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February 28, 2020

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

**Re: Revenue Decoupling Mechanism Rates and Decoupling Evaluation Report
for Year 3 of Pilot Program, Docket No. G0004/M-20-_____**

Dear Mr. Seuffert:

Great Plains Natural Gas Co. (Great Plains), a Division of Montana-Dakota Utilities Co., herewith electronically submits Revenue Decoupling Mechanism 3rd Revised Sheet No. 5-126 and 1st Revised Sheet No. 5-127 attached hereto as Exhibit A, reflecting the Revenue Decoupling Mechanism (RDM) rates to be effective April 1, 2020. The Company's third Decoupling Evaluation Report of its three-year Revenue Decoupling Pilot Program is also provided. Attachment A, Page 9 and Attachment B, Page 8 of the Decoupling Report contain information that has been designated as Confidential Information – Not for Public Disclosure and is furnished in accordance with Minnesota Statute 13.37 Subd. 1(b). One copy of the public version is also filed electronically.

On September 6, 2016, the Commission issued its Findings of Fact, Conclusions, and Order in the Company's last general rate case, Docket No. G004/GR-15-879, approving Great Plains' proposed RDM with those modifications noted in the Order. In addition, the Company is including in its Evaluation Report the decoupling calculations using the per-customer method and the per-customer class method as ordered in Paragraph 26c of the Commission's Order.

In paragraph 3 of its February 7, 2019 Order Accepting Decoupling Report as Modified, and Providing Instruction for Future Reports, the Commission directed the Company to initiate a new docket when filing future evaluation reports. The Company is complying with the Commission's directive by submitting the Company's updated rates and report under a 2020 miscellaneous docket. In its August 23, 2019 Order approving Great Plains' Year 2 Revenue Decoupling Mechanism Evaluation Report, the Commission directed that future RDM annual reports be filed by March 1 of each year including the annual revenue decoupling calculations and a full evaluation report be submitted by May 1, including the most recent results of the Company's Conservation Improvement Program (CIP). The Decoupling Evaluation Report provided herein reflects a review of

the Revenue Decoupling Mechanism for calendar year 2019, excluding the latest CIP results, which will be submitted by May 1 as Ordered.

Additionally, in its January 13, 2020 Order in Docket Nos. G004/GR-15-879 and G004/M-19-198 the Commission approved a one-year extension to Great Plains' Revenue Decoupling Pilot Program and directed Great Plains to update its tariff sheets to reflect the extension. The Company is complying with this directive by adding tariff language specifying the extension of the Revenue Decoupling Pilot Program.

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

Sincerely,

/s/ Travis R. Jacobson

Travis R. Jacobson
Director of Regulatory Affairs

cc: Brian M. Meloy

Exhibit A

Exhibit A



GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

3rd Revised Sheet No. 5-126

Canceling 2nd Revised Sheet No. 5-126

REVENUE DECOUPLING MECHANISM

Pilot Program:

The RDM established under this tariff is new to the Company's rate design and was not included in any prior rate structure of the Company. The RDM was initially authorized to be effective for a pilot period of 36 months beginning January 1, 2017. The RDM has been extended one year through 2020. The Company may request approval from the Commission to extend the RDM beyond 2020.

Annual RDM Adjustment:

- a. No later than March 1st of the calendar year following the Commission's approval of the RDM tariff, and each March 1st thereafter, the Company shall file with the Commission a report that specifies the RDM adjustments to be effective for each rate class. The initial report shall reflect a 12-month period beginning January 1, 2017, the first day of the month following the final order of the Commission in Docket G004/GR-15-879.
- b. The applicable rate adjustment under the RDM shall be effective with service rendered on or after April 1 of the year in which the evaluation report was filed. Any over or under collection will be added to or subtracted from the Annual RDM Adjustment for the next RDM filing.
- c. In the event any portions of the proposed rate adjustments are modified by the Commission, the proposed rate adjustments shall be adjusted in accordance with the Commission's order.
- d. The Company shall record its best estimate of the amounts to be recognized under the RDM so as to reflect in its books and records a fair representation of the impact of this rider in actual earnings. Such estimate shall be adjusted, if necessary, upon filing the RDM calculations with the Commission, and again upon final Commission approval.

Revenue Decoupling Mechanism:

	<u>Rate per Dk</u>
Residential	
North District Rate N60	(\$0.2038)
South District Rate S60	(\$0.2047)
Firm General	
North District Rate N70	(\$0.1244)
South District Rate S70	\$0.0090

Date Filed: February 28, 2020

Effective Date: Service rendered on and after April 1, 2020

Issued By: Travis R. Jacobson
Director – Regulatory Affairs

Docket No.:



GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5
1st Revised Sheet No. 5-127
Canceling Original Sheet No. 5-127

REVENUE DECOUPLING MECHANISM

Small Interruptible Sales & Transportation	
North District Rates N71 and N81	\$0.0795
South District Rates S71 and S81	(\$0.1182)
Large Interruptible Sales & Transportation	
North District Rates N82 and N85	\$0.0360
South District Rates S82 and S85	\$0.0788

Date Filed: February 28, 2020

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after April 1, 2020

Issued By: Travis R. Jacobson
Director – Regulatory Affairs

Docket No.:

Tariffs Reflecting Proposed Changes



GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

~~2nd~~-~~3rd~~ Revised Sheet No. 5-126

Canceling ~~1st~~~~2nd~~ Revised Sheet No. 5-126

REVENUE DECOUPLING MECHANISM

Pilot Program:

The RDM established under this tariff is new to the Company's rate design and was not included in any prior rate structure of the Company. ~~The RDM will be effective for a pilot period of 36 months from the date the program is authorized to become effective. The Company may request approval from the Commission to extend the RDM beyond the pilot period.~~ The RDM was initially authorized to be effective for a pilot period of 36 months beginning January 1, 2017. The RDM has been extended one year through 2020. The Company may request approval from the Commission to extend the RDM beyond 2020.

Annual RDM Adjustment:

- No later than March 1st of the calendar year following the Commission's approval of the RDM tariff, and each March 1st thereafter, the Company shall file with the Commission a report that specifies the RDM adjustments to be effective for each rate class. The initial report shall reflect a 12-month period beginning January 1, 2017, the first day of the month following the final order of the Commission in Docket G004/GR-15-879.
- The applicable rate adjustment under the RDM shall be effective with service rendered on or after April 1 of the year in which the evaluation report was filed. Any over or under collection will be added to or subtracted from the Annual RDM Adjustment for the next RDM filing.
- In the event any portions of the proposed rate adjustments are modified by the Commission, the proposed rate adjustments shall be adjusted in accordance with the Commission's order.
- The Company shall record its best estimate of the amounts to be recognized under the RDM so as to reflect in its books and records a fair representation of the impact of this rider in actual earnings. Such estimate shall be adjusted, if necessary, upon filing the RDM calculations with the Commission, and again upon final Commission approval.

Revenue Decoupling Mechanism:

	<u>Rate per Dk</u>
Residential	
North District Rate N60	(\$0.38160 .2038)
South District Rate S60	(\$0.30500 .2047)
Firm General	

Date Filed:	March 8, 2019 <u>February 28, 2020</u>	Effective Date:	Service rendered on and after April 1, 2019 <u>20</u>
Issued By:	Tamie A. Aberle <u>Travis R. Jacobson</u> Director – Regulatory Affairs	Docket No.:	<u>G0004/M-19-198</u>



GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

~~2nd-3rd~~ Revised Sheet No. 5-126

Canceling ~~1st2nd~~ Revised Sheet No. 5-126

REVENUE DECOUPLING MECHANISM

North District Rate N70
South District Rate S70

~~(\$0.23120.1244)~~
~~(\$0.0742)~~\$0.0090

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GREAT PLAINS NATURAL GAS CO.

A Division of MDU Resources Group, Inc.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

1st Revised Sheet No. 5-127

Canceling Original Sheet No. 5-127

REVENUE DECOUPLING MECHANISM

Small Interruptible Sales & Transportation	
North District Rates N71 and N81	(\$0.1360) <u>\$0.0795</u>
South District Rates S71 and S81	(\$0.0896) <u>0.1182</u>
Large Interruptible Sales & Transportation	
North District Rates N82 and N85	(\$0.4005) <u>\$0.0360</u>
South District Rates S82 and S85	\$0.0151 <u>0.0788</u>

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Director – Regulatory Affairs

Docket No.: ~~G0004/M-19-198~~

Decoupling Evaluation Report

Docket No. G004/M-20-_____

Evaluation Period: 1/1/19 – 12/31/19

2/28/2020

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**Evaluation Report
for Great Plains Natural Gas Co.'s Revenue
Decoupling Mechanism
1/1/2019 – 12/31/2019**

A. EXECUTIVE SUMMARY

Great Plains Natural Gas Co., a Division of Montana-Dakota Utilities Co., (Great Plains or the Company) submits this Evaluation Report of its Revenue Decoupling Mechanism (RDM) to the Minnesota Public Utilities Commission (Commission). In the Company's 2015 Rate Case, Docket No. G004/GR-15-879, the Commission authorized the Company to implement a full RDM as a three-year pilot program¹. This is the third Evaluation Report of the three-year pilot program and is being filed with the Commission under a new docket number in compliance with the Commission's Order Accepting Decoupling Report as Modified, and Providing Instructions for Future Reports, dated February 7, 2019 (February 7 Order).

On January 13, 2020 in Docket Nos. G-004/GR-15-879 and G-004/M-19-198, the Commission authorized the Company's RDM pilot to be extended through calendar year 2020 while the Company proceeds through a general rate proceeding in Docket No. G004/GR-19-511, which includes the Company's request to continue the RDM program.

In this Evaluation Report, the data and supporting calculations for the decoupling adjustment factors (Revenue Decoupling Mechanism rates) that will be implemented on customer bills effective April 1, 2020 are provided. The RDM compares the level of non-gas revenues authorized in the last general rate case (excluding those revenues associated with the Conservation Cost Recovery Charge (CCRC)), adjusted for customer growth, to the level of non-gas revenues collected by rate class to determine either a revenue shortfall or surplus for calendar year 2019. The RDM is symmetrical, meaning an adjustment per Dk per rate class is calculated whether a revenue shortfall or surplus exists. Decoupling surcharges are limited to 10% of the authorized non-gas

¹ Findings of Fact, Conclusions, and Order issued September 6, 2016 in Docket No. GR-15-879 (September 2016 Order), Order Paragraph 26.

revenues (design revenues) for each individual rate class. Refunds are not limited by a cap.

For the third evaluation period covering the time period, January 1 – December 31, 2019, the application of the decoupling mechanism results in an overall revenue surplus of \$209,756. In addition, Great Plains has a prior period over recovered balance of \$89,482 equating to a total credit adjustment of \$299,238 required. The prior period adjustment is due to an under refunding of the prior decoupling balance of \$14,554 and a true up to actuals for the projected decoupling revenue that was to be collected in February and March of 2019 used in the calculation of the current decoupling factors in the amount of \$74,928.

Decoupling adjustments were calculated separately for each of the four rate classes for both the North and South rate areas. The four rate classes for each area are: Residential, Firm General, Small Interruptible, and Large Interruptible. Based on 2019 results, all classes aside from the Small Interruptible North, Large Interruptible North and Large Interruptible South classes resulted in an over-collection of revenues and thus call for decoupling refunds. Generally, the rate classes requiring a refund were the result of higher than authorized sales. The surcharge for the Small Interruptible North resulted from lower than authorized customers on an actual basis, while the surcharge for the Large Interruptible North and South rate classes resulted from lower than authorized use per customer. When taking into account the prior period adjustment, all of the rate classes require the same direction of adjustment as described above (i.e. refund versus surcharge) with the exception of the Firm General South class. The Firm General South class indicated a need for a credit decoupling adjustment for the third evaluation period; however, this amount was more than offset by an adjustment to reflect an excess amount being refunded to the class as it pertained to the results of the second evaluation period (rates effective April 1, 2019). Detailed information regarding the decoupling adjustment calculations is provided in Section C of this report.

Supplementary detailed information regarding customer usage and other information is provided in Sections D and E. Additional detail regarding the Company's

commitment to conservation, provided as Section D in the Company's past two Decoupling reports will be provided as a supplement to this report by May 1, 2020 after 2019 CIP results are known and can be incorporated; as Ordered on August 23, 2019.²

² Docket No. G004/M-19-198. August 23, 2019 Order point 4 stating "For future RDM annual reports, required Great Plains to file the annual revenue decoupling calculations by March 1 and the full evaluation report by May 1. The only information unavailable in time for the March 1 deadline is the CIP results for the most recent calendar year, thus all other information previously provided in the annual reports was provided herein and the CIP result will be submitted as a supplement to this broader report by May 1, 2020 as ordered.

B. TIMELINE FOR EVALUATION

Approval of Full Decoupling

- September 6, 2016 – Commission ordered full-decoupling for Great Plains Natural Gas Co. (Docket G-004/GR-15-879 – page 56, ordering point 26).

Pilot Year 1

- October 1, 2016 – the first Evaluation Period (10/1/16-9/30/17) begins.
- September 30, 2017 – the first Evaluation Period (10/1/16-9/30/17) ends.
- December 1, 2017 – the first Evaluation Report was submitted to the Commission by Great Plains.
- January 1, 2018 - the Revenue Decoupling Mechanism rates were implemented.
- February 7, 2019 - the Commission directs the first Evaluation Period results be modified to reflect a January 1, 2017 through December 31, 2017 timeframe and that future evaluation periods be based on a calendar year review.

Pilot Year 2

- January 1, 2018 – the second Evaluation Period (1/1/18-12/31/18) begins as directed in the Commission's February 7 Order.
- December 3, 2018 – the second Evaluation Report based on an evaluation period of 10/1/2017 – 9/30/2018 was submitted. This report submitted on March 1, 2019 supersedes that report pursuant to the February 7 Order.
- December 31, 2018 – the second Evaluation Period (1/1/18-12/31/18) ends as directed in the Commission's February 7 Order.
- March 1, 2019 – the second Evaluation Report is submitted to the Commission by Great Plains.
- April 1, 2019 - the updated Revenue Decoupling Mechanism rates are effective.

Pilot Year 3

- January 1, 2019 – the third Evaluation Period (1/1/19-12/31/19) begins.
- December 31, 2019 – the third Evaluation Period (1/1/19-12/31/19) ends.

- March 1, 2020 – the third Evaluation Report is submitted to the Commission by Great Plains.
- April 1, 2020 - the updated Revenue Decoupling Mechanism rates are effective.
- May 1, 2020 – supplementary CIP results information is submitted to the Commission by Great Plains.

Pilot Year 4³

- January 1, 2020 – the fourth Evaluation Period (1/1/20-12/31/20) begins.
- December 31, 2020 – the fourth Evaluation Period (1/1/20-12/31/20) ends.
- March 1, 2021 – the fourth Evaluation Report is submitted to the Commission by Great Plains
- April 1, 2021 – the updated Revenue Decoupling Mechanism rates are effective.
- May 1, 2021 – supplementary CIP results information is submitted to the Commission by Great Plains.

³ January 13, 2020 Order approving one-year extension to Great Plains' RDM pilot, Docket Nos. G004/GR-15-879 and G004/M-19-198.

C. REVENUE ACCRUED AND COLLECTED UNDER FULL REVENUE DECOUPLING

Overview of Model

Great Plains submits its third-year pilot results following the methods authorized in the February 7 Order issued in Docket No. G-004/GR-15-879. Throughout calendar year 2019 (third evaluation period), the Company tracked its sales and transportation volumes and customer counts for use in the Revenue Decoupling Mechanism (RDM). The Company calculated a decoupling accrual monthly and aggregated the amounts quarterly for accrual entries made as part of its quarter-end accounting activity. At the end of the twelve-month evaluation period, the annual RDM adjustments by rate class were calculated. For purposes of the RDM, the following eight rate classes are considered: Residential Rate N60, Residential Rate S60, Firm General Rate N70, Firm General Rate S70, Small Interruptible Sales and Transport Rates N71 and N81, Small Interruptible Sales and Transport Rates S71 and S81, Large Interruptible Sales and Transport Rates N85 and N82, and Large Interruptible Sales and Transport Rates S85 and S82. The RDM rate classes are consistent with how the Company computed the distribution charges in its 2015 rate case; in effect, the rate design approved in the Company's 2015 rate case is maintained within the RDM rate structure.

The quarterly accounting entries reflected the over/under-collection of non-gas revenues for the decoupling program, consistent with the Company's Revenue Decoupling Mechanism tariff which states: "The Company shall record its best estimate of the amounts to be recognized under the RDM so as to reflect in its books and records a fair representation of the impact of this rider in actual earnings." The net amount will be carried until the end of the Evaluation Period and will not result in changes on customer's bills until the April following the Evaluation Period.

Calculation of Decoupling Accrual and Annual Adjustment

For purposes of the quarterly accruals, the actual non-gas revenue is compared to the Designed Revenue (as defined in the Revenue Decoupling Mechanism

tariff) to determine the decoupling accrual amount for each rate class individually. The actual customer count and billed volumes are used to calculate the actual non-gas revenue by applying the applicable basic service charges and tariffed delivery charge rates less the applicable CCRC.

The actual non-gas revenue is compared to the Designed Revenue for the period to determine the gross adjustment amount by rate class. The Designed Revenue is defined in the Revenue Decoupling Mechanism tariff as the product of the greater of the actual or authorized customers multiplied by the authorized margin per customer for that month. Determining Designed Revenue in this manner allows for the authorized non-gas margin to adjust for customer growth and protects against unintended consequences of the pilot that can arise if customer counts decline. For instance, if the calculation were to simply use the actual customer count instead of authorized, the result of lower than authorized customer counts would be decreased Designed Revenue even though there has not been a corresponding decrease in the non-gas revenue requirements, since the majority of the Company's costs are fixed. Actual revenue exceeding Designed Revenue indicates an amount owed as a refund to customers, while Designed Revenue exceeding actual revenue indicates a surcharge amount due from customers.

The monthly results are aggregated quarterly for an accrual entry made as part of the quarter-end accounting activities. The Company's final adjustments are then calculated on an annual basis rather than as a summation of the individual months used for purposes of the accounting accruals. This annual adjustment calculation is consistent with the derivation of the Company's rates which uses an annual average customer count. Decoupling adjustments are also evaluated against the established cap based on ten percent of Designed Revenues (for surcharges) as authorized in Docket No. G004/GR-15-879.

C-1) Annual revenue deferred.

What was the annual amount of revenue over/under collected by rate class through the RDM during the period being evaluated, before and after any

adjustments to reflect the 10% cap? A discussion describing actions leading to these adjustments will be provided.

Table C-1a provides a summary of the decoupling adjustment by rate class for the period January 1, 2019 through December 31, 2019, including any adjustments to reflect the 10% cap and the prior period adjustments, for the total balance to be collected from or returned to customers. The calculations for the calendar year 2019 decoupling adjustments are provided in Attachment A, pages 2-9. See Table C-1b for the development of the Prior Period Adjustment amounts. The Net Balance column in Table C-1a reflects the total amounts used to determine the decoupling factors to be implemented April 1, 2020.

Table C-1a - Decoupling Adjustment balance thru December 31, 2019 1/

Rate Class	Uncapped 2019 Decoupling Adjustment	Capped Adjustment	Adjustment to Reflect 10% Cap	Capped 2019 Decoupling Adjustment	Prior Period Adjustment	Net Balance as Filed March 1, 2020 2/
Residential Rate - N60	(\$86,791)	\$189,936	\$0	(\$86,791)	(\$60,290)	(\$147,081)
Residential Rate - S60	(111,198)	216,988	-	(111,198)	(53,713)	(164,911)
Firm General - N70	(44,587)	105,293	-	(44,587)	(12,790)	(57,377)
Firm General - S70	(20,880)	152,162	-	(20,880)	28,030	7,150
Small Interruptible - N71 & N81	37,348	53,670	-	37,348	(14,561)	22,787
Small Interruptible - S71 & S81	(39,573)	54,122	-	(39,573)	(145)	(39,718)
Large Interruptible - N85 & N82	1,871	25,684	-	1,871	8,445	10,316
Large Interruptible - S85 & S82	71,585	54,054	(17,531)	54,054	15,542	69,596
Total Under / (Over) Collection	(\$192,225)	\$851,909	(\$17,531)	(\$209,756)	(\$89,482)	(\$299,238)

1/ Excluding flexible rate contract customers as authorized in Docket No. G004/GR-15-879.
2/ Balance as of March 31, 2020.

Table C-1b provides the calculation of the prior period over and under recovered amounts by class estimated through March 31, 2020. The decoupling balance at April 1, 2019 was (\$903,612). When the decoupling factors that are updated for the results of the third evaluation period go into effect on April 1, 2020 the Company estimates it will have credited \$889,058 back to customers through the RDM. This amount includes actual revenues collected from April 1, 2019 through January 31, 2020, plus estimated amounts for February and March of 2020. The difference between the \$889,058 amount credited and the (\$903,612) decoupling balance as of April 1, 2019, is the prior period adjustment or the RDM

Over/(Under) Balance. Additionally, the true up of (\$74,298) is for the estimated February and March 2019 true-up to actuals and reflects the difference between the amount the Company projected would be collected/credited during those months when deriving the currently effective decoupling factors to the actual amounts. The Company's total prior period adjustment is (\$89,482). This amount is added to the 2019 decoupling adjustment of (\$209,756) to arrive at the final decoupling balance to be refunded through the RDM adjustment factors from April 1, 2020 through March 31, 2021 of (\$299,238) as shown in Table C-1a.

Table C-1b: Prior Period Adjustment

Rate Class	Decoupling Balance at 4/1/19 1/	Decoupling Revenue Collected/(Credited) 4/1/19 - 1/31/20	Estimated Decoupling Revenue Collected 2/1/20 - 3/31/20 2/	Over/(Under) Balance	True up for Feb/Mar 2019 Estimate to Actuals 3/	Prior Period Adjustment
Residential Rate - N60	(\$263,561)	(\$144,651)	(\$79,123)	(\$39,787)	(\$20,503)	(\$60,290)
Residential Rate - S60	(238,105)	(130,107)	(71,826)	(36,172)	(17,541)	(53,713)
Firm General - N70	(117,681)	(69,857)	(46,452)	(1,372)	(11,418)	(12,790)
Firm General - S70	(55,367)	(22,079)	(78,301)	45,013	(16,983)	28,030
Small Interruptible - N71 & N81	(60,635)	(29,736)	(9,543)	(21,356)	6,795	(14,561)
Small Interruptible - S71 & S81	(35,265)	(29,884)	(4,986)	(395)	250	(145)
Large Interruptible - N85 & N82	(144,775)	(130,102)	(29,409)	14,736	(6,291)	8,445
Large Interruptible - S85 & S82	11,777	(14,930)	1,928	24,779	(9,237)	15,542
Total Under / (Over) Collection	(\$903,612)	(\$571,346)	(\$317,712)	(\$14,554)	(\$74,928)	(\$89,482)

1/ Docket No. G004/M-19-198. Commission Order dated August 23, 2019, page 4.
2/ Estimated revenue to be collected for February 1 - March 31, 2020 (estimates based on projected volumes for 2020).
3/ True up estimates used in March 8, 2019 report to actuals.

RDM Adjustment Factors Effective April 1, 2020

As of March 31, 2020, the net decoupling balance, inclusive of the prior period adjustments, is (\$299,238) as seen in Table C-1a. The rate classes will be refunded or surcharged as necessary on a per Dk basis beginning April 1, 2020 based on forecasted volumes for the period April 1, 2020 through March 31, 2021.

C-2) Annual revenue recovered.

What was the monthly, annual, and cumulative amount of revenue recovered by rate schedule through the decoupling mechanism during the period being evaluated? A discussion describing actions leading to these adjustments will be provided.

Table C-2 below includes the revenue collected through the RDM from April 1, 2019 through March 31, 2020. The amounts in the table represent actual amounts collected for April 1, 2019 – January 31, 2020 and estimated amounts to be collected in February and March of 2020. The estimated amounts were derived by multiplying projected volumes for each rate class by the corresponding current decoupling factor.

Table C-2: Decoupling Revenue

Rate Class	Decoupling Revenue Collected/(Credited) 1/
Residential Rate - N60	(\$223,774)
Residential Rate - S60	(201,933)
Firm General - N70	(116,309)
Firm General - S70	(100,380)
Small Interruptible - N71 & N81	(39,279)
Small Interruptible - S71 & S81	(34,870)
Large Interruptible - N85 & N82	(159,511)
Large Interruptible - S85 & S82	(13,002)
Total	(\$889,058)
1/ Actual decoupling revenue collected from April 1, 2019 through January 31, 2020, plus estimated amounts collected in February and March 2020.	

C-3) Calculations of and Adjustment(s) due to the 10% revenue cap (if any)

What was the mathematical result of the 10% cap calculation for each of the rate classes of the decoupling program?

The Company has provided the calculation, by rate class, for the 10% revenue cap in Attachment A pages 2-9. The line labeled “Designed Non-Gas Revenues” for each rate class is multiplied by 10% to determine the RDM adjustment cap in total dollars. The cap limits the surcharge applicable to the Large Interruptible South rate class attributable to the 2019 evaluation period. The cap reduces the surcharge for the class to \$54,054, a \$17,531 reduction compared to the calculated amount.

C-4) Discussion of actions affecting decoupling calculations

Has Great Plains made any changes to its methods or calculations of the decoupling deferral over the course of the pilot? Describe any such changes, their purpose, and impact on the deferral.

Great Plains has not made any changes to its methods or calculations. However, in February 2019 a customer that was authorized as a flexible contract rate customer in the Company's 2015 rate case had its service moved to the maximum distribution rate applicable under Rate N82. To accommodate this movement within this evaluation period, the Company added the former flex customer's volumes to the authorized volumes for the class, increased the authorized customer count by one, and included the customer as part of the decoupling calculation. Because the existing customer moved from a flex rate not previously subject to decoupling it is appropriate to adjust the authorized levels for the class the customer is now part of in recognition of the fact the customer was previously contributing margin for the benefit of all customers. Simply treating the customer as a "new" customer and leaving authorized levels unchanged would be improper because the customer's authorized volumes exceed those of the average of the class and would thus result in the Company needlessly forfeiting authorized margin. The customer was moved from a flexible contract rate to the N82 rate because the customer's contract rate ultimately would have exceeded the maximum rate under N82 after the final phase in of rates effective January 1, 2019. The detailed calculation for the Large Interruptible Rates N85 & N82 class is included as page 8 of Attachment A.

It was reported in the Company's second evaluation report that a Rate S82 customer that was included in the authorized customer count and volumes from the 2015 rate case being served at the maximum rate per Dk is being served under a flexible contract rate as of January 1, 2018. Consistent with the treatment noted in the Company's second evaluation report and to again properly recognize the actual non-gas revenue the Company received from this customer in 2019, while at a rate other than the Rate S82 maximum rate, Great Plains adjusted the decoupling calculation for the Large Interruptible S85-S82 rate class – specifically to the computation of the actual non-gas revenue for the class.

Actual non-gas revenue was computed in two steps. First, all volumes excluding the volumes for the customer served under a rate less than the maximum were multiplied by the authorized S85/S82 distribution rate. Second, actual volumes for the contracted-rate customer were multiplied by that customer's contractual distribution rate. These two amounts were summed and compared to the designed non-gas revenues for the class to determine the surplus/shortfall of revenue. No adjustments were made to authorized volumes or customer counts. Even though flexible contract rate customers are not subject to the RDM per the RDM tariff, it is necessary to continue taking into consideration the distribution revenue associated with this flexible contract customer going forward since the customer and its volumes were included in the authorized amounts for Rate S82 in the most recent case. Otherwise, the entire differential would be collected through the decoupling surcharge. The detailed calculation for the Large Interruptible Rates S85 & S82 class is included as page 9 of Attachment A.

C-5) Changes to methodology, input values or calculations – purpose and impact

Were there any issues that arose regarding the methodology or input values for calculation of the accounting journal entries which implemented the decoupling accrual? Explain and quantify the impact of any changes in methodology or input values.

The customers discussed in section C-4 above were accounted for in the determination of the decoupling calculations.

C-6) Pretax margin and net income impact

What was the net income impact resulting from the recoverable revenue accrual for the period being evaluated as a result of the pilot? What percentage of net income for the Company's operations is represented by the accruals in each year?

Table C-6: Decoupling Impact

Third Evaluation Period Decoupling Adjustment	(\$209,756)
2019 Effective Tax Rate	28.74%
Decoupling Impact Tax-Effectuated	(\$149,468)
Net Operating Income - 2019	\$422,052
Decoupling Impact as % of Net Operating Income	-35.4%

C-7) By rate class – non-gas revenue – before and after accrual

What was Great Plains' recorded non-gas revenue by rate class for the period being evaluated, before and after decoupling deferrals?

Decoupling accrual amounts are calculated monthly and booked quarterly to record the Company's best estimate of the amounts to be recognized under the RDM. At the end of the evaluation period the final decoupling adjustment amount by rate class is calculated, including the applicable adjustment necessary to reflect the required 10% cap. Table C-7 shows actual non-gas revenue by rate schedule as well as what the non-gas revenue would be including the Period 3 decoupling adjustment or the final accrual, for each rate class.

Table C-7: Designed and Actual Non-Gas Revenue by Rate Class 1/

Rate Class	Designed Revenue 2/	Actual Revenue 2/	Decoupling Adjustment 3/	Revenue w/Decoupling Accrual
Residential Rate - N60	\$ 1,899,359	\$ 1,986,150	\$ (86,791)	\$ 1,899,359
Residential Rate - S60	2,169,875	2,281,073	(111,198)	2,169,875
Firm General - N70	1,052,930	1,097,517	(44,587)	1,052,930
Firm General - S70	1,521,619	1,542,499	(20,880)	1,521,619
Small Interruptible - N71 & N81	536,699	499,351	37,348	536,699
Small Interruptible - S71 & S81	541,224	580,797	(39,573)	541,224
Large Interruptible - N85 & N82	256,835	254,964	1,871	256,835
Large Interruptible - S85 & S82	540,538	468,953	54,054	523,007
Total	\$ 8,519,079	\$ 8,711,304	\$ (209,756)	\$8,501,548

1/ Excluding flexible rate contract customers as authorized in Docket No. G004/GR-15-879.

2/ As calculated for each rate class in Attachment A.

3/ Table C-1a.

C-8) By rate class – decoupling surcharge/refund revenue Billing Factors

Provide a detailed calculation of the factors to be billed by rate class for the upcoming year. (April 2020 – March 2021)

The calculation of the adjustment factors to be billed for the period April 1, 2020 through March 31, 2021 is provided on page 1 of Attachment A. A summary of the adjustment factors and the decoupling adjustment per bill based on average use is provided in Table C-8.

Table C-8: RDM Adjustment Factors 1/

Rate Class	Decoupling Adjustment / Dk	Average Monthly Use (Dk)	Average Monthly Decoupling Adjustment
Residential Rate - N60	\$ (0.2038)	7.0	(\$1.43)
Residential Rate - S60	\$ (0.2047)	6.5	(\$1.33)
Firm General - N70	\$ (0.1244)	30.2	(\$3.76)
Firm General - S70	\$ 0.0090	37.5	\$0.34
Small Interruptible - N71 & N81	\$ 0.0795	367.6	\$29.22
Small Interruptible - S71 & S81	\$ (0.1182)	400.1	(\$47.29)
Large Interruptible - N85 & N82	\$ 0.0360	3,413.1	\$122.87
Large Interruptible - S85 & S82	\$ 0.0788	12,266.3	\$966.58

1/ Excluding flexible rate contract customers as authorized in Docket No. G004/GR-15-879.

C-9) Monthly bill impact for the upcoming year?

What is the monthly residential customer bill impact of the decoupling rate adjustment for customers during the recovery period?

The monthly estimated bill impacts of the decoupling factor for the residential rate classes are illustrated in Tables C-9a and C-9b below. The Company divided projected sales by projected customers to determine average use per customer. The Company's Phase 3 rates as authorized in its most recent rate case, which went into effect on January 1, 2019, and gas costs as of February 1, 2020 were used for calculating the total bill amounts.

Table C-9a: Residential Customer Bill Impact - Residential Rate - N60

Month	Projected Use per Customer	Decoupling Impact	Total Bill	Decoupling % of Total Bill
January	16.7	\$ (3.40)	\$ 99.32	-3.42%
February	14.0	(2.85)	84.47	-3.37%
March	11.0	(2.24)	67.98	-3.30%
April	6.0	(1.22)	40.49	-3.01%
May	1.9	(0.39)	17.95	-2.17%
June	0.6	(0.12)	10.8	-1.11%
July	0.7	(0.14)	11.35	-1.23%
August	0.7	(0.14)	11.35	-1.23%
September	1.3	(0.26)	14.65	-1.77%
October	5.4	(1.10)	37.19	-2.96%
November	10.3	(2.10)	64.13	-3.27%
December	15.1	(3.08)	90.52	-3.40%
Total	83.7	\$ (17.04)	\$ 550.20	-3.10%

Docket No. G004/GR-15-879 - Phase 3 Rates - Residential Rate - N60		
Basic Service Charge	\$ 7.50	per month
Distribution Charge	\$ 1.5989	per Dk
CIP Base	\$ 0.0556	per Dk
Cost of Gas	\$ 4.0672	per Dk
CCRA, GAP & GUIC	\$ (0.0198)	per Dk
Decoupling Adjustment	\$ (0.2038)	per Dk

Table C-9b: Residential Customer Bill Impact - Residential Rate - S60

Month	Projected Use per Customer	Decoupling Impact	Total Bill	Decoupling % of Total Bill
January	15.6	\$ (3.19)	\$ 93.26	-3.42%
February	13.1	(2.68)	79.51	-3.37%
March	10.4	(2.13)	64.67	-3.29%
April	5.6	(1.15)	38.28	-3.00%
May	1.5	(0.31)	15.75	-1.97%
June	0.6	(0.12)	10.80	-1.11%
July	0.6	(0.12)	10.80	-1.11%
August	0.6	(0.12)	10.80	-1.11%
September	1.0	(0.20)	13.00	-1.54%
October	4.9	(1.00)	34.44	-2.90%
November	9.8	(2.01)	61.37	-3.28%
December	14.4	(2.95)	86.66	-3.40%
Total	78.1	\$ (15.98)	\$ 519.34	-3.08%

Docket No. G004/GR-15-879 - Phase 3 Rates - Residential Rate - S60		
Basic Service Charge	\$ 7.50	per month
Distribution Charge	\$ 1.5989	per Dk
CIP Base	\$ 0.0556	per Dk
Cost of Gas	\$ 4.0672	per Dk
CCRA, GAP & GUIC	\$ (0.0198)	per Dk
Decoupling Adjustment	\$ (0.2047)	per Dk

C-10) Results under “Traditional”, (i.e. no decoupling) regulation

A comparison of how revenues under traditional regulation would have differed from those collected under the decoupling pilot; and an evaluation of if the pilot stabilized revenues for the schedules under the pilot.

See Table C-10 below.

Table C-10: Decoupling vs. Traditional

Rate Class	2019 Revenue	Decoupling Collections/(Credits) in 2019	2019 Traditional Revenue 1/	2019 Decoupling Adjustment	2019 Revenue Reflecting Decoupling Adj. 2/
Residential Rate - N60	\$ 5,994,836	\$ 19,314	\$ 5,975,522	\$ (86,791)	\$ 5,888,731
Residential Rate - S60	6,723,668	6,473	6,717,195	(111,198)	6,605,997
Firm General - N70	3,993,847	18,462	3,975,385	(44,587)	3,930,798
Firm General - S70	5,750,214	70,703	5,679,511	(20,880)	5,658,631
Small Interruptible - N71 & N81	1,003,320	(13,015)	1,016,335	37,348	1,053,683
Small Interruptible - S71 & S81	1,961,091	(21,987)	1,983,078	(39,573)	1,943,505
Large Interruptible - N85 & N82	1,839,260	(94,937)	1,934,197	1,871	1,936,068
Large Interruptible - S85 & S82 3/	611,365	(102,884)	714,249	54,054	768,303
Total Under / (Over) Collection	\$ 27,877,601	\$ (117,871)	\$ 27,995,472	\$ (209,756)	\$ 27,785,716

1/ Includes Basic Service Charge, Distribution Charge, Cost of Gas, and GUIC. With no decoupling mechanism, this is the revenue that would have occurred.

2/ Revenues reflecting inclusion of the 2019 decoupling adjustments customers will receive.

3/ Includes revenues for TF-5 customer. Customer was served under Rate S82 during the first evaluation period but began taking service under a contract rate January 1, 2018.

The decoupling adjustment proposed for each rate schedule stabilizes revenues in the sense that it results in the Company more closely collecting the revenue authorized by the Commission in its most recent rate case.

C-11) Rate Case filings during evaluation period – impact on methods/mechanics

Did Great Plains file any rate cases during the pilot period? If so, when? To the extent new base rates took effect during the pilot period, when did those new rates take effect and what impact did that have on the methods and mechanics of the RDM over/under collection calculations?

The Company filed a general rate case on September 27, 2019 in Docket No. G004/GR-19-511 during this third evaluation period. Interim rates were effective January 1, 2020 and therefore did not affect the distribution rates and there is no impact on revenue decoupling for the third evaluation period.

D. RELATED RATE AND USAGE INFORMATION

D-1) *Total Dekatherms by Rate Schedule - What were the total dekatherm sales and transportation volumes by rate schedule in the period being evaluated?*

Table D-1: Actual and Authorized Dk by Rate Class 1/

Rate Class	Actuals 1/1/19 - 12/31/19	Authorized 1/1/16 - 12/31/16 2/
Residential Rate - N60	757,158	693,245
Residential Rate - S60	844,120	773,680
Firm General - N70	566,567	528,173
Firm General - S70	805,797	775,947
Small IT Rates N71 & N81	358,111	376,652
Small IT Rates S71 & S81	429,938	380,202
Large IT Rates N85 & N82 3/	445,177	337,442
Large IT Rates S85 & S82	1,347,575	996,847
Total Minnesota	5,554,443	4,862,188
1/ Excluding flexible rate contract customers as authorized in Docket No. G004/GR-15-879.		
2/ Projected 2016 as authorized in Docket No. G004/GR-15-879, as adjusted per 3/.		
3/ Includes former flexible rate contract customer now served under Rate N82 as discussed in detail in Section C-4 and seen on Attachment A, page 8.		

The sales and transportation volumes shown in Table D-1 reflect the actual sales and transportation Dk billed customers by rate schedule for 2019, excluding the Dk billed transportation customers served under a flexible contract rate at the time the pilot was approved. The table includes volumes for a customer that was included as an authorized Rate S82 customer but transitioned to a flexible contract rate as of January 1, 2018. While this customer ceased to be subject to the RDM effective January 1, 2018, the volumes and revenues are taken into account for purposes of the decoupling calculation for the Large IT Rates S85 & S82 rate class. Section C-4 provides further detail.

Also included in Table D-1 are the sales and transportation Dk by rate class authorized in the Company's 2015 rate case, Docket No. G004/GR-15-879, and reflect a projected 2016 time period (January 1 through December 31).

D-2) *Gas Margin - What were the total gas margin revenues by rate schedule in the period being evaluated?*

Table D-2: Total Margin by Rate Class 1/				
Rate Class	2019 Traditional Revenue 2/	Cost of Gas	2019 Decoupling Adj.	2019 Margin
Residential Rate - N60	\$ 5,975,522	\$3,771,582	\$ (86,791)	\$2,117,149
Residential Rate - S60	6,717,195	4,219,711	(111,198)	2,386,286
Firm General - N70	3,975,385	2,759,414	(44,587)	1,171,384
Firm General - S70	5,679,511	3,980,423	(20,880)	1,678,208
Small IT Rates N71 & N81	1,016,335	607,977	37,348	445,706
Small IT Rates S71 & S81	1,983,078	1,335,946	(39,573)	607,559
Large IT Rates N85 & N82	1,934,197	1,499,793	1,871	436,275
Large IT Rates S85 & S82	714,249	225,405	54,054	542,898
Total Minnesota	\$27,995,472	\$18,400,251	\$ (209,756)	\$9,385,465
1/ Excluding flexible rate contract customers as authorized in Docket No. G004/GR-15-879.				
2/ From Table C-10.				

The 2019 Traditional Revenue reflected in Table D-2 reflects actual distribution revenue, excluding Conservation and RDM collections, by rate schedule for 2019. Cost of gas and the 2019 decoupling adjustments are then accounted for to arrive at 2019 Margin by rate class. Similar to section D-1, the S82 customer that transitioned to a contract rate is included in the table.

D-3) *Customer Growth - What was the average annual gas customer growth by rate schedule for the period being evaluated? How does this compare to Great Plains Natural Gas Co.'s historical levels of gas customer growth prior to the Company's decoupling mechanism? What were the average annual customer count totals by rate schedule for the period being evaluated?*

The customer growth rates by rate schedule are shown in Table D-3A and reflect the customer growth rates by year from 2014 forward.

Table D-3a: Customer Growth

Rate Class	2019	2018	2017	2016	2015	2014
Residential Rate - N60	0.6%	0.9%	1.1%	0.2%	0.6%	1.4%
Residential Rate - S60	-0.1%	0.7%	0.1%	-1.6%	2.1%	1.0%
Firm General - N70	0.8%	-0.4%	2.2%	-0.8%	4.5%	4.3%
Firm General - S70	-1.8%	2.8%	1.8%	-0.2%	4.4%	5.4%
Small IT Rates N71 & N81	-5.9%	1.5%	-1.5%	-11.7%	4.1%	0.0%
Small IT Rates S71 & S81	2.9%	2.9%	0.0%	-8.1%	7.2%	-1.4%
Large IT Rates N85 & N82	80.0%	0.0%	-16.7%	0.0%	20.0%	0.0%
Large IT Rates S85 & S82	0.0%	0.0%	0.0%	-36.4%	57.1%	0.0%
Total Minnesota	0.1%	0.9%	0.7%	-0.8%	1.9%	1.6%

Table D-3B shows the customer counts by rate schedule for each year. Also included in Table D-3B is the level of customers by rate schedule authorized in the Company's 2015 rate case, Docket No. G004/GR-15-879.

Table D-3b: Customer Counts 1/

Rate Class	Authorized	2019	2018	2017	2016	2015	2014	2013
Residential Rate - N60	8,499	8,617	8,563	8,487	8,398	8,378	8,330	8,217
Residential Rate - S60	10,337	10,349	10,360	10,289	10,280	10,449	10,231	10,127
Firm General - N70	1,271	1,276	1,266	1,271	1,244	1,254	1,200	1,151
Firm General - S70	1,731	1,758	1,790	1,742	1,711	1,714	1,641	1,557
Small IT Rates N71 & N81	72	64	68	67	68	77	74	74
Small IT Rates S71 & S81	72	72	70	68	68	74	69	70
Large IT Rates N85 & N82 2/	6	9	5	5	6	6	5	5
Large IT Rates S85 & S82	7	7	7	7	7	11	7	7
Total Minnesota	21,995	22,152	22,129	21,936	21,782	21,963	21,557	21,208
% Residential	86%	86%	86%	86%	86%	86%	86%	86%

1/ Residential and Firm General customers reflect the average billing determinants for each year. All other classes reflect the maximum number of customers taking service under the applicable rate for the year.

2/ Includes former flexible rate contract customer now served under Rate N82 as discussed in detail in Section C-4 and seen on Attachment A, page 8.
Note: Excludes flexible rate contract customers as authorized in Docket No. G004/GR-15-879.

The Residential and Firm General rate classes reflect the average annual customer counts by rate schedule consistent with the methodology used for these rate classes' customer counts in the Company's 2015 general rate case. The remaining classes reflect the total number of customers served under the applicable rate schedule for each year, consistent with the methodology used for the customer counts in the Company's 2015 general rate case.

D-4) Percentage of customers (count and sales volume) residential versus firm general and interruptible service. What proportion of customers subject to decoupling was residential versus firm general and interruptible?

As shown in Table D-3B, 86 percent of the Company's customers are residential. Table D-4 reflects the Dk sales by rate class by year, excluding transportation customers served under a flexible contract rate. For 2019, 29 percent of the Company's sales volumes were residential.

Table D-4: Dk Usage 1/

Rate Class	Authorized	2019	2018	2017	2016	2015	2014	2013
Residential Rate - N60	693,245	757,158	749,383	632,646	582,251	612,712	753,370	682,225
Residential Rate - S60	773,680	844,120	847,832	701,040	664,181	677,314	848,653	795,705
Firm General - N70	528,173	566,567	552,193	466,301	433,870	437,249	538,707	510,111
Firm General - S70	775,947	805,797	793,661	657,720	621,810	610,796	759,097	705,390
Small IT Rates N71 & N81	376,652	358,111	414,036	359,280	337,223	321,013	372,664	381,019
Small IT Rates S71 & S81	380,202	429,938	385,518	406,437	323,818	315,151	398,247	395,862
Large IT Rates N85 & N82 2/	337,442	445,177	311,863	323,598	313,729	234,021	268,053	279,167
Large IT Rates S85 & S82	996,847	1,347,575	1,851,513	1,787,895	1,766,304	1,072,413	992,690	939,288
Total Minnesota	4,862,188	5,554,443	5,905,999	5,334,917	5,043,186	4,280,669	4,931,480	4,688,766
% Residential	30%	29%	27%	25%	25%	30%	32%	32%

1/ Excluding flexible rate contract customers as authorized in Docket No. G004/GR-15-879.

2/ Includes former flexible rate contract customer now served under Rate N82 as discussed in detail in Section C-4 and seen on Attachment A, page 8.

D-5) Use per Customer – On a rate class basis, how has the actual annual gas use per customer changed?

Table D-5: Actual Use per Customer

Rate Class	Authorized	2019	2018	2017	2016	2015	2014	2013
Residential Rate - N60	81.6	87.9	87.5	74.5	69.3	73.1	90.4	83.0
Residential Rate - S60	74.8	81.6	81.8	68.1	64.6	64.8	82.9	78.6
Firm General - N70	415.6	444.0	436.2	366.9	348.8	348.7	448.9	443.2
Firm General - S70	448.3	458.4	443.4	377.6	363.4	356.4	462.6	453.0
Small IT Rates N71 & N81	5,231.3	5,595.5	6,088.8	5,362.4	4,959.2	4,169.0	5,036.0	5,148.9
Small IT Rates S71 & S81	5,280.6	5,971.4	5,507.4	5,977.0	4,762.0	4,258.8	5,771.7	5,655.2
Large IT Rates N85 & N82	56,240.3	49,464.1	62,372.6	64,719.6	52,288.2	39,003.5	53,610.6	55,833.4
Large IT Rates S85 & S82	142,406.7	192,510.7	264,501.9	255,413.6	252,329.1	97,492.1	141,812.8	134,184.0

D-6) Customer Information – impact on model

a) What was the impact of new customers and/or customer migration on the decoupling calculations for the period being evaluated? Specifically, what was:

- i. The number of customers used (by rate class) in the decoupling calculations,*
- ii. The number of customers approved (by rate class) in the most recent general rate case (Docket No. G004/GR-15-879),*
- iii. The difference between i and ii,*
- iv. The margin associated with iii, and*

v. *The per customer impact of iv.*

The number of actual monthly customers by rate class is included in Attachment A, along with the authorized customers approved in the Company's most recent general rate case, Docket No. G004/GR-15-879. Table D-6 shows the difference in annual customers when comparing the total number of actual customers to that authorized. Customer counts for the reporting period were generally in line with authorized customer counts. As discussed in Section C-4, for purposes of the decoupling calculations for the Large Interruptible N85 and N82 rate class the Company added the customer that was previously served under a flexible contract rate and not subject to decoupling to both authorized and actuals. The customer was added as its own line as seen in Attachment A on page 8.

Table D-6: Impact of New Customers

Rate Class	Authorized Customers	2019 Customers	Difference	Authorized Margin per Customer	Margin Associated with Customer Difference
Residential Rate - N60	8,499	8,617	118	\$241.70	\$28,521
Residential Rate - S60	10,337	10,349	12	210.43	2,525
Firm General - N70	1,271	1,276	5	910.16	4,551
Firm General - S70	1,731	1,758	27	872.79	23,565
Small IT Rates N71 & N81	72	64	(8)	7,853.82	(62,831)
Small IT Rates S71 & S81	72	72	0	7,830.14	0
Large IT Rates N85 & N82 1/	6	9	3	49,315.00	147,945
Large IT Rates S85 & S82	7	7	0	69,159.57	0
Total Minnesota	21,995	22,152	157		\$144,276
1/ Includes former flexible rate contract customer now served under Rate N82 as discussed in detail in Section C-4 and seen on Attachment A, page 8.					

b) *Did Great Plains Natural Gas Co. implement any changes to the methodology to account for new customers during the pilot?*

No changes in methodology were made to account for new customers during the third evaluation period of the pilot.

c) *What were the monthly numbers of customers served, by rate class, in the evaluation period?*

Attachment A includes the actual monthly customers by rate class for this evaluation period.

- d) *For the evaluation period being reported on, what was the actual average annual usage for customers subject to the decoupling rider?*

Table D-5 shows the actual average annual use per customer for the years 2013 through 2019.

D-7) *Class Migration Information*

- a) *What was the annual number of customer migrations between rate classes during the evaluation period?*

Four customers from the Small Interruptible Rate N71 and N81 rate class moved to the Large Interruptible Rate N85 and N82 rate class during the evaluation period. Additionally, as discussed in Section C, a former flexible contract rate customer moved to the Large Interruptible Rate N85 and N82 rate class.

- b) *Based on the answer to a) above, did customer migration have any impact upon the decoupling accruals since initiation of the pilot? Furthermore, what is the actual (or estimated if actual data is not available) Dk use resulting from customer migrations between rate classes.*

The movement of customers from one rate class to another will influence the decoupling calculations for classes as the customers may or may not approximate a typical authorized customer for the customer's new rate class. For the 2019 evaluation period, the five customers that moved into the Large Interruptible Rate N85 and N82 rate class are on average smaller than a typical authorized customer for the class. The result is a higher surcharge for the class than would have otherwise occurred had none of the five customers moved into the rate class. Table D-7 indicates what rate the customers were previously served under and their respective 2019 volumes compared to the volumes authorized for each in the Company's last rate case.

Table D-7: Customer Review

Rate Class	Current Rate Schedule	Previous Rate Schedule	Customer's Dk (2019)	Customer's Dk (Rate Case)
Customer 1	N85	N71	7,933	16,813
Customer 2	N85	N71	1,262	10,997
Customer 3	N82	N71	45,050	39,912
Customer 4	N82	N81	32,159	26,057
Customer 5	N82	TF-1	64,062	73,068

- c) *Does the Company periodically audit or verify rate class customer eligibility? If so, describe the timing and procedures for such audits.*

Yes, Great Plains Natural Gas Co. routinely reviews a number of reports to ensure customers are correctly served under the appropriate rate schedule.

E. OTHER INFORMATION

1. Recognition of Decoupling by Credit Rating Agencies or financial analysts

Was the decoupling pilot Mechanism in Minnesota recognized in any public reports issued by credit rating agencies or financial analysts? If so, provide a copy of the report.

Credit Rating Agencies

The Company searched all available credit rating agency reports available and did not find any references to Great Plains Natural Gas Co.'s decoupling program.

Financial Analyst Reports

The Company searched all available financial analyst reports and did not find any references to Great Plains Natural Gas Co.'s decoupling program.

2. Other Information the company or interested parties deem helpful?

- a) *Problems encountered – suggestions for improvement*

Great Plains has no additional information to report at this time.

b) Impact on service quality

The most recent Service Quality report for 2018 was filed on April 24, 2019 under Docket No. G-004/M-19-280. The Company believes that the RDM has had no impact on the quality of service customers have received during the evaluation period.

c) Other

In the Final Order of the Company's 2015 rate case, the Commission ordered the Company, in its annual decoupling reports, to provide calculations of its decoupling adjustments derived using a per-customer method and a per-customer-class method proposed by Commission Staff. Attachment B includes a schedule for each rate class showing how the two alternate options would have worked in practice for the third evaluation period. Unless otherwise directed by the Commission, the Company will administer its RDM in the 2020 (fourth) evaluation period in a manner consistent with what was done in 2019. There are proposed changes to the RDM being evaluated as part of the Company's pending general rate case in Docket No. G004-GR-19-511 that could impact the RDM going forward and any changes made will be addressed in detail in future reports as applicable.

Decoupling Adjustment Factor Calculations Summary 1/

Rate Class	Decoupling Adjustment as Filed 2/28/20	Forecast Volumes	Decoupling Adjustment / Dk
Residential Rate - N60	\$ (147,081)	721,851	\$ (0.2038)
Residential Rate - S60	(164,911)	805,606	\$ (0.2047)
Firm General - N70	(57,377)	461,214	\$ (0.1244)
Firm General - S70	7,150	798,517	\$ 0.0090
Small Interruptible - N71 & N81	22,787	286,762	\$ 0.0795
Small Interruptible - S71 & S81	(39,718)	336,046	\$ (0.1182)
Large Interruptible - N85 & N82	10,316	286,704	\$ 0.0360
Large Interruptible - S85 & S82	69,596	883,171	\$ 0.0788
1/ Excluding flexible rate contract customers as authorized in Docket No. G004/GR-15-879.			

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RDM Adjustment Calculation - Residential Rate - N60**

Residential Rate - N60	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Annual Decoupling Calc
Authorized Customers 1/	8,608	8,506	8,608	8,731	8,741	8,486	8,353	8,404	8,282	8,241	8,302	8,730	8,499
Authorized Sales - Dk 1/	139,619	131,717	97,054	71,662	36,603	13,865	7,279	6,101	9,844	24,125	64,056	91,300	693,245
Authorized Basic Service Charge 1/	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 90.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989
Authorized Basic Service Charge Revenues													\$ 764,910
Authorized Distribution Charge Revenues (excl CIP)													\$ 1,108,429
Authorized Non-Gas Revenues													\$ 1,873,339
Authorized Margin per Customer													\$ 220.42
Actual Customers	8,610	8,608	8,636	8,687	8,736	8,684	8,608	8,515	8,467	8,545	8,625	8,686	8,617
Actual Sales - Dk	123,450	145,647	130,959	85,153	44,587	20,181	7,623	6,470	7,508	21,823	62,945	100,813	757,158
Actual Basic Service Charge Revenues													\$ 775,530
Actual Distribution Charge Revenues (excl CIP)													\$ 1,210,620
Actual Non-Gas Revenues													\$ 1,986,150
Designed Non-Gas Revenues 2/													\$ 1,899,359
Under / (Over) Collection													\$ (86,791)
													Designed Non-Gas Revenues \$ 1,899,359
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 189,936

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RDM Adjustment Calculation - Residential Rate - S60**

Residential Rate - S60	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Annual Decoupling Calc
Authorized Customers 1/	10,346	10,358	10,346	10,519	10,470	10,730	10,321	10,159	9,998	10,073	10,023	10,706	10,337
Authorized Sales - Dk 1/	161,621	158,914	111,178	79,766	39,226	12,147	5,338	5,184	6,808	19,574	64,061	109,863	773,680
Authorized Basic Service Charge 1/	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 90.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989
Authorized Basic Service Charge Revenues													\$ 930,330
Authorized Distribution Charge Revenues (excl CIP)													\$ 1,237,037
Authorized Non-Gas Revenues													\$ 2,167,367
Authorized Margin per Customer													\$ 209.67
Actual Customers	10,424	10,375	10,414	10,474	10,601	10,423	10,270	10,139	10,041	10,211	10,355	10,455	10,349
Actual Sales - Dk	134,970	166,600	153,993	90,915	55,056	21,881	7,756	7,059	6,963	21,400	69,419	108,109	844,120
Actual Basic Service Charge Revenues													\$ 931,410
Actual Distribution Charge Revenues (excl CIP)													\$ 1,349,663
Actual Non-Gas Revenues													\$ 2,281,073
Designed Non-Gas Revenues 3/													\$ 2,169,875
Under / (Over) Collection													\$ (111,198)
													Designed Non-Gas Revenues \$ 2,169,875
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 216,988

1/ Phase 2 rates as authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RDM Adjustment Calculation - Firm General - N70**

Firm General - N70	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Annual Decoupling Calc
Small Firm - Authorized Customers 1/	840	815	821	824	811	807	793	792	789	797	732	865	808
Large Firm - Authorized Customers 1/	469	462	452	451	457	454	467	482	463	459	458	489	463
Authorized Sales - DK 1/	99,234	92,608	68,601	51,321	29,316	14,790	10,985	10,482	12,427	22,218	47,460	68,731	528,173
Small Firm Authorized Basic Service Charge 1/	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 276.00
Large Firm Authorized Basic Service Charge 1/	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 342.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637
Authorized Basic Service Charge Revenues													\$ 381,354
Authorized Distribution Charge Revenues (excl CIP)													\$ 667,452
Authorized Non-Gas Revenues													\$ 1,048,806
Authorized Margin per Customer													\$ 825.18
Small Firm - Actual Customers	856	834	835	839	830	827	828	818	817	820	827	839	831
Large Firm - Actual Customers	441	435	437	438	455	441	445	444	439	450	448	469	445
Actual Sales - DK	85,773	99,384	88,370	59,392	32,468	21,479	16,242	13,154	11,711	21,437	44,995	72,161	566,567
Actual Basic Service Charge Revenues													\$ 381,546
Actual Distribution Charge Revenues (excl CIP)													\$ 715,971
Actual Non-Gas Revenues													\$ 1,097,517
Designed Non-Gas Revenues 2/													\$ 1,052,930
Under / (Over) Collection													\$ (44,587)
													Designed Non-Gas Revenues \$ 1,052,930
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 105,293

1/ Phase 2 rates as authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RDM Adjustment Calculation - Firm General - S70**

Firm General - S70	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Annual Decoupling Calc
Small Firm - Authorized Customers 1/	1,147	1,172	1,112	1,132	1,159	1,137	1,098	1,096	1,064	1,082	1,050	1,164	1,118
Large Firm - Authorized Customers 1/	614	634	589	614	584	611	609	618	631	634	602	624	614
Authorized Sales - Dk 1/	145,318	145,907	99,858	76,145	42,494	21,261	16,362	16,491	17,956	29,176	63,766	101,213	775,947
Small Firm Authorized Basic Service Charge 1/	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 276.00
Large Firm Authorized Basic Service Charge 1	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 342.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637
Authorized Basic Service Charge Revenues													\$ 518,556
Authorized Distribution Charge Revenues (excl CIP)													\$ 980,564
Authorized Non-Gas Revenues													\$ 1,499,120
Authorized Margin per Customer													\$ 865.54
Small Firm - Actual Customers	1,170	1,181	1,192	1,177	1,177	1,157	1,145	1,162	1,147	1,156	1,165	1,170	1,167
Large Firm - Actual Customers	586	592	584	596	593	585	583	591	593	599	595	594	591
Actual Sales - Dk	120,178	150,652	141,460	84,167	51,493	25,332	17,245	12,863	20,195	27,025	59,378	95,808	805,797
Actual Basic Service Charge Revenues													\$ 524,214
Actual Distribution Charge Revenues (excl CIP)													\$ 1,018,285
Actual Non-Gas Revenues													\$ 1,542,499
Designed Non-Gas Revenues 2/													\$ 1,521,619
Under / (Over) Collection													\$ (20,880)
													Designed Non-Gas Revenues \$ 1,521,619
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 152,162

1/ Phase 2 rates as authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RDM Adjustment Calculation - Small Interruptible - North (N71 & N81)**

Small Interruptible - North (N71 & N81)	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Annual Decoupling Calc
Small IT Sales - Authorized Customers 1/	70	70	70	70	70	70	70	70	70	70	70	70	70
Small IT Transport - Authorized Customers 1/	2	2	2	2	2	2	2	2	2	2	2	2	2
Authorized Sales - Dk 1/	54,777	36,890	41,583	32,240	21,050	16,317	11,626	12,441	16,554	56,724	31,403	45,047	376,652
Small IT Sales Authorized Basic Service Charge 1/	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 1,740.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 2,400.00
Authorized Distribution Charge excluding CIP 1/ 2/	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888
Authorized Basic Service Charge Revenues													\$ 126,600
Authorized Distribution Charge Revenues (excl CIP)													\$ 410,099
Authorized Non-Gas Revenues													\$ 536,699
Authorized Margin per Customer													\$ 7,454.15
Small IT Sales - Actual Customers	57	55	55	56	57	55	56	57	57	54	58	59	56
Small IT Transport - Actual Customers	5	5	5	5	5	5	4	4	4	4	4	4	5
Actual Sales - Dk	46,574	45,748	44,484	33,759	21,215	13,823	8,665	8,293	11,841	13,198	34,731	75,782	358,111
Actual Basic Service Charge Revenues													\$ 109,440
Actual Distribution Charge Revenues (excl CIP)													\$ 389,911
Actual Non-Gas Revenues													\$ 499,351
Designed Non-Gas Revenues 3/													\$ 536,699
Under / (Over) Collection													\$ 37,348
													Designed Non-Gas Revenues \$ 536,699
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 53,670

1/ Phase 2 rates as authorized in Docket No. G004/GR-15-879.

3/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RDM Adjustment Calculation - Small Interruptible - South (S71 & S81)**

Small Interruptible - South (S71 & S81)	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Annual Decoupling Calc
Small IT Sales - Authorized Customers 1/	69	69	69	69	69	69	69	69	69	69	69	69	69
Small IT Transport - Authorized Customers 1/	3	3	3	3	3	3	3	3	3	3	3	3	3
Authorized Sales - Dk 1/	38,881	41,275	28,884	31,413	25,875	29,782	20,876	19,152	17,610	63,803	33,809	28,842	380,202
Small IT Sales Authorized Basic Service Charge 1/	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 1,740.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 2,400.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888
Authorized Basic Service Charge Revenues													\$ 127,260
Authorized Distribution Charge Revenues (excl CIP)													\$ 413,964
Authorized Non-Gas Revenues													\$ 541,224
Authorized Margin per Customer													\$ 7,517.00
Small IT Sales - Actual Customers	63	55	56	69	62	64	64	64	61	62	69	58	62
Small IT Transport - Actual Customers	3	3	3	3	3	2	2	2	2	2	2	2	2
Actual Sales - Dk	31,586	33,873	34,177	26,415	23,863	22,389	21,521	22,191	18,125	20,744	53,368	121,685	429,938
Actual Basic Service Charge Revenues													\$ 112,680
Actual Distribution Charge Revenues (excl CIP)													\$ 468,117
Actual Non-Gas Revenues													\$ 580,797
Designed Non-Gas Revenues 2/													\$ 541,224
Under / (Over) Collection													\$ (39,573)
													Designed Non-Gas Revenues \$ 541,224
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 54,122

1/ Phase 2 rates as authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RDM Adjustment Calculation - Large Interruptible - North (N85 & N82)**

Large Interruptible - North (N85 & N82)	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Annual Decoupling Calc
Large IT Sales - Authorized Customers 1/	5	5	5	5	5	5	5	5	5	5	5	5	5
Large IT Transport - Authorized Customers 1/	-	-	-	-	-	-	-	-	-	-	-	-	-
Authorized Former Flex Customer	-	1	1	1	1	1	1	1	1	1	1	1	1
Authorized Sales - Dk 1/	26,613	25,119	26,747	29,053	18,745	21,050	21,810	17,117	18,202	22,352	21,267	23,193	271,268
Authorized Flex Customer Sales - Dk 3/	-	7,623	7,455	7,833	6,655	5,479	4,567	4,690	4,860	4,940	5,933	6,140	66,174
Large IT Sales Authorized Basic Service Charge 1/	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 2,760.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 3,120.00
Authorized Distribution Charge excluding CIP 1/ 2/	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207
Authorized Basic Service Charge Revenues													\$ 16,920
Authorized Distribution Charge Revenues (excl CIP)													\$ 175,706
Authorized Non-Gas Revenues													\$ 192,626
Authorized Margin per Customer													\$ 32,104.33
Large IT Sales - Actual Customers	5	5	5	5	5	5	4	5	5	6	6	6	5
Large IT Transport - Actual Customers	1	1	1	1	1	1	2	2	2	2	2	2	2
Former Flex Customer 3/	-	1	1	1	1	1	1	1	1	1	1	1	1
Actual Sales - Large IT Sales and Transport - Dk	32,573	29,624	31,924	45,099	31,209	25,446	18,151	19,508	19,688	22,552	51,667	59,742	387,180
Actual Sales - Former Flex Customer - Dk 3/	-	7,022	6,463	6,162	5,550	4,779	4,277	4,696	4,641	4,245	5,376	4,787	57,997
Actual Basic Service Charge Revenues													\$ 23,160
Actual Distribution Charge Revenues (excl CIP)													\$ 231,804
Actual Non-Gas Revenues													\$ 254,964
Designed Non-Gas Revenues 2/													\$ 256,835
Under / (Over) Collection													\$ 1,871
													Designed Non-Gas Revenues \$ 256,835
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 25,684

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

3/ As discussed in detail in section C-4 of the report, a former flex customer was added to authorized and included as part of actuals for purposes of the decoupling calculation for the N85 & N82 rate class.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RDM Adjustment Calculation - Large Interruptible - South (S85 & S82)**

Large Interruptible - South (S85 & S82)	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Annual Decoupling Calc	
Large IT Sales - Authorized Customers 1/	1	1	1	1	1	1	1	1	1	1	1	1	1	
Large IT Transport - Authorized Customers 1/	6	6	6	6	6	6	6	6	6	6	6	6	6	
Authorized Sales - Dk 1/	73,457	119,300	141,280	132,844	133,258	125,253	122,867	43,833	23,234	23,119	22,148	36,254	996,847	
Large IT Sales Authorized Basic Service Charge 1/	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 2,760.00	
Large IT Transport Authorized Basic Service Charge 1/	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 3,120.00	
Authorized Distribution Charge excluding CIP 1/ 2/	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	
Authorized Basic Service Charge Revenues													\$ 21,480	
Authorized Distribution Charge Revenues (excl CIP)													\$ 519,058	
Authorized Non-Gas Revenues													\$ 540,538	
Authorized Margin per Customer													\$ 77,219.71	
Large IT Sales - Actual Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	
Large IT Transport - Actual Customers	6	6	6	6	6	6	6	6	6	6	6	6	6	
Actual Sales excluding TF-5 - Dk 3/	TRADE SECRET BEGINS													
Actual Sales - TF-5 - Dk 3/	TRADE SECRET BEGINS													
Actual Basic Service Charge Revenues 3/	TRADE SECRET BEGINS												\$ 21,480	
Actual Distribution Charge Revenues (excl CIP)	TRADE SECRET BEGINS												\$	
Actual Non-Gas Revenue - Customer TF-5	TRADE SECRET BEGINS												\$	
Total Actual Non-Gas Revenues	TRADE SECRET BEGINS												\$ 468,953	
Designed Non-Gas Revenues 4/	TRADE SECRET BEGINS												\$ 540,538	
Under / (Over) Collection	TRADE SECRET BEGINS												\$ 71,585	
													Designed Non-Gas Revenues	\$ 540,538
													RDM Adjustment Cap (10% of Designed non-gas revenue)	10%
													Capped amount for surcharge (no cap on refunds)	\$ 54,054

1/ Phase 2 rates as authorized in Docket No. G004/GR-15-879.

2/ Includes customer included as an authorized S82 that is now served under contract rate TF-5, effective 1/1/2018.

3/ Effective January 1, 2018 a Rate S82 customer moved to a flexible contract rate. The customer's actual non-gas revenues for 2018 are calculated using the contract distribution rate for this customer of [TRADE SECRET BEGINS] [TRADE SECRET ENDS] per Dk. The basic service charge for the customer remained \$260.00 per month following its transition to a contract rate.

4/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap and is unaffected by the move of one customer from Rate S82 to a contract rate.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RDM Adjustment Calculation - Residential Rate - N60**

Residential Rate - N60	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Annual Decoupling Calc
Authorized Customers 1/	8,608	8,506	8,608	8,731	8,741	8,486	8,353	8,404	8,282	8,241	8,302	8,730	8,499
Authorized Sales - Dk 1/	139,619	131,717	97,054	71,682	36,603	13,865	7,279	6,101	9,844	24,125	64,056	91,300	693,245
Authorized Basic Service Charge 1/	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 90.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989
Authorized Basic Service Charge Revenues													\$ 764,910
Authorized Distribution Charge Revenues (excl CIP)													\$ 1,108,429
Authorized Non-Gas Revenues													\$ 1,873,339
Authorized Margin per Customer													\$ 220.42
Actual Customers	8,610	8,608	8,636	8,687	8,736	8,684	8,608	8,515	8,467	8,545	8,625	8,686	8,617
Actual Sales - Dk	123,450	145,647	130,959	85,153	44,587	20,181	7,623	6,470	7,508	21,823	62,945	100,813	757,158
Actual Basic Service Charge Revenues													\$ 775,530
Actual Distribution Charge Revenues (excl CIP)													\$ 1,210,620
Actual Non-Gas Revenues													\$ 1,986,150
Designed Non-Gas Revenues 2/													\$ 1,899,359
Under / (Over) Collection													\$ (86,791)
													Designed Non-Gas Revenues \$ 1,899,359
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 189,936

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class

Revenues Allowed (total authorized)	\$ 1,873,339
Actual Revenues	\$ 1,986,150
Under (Over) Collection	\$ (112,811)

Alternate Option #2 - Per Customer

Revenues Allowed (authorized margin x actual cus. Ct)	\$ 1,899,359
Actual Revenues	\$ 1,986,150
Under (Over) Collection	\$ (86,791)

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RDM Adjustment Calculation - Residential Rate - S60**

Residential Rate - S60	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Annual Decoupling Calc
Authorized Customers 1/	10,346	10,358	10,346	10,519	10,470	10,730	10,321	10,159	9,998	10,073	10,023	10,706	10,337
Authorized Sales - Dk 1/	161,621	158,914	111,178	79,766	39,226	12,147	5,338	5,184	6,808	19,574	64,061	109,863	773,680
Authorized Basic Service Charge 1/	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 7.50	\$ 90.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989	\$ 1.5989
Authorized Basic Service Charge Revenues													\$ 930,330
Authorized Distribution Charge Revenues (excl CIP)													\$ 1,237,037
Authorized Non-Gas Revenues													\$ 2,167,367
Authorized Margin per Customer													\$ 209.67
Actual Customers	10,424	10,375	10,414	10,474	10,601	10,423	10,270	10,139	10,041	10,211	10,355	10,455	10,349
Actual Sales - Dk	134,970	166,600	153,993	90,915	55,056	21,881	7,756	7,059	6,963	21,400	69,419	108,109	844,120
Actual Basic Service Charge Revenues													\$ 931,410
Actual Distribution Charge Revenues (excl CIP)													\$ 1,349,663
Actual Non-Gas Revenues													\$ 2,281,073
Designed Non-Gas Revenues 3/													\$ 2,169,875
Under / (Over) Collection													\$ (111,198)
													Designed Non-Gas Revenues \$ 2,169,875
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 216,988

1/ Phase 2 rates as authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class

Revenues Allowed (total authorized)	\$ 2,167,367
Actual Revenues	\$ 2,281,073
Under (Over) Collection	\$ (113,706)

Alternate Option #2 - Per Customer

Revenues Allowed (authorized margin x actual cus. Ct)	\$ 2,169,875
Actual Revenues	\$ 2,281,073
Under (Over) Collection	\$ (111,198)

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RDM Adjustment Calculation - Firm General - N70**

Firm General - N70	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Annual Decoupling Calc
Small Firm - Authorized Customers 1/	840	815	821	824	811	807	793	792	789	797	732	865	808
Large Firm - Authorized Customers 1/	469	462	452	451	457	454	467	482	463	459	458	489	463
Authorized Sales - Dk 1/	99,234	92,608	68,601	51,321	29,316	14,790	10,985	10,482	12,427	22,218	47,460	68,731	528,173
Small Firm Authorized Basic Service Charge 1/	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 276.00
Large Firm Authorized Basic Service Charge 1/	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 342.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637
Authorized Basic Service Charge Revenues													\$ 381,354
Authorized Distribution Charge Revenues (excl CIP)													\$ 667,452
Authorized Non-Gas Revenues													\$ 1,048,806
Authorized Margin per Customer													\$ 825.18
Small Firm - Actual Customers	856	834	835	839	830	827	828	818	817	820	827	839	831
Large Firm - Actual Customers	441	435	437	438	455	441	445	444	439	450	448	469	445
Actual Sales - Dk	85,773	99,384	88,370	59,392	32,468	21,479	16,242	13,154	11,711	21,437	44,995	72,161	566,567
Actual Basic Service Charge Revenues													\$ 381,546
Actual Distribution Charge Revenues (excl CIP)													\$ 715,971
Actual Non-Gas Revenues													\$ 1,097,517
Designed Non-Gas Revenues 2/													\$ 1,052,930
Under / (Over) Collection													\$ (44,587)
													Designed Non-Gas Revenues \$ 1,052,930
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 105,293

1/ Phase 2 rates as authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class	
Revenues Allowed (total authorized)	\$ 1,048,806
Actual Revenues	\$ 1,097,517
Under (Over) Collection	\$ (48,711)
Alternate Option #2 - Per Customer	
Revenues Allowed (authorized margin x actual cus. Ct)	\$ 1,052,930
Actual Revenues	\$ 1,097,517
Under (Over) Collection	\$ (44,587)

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RDM Adjustment Calculation - Firm General - S70**

Firm General - S70	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Annual Decoupling Calc
Small Firm - Authorized Customers 1/	1,147	1,172	1,112	1,132	1,159	1,137	1,098	1,096	1,064	1,082	1,050	1,164	1,118
Large Firm - Authorized Customers 1/	614	634	589	614	584	611	609	618	631	634	602	624	614
Authorized Sales - Dk 1/	145,318	145,907	99,858	76,145	42,494	21,261	16,362	16,491	17,956	29,176	63,766	101,213	775,947
Small Firm Authorized Basic Service Charge 1/	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 23.00	\$ 276.00
Large Firm Authorized Basic Service Charge 1	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 28.50	\$ 342.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637	\$ 1.2637
Authorized Basic Service Charge Revenues													\$ 518,556
Authorized Distribution Charge Revenues (excl CIP)													\$ 980,564
Authorized Non-Gas Revenues													\$ 1,499,120
Authorized Margin per Customer													\$ 865.54
Small Firm - Actual Customers	1,170	1,181	1,192	1,177	1,177	1,157	1,145	1,162	1,147	1,156	1,165	1,170	1,167
Large Firm - Actual Customers	586	592	584	596	593	585	583	591	593	599	595	594	591
Actual Sales - Dk	120,178	150,652	141,460	84,167	51,493	25,332	17,245	12,863	20,195	27,025	59,378	95,808	805,797
Actual Basic Service Charge Revenues													\$ 524,214
Actual Distribution Charge Revenues (excl CIP)													\$ 1,018,285
Actual Non-Gas Revenues													\$ 1,542,499
Designed Non-Gas Revenues 2/													\$ 1,521,619
Under / (Over) Collection													\$ (20,880)
													Designed Non-Gas Revenues \$ 1,521,619
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 152,162

1/ Phase 2 rates as authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class

Revenues Allowed (total authorized)	\$ 1,499,120
Actual Revenues	\$ 1,542,499
Under (Over) Collection	\$ (43,379)

Alternate Option #2 - Per Customer

Revenues Allowed (authorized margin x actual cus. Ct)	\$ 1,521,619
Actual Revenues	\$ 1,542,499
Under (Over) Collection	\$ (20,880)

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RDM Adjustment Calculation - Small Interruptible - North (N71 & N81)**

Small Interruptible - North (N71 & N81)	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Annual Decoupling Calc
Small IT Sales - Authorized Customers 1/	70	70	70	70	70	70	70	70	70	70	70	70	70
Small IT Transport - Authorized Customers 1/	2	2	2	2	2	2	2	2	2	2	2	2	2
Authorized Sales - Dk 1/	54,777	36,890	41,583	32,240	21,050	16,317	11,626	12,441	16,554	56,724	31,403	45,047	376,652
Small IT Sales Authorized Basic Service Charge 1/	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 1,740.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 2,400.00
Authorized Distribution Charge excluding CIP 1/ 2/	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888
Authorized Basic Service Charge Revenues													\$ 126,600
Authorized Distribution Charge Revenues (excl CIP)													\$ 410,099
Authorized Non-Gas Revenues													\$ 536,699
Authorized Margin per Customer													\$ 7,454.15
Small IT Sales - Actual Customers	57	55	55	56	57	55	56	57	57	54	58	59	56
Small IT Transport - Actual Customers	5	5	5	5	5	5	4	4	4	4	4	4	5
Actual Sales - Dk	46,574	45,748	44,484	33,759	21,215	13,823	8,665	8,293	11,841	13,198	34,731	75,782	358,111
Actual Basic Service Charge Revenues													\$ 109,440
Actual Distribution Charge Revenues (excl CIP)													\$ 389,911
Actual Non-Gas Revenues													\$ 499,351
Designed Non-Gas Revenues 3/													\$ 536,699
Under / (Over) Collection													\$ 37,348
													Designed Non-Gas Revenues \$ 536,699
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 53,670

1/ Phase 2 rates as authorized in Docket No. G004/GR-15-879.

3/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class

Revenues Allowed (total authorized)	\$ 536,699
Actual Revenues	\$ 499,351
Under (Over) Collection	\$ 37,348

Alternate Option #2 - Per Customer

Revenues Allowed (authorized margin x actual cus. Ct)	\$ 454,703
Actual Revenues	\$ 499,351
Under (Over) Collection	\$ (44,648)

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RDM Adjustment Calculation - Small Interruptible - South (S71 & S81)**

Small Interruptible - South (S71 & S81)	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Annual Decoupling Calc
Small IT Sales - Authorized Customers 1/	69	69	69	69	69	69	69	69	69	69	69	69	69
Small IT Transport - Authorized Customers 1/	3	3	3	3	3	3	3	3	3	3	3	3	3
Authorized Sales - Dk 1/	38,881	41,275	28,884	31,413	25,875	29,782	20,876	19,152	17,610	63,803	33,809	28,842	380,202
Small IT Sales Authorized Basic Service Charge 1/	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 1,740.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 2,400.00
Authorized Distribution Charge excluding CIP 1/	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888	\$ 1.0888
Authorized Basic Service Charge Revenues													\$ 127,260
Authorized Distribution Charge Revenues (excl CIP)													\$ 413,964
Authorized Non-Gas Revenues													\$ 541,224
Authorized Margin per Customer													\$ 7,517.00
Small IT Sales - Actual Customers	63	55	56	69	62	64	64	64	61	62	69	58	62
Small IT Transport - Actual Customers	3	3	3	3	3	2	2	2	2	2	2	2	2
Actual Sales - Dk	31,586	33,873	34,177	26,415	23,863	22,389	21,521	22,191	18,125	20,744	53,368	121,685	429,938
Actual Basic Service Charge Revenues													\$ 112,680
Actual Distribution Charge Revenues (excl CIP)													\$ 468,117
Actual Non-Gas Revenues													\$ 580,797
Designed Non-Gas Revenues 2/													\$ 541,224
Under / (Over) Collection													\$ (39,573)
													Designed Non-Gas Revenues \$ 541,224
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 54,122

1/ Phase 2 rates as authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class		
Revenues Allowed (total authorized)		\$ 541,224
Actual Revenues		\$ 580,797
Under (Over) Collection		\$ (39,573)
 Alternate Option #2 - Per Customer		
Revenues Allowed (authorized margin x actual cus. Ct)		\$ 481,088
Actual Revenues		\$ 580,797
Under (Over) Collection		\$ (99,709)

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RDM Adjustment Calculation - Large Interruptible - North (N85 & N82)**

Large Interruptible - North (N85 & N82)	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Annual Decoupling Calc
Large IT Sales - Authorized Customers 1/	5	5	5	5	5	5	5	5	5	5	5	5	5
Large IT Transport - Authorized Customers 1/	-	-	-	-	-	-	-	-	-	-	-	-	-
Authorized Former Flex Customer	-	1	1	1	1	1	1	1	1	1	1	1	1
Authorized Sales - Dk 1/	26,613	25,119	26,747	29,053	18,745	21,050	21,810	17,117	18,202	22,352	21,267	23,193	271,268
Authorized Flex Customer Sales - Dk 3/	-	7,823	7,455	7,833	6,655	5,479	4,567	4,690	4,860	4,940	5,933	6,140	66,174
Large IT Sales Authorized Basic Service Charge 1/	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 2,760.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 3,120.00
Authorized Distribution Charge excluding CIP 1/ 2/	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207
Authorized Basic Service Charge Revenues													\$ 16,920
Authorized Distribution Charge Revenues (excl CIP)													\$ 175,706
Authorized Non-Gas Revenues													\$ 192,626
Authorized Margin per Customer													\$ 32,104.33
Large IT Sales - Actual Customers	5	5	5	5	5	5	4	5	5	6	6	6	5
Large IT Transport - Actual Customers	1	1	1	1	1	1	2	2	2	2	2	2	2
Former Flex Customer 3/	-	1	1	1	1	1	1	1	1	1	1	1	1
Actual Sales - Large IT Sales and Transport - Dk	32,573	29,624	31,924	45,099	31,209	25,446	18,151	19,508	19,688	22,552	51,667	59,742	387,180
Actual Sales - Former Flex Customer - Dk 3/	-	7,022	6,463	6,162	5,550	4,779	4,277	4,696	4,641	4,245	5,376	4,787	57,997
Actual Basic Service Charge Revenues													\$ 23,160
Actual Distribution Charge Revenues (excl CIP)													\$ 231,804
Actual Non-Gas Revenues													\$ 254,964
Designed Non-Gas Revenues 2/													\$ 256,835
Under / (Over) Collection													\$ 1,871
													Designed Non-Gas Revenues \$ 256,835
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 25,684

1/ As authorized in Docket No. G004/GR-15-879.

2/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap.

3/ As discussed in detail in section C-4 of the report, a former flex customer was added to authorized and included as part of actuals for purposes of the decoupling calculation for the N85 & N82 rate class.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class

Revenues Allowed (total authorized)	\$ 192,626
Actual Revenues	\$ 254,964
Under (Over) Collection	\$ (62,338)

Alternate Option #2 - Per Customer

Revenues Allowed (authorized margin x actual cus. Ct)	\$ 256,835
Actual Revenues	\$ 254,964
Under (Over) Collection	\$ 1,871

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
RDM Adjustment Calculation - Large Interruptible - South (S85 & S82)**

Large Interruptible - South (S85 & S82)	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Annual Decoupling Calc
Large IT Sales - Authorized Customers 1/	1	1	1	1	1	1	1	1	1	1	1	1	1
Large IT Transport - Authorized Customers 1/	6	6	6	6	6	6	6	6	6	6	6	6	6
Authorized Sales - Dk 1/	73,457	119,300	141,280	132,844	133,258	125,253	122,867	43,833	23,234	23,119	22,148	36,254	996,847
Large IT Sales Authorized Basic Service Charge 1/	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 230.00	\$ 2,760.00
Large IT Transport Authorized Basic Service Charge 1/	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 3,120.00
Authorized Distribution Charge excluding CIP 1/ 2/	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207	\$ 0.5207
Authorized Basic Service Charge Revenues													\$ 21,480
Authorized Distribution Charge Revenues (excl CIP)													\$ 519,058
Authorized Non-Gas Revenues													\$ 540,538
Authorized Margin per Customer													\$ 77,219.71
Large IT Sales - Actual Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
Large IT Transport - Actual Customers	6	6	6	6	6	6	6	6	6	6	6	6	6
TRADE SECRET BEGINS													
Actual Sales excluding TF-5 - Dk 3/													
Actual Sales - TF-5 - Dk 3/													
TRADE SECRET ENDS													
Actual Basic Service Charge Revenues 3/													\$ 21,480
TRADE SECRET BEGINS													
Actual Distribution Charge Revenues (excl CIP)													\$
Actual Non-Gas Revenue - Customer TF-5													\$
TRADE SECRET ENDS													
Total Actual Non-Gas Revenues													\$ 468,953
Designed Non-Gas Revenues 4/													\$ 540,538
Under / (Over) Collection													\$ 71,585
													Designed Non-Gas Revenues \$ 540,538
													RDM Adjustment Cap (10% of Designed non-gas revenue) 10%
													Capped amount for surcharge (no cap on refunds) \$ 54,054

1/ Phase 2 rates as authorized in Docket No. G004/GR-15-879.

2/ Includes customer included as an authorized S82 that is now served under contract rate TF-5, effective 1/1/2018.

3/ Effective January 1, 2018 a Rate S82 customer moved to a flexible contract rate. The customer's actual non-gas revenues for 2018 are calculated using the contract distribution rate for this customer of [TRADE SECRET BEGINS] [TRADE SECRET ENDS] per Dk. The basic service charge for the customer remained \$260.00 per month following its transition to a contract rate.

4/ Designed Non-Gas Revenues serves as the basis for calculating the 10% RDM adjustment cap and is unaffected by the move of one customer from Rate S82 to a contract rate.

Alternate Methods for Calculating Decoupling Adjustment

Alternate Option #1 - Total Revenues/Per-Customer-Class

Revenues Allowed (total authorized)	\$ 540,538
Actual Revenues	\$ 468,953
Under (Over) Collection	\$ 71,585

Alternate Option #2 - Per Customer

Revenues Allowed (authorized margin x actual cus. Ct)	\$ 540,538
Actual Revenues	\$ 468,953
Under (Over) Collection	\$ 71,585