains	(1,448,992.26)	-	-	-	-	51.32	-	(117,850.32)	-	-	(1,566,791.26)
3691	Meas. & Reg. Station Equip.	(222,360.09)	-	-	-	-	-	-	(21,836.80)	-	-	(244,196.89)
	TOTAL GAS TRANSMISSION	(1,796,682.06)	-	-	-	-	51.32	-	(141,489.19)	-	-	(1,938,119.93)
3742	Land Rights	(9,163.55)	-	-	-	-	-	-	(367.20)	-	-	(9,530.75)
375	Structures & Improvements	(28,000.80)	-	-	-	-	-	-	(1,151.46)	-	-	(29,152.26)
376	Mains	(10,215,541.20)	-	118,040.22	-	-	36,499.45	-	(678,047.00)	-	-	(10,739,048.53)
378	Meas. & Reg. Station Equip.-General	(401,406.39)	-	20,293.30	-	-	2,608.62	-	(62,370.74)	-	-	(440,875.21)
379	Meas. & Reg. Station Equip.-City Gate	(132,882.76)	-	-	-	-	-	-	(20,074.53)	-	-	(152,957.29)
380	Services	(9,676,121.16)	-	135,973.37	-	-	72,483.51	-	(684,239.21)	-	-	(10,151,903.49)
381	Meters	(4,575,989.53)	(96,595.31)	237,297.36	-	-	36,227.38	(1,088.06)	(742,683.46)	-	-	(5,142,831.62)
383	Service Regulators	(443,087.91)	(2,823.19)	88,296.93	-	-	3,279.50	(26.37)	(68,566.73)	-	-	(422,927.77)
385	Industrial Meas. & Reg. Station Equipment	(17,889.82)	-	-	-	-	-	-	(4,085.88)	-	-	(21,975.70)
3871	Cathodic Protection Equipment	(3,659.39)	-	-	-	-	-	-	(515.50)	-	-	(4,174.89)
3872	Other Distribution Equipment	(11,498.48)	-	-	-	-	-	-	-	-	-	(11,498.48)
388	ARO Distribution Plant	(1,355,581.60)	-	62,342.96	-	-	-	-	-	-	(79,170.61)	(1,372,409.25)
	TOTAL GAS DISTRIBUTION	(26,870,822.59)	(99,418.50)	662,244.14	-	-	151,098.46	(1,114.43)	(2,262,101.71)	-	(79,170.61)	(28,499,285.24)
390	Structures & Improvements	(812,379.70)	-	-	-	-	92.44	-	(48,381.58)	-	-	(860,668.84)
3911	Office Furniture & Equipment	(56,978.48)	-	8,738.97	-	-	-	-	(5,368.68)	-	-	(53,608.19)
3913	Computer Equipment-PC	(88,199.41)	-	101,887.50	-	-	-	-	(16,867.56)	-	-	(3,179.47)
3915	Other Computer Equipment	(0.26)	-	-	-	-	-	-	0.26	-	-	(0.00)
3921	Transportation Equipment- Trailers	(23,334.89)	-	-	-	-	-	-	3,220.92	-	-	(20,113.97)
3922	Transportation Equipment- Vehicles	(639,362.15)	-	83,171.07	-	-	-	(25,070.00)	(125,076.84)	-	-	(706,337.92)
3941	Miscellaneous Tools	(258,887.15)	-	-	-	-	-	-	(42,521.87)	-	-	(301,409.02)
3961	Work Equipment Trailers	(35,214.72)	-	12,023.54	-	-	1,877.65	(5,055.00)	(4,032.07)	-	-	(30,400.60)
3962	Power Operated Equipment	(243,640.22)	-	261,597.79	-	-	-	(233,952.50)	(24,117.46)	-	-	(240,112.39)
3971	Communications Equipment-Fixed Radios	(80,391.58)	-	-	-	-	-	-	(7,346.26)	-	-	(87,737.84)
3972	Communications Equipment-Mobile Radios	(23,000.70)	(70.76)	-	-	-	-	-	(3,865.77)	-	-	(26,937.23)
3973	General Telephone Communication Equipm	(32,691.08)	-	3,892.70	-	-	-	-	(2,719.67)	-	-	(31,518.05)
3977	Scada System	-	-	-	-	-	-	-	-	-	-	-
3978	Network Equipment	(79,402.95)	-	3,731.37	-	-	-	-	(5,346.06)	-	-	(81,017.64)
398	Miscellaneous Equipment	(20,516.22)	-	-	-	-	-	-	(2,270.18)	-	-	(22,786.40)
	TOTAL GAS GENERAL	(2,393,999.51)	(70.76)	475,042.94	-	-	1,970.09	(264,077.50)	(284,692.82)	-	-	(2,465,827.56)
	SUBTOTAL (1082, 1087 & 1088)	(31,061,504.16)	(99,489.26)	1,137,287.08	-	-	153,119.87	(265,191.93)	(2,688,283.72)	-	(79,170.61)	(32,903,232.73)
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	(703,970.36)	-	-	-	-	-	-	(175,649.96)	-	-	(879,620.32)
	TOTAL GAS INTANGIBLE	(782,656.67)	-	-	-	-	-	-	(175,649.96)	-	-	(958,306.63)
	SUBTOTAL (1082, 1087, 1088 & 1112)	(31,844,160.83)	(99,489.26)	1,137,287.08	-	-	153,119.87	(265,191.93)	(2,863,933.68)	-	(79,170.61)	(33,861,539.36)
	RWIP-Production	-	-	-	-	-	-	-	-	-	-	-
	RWIP-Transmission	-	-	-	51.32	-	(51.32)	-	-	-	-	-
	RWIP-Distribution	17,862.93	-	-	200,323.89	(990.95)	(151,098.46)	1,114.43	-	-	-	67,211.84
	RWIP-General	(225,860.06)	-	-	3,377.64	(266,648.76)	(1,970.09)	264,077.50	-	-	-	(227,023.77)
	RWIP-Intangible	-	-	-	-	-	-	-	-	-	-	-
	TOTAL RWIP	(207,997.13)	-	-	203,752.85	(267,639.71)	(153,119.87)	265,191.93	-	-	-	(159,811.93)
	TOTAL GAS RESERVE INCL RWIP	(32,052,157.96)	(99,489.26)	1,137,287.08	203,752.85	(267,639.71)	-	-	(2,863,933.68)	-	(79,170.61)	(34,021,351.29)

GREAT PLAINS NATURAL GAS
TABLE 3 - SCHEDULE OF ACCUMULATED PROVISION FOR DEPRECIATION-GAS
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2019

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
Total Reserve Including RWIP By Function												
	Production	-	-	-	-	-	-	-	-	-	-	-
	Transmission	(1,796,682.06)	-	-	51.32	-	-	-	(141,489.19)	-	-	(1,938,119.93)
	Distribution Excluding ARO	(25,497,378.06)	(99,418.50)	599,901.18	200,323.89	(990.95)	-	-	(2,262,101.71)	-	-	(27,059,664.15)
	Distribution-ARO	(1,355,581.60)	-	62,342.96	-	-	-	-	-	-	(79,170.61)	(1,372,409.25)
	General	(2,619,859.57)	(70.76)	475,042.94	3,377.64	(266,648.76)	-	-	(284,692.82)	-	-	(2,692,851.33)
	Intangible	(782,656.67)	-	-	-	-	-	-	(175,649.96)	-	-	(958,306.63)
	TOTAL GAS RESERVE INCL RWIP	(32,052,157.96)	(99,489.26)	1,137,287.08	203,752.85	(267,639.71)	-	-	(2,863,933.68)	-	(79,170.61)	(34,021,351.29)