

**STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION**

**In the Matter of a Petition by
Great Plains Natural Gas Co. for
Authority to Increase Natural
Gas Rates in Minnesota)
)
)** Docket No. G-004/GR-19-511

PETITION FOR INTERIM RATES

Pursuant to Minn. Stat. § 216B.16, Subd. 3, Great Plains Natural Gas Co. (“Great Plains”), a Division of Montana-Dakota Utilities Co., respectfully submits its Petition for Interim Rates (“Petition”). This Petition contains the information required by the Minnesota Public Utilities Commission’s (“Commission”) Statement of Policy on Interim Rates, dated April 14, 1982.

INFORMATION REQUIREMENTS

1. Names of Utility and Attorneys. (Policy Statement, Item 1, pg. 2.)

Utility: Great Plains Natural Gas Co.
a Division of Montana-Dakota Utilities Co.
400 N 4th Street
Bismarck, ND 58501
(701) 222-7856

Company's Attorneys: Brian Meloy
Stinson LLP
50 South Sixth Street, Suite 2600
Minneapolis, MN 55402
(612) 335-1451

2. Date of filing and date proposed interim rates are requested to be effective. (Policy Statement, Item 2, pg. 2.)

The date of the submission of Great Plains’ Application for Authority to Increase Natural Gas Rates in Minnesota is September 27, 2019. Pursuant to Minn. Stat. § 216B.16, Subd. 3, Great Plains requests that if the Commission suspends the operation of the

general rate schedules which accompany the Application pursuant to Minn. Stat. § 216B. 16, Subd. 2, that the proposed interim rates be made effective on January 1, 2020. Although more than sixty days after filing of the Application, Great Plains waives its right under the statute to have interim rates in effect not later than 60 days after the initial filing and requests an effective date of January 1, 2020 to correspond with the start of the test year. January 1, 2020 is the beginning of Great Plains' test year and having the test year and interim rates start at the same time will allow better matching of test year costs with interim rate recovery. The interim rates will be subject to refund, pending final Commission determination on the general natural gas rate increase Application.

Great Plains sought, and was granted, similar treatment in its last natural gas rate case was filed in Docket No. G-004/GR-15-879 on September 30, 2015.

3. Description and need for interim rates. (Policy Statement, Item 3, page 2)

Great Plains' last natural gas rate case was filed in Docket No. G-004/GR-15-879 on September 30, 2015, with interim rates implemented on January 1, 2016 and final rates implemented on January 1, 2017. Subsequent to the rate case, Great Plains reduced its distribution rates to produce an annual decrease of \$395,206 effective May 1, 2019 in response to the Commission's Order issued in its Investigation into the Effects on Electric and Natural Gas Utility Rates and Services of the 2017 Federal Tax Act in Docket No. E,G999/CI-17-895.

Since the last rate case, several factors have contributed to Great Plains' current revenue deficiency. The primary factor is the amount of distribution infrastructure investment, much of which is associated with pipeline integrity and safety. The increase

in infrastructure investment has also resulted in increases in the associated operating expenses, such as depreciation and ad valorem taxes.

Accordingly, interim rates are needed because the increased costs of service reflected in Great Plains' general rate Application will be incurred on or before January 1, 2020, the proposed effective date. Without interim rate relief, Great Plains would be unable to recover these increased costs of service. Statement A of this filing provides the interim revenue deficiency of \$3,380,005. The interim increase to customers, as proposed, will be \$2,600,907 or 10.980 percent, net of the GUIC revenue change discussed later in this application. As required by Minn. Stat. § 216B.16, Subd. 3 and the Commission's Statement of Policy on Interim Rates, Great Plains has removed from the interim rate request the recovery of costs that are not of the same nature and kind as allowed in the most recent rate proceeding.

Minn. Stat. § 216B.16, Subd. 3(b) requires that the interim rate of return on common equity equal the rate of return authorized in the last general rate proceeding, unless exigent circumstances exist. The return on equity requested for interim rates is 9.06%, which is the return on equity approved by the Commission in Great Plains' last natural gas rate case in Docket No. G-004/GR-15-879.

Finally, Great Plains matched its interim Conservation Improvement Program (CIP) expenses to the currently effective Conservation Cost Recovery Adjustment (CCRA) based on projected 2020 billing units and the CCRA factor of \$0.0556/dk as authorized in Great Plains' last natural gas rate case (Docket No. G-004/GR-15-879). The matching of CIP revenue to CIP expense will eliminate any incremental recovery of CIP revenue, during

the interim period, while allowing the Company to continue to recover the authorized CIP revenue and properly reflect any over- or under-recovery in its annual CIP tracker filing.

4. Description and corresponding dollar amount of changes included in interim rates as compared with most current approved general rate case and with the most recent year for which audited data is available. (Policy Statement, Item 4, page 2)

A comparison of the changes included in interim rates as compared with Great Plains' most recently approved natural gas rate case in Docket No. G-004/GR-15-879, including the reduction in distribution rates which produced an annual decrease of \$395,206 effective May 1, 2019 in response to the Commission's Order issued in its Investigation into the Effects on Electric and Natural Gas Utility Rates and Services of the 2017 Federal Tax Act in Docket No. E,G999/CI-17-895, and with the actual financial results of 2018, the most recent year for which audited data is available, is provided as Attachment A to this Petition.

5. Effect of the interim rates expressed in gross revenue dollars and as a percentage of test year gross revenues. (Policy Statement, Item 5, page 2)

The test year for Great Plains' general natural gas rate increase filing is the calendar year ending December 31, 2020. Great Plains has requested to suspend rates currently authorized in its Gas Utility Infrastructure Cost (GUIC) Adjustment established in Docket No. M-18-282 at the time interim rates are implemented as requested on January 1, 2020. The suspension of the GUIC rates will produce a revenue deficiency of \$3,380,005, supported in the Company's study supporting the necessity for interim rate relief, which will be offset by the reduction in GUIC revenue resulting in a net revenue increase of

\$2,600,907 or 10.980 percent over present rates authorized by the Commission in its final order in Docket No. E,G-999/CI-17-895.

6. Certification by Officer of the Utility. (Policy Statement, Item 6, page 2)

This Petition contains a certificate signed by Garret Senger, Executive V.P. Regulatory Affairs, Customer Service & Administration of Great Plains, affirming that this interim rate Petition complies with Minnesota Statutes and is provided in Attachment 1.

7. Methods and procedures for refunding.

Pursuant to Minn. Stat. § 216B.16, Subd. 3, this filing contains Great Plains' Agreement and Undertaking of Refund by Great Plains as provided in Attachment 1.

8. Signature and title of the utility officer authorizing the proposed interim rates. (Policy Statement, Item 7, page 2).

This Petition is signed by Garret Senger, Executive V.P. Regulatory Affairs, Customer Service & Administration of Great Plains. A Verification is provided in Attachment 1.

9. Supporting schedules and workpapers. (Policy Statement, Items 1-4, page 3).

The supporting schedules and workpapers described in the Commission's Policy Statement are included along with this Petition. These schedules include the rate base amounts, income statement amounts, revenue deficiencies, capital structures and rates of return required for interim rates as compared to the same information for Great Plains' general rate increase Application and the most recent actual year. The schedules containing the jurisdictional cost of service study and supporting the interim rate data are provided as Statements A through F in Volume IV. The currently effective rate schedules are included in Volume 1 Appendix A.

10. Interim rate schedules. Revenue rate comparisons. (Minn. R. 7825.3600)

The rate schedules and tariff changes containing proposed interim rates are included along with the Petition in Volume IV. Consistent with Minn. Stat. § 216B.16, Subd. 3, no change has been made in the existing rate design. A uniform percentage equal to the proposed interim rate increase has been applied to the non-gas revenues (margins) currently being recovered from each customer class excluding customers who have negotiated a market-based rate with Great Plains pursuant to the “flexible tariff” authority under Minn. Stat. § 216B.163.

11. Customer notice. (Minn. R. 7829.2400, subp. 3; Minn. Stat. § 216B.16, Subd. 1)

Pursuant to Minn. R. 7829.2400, subp. 3 and Minn. Stat. § 216B.16, Subd. 1, Great Plains proposes to send a notice to the counties and municipalities it serves in Minnesota and a bill insert to its natural gas customers in the State of Minnesota. The proposed notice to counties and municipalities and a proposed customer notice pursuant to Minn. Stat. § 216B.16, Subd. 1, are included with this filing.

12. Interim Bills

The Commission’s Policy Statement on Interim Rates suggests that changes in interim rates be shown on customer bills as a separate line item “if practical.” The interim rate amount will be shown as a separate line item identified as “Interim Increase.”

**II.
CONCLUSION**

Great Plains requests that the Commission approve this Petition for Interim Rates. If the Commission suspends the operation of the general rate schedules under Minn. Stat. § 216B.16, Subd. 2, Great Plains respectfully requests that the Petition for Interim Rates

be promptly considered and accepted by the Commission, and that the interim rate schedule be approved and made effective on January 1, 2020, pursuant to Minn. Stat. § 216B.16, Subd. 3, subject to refund pending final Commission action on the general rate increase Application.

If you have any questions regarding this filing, please do not hesitate to contact Tamie Aberle, at (701) 222-7856, or Brian Meloy, at (612) 335-1451.

Sincerely,



Garret Senger
Executive V.P. Regulatory Affairs, Customer
Service & Administration

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

In the Matter of a Petition by)
Great Plains Natural Gas Co. for)
Authority to Increase Natural)
Gas Rates in Minnesota)

Docket No.: G-004/GR-19-511

CERTIFICATE

As required by the Minnesota Public Utilities Commission's Statement of Policy on Interim Rates dated April 14, 1982, I hereby certify and affirm that Great Plains Natural Gas Co.'s Petition for Proposed Interim Rates and Final Rates is in compliance with Minnesota Statutes and Rules.



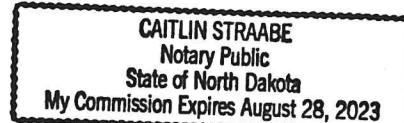
Garret Senger
Executive V.P. Regulatory Affairs, Customer
Service & Administration

Subscribed and sworn to before me

This 27th day of September, 2019



Caitlin Straabe, Notary Public
Burleigh County, North Dakota
My Commission Expires: 08/28/2023



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AGREEMENT AND UNDERTAKING

Great Plains Natural Gas Co. ("Great Plains"), a Division of Montana-Dakota Utilities Co., Inc., in conjunction with the Notice of Change in Rates filed herewith, makes the following unqualified agreement concerning refund of any portion of the increase in interim rates determined to be unreasonable by the Commission. Great Plains hereby agrees and undertakes to refund to its customers the excess of increased rates collected during the period of suspension, including interest thereon which shall be at the current rate of interest as determined by the Commission, computed from the effective date of the proposed rates through the date of refund, if any part of the rates put into effect is finally disallowed by the Commission. The refund shall be made in accordance with Minn. Stat. § 216B.16, Subd. 3(c) in a manner approved by the Commission. In addition, Great Plains agrees to keep such records of sales and billings under the proposed rates as will be necessary to compute any potential refund.

Dated: September 27, 2019

By 

Garret Senger
Executive V.P. Regulatory Affairs, Customer
Service & Administration
Great Plains Natural Gas Company
a Division Montana-Dakota Utilities Co.
400 North Fourth Street
Bismarck, ND 58501

STATE OF MINNESOTA
BEFORE THE
MINNESOTA PUBLIC UTILITIES COMMISSION

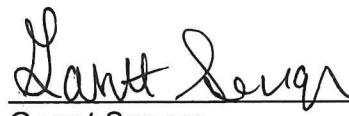
In the Matter of a Petition by)
Great Plains Natural Gas Co. for)
Authority to Increase Natural)
Gas Rates in Minnesota)

Docket No.: G-004/GR-19-511

VERIFICATION

STATE OF NORTH DAKOTA)
)
COUNTY OF BURLEIGH)

Garret Senger, being first duly sworn on oath, says that he is the Executive V.P. Regulatory Affairs, Customer Service & Administration of Great Plains Natural Gas Co. ("Great Plains"), a Division of Montana-Dakota Utilities Co., the company making the foregoing Agreement and Undertaking; that said Agreement and Undertaking has been duly authorized by Great Plains, he is authorized to execute the same on behalf of said company; that he has read the foregoing Agreement and Undertaking and knows the content thereof and that the same is true and correct to the best of his knowledge, information and belief.



Garret Senger

Subscribed and sworn to before me this 27th
day of September, 2019.



Caitlin Straabe
Caitlin Straabe, Notary Public
Burleigh County, North Dakota
My Commission Expires: 08/28/2023

CAITLIN STRAABE
Notary Public
State of North Dakota
My Commission Expires August 28, 2023

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
DOCKET NO. G004/GR-19-511
INDEX OF STATEMENTS
INTERIM**

<u>Rule</u>	<u>Statement</u>	<u>Schedule</u>	<u>Description</u>
7825.3900	A		<u>Jurisdictional Financial Summary</u>
7825.4000	B		<u>Rate Base</u>
		B-1	Plant in Service
		B-2	Accumulated Reserve for Depreciation
		B-3	Working Capital and Customer Advances for Construction
		B-4	Accumulated Deferred Income Taxes and Investment Tax Credits
7825.4100	C		<u>Operating Income</u>
		C-1	Operating Revenues
		C-2	Operation and Maintenance Expenses
		C-3	Depreciation Expense
		C-4	Taxes Other Than Income
		C-5	Income Taxes
7825.4200	D		<u>Rate of Return - Cost of Capital</u>
7825.4300	E		<u>Interim Rate Structure and Design</u>
7825.4400	F		<u>Other Supplemental Information</u>
		F-2	Gross Revenue Conversion Factor

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
CALCULATION OF REVENUE DEFICIENCY
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Per Books	Projected		Reference
		2019	2020	
Rate Base	\$25,471,880	\$29,252,666	\$31,676,140	Statement B, page 1
Required Rate of Return	6.951%	6.822%	6.881%	Statement D, page 1
Required Income	\$1,770,550	\$1,995,617	\$2,179,635	
Operating Income	<u>604,015</u>	<u>(2,189)</u>	<u>(228,889)</u>	Statement C, page 1
Income Deficiency	\$1,166,535	\$1,997,806	\$2,408,524	
Gross Revenue Conversion Factor	1.403351	1.403351	1.403351	Schedule F-2, page 1
Revenue Deficiency	<u>\$1,637,058</u>	<u>\$2,803,623</u>	<u>\$3,380,005</u>	
GUIC in current rates, excluding out-of-period true up			<u>\$790,153</u>	
Net increase in required recovery			<u>\$2,589,852</u>	

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
AVERAGE RATE BASE
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Projected			Reference
	2018	2019	2020	
Gas Plant in Service	\$55,571,667	\$60,892,941	\$64,948,541	Schedule B-1, page 1
Accumulated Reserve for Depreciation	27,768,448	29,325,511	31,052,110	Schedule B-2, page 1
Net Gas Plant in Service	\$27,803,219	\$31,567,430	\$33,896,431	
Additions				
Materials and Supplies	\$423,681	\$486,504	\$486,504	Schedule B-3, page 1
Gas in Underground Storage	504,327	306,530	306,530	Schedule B-3, page 1
Prepayments	94,018	127,086	141,544	Schedule B-3, page 1
Unamortized Loss on Debt	64,857	62,664	56,258	Schedule B-3, page 1
Total Additions	\$1,086,883	\$982,784	\$990,836	
Total Before Deductions	\$28,890,102	\$32,550,214	\$34,887,267	
Deductions				
Accumulated Deferred Income Taxes	\$2,643,559	\$2,534,787	\$2,448,366	Schedule B-4, page 1
Customer Advances	774,663	762,761	762,761	Schedule B-3, page 1
Total Deductions	\$3,418,222	\$3,297,548	\$3,211,127	
Total Rate Base	<u>\$25,471,880</u>	<u>\$29,252,666</u>	<u>\$31,676,140</u>	

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
AVERAGE RATE BASE
TWELVE MONTHS ENDING DECEMBER 31, 2018
INTERIM

	Total Company	Minnesota	Other	Reference
Gas Plant in Service	\$62,356,043	\$55,571,667	\$6,784,376	Schedule B-1, page 3
Accumulated Reserve for Depreciation	31,119,478	27,768,448	3,351,030	Schedule B-2, page 2
Net Gas Plant in Service	<u>\$31,236,565</u>	<u>\$27,803,219</u>	<u>\$3,433,346</u>	
Additions				
Materials and Supplies	\$488,613	\$423,681	\$64,932	Schedule B-3, page 1
Gas in Underground Storage	528,844	504,327	24,517	Schedule B-3, page 1
Prepayments	98,735	94,018	4,717	Schedule B-3, page 1
Unamortized Loss on Debt	72,798	64,857	7,941	Schedule B-3, page 1
Total Additions	<u>\$1,188,990</u>	<u>\$1,086,883</u>	<u>\$102,107</u>	
Total Before Deductions	<u>\$32,425,555</u>	<u>\$28,890,102</u>	<u>\$3,535,453</u>	
Deductions				
Accumulated Deferred Income Taxes	\$3,079,338	\$2,643,559	\$435,779	Schedule B-4, page 2
Customer Advances	1,047,704	774,663	273,041	Schedule B-3, page 1
Total Deductions	<u>\$4,127,042</u>	<u>\$3,418,222</u>	<u>\$708,820</u>	
Total Rate Base	<u><u>\$28,298,513</u></u>	<u><u>\$25,471,880</u></u>	<u><u>\$2,826,633</u></u>	

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 SCHEDULE OF RATE BASE ADJUSTMENTS
 PROJECTED 2019
 INTERIM**

	Average Per Books 2018	Plant 1 / Additions	Materials & Supplies 2/ Storage 3/	Gas in Storage 3/ Prepayments 4/	Unamort. 5/ Loss on Debt	Unamort. 6/ Cost Redemption Cost Pref. Stk.	Customer Advances 7/	Subtotal	Projected 2019
Gas Plant in Service	\$55,571,667	\$5,321,274						\$5,321,274	\$60,892,941
Accumulated Reserve for Depreciation	27,768,448	1,557,063						1,557,063	29,325,511
Net Gas Plant in Service	\$27,803,219	\$3,764,211	\$0	\$0	\$0	\$0	\$0	\$3,764,211	\$31,567,430
Additions									
Materials and Supplies	\$423,681		\$62,823					\$62,823	\$486,504
Gas in Underground Storage	504,327		(\$197,797)					(197,797)	306,530
Prepayments	94,018			\$33,068				33,068	127,086
Unamortized Loss on Debt	64,857			(\$2,193)				(2,193)	62,664
Total Additions	\$1,086,883	\$0	\$62,823	(\$197,797)	\$33,068	(\$2,193)		\$0	\$982,784
Total Before Deductions	\$28,890,102	\$3,764,211	\$62,823	(\$197,797)	\$33,068	(\$2,193)	\$0	\$3,660,112	\$32,550,214
Deductions									
Accumulated Deferred Income Taxes	\$2,643,559		(\$111,927) 8/					\$3,651	\$2,534,787
Customer Advances	774,663							(\$11,902)	762,761
Total Deductions	\$3,418,222	(\$111,927)	\$0	\$0	\$0	(\$496)	\$0	(\$8,251)	\$3,297,548
Total Rate Base	\$25,471,880	\$3,876,138	<u>\$62,823</u>	<u>(\$197,797)</u>	<u>\$33,068</u>	<u>(\$1,697)</u>	<u>\$0</u>	<u>\$8,251</u>	<u>\$3,780,786</u>

1/ Schedule B-1, page 6.

2/ Schedule B-3, page 2.

3/ Schedule B-3, page 3.

4/ Schedule B-3, page 4-5.

5/ Schedule B-3, page 6.

6/ Schedule B-3, page 7.

7/ Schedule B-3, page 8.

8/ Schedule B-4, page 1-2.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
SCHEDULE OF RATE BASE ADJUSTMENTS
PROJECTED 2020
INTERIM

	Projected 2019	Plant 1/ Additions	Materials & Supplies 2/	Gas in Storage 3/	Prepayments 4/	Unamort. 5/ Loss on Debt	Unamort. 6/ Cost Redemption Pref. Stk.	Customer Advances 7/	Subtotal	Projected 2020
Gas Plant in Service	\$60,892,941	\$4,055,600							\$4,055,600	\$64,948,541
Accumulated Reserve for Depreciation	29,325,511	1,726,599							1,726,599	31,052,110
Net Gas Plant in Service	\$31,567,430	\$2,329,001							\$2,329,001	\$33,896,431
Additions										
Materials and Supplies	\$486,504		\$0							\$486,504
Gas in Underground Storage	306,530		\$0							306,530
Prepayments	127,086					\$4,458				141,544
Unamortized Loss on Debt	62,664					(\$6,406)				56,258
Unamort. Redemption Cost-Pref. Stk.	0						\$0			0
Total Additions	\$982,784	\$0				\$14,458	(\$6,406)			(\$6,406)
Total Before Deductions	\$32,550,214	\$2,329,001	\$0			\$14,458	(\$6,406)	\$0		\$2,337,053
Deductions 3/										
Accumulated Deferred Income Taxes	\$2,534,787		(\$84,762) 8/				(\$1,429)			\$2,448,366
Customer Advances	762,761									762,761
Total Deductions	\$3,297,548		(\$84,762)	\$0		\$0	(\$1,429)			\$3,211,127
Total Rate Base	<u>\$29,252,666</u>	<u>\$2,413,763</u>	<u>\$0</u>	<u>\$0</u>	<u>\$14,458</u>	<u>(\$4,977)</u>	<u>\$0</u>	<u>\$230</u>	<u>\$2,423,474</u>	<u>\$31,676,140</u>

1/ Schedule B-1, page 6.
 2/ Schedule B-3, page 2.
 3/ Schedule B-3, page 3.

4/ Schedule B-3, page 4-5.
 5/ Schedule B-3, page 6.
 6/ Schedule B-3, page 7.

7/ Schedule B-3, page 8.
 8/ Schedule B-4, page 1.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
AVERAGE RATE BASE
TWELVE MONTHS ENDING DECEMBER 31, 2018
INTERIM

	Total Company	Average	2017	2018	Average	Minnesota	2018	Average
Gas Plant in Service	\$58,057,519	\$66,654,567	\$62,356,043	\$51,983,102	\$59,160,231	\$55,571,667	\$59,160,231	\$55,571,667
Accumulated Reserve for Depreciation	30,252,327	31,986,628	31,119,478	27,013,971	28,522,925	27,768,448	28,522,925	27,768,448
Net Gas Plant in Service	\$27,805,192	\$34,667,939	\$31,236,565	\$24,969,131	\$30,637,306	\$27,803,219	\$30,637,306	\$27,803,219
Additions								
Materials and Supplies	\$465,768	\$511,457	\$488,613	\$403,593	\$443,769	\$423,681	\$423,681	\$423,681
Gas in Underground Storage	534,090	523,598	528,844	534,090	474,564	504,327	504,327	504,327
Prepayments	92,488	104,981	98,735	90,713	97,321	94,018	94,018	94,018
Unamortized Loss on Debt	74,135	71,460	72,798	65,521	64,193	64,857	64,857	64,857
Total Additions	\$1,166,481	\$1,211,496	\$1,188,990	\$1,093,917	\$1,079,847	\$1,086,883	\$1,086,883	\$1,086,883
Total Before Deductions	\$28,971,673	\$35,879,435	\$32,425,555	\$26,063,048	\$31,717,153	\$28,890,102	\$28,890,102	\$28,890,102
Deductions								
Accumulated Deferred Income Taxes	\$3,131,832	\$3,026,844	\$3,079,338	\$2,701,365	\$2,585,753	\$2,643,559	\$2,643,559	\$2,643,559
Customer Advances	1,119,951	975,457	1,047,704	788,170	761,156	774,663	774,663	774,663
Total Deductions	\$4,251,783	\$4,002,301	\$4,127,042	\$3,489,535	\$3,346,909	\$3,418,222	\$3,418,222	\$3,418,222
Total Rate Base	\$24,719,890	\$31,877,134	\$28,298,513	\$22,573,513	\$28,370,244	\$25,471,880	\$25,471,880	\$25,471,880

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY
AVERAGE RATE BASE
PROJECTED 2019 - 2020
INTERIM

	Projected 2019		Projected 2020		
	Total	MN	Total	MN	ND
Gas Plant in Service	\$68,505,008	\$60,892,941	\$72,871,714	\$64,948,541	\$7,923,173
Accumulated Reserve for Depreciation	32,909,656	29,325,511	34,883,978	31,052,110	3,831,868
Net Gas Plant in Service	\$35,595,352	\$31,567,430	\$37,987,736	\$33,896,431	\$4,091,305
Additions					
Materials and Supplies	\$563,609	\$486,504	\$563,609	\$486,504	\$77,105
Gas in Underground Storage	337,353	306,530	337,353	306,530	30,823
Prepayments	140,345	127,086	154,803	141,544	13,259
Unamortized Loss on Debt	69,768	62,664	62,699	56,258	6,441
Unamort. Redemption Cost-Pref. Stk.	944	0	944	0	859
Total Additions	\$1,112,019	\$982,784	\$129,235	\$1,119,323	\$128,487
Total Before Deductions	\$36,707,371	\$32,550,214	\$4,157,157	\$39,107,059	\$4,219,792
Deductions					
Accumulated Deferred Income Taxes	\$2,983,116	2,534,787	448,329	\$2,908,855	\$2,448,366
Customer Advances	988,743	762,761	225,982	990,873	762,761
Total Deductions	\$3,971,859	\$3,297,548	\$674,311	\$3,899,728	\$3,211,127
Total Rate Base	\$32,735,512	\$29,252,666	\$3,482,846	\$35,207,331	\$31,676,140
					<u>\$3,531,191</u>

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
AVERAGE PLANT IN SERVICE
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	2018	Projected	
		2019	2020
Intangible	\$2,851,819	\$2,883,294	\$2,910,862
Transmission	3,421,971	5,150,191	5,151,592
Distribution	40,880,113	43,933,900	47,546,452
General	6,391,087	6,665,291	6,705,525
Common	1,204,074	1,317,956	1,480,188
Common - Intangible	822,603	942,309	1,153,922
Plant in Service	<u>\$55,571,667</u>	<u>\$60,892,941</u>	<u>\$64,948,541</u>

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 PLANT IN SERVICE**

**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2018
 INTERIM**

Acct. No.	Account	Balance @ 12/31/17	Balance @ 12/31/18	Average
<u>Intangible Plant</u>				
301	Organization	\$4,453	\$4,483	\$4,468
302	Franchises & Consents	66,894	66,900	66,897
303	Misc.	2,765,333	2,795,575	2,780,454
	Total Intangible	\$2,836,680	\$2,866,958	\$2,851,819
<u>Transmission Plant</u>				
365.1	Land	\$4,194	\$4,186	\$4,190
365.2	Land Rights	118,778	118,533	118,656
366	Structures	0	16,682	8,341
367.1	Mains	1,157,477	4,569,780	2,863,629
369.1	Meas. & Reg. Station Equip.	414,703	439,609	427,155
	Total Transmission Plant	\$1,695,152	\$5,148,790	\$3,421,971
<u>Distribution Plant</u>				
374.1	Land	\$2,978	\$2,978	\$2,978
374.2	Rights of Way	17,615	17,615	17,615
375	Structures	32,251	34,860	33,556
376	Mains	17,113,479	18,429,187	17,771,333
378	Meas. & Reg. Equip.-General	467,484	460,915	464,199
379	Meas. & Reg. Equip.-City Gate	484,623	489,390	487,006
380	Services	14,568,953	15,556,608	15,062,780
381	Positive Meters	5,843,340	6,544,073	6,193,707
383	Service Regulators	703,113	873,749	788,431
385	Ind. Meas. & Reg. Station Eqpt.	37,775	37,775	37,775
387.1	Cathodic Protection Equip.	9,235	9,235	9,235
387.2	Other Distribution Equip.	11,498	11,498	11,498
	Total Distribution Plant	\$39,292,344	\$42,467,883	\$40,880,113
<u>General Plant</u>				
389	Land & Land Rights	\$48,028	\$48,062	\$48,045
390	Structures and Improvements	2,390,677	2,374,168	2,382,423
391.1	Furniture and Fixtures	88,421	83,428	85,925
391.3	Computer Equip. - PC	62,019	100,124	81,072
391.5	Computer Equip. - Other	0	0	0
392.1	Trans. Equip., Non-Unitized	32,539	23,776	28,158
392.2	Trans. Equip., Unitized	1,384,847	1,486,940	1,435,894
394.1	Tools,Shop&Gar. Eq.-Non-Un.	598,097	728,235	663,166
395	Laboratory Equipment	333	346	339
396.1	Work Equipment Trailers	153,803	163,495	158,649
396.2	Power Operated Equipment	1,098,833	1,175,583	1,137,208
397.1	Radio Comm. Equip.-Fixed	114,665	134,065	124,365
397.2	Radio Comm. Equip.-Mobile	57,925	68,658	63,292
397.3	General Tele. Comm. Equip.	25,818	50,701	38,259
397.8	Network Equipment	96,648	96,648	96,647
398	Miscellaneous Equipment	46,350	48,941	47,645
	Total General Plant	\$6,199,003	\$6,583,170	\$6,391,087

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 PLANT IN SERVICE**

**FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2018
 INTERIM**

Acct. No.	Account	Balance @ 12/31/17	Balance @ 12/31/18	Average
<u>Common Plant</u>				
389	Land & Land Rights	\$40,770	\$61,170	\$50,970
390	Structures and Improvements	701,507	690,003	695,755
391.1	Furniture and Fixtures	37,981	35,080	36,531
391.3	Computer Equip. - PC	51,008	64,784	57,896
391.5	Computer Equip. - Other	39,153	47,302	43,228
392.1	Trans. Equip., Non-Unitized	86	90	88
392.2	Trans. Equip., Unitized	54,747	59,402	57,075
392.3	Aircraft	177,229	185,205	181,217
393	Stores Equipment	344	359	351
394.1	Tools,Shop&Gar. Eq.-Non-Un.	3,030	3,765	3,397
394.3	Vehicle Maintenance Equipment	2,154	2,081	2,117
394.4	Vehicle Refueling Equip.	372	389	381
397.1	Radio Comm. Equip.-Fixed	3,228	3,374	3,301
397.2	Radio Comm. Equip.-Mobile	9,292	7,379	8,336
397.3	General Tele. Comm. Equip.	21,455	16,422	18,938
397.5	Supervisory & Telemetering	527	551	539
397.8	Network Equipment	3,493	4,819	4,156
398	Miscellaneous Equipment	38,686	40,911	39,798
	Total Common Plant	\$1,185,062	\$1,223,086	\$1,204,074
303	Intangible Plant - Common	\$774,861	\$870,344	\$822,603
	Total Gas Plant in Service	<u>\$51,983,102</u>	<u>\$59,160,231</u>	<u>\$55,571,667</u>

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY
DETAILED COST OF PLANT
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2018
INTERIM

Acct. No.	Account	Balance @ 12/31/17	Additions	Retirements	Transfers	Balance @ 12/31/18
	<u>Intangible Plant</u>					
301	Organization	\$5,006	\$0	\$0	\$0	\$5,006
302	Franchises & Consents	73,680	0	0	0	73,680
303	Misc.	<u>2,783,783</u>	<u>969</u>	<u>0</u>	<u>0</u>	<u>2,784,752</u>
	Total Intangible Plant	<u>\$2,862,469</u>	<u>\$969</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,863,438</u>
	<u>Transmission Plant</u>					
365.1	Land	\$5,585	\$0	\$0	\$0	\$5,585
365.2	Land Rights	158,152	0	0	0	158,152
366	Structures	0	16,683	0	0	16,683
367.1	Mains	<u>1,541,179</u>	<u>4,556,013</u>	<u>0</u>	<u>0</u>	<u>6,097,192</u>
369.1	Measuring & Regulating Station Equip.	<u>855,908</u>	<u>31,570</u>	<u>0</u>	<u>(10,808)</u>	<u>876,670</u>
	Total Transmission Plant	<u>\$2,560,824</u>	<u>\$4,604,266</u>	<u>\$0</u>	<u>(\$10,808)</u>	<u>\$7,154,282</u>
	<u>Distribution Plant</u>					
374.1	Land	\$2,978	\$0	\$0	\$0	\$2,978
374.2	Land Rights	17,654	0	0	0	17,654
375	Structures & Improvements	<u>32,251</u>	<u>2,609</u>	<u>0</u>	<u>0</u>	<u>34,860</u>
376	Mains	<u>19,426,616</u>	<u>1,589,216</u>	<u>(171,571)</u>	<u>0</u>	<u>20,844,261</u>
378	Measuring & Regulating Equip. - Gen.	<u>511,305</u>	<u>5,508</u>	<u>(12,082)</u>	<u>10,808</u>	<u>515,539</u>
379	Measuring & Regulating Equip. - City Gate	<u>484,883</u>	<u>4,766</u>	<u>0</u>	<u>0</u>	<u>489,649</u>
380	Services	<u>15,937,760</u>	<u>1,305,373</u>	<u>(252,541)</u>	<u>0</u>	<u>16,990,592</u>
381	Meters	<u>6,438,022</u>	<u>331,131</u>	<u>(65,745)</u>	<u>525,026</u>	<u>7,228,434</u>
383	Service Regulators	<u>774,939</u>	<u>91,920</u>	<u>(68,559)</u>	<u>167,129</u>	<u>965,429</u>
385	Industrial Measuring & Regulating Equip.	<u>162,784</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>162,784</u>
387.1	Cathodic Protection Equipment	<u>9,235</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,235</u>
387.2	Other Distribution Equipment	<u>11,499</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,499</u>
	Total Distribution Plant	<u>\$43,809,926</u>	<u>\$3,330,523</u>	<u>(\$570,498)</u>	<u>\$702,963</u>	<u>\$47,272,914</u>
	<u>General Plant</u>					
389	Land & Land Rights	\$48,659	\$0	\$0	\$0	\$48,659
390	Structures & Improvements	<u>2,528,697</u>	<u>78,333</u>	<u>(102,323)</u>	<u>0</u>	<u>2,504,707</u>

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY
 DETAILED COST OF PLANT
 FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2018
 INTERIM**

Acct. No.	Account	Balance @ 12/31/17	Additions	Retirements	Transfers	Balance @ 12/31/18
391.1	Office Furniture & Equipment	95,317	1,629	(7,641)	0	89,305
391.3	Computer Equip.-PC	61,617	3,179	(18,589)	58,860	105,067
392.1	Transportation Equipment - Non-Unitized	31,167	0	(8,818)	0	22,349
392.2	Transportation Equipment - Unitized	1,380,893	238,714	(151,579)	0	1,468,028
394.1	Miscellaneous Tools	628,270	129,526	0	0	757,796
396.1	Work Equipment Trailers	151,442	12,916	(6,331)	0	158,027
396.2	Power Operated Equipment	1,101,925	376,050	(314,068)	0	1,163,907
397.1	Radio Communication Equip. - Fixed	116,257	22,858	(3,457)	0	135,658
397.2	Radio Communication Equip. - Mobile	59,341	0	0	10,733	70,074
397.3	General Tele. Comm. Equip.	27,484	0	(1,719)	25,685	51,450
397.8	Network Equipment	100,501	0	0	0	100,501
398	Miscellaneous Equipment	51,339	0	0	2,321	53,660
	Total General Plant	\$6,382,909	\$863,205	(\$614,525)	\$97,599	\$6,729,188
	Total Gas Plant in Service	<u>\$55,616,128</u>	<u>\$8,798,963</u>	<u>(\$1,185,023)</u>	<u>\$789,754</u>	<u>\$64,019,822</u>

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
PLANT IN SERVICE
PROJECTED 2019 - 2020
INTERIM

Plant in Service	Projected 2019			Projected 2020			Average 2020 Plant
	Plant @ 12/31/18 1/	Additions 2/	Retirements 3/	Balance @ 12/31/19	Plant Additions 2/	Retirements 3/	
Intangible	\$2,866,958	\$32,672	\$0	\$2,899,630	\$2,883,294	\$0	\$2,922,094
Transmission	\$5,148,790	\$2,802	\$0	\$5,151,592	\$5,150,191	\$0	\$5,151,592
Distribution	\$42,467,883	\$3,509,596	(\$577,563)	\$45,399,916	\$43,933,900	\$4,910,510	\$47,546,452
General							
Other General	\$1,259,084	\$229,369	(\$115,836)	\$1,372,617	\$1,315,851	\$253,152	\$1,499,488
Structures & Improvements	2,374,168	266,105	(218,423)	2,421,850	2,398,009	8,068	(222,810)
Computer Equipment	100,124	6,797	(9,211)	97,710	98,917	13,367	(8,989)
Transportation Eqpt.	1,510,716	218,015	(138,986)	1,589,745	1,550,231	230,000	(146,257)
Tools & Work Eqpt.	1,339,078	49,606	(123,195)	1,265,489	1,302,283	32,400	(116,425)
Total General	\$6,583,170	\$769,892	(\$605,651)	\$6,747,411	\$6,665,291	\$536,987	(\$620,762)
Common							
Other Common	\$361,505	\$35,995	(\$14,713)	\$382,787	\$372,146	\$111,929	(\$15,579)
Structures & Improvements	690,003	143,516	(28,083)	805,436	747,720	44,267	(32,781)
Computer Equipment	112,086	60,005	(4,562)	167,529	139,808	36,034	(6,818)
Transportation Eqpt.	59,492	0	(2,421)	57,071	58,282	0	(2,323)
Total Common	\$1,223,086	\$239,516	(\$49,779)	\$1,412,823	\$1,317,956	\$192,230	(\$57,501)
Intangible	\$870,344	\$143,930	\$0	\$1,014,274	\$942,309	\$279,296	\$0
Total Plant in Service	\$59,160,231	\$4,698,408	(\$1,232,993)	\$62,625,646	\$60,892,941	\$5,941,487	(\$1,295,702)
							\$67,271,431
							\$64,948,541

1/ Schedule B-1, pages 2-3.

2/ Schedule B-1, pages 7-12.

3/ Based on 2016-2018 average ratio of retirements to plant.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 PLANT ADDITIONS
 PROJECTED 2019
 INTERIM**

<u>Project No.</u>	<u>Account</u>	<u>Description</u>	<u>Region</u>	<u>Amount</u>
<u>Transmission</u>				
312381	367	Replace 6' Transmission Line	Great Plains	\$2,802
		Total Transmission		\$2,802
<u>Distribution</u>				
100854	376	Mains - Replace	Great Plains	\$108,332
100855	376	Mains - Growth	Great Plains	117,496
200800	376	Mains - System Safety and Integrity	Great Plains	<u>1,412,140</u>
		Total Account 376		<u>\$1,637,968</u>
100864	378	Measuring & Regulating Equipment	Great Plains	\$4,456
316080	378	Measuring & Regulating Equipment	Great Plains	<u>20,859</u>
		Total Account 378		<u>\$25,315</u>
316907	379	Measuring & Regulating - City Gate	Great Plains	\$47,330
100909	380	Service lines - Growth	Great Plains	\$62,832
311094	380	Service lines - Replacement	Great Plains	66,628
200823	380	Service lines - System Safety and Integrity	Great Plains	<u>1,176,785</u>
		Total Account 380		<u>\$1,306,245</u>
100910	381	Meters	Great Plains	\$316,252
100912	383	Regulators	Great Plains	\$118,011
316070	387	Cathodic Protection	Great Plains	<u>\$58,475</u>
		Total Distribution		<u>\$3,509,596</u>
<u>General</u>				
316860	390	Blacktop Parking Lot	Great Plains	\$76,920
316861	390	Install LED Lights	Great Plains	2,021
316862	390	Shop Insulation	Great Plains	<u>187,164</u>
		Total Account 390		<u>\$266,105</u>
100929	391.1	Office Equipment	Great Plains	\$2,051
100958	391.3	Personal Computers	Great Plains	\$6,797
100959	392.2	Vehicles	Great Plains	\$218,015
316075	394.1	Minor Work Equipment	Great Plains	\$27,230
316951	394.1	Sensit PMDs	Great Plains	61,550
316955	394.1	Corrosion Detector	Great Plains	5,799
316956	394.1	Update Mueller Equipment	Great Plains	4,259
316957	394.1	Test Guage	Great Plains	7,451
316974	394.1	Core Drills	Great Plains	10,590
317122	394.1	Training Props	Great Plains	<u>8,800</u>
		Total Account 394.1		<u>\$125,679</u>

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 PLANT ADDITIONS
 PROJECTED 2019
 INTERIM**

Project No.	Account	Description	Region	Amount
<u>General (Cont.)</u>				
100979	396.2	Power Operated Equipment	Great Plains	\$49,606
316754	397.1	Fixed Network Expansion	Great Plains	\$74,973
317139	397.1	Upgrade Gas Collectors to 4G	Great Plains	26,666
		Total Account 397.1		<u>\$101,639</u>
		Total General		\$769,892
<u>General Intangible</u>				
316450	303	PCAD Annual Enhancements	General Office	\$9,589
317045	303	SCADA DR System	General Office	2,878
317411	303	Synergi Model Development	General Office	18,730
317615	303	Migrate Aligne Database	General Office	1,475
		Total Acct. 303		<u>\$32,672</u>
<u>Common</u>				
302486	390	Purchase Carpet	General Office	\$17,849
315957	390	Remodel Control Center	General Office	9,049
316404	390	Renovate New Building - Communications	General Office	116,014
316464	390	New Building - Communications	General Office	604
		Total Acct. 390		<u>\$143,516</u>
100755	391.1	Office Equipment	General Office	\$10,001
100014	391.3	Replace Toughbooks	General Office	\$24,043
100756	391.3	Replace Computer Peripherals	General Office	6,752
307540	391.3	Replace Network Equipment	General Office	18,275
311597	391.3	Itron Mobile Radio	General Office	6,053
315424	391.3	Replace UPS Batteries	General Office	571
		Total Acct. 391.3		<u>\$55,694</u>
317563	391.5	Work Asset Management Hardware	General Office	\$4,311
100744	397.1	Communication Equipment	General Office	\$12,612
300071	397.2	Replace Mobile Collectors	General Office	\$8,431
316128	397.2	Replace Mobile Radio System	General Office	4,951
		Total Acct. 397.2		<u>\$13,382</u>
		Total Common		\$239,516
<u>Common - Intangible</u>				
100336	303	PIM Installation	General Office	\$846
100575	303	Purchase IVR - Web	General Office	8,234
200714	303	GIS System Upgrade	General Office	6,718
301563	303	GIS Data Conversion	General Office	91,583
315864	303	ThoughtSpot Implementation	General Office	6,381
315942	303	PragmaFIELD Implementation	General Office	9,831

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 PLANT ADDITIONS
 PROJECTED 2019
 INTERIM**

Project No.	Account	Description	Region	Amount
<u>Common - Intangible (Cont.)</u>				
316262	303	JDE Weblogic	General Office	\$2,408
316282	303	PowerPlan Lease Module	General Office	5,579
317093	303	PowerPlan Upgrade	General Office	8,587
318236	303	HVAC & Security System Software	General Office	3,763
		Total Common Intangible		<u>\$143,930</u>
		Total 2019 Additions		<u>\$4,698,408</u>
		Transmission		\$2,802
		Distribution		\$3,509,596
		General		
		Other		\$229,369
		Structures & Improvements		266,105
		Computer Equipment		6,797
		Vehicles		218,015
		Work Equipment		49,606
		Total General		<u>\$769,892</u>
		General Intangible		\$32,672
		Common		
		Other		\$35,995
		Structures & Improvements		143,516
		Computer Equipment		60,005
		Vehicles		0
		Total Common		<u>\$239,516</u>
		Common Intangible		<u>\$143,930</u>
		Total 2019 Additions		<u>\$4,698,408</u>

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
PLANT ADDITIONS
PROJECTED 2020
INTERIM

Project No.	Account	Description	Region	Amount
<u>Distribution</u>				
100854	376	Mains - Replace	Great Plains	\$152,490
100855	376	Mains - Growth	Great Plains	91,493
200800	376	Mains - System Safety and Integrity	Great Plains	<u>1,800,573</u>
Total Account 376				<u>\$2,044,556</u>
318100	378	Measuring & Regulating Equipment - Growth	Great Plains	\$100,000
319042	378	Measuring & Regulating Equipment	Great Plains	<u>349,308</u>
Total Account 378				<u>\$449,308</u>
316911	379	Measuring & Regulating - City Gate	Great Plains	\$91,493
318802	379	Measuring & Regulating - Line Heater	Great Plains	<u>170,786</u>
Total Account 379				<u>\$262,279</u>
100909	380	Service lines - Growth	Great Plains	\$341,572
311094	380	Service lines - Replacement	Great Plains	140,289
200823	380	Service lines - System Safety and Integrity	Great Plains	<u>1,195,502</u>
Total Account 380				<u>\$1,677,363</u>
100910	381	Meters	Great Plains	\$314,776
100912	383	Regulators	Great Plains	\$99,403
316070	387	Cathodic Protection	Great Plains	<u>\$62,825</u>
Total Distribution				<u>\$4,910,510</u>
<u>General</u>				
318600	390	Replace 2 Doors	Great Plains	\$8,068
100929	391.1	Office Equipment	Great Plains	\$3,026
318578	391.1	Conference Room Tables	Great Plains	3,132
318594	391.1	Ice Machine	Great Plains	<u>3,132</u>
Total Account 391.1				<u>\$9,290</u>
100958	391.3	Personal Computers	Great Plains	\$13,367
100959	392.2	Vehicles	Great Plains	\$230,000
100976	394.1	Minor Work Equipment	Great Plains	\$7,060
318013	394.1	Tools & Minor Work Equipment	Great Plains	20,170
318596	394.1	Air Compressor	Great Plains	2,017
318597	394.1	Portable Pipe Threader	Great Plains	6,051
318598	394.1	Yard Gate	Great Plains	3,227
318605	394.1	Remote Methane Detector	Great Plains	12,102
318753	394.1	Shoring Box	Great Plains	6,555
318754	394.1	Shoring Box	Great Plains	<u>6,555</u>
Total Account 394.1				<u>\$63,737</u>
100979	396.2	Power Operated Equipment	Great Plains	\$32,400

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
PLANT ADDITIONS
PROJECTED 2020
INTERIM

Project No.	Account	Description	Region	Amount
<u>General (Cont.)</u>				
316754	397.1	Fixed Network Expansion	Great Plains	\$10,085
316489	397.2	Replace Mobile Radio System	Great Plains	\$152,142
318118	397.8	Fixed Network Equipment	Great Plains	<u>\$17,898</u>
Total General				\$536,987
<u>General - Intangible</u>				
316359	303	SCADA System Enhancements	General Office	\$5,532
316450	303	PCAD Enhancements	General Office	12,159
318453	303	SCADA Autosol	General Office	<u>4,773</u>
Total General Intangible				\$22,464
<u>Common</u>				
318332	390	Remodel Restrooms	General Office	\$27,874
318336	390	Remodel Restrooms	General Office	<u>16,393</u>
Total Acct. 390				\$44,267
100755	391.1	Office Equipment	General Office	\$21,294
100014	391.3	Replace Toughbooks	General Office	\$10,551
100756	391.3	Replace Computer Peripherals	General Office	4,917
311597	391.3	Itron Mobile Radio	General Office	6,843
316892	391.3	Replace UPS Batteries	General Office	935
316917	391.3	Replace Display Devices	General Office	<u>5,307</u>
Total Acct. 391.3				\$28,553
317563	391.5	Work Asset Management - Hardware	General Office	\$7,481
318216	394.1	Communications Tools	General Office	\$2,337
100744	397.1	Communication Equipment	General Office	\$7,848
316128	397.2	Replace Mobile Radio System	General Office	\$69,166
300071	397.2	Replace Mobile Collectors	General Office	<u>1,588</u>
Total Acct. 397.2				\$70,754
318970	397.3	Replace Cisco VoIP	General Office	\$8,138
318189	397.8	Fixed Network Equipment	General Office	<u>\$1,558</u>
Total Common				\$192,230
<u>Common - Intangible</u>				
100550	303	Work Asset Management - Software	General Office	\$187,764
100575	303	Customer Self Service Web/IVR	General Office	9,938
200714	303	GIS Enhancements	General Office	<u>9,844</u>

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 PLANT ADDITIONS
 PROJECTED 2020
 INTERIM**

Project No.	Account	Description	Region	Amount
<u>Common - Intangible (Cont.)</u>				
315864	303	ThoughtSpot Implementation	General Office	\$12,015
316021	303	GIS ESRI System Upgrade	General Office	42,020
316104	303	GIS Pipeline Inspection System	General Office	6,232
317095	303	JDEdwards AS400 to Oracle	General Office	3,732
318360	303	Sierra AirLink Manager	General Office	2,337
318407	303	Upgrade FDM Software	General Office	2,142
318844	303	2Ring Dashboard	General Office	1,675
318890	303	GIS Offline Mobile Maps	General Office	1,597
		Total Common Intangible		<u>\$279,296</u>
		Total 2020 Additions		<u>\$5,941,487</u>
		Transmission		\$0
		Distribution		\$4,910,510
		General		
		Other		\$253,152
		Structures & Improvements		8,068
		Computer Equipment		13,367
		Vehicles		230,000
		Work Equipment		32,400
		Total General		<u>\$536,987</u>
		General Intangible		\$22,464
		Common		
		Other		\$111,929
		Structures & Improvements		44,267
		Computer Equipment		36,034
		Vehicles		0
		Total Common		<u>\$192,230</u>
		Common Intangible		<u>\$279,296</u>
		Total 2020 Additions		<u>\$5,941,487</u>

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
SUMMARY OF ACCUMULATED RESERVE FOR DEPRECIATION
PROJECTED 2019 - 2020
INTERIM

	2018 1/	Projected 2019 2/	Average 2019 2/	Projected 2020 3/	Average 2020 3/
Intangible	\$806,414	\$988,975	\$897,695	\$1,175,659	\$1,082,317
Transmission	1,300,558	1,406,522	1,353,540	1,512,504	1,459,513
Distribution	22,790,089	24,281,166	23,535,628	25,904,268	25,092,717
General	2,548,073	2,282,192	2,415,132	2,083,337	2,182,764
Common	547,747	561,497	554,624	586,399	573,949
Common Intangible	<u>530,045</u>	<u>607,741</u>	<u>568,892</u>	<u>713,960</u>	<u>660,850</u>
Total	<u><u>\$28,522,926</u></u>	<u><u>\$30,128,093</u></u>	<u><u>\$29,325,511</u></u>	<u><u>\$31,976,127</u></u>	<u><u>\$31,052,110</u></u>

1/ Schedule B-2, page 2.

2/ Schedule B-2, page 4.

3/ Schedule B-2, page 5.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
SUMMARY OF ACCUMULATED RESERVE FOR DEPRECIATION
TWELVE MONTHS ENDING DECEMBER 31, 2018
INTERIM

	Total Company		Minnesota		
	Balance 12/31/17	Balance 12/31/18	Average Balance	Balance 12/31/17	Average Balance
Intangible	\$677,070	\$875,306	\$776,188	\$624,162	\$715,288
Transmission	1,779,577	1,796,682	1,788,130	1,295,647	1,300,558
Distribution	24,059,619	25,497,377	24,778,498	21,538,392	22,790,089
General	2,675,306	2,613,547	2,644,427	2,612,386	2,548,073
Common	560,658	611,809	586,234	498,554	547,747
Intangible Plant - Common	500,098	591,908	546,003	444,829	530,045
Total	\$30,252,328	\$31,986,629	\$31,119,480	\$27,013,970	\$27,768,448

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY
BOOK CHANGES IN ACCUMULATED PROVISION FOR
DEPRECIATION AND AMORTIZATION
TWELVE MONTHS ENDING DECEMBER 31, 2018
INTERIM

	Beginning Balance 1/1/18	Annual Provision \$175,685	Retirements (Original Cost)	Salvage	Removal Costs	Adjustments	Ending Balance 12/31/18 \$782,657
Gas Utility							
Intangible							
Transmission	1,779,577	39,391			(\$16,705)	(\$5,581)	1,796,682
Distribution	25,450,454	2,062,863	(\$683,066)	\$124	(165,615)	188,201	26,852,961
General	2,635,305	262,933	(614,525)	282,712	(92)	53,528	2,619,861
Total	\$30,472,308	\$2,540,872	(\$1,297,591)	\$282,836	(\$182,412)	\$236,148	\$32,052,161

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
ACCUMULATED RESERVE FOR DEPRECIATION
PROJECTED 2019
INTERIM

	2018 Acc. Reserve for Depr. <u>\$806,414</u>	2019 Average Plant In Service 1/ <u>\$2,883,294</u>	Depreciation/ Amortization Rate 2/ <u>3/</u>	Depreciation/ Amortization Expense <u>\$182,561</u>	Depreciation/ Amortization Expense <u>\$0</u>	Retirements/ Removal <u>\$0</u>	Ending Balance <u>\$988,975</u>	2019 Average Balance <u>\$897,695</u>
Intangible								
Transmission	\$1,300,558	\$5,150,191	2.06%	\$106,094		(\$130)	\$1,406,522	\$1,353,540
Distribution	\$22,790,089	\$43,933,900	4.67%	\$2,051,713		(\$560,636)	\$24,281,166	\$23,535,628
General								
Other General	\$533,972	\$1,315,851	5.03%	\$66,187		(\$116,086)	\$484,073	\$509,023
Structures & Improvements	770,994	2,398,009	1.92%	46,042		(167,614)	649,422	710,208
Computer Equipment	83,813	98,917	14.87%	14,709		(18,221)	80,301	82,057
Transportation Eqpt.	664,655	1,550,231	8.21%	127,274		(144,496)	647,433	656,044
Work Eqpt.	494,639	1,302,283	2.60%	33,859		(107,535)	420,963	457,800
Total General	<u>\$2,548,073</u>	<u>\$6,665,291</u>		<u>\$288,071</u>		<u>(\$553,952)</u>	<u>\$2,282,192</u>	<u>\$2,415,132</u>
Common								
Other Common	\$184,537	\$372,146	4.44%	\$16,523		(\$16,830)	\$184,230	\$184,384
Structures & Improvements	312,312	747,720	2.25%	16,824		(28,483)	300,653	306,483
Computer Equipment	42,209	139,808	20.00%	27,962		(3,849)	66,322	54,266
Transportation Eqpt.	8,689	58,282	4.11%	2,395		(792)	10,292	9,491
Total Common	<u>\$547,747</u>	<u>\$1,317,956</u>		<u>\$63,704</u>		<u>(\$49,954)</u>	<u>\$561,497</u>	<u>\$554,624</u>
Common Intangible	<u>\$530,045</u>	<u>\$942,309</u>	3/	<u>\$77,696</u>		<u>\$0</u>	<u>3/</u>	<u>\$607,741</u>
Total Gas Plant in Service	<u>\$28,522,926</u>	<u>\$60,892,941</u>		<u>\$2,769,839</u>		<u>(\$1,164,672)</u>	<u>\$30,128,093</u>	<u>\$29,325,511</u>
Depreciation Expense				<u>\$2,606,311</u>				

1/ Schedule B-1, page 6.
 2/ Composite depreciation rates by function, rates per Depreciation Study as submitted in Docket No. D-19-376.

3/ Amortization based on the life of each item.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 ACCUMULATED RESERVE FOR DEPRECIATION
 PROJECTED 2020
 INTERIM**

	2019	2020	Depreciation/ Amortization Rate 2/ 3/	Depreciation/ Amortization Expense	Retirements/ Removal	Ending Balance	2020 Average Balance
Intangible	\$988,975	\$2,910,862		\$186,684		\$1,175,659	\$1,082,317
Transmission	\$1,406,522	\$5,151,592	2.06%	\$106,123	(\$141)	\$1,512,504	\$1,459,513
Distribution	\$24,281,166	\$47,546,452	4.67%	\$2,220,419	(\$597,317)	\$25,904,268	\$25,092,717
General							
Other General	\$484,073	\$1,436,053	5.03%	\$72,233	(\$105,237)	\$451,069	\$467,571
Structures & Improvements	649,422	2,314,479	1.92%	44,438	(141,184)	552,676	601,049
Computer Equipment	80,301	99,899	14.87%	14,855	(17,457)	77,699	78,999
Transportation Eqpt.	647,433	1,631,617	8.21%	133,956	(140,752)	640,637	644,035
Work Eqpt.	420,963	1,223,477	2.60%	31,810	(91,517)	361,256	391,110
Total General	<u>\$2,282,192</u>	<u>\$6,705,525</u>		<u>\$297,292</u>	<u>(\$496,147)</u>	<u>\$2,083,337</u>	<u>\$2,182,764</u>
Common							
Other Common	\$84,230	\$430,962	4.44%	\$19,135	(\$16,802)	\$186,563	\$185,397
Structures & Improvements	300,653	811,179	2.25%	18,252	(27,420)	291,485	296,069
Computer Equipment	66,322	182,137	20.00%	36,427	(6,049)	96,700	81,511
Transportation Eqpt.	10,292	55,910	4.11%	2,298	(939)	11,651	10,972
Total Common	<u>\$561,497</u>	<u>\$1,480,188</u>		<u>\$76,112</u>	<u>(\$51,210)</u>	<u>\$586,399</u>	<u>\$573,949</u>
Common Intangible	<u>\$607,741</u>	<u>\$1,153,922</u>	<u>3/</u>	<u>\$106,219</u>	<u>\$0</u>	<u>\$713,960</u>	<u>\$660,850</u>
Total Gas Plant in Service	<u>\$30,128,093</u>	<u>\$64,948,541</u>		<u>\$2,992,849</u>	<u>(\$1,144,815)</u>	<u>\$31,976,127</u>	<u>\$31,052,110</u>
Depreciation Expense				<u><u>\$2,824,785</u></u>			

1/ Schedule B-1, page 6.

2/ Composite depreciation rates by function, rates per Depreciation Study as submitted in Docket No. D-19-376.

3/ Amortization based on the life of each item.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
SUMMARY OF WORKING CAPITAL AND
CUSTOMER ADVANCES FOR CONSTRUCTION
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

<u>Working Capital</u>	Average Balance @ 12/31/18	Projected		Reference
		2019	2020	
Materials and Supplies	\$423,681	\$486,504	\$486,504	Schedule B-3, page 2
Gas In Underground Storage	\$504,327	\$306,530	\$306,530	Schedule B-3, page 3
Prepayments				
Prepaid Insurance	\$12,621	\$71,709	\$86,167	Schedule B-3, page 4
Prepaid Commodity	81,397	55,377	55,377	Schedule B-3, page 5
Total Prepayments	\$94,018	\$127,086	\$141,544	
Unamortized Loss on Debt	\$64,857	\$62,664	\$56,258	Schedule B-3, page 6
Total Working Capital	<u>\$1,086,883</u>	<u>\$982,784</u>	<u>\$990,836</u>	
Customer Advances for Construction	<u>\$774,663</u>	<u>\$762,761</u>	<u>\$762,761</u>	Schedule B-3, page 7

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
MATERIALS AND SUPPLIES
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Per Books	Projected	
		2019	1/
December 2017	\$403,593	\$443,769	
January 2018	410,363	436,003	
February	417,677	437,458	
March	413,677	452,618	
April	458,381	460,428	
May	473,410	527,072	
June	558,011	609,814	
July	567,478	567,478	
August	551,043	551,043	
September	483,982	483,982	
October	457,719	457,719	
November	453,393	453,393	
December	443,769	443,769	
Average Balance	<u>\$423,681</u>		
Thirteen Month Average		<u>\$486,504</u>	<u>\$486,504</u>

1/ Reflects actual data for January through June 2019. Remainder of 2019 months to remain at 2018 level.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
GAS IN UNDERGROUND STORAGE
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Per Books	Projected	
		2019	1/
December 2017	\$534,090	\$474,564	
January 2018	326,635	268,622	
February	165,433	132,481	
March	47,496	42,409	
April	0	0	
May	0	0	
June	127,963	104,436	
July	248,334	248,334	
August	371,148	371,148	
September	577,624	577,624	
October	645,357	645,357	
November	645,357	645,357	
December	474,564	474,564	
Average Balance	<u>\$504,327</u>		
Thirteen Month Average		<u>\$306,530</u>	<u>\$306,530</u>

1/ Reflects actual data for January through June 2019. Remainder of 2019 months to remain at 2018 level.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
PREPAID INSURANCE
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Per Books	Projected	
		2019	2020 1/
December 2017	\$14,596	\$10,645	\$6,263
January 2018	130,694	150,247	184,395
February	118,220	136,545	167,521
March	106,616	127,186	150,648
April	94,731	109,438	133,774
May	82,769	96,667	116,901
June	70,611	82,810	100,027
July	58,452	68,888	83,154
August	46,293	54,966	66,280
September	34,135	41,043	49,406
October	23,569	27,120	32,538
November	25,996	20,393	23,070
December	10,645	6,263	6,191
Average Balance	<u>\$12,621</u>		
Thirteen Month Average		<u>\$71,709</u>	<u>\$86,167</u>

1/ Reflects actual data through June 2019 and reflects reallocation of corporate cost. Projected based on projected insurance expense.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
PREPAID COMMODITY CHARGES
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Per Books	Projected	
		2019	1/
December 2017	\$76,117	\$86,676	
January 2018	45,732	48,707	
February	22,466	24,727	
March	6,434	7,932	
April	0	0	
May	0	0	
June	25,074	22,618	
July	47,299	47,299	
August	69,591	69,591	
September	95,253	95,253	
October	115,209	115,209	
November	115,210	115,210	
December	86,676	86,676	
Average Balance	<u>\$81,397</u>		
Thirteen Month Average		<u>\$55,377</u>	<u>\$55,377</u>

1/ Reflects actual data for January through June 2019. Remainder of 2019 months to remain at 2018 level.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
UNAMORTIZED GAIN(LOSS) ON DEBT
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Unamortized Loss on Debt	Acc. Deferred Inc. Tax
Balance at December 31, 2017	\$65,521	(\$14,630)
Balance at December 31, 2018	\$64,193	(\$14,320)
Average Balance	<u>\$64,857</u>	<u>(\$14,475)</u>
2019 Amortization 1/	<u>(3,057)</u>	<u>682</u>
Balance at December 31, 2019	\$61,136	(\$13,638)
Average Balance	<u>\$62,664</u>	<u>(\$13,979)</u>
2020 Amortization	<u>(9,756)</u>	<u>2,176</u>
Balance at December 31, 2020	\$51,380	(\$11,462)
Average Balance	<u>\$56,258</u>	<u>(\$12,550)</u>

1/ Includes annual amortization and reallocation.

January 2019 amortization: \$5,886
 February amortization: (813)
 Reallocation entry: \$6,699

Monthly amortization: (\$813)
 months: 12
 (\$9,756)

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
CUSTOMER ADVANCES FOR CONSTRUCTION
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM**

	Per Books	Projected	
		2019	1/
December 2017	\$788,170	\$761,156	
January 2018	788,170	763,556	
February	787,892	762,756	
March	811,396	763,197	
April	811,396	763,197	
May	822,146	763,197	
June	715,296	762,690	
July	708,385	762,690	
August	708,385	762,690	
September	741,990	762,690	
October	741,990	762,690	
November	748,215	762,690	
December	761,156	762,690	
Average Balance	<u>\$774,663</u>		
Thirteen Month Average		<u>\$762,761</u>	<u>\$762,761</u>

1/ Reflects actual data through June 2019. Remainder of months to remain at 2019 level.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 ACCUMULATED DEFERRED INCOME TAXES
 PROJECTED 2019 - 2020
 INTERIM**

	2018 1/	Projected 2019			Projected 2020		
		Changes	Balance	Average	Changes	Balance	Average
Accumulated Deferred Income Taxes							
Liberalized Depreciation	\$3,366,268	(\$109,825)	2/	\$3,256,443	\$3,311,356	(\$77,771)	2/
Contribution in Aid of Construction	(494,741)			(494,741)	(494,741)		
Customer Advances	(218,772)	(461)	3/	(219,233)	(219,003)	0	3/
Unamortized Loss on Debt	14,320	(682)	4/	13,638	13,979	(2,176)	4/
Excess Deferred - Non-Plant in Rate Base	(81,322)	9,036	5/	(72,286)	(76,804)	9,036	5/
	\$2,585,753	(\$101,932)		\$2,483,821	\$2,534,787	(\$70,911)	
Balance							

- 1/ Schedule B-4, page 2.
 2/ Schedule B-4, page 3.
 3/ Change in customer advances multiplied by 28.742 percent.
 4/ Schedule B-3, page 6.
 5/ Annual amortization of Non-Plant Excess Deferred Income Taxes in Rate Base, 10 year amortization of \$9,036 per year.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
ANALYSIS OF ACCUMULATED DEFERRED INCOME TAXES
TWELVE MONTHS ENDING DECEMBER 31, 2018
INTERIM

	Total Company		Minnesota		
	Balance 12/31/17	Balance 12/31/18	Average Balance	Balance 12/31/17	Balance 12/31/18
<u>Gas Utility - Rate Base Deductions:</u>					
Depreciation, Retirements and Other Timing Differences Required to be Normalized	\$4,167,382	\$3,953,435	\$4,060,409	\$3,554,369	\$3,366,268
Contributions In Aid of Construction	(608,638)	(552,445)	(580,542)	(547,547)	(494,741)
Customer Advances	(307,507)	(271,072)	(289,290)	(226,536)	(218,772)
Unamortized Loss on Debt	18,083	17,431	17,757	14,630	14,320
Excess Deferred - Non-Plant in Rate Base	(137,488)	(120,506)	(128,997)	(93,552)	(81,322)
Total	<u><u>\$3,131,832</u></u>	<u><u>\$3,026,843</u></u>	<u><u>\$3,079,338</u></u>	<u><u>\$2,701,364</u></u>	<u><u>\$2,585,753</u></u>
					<u><u>\$2,643,559</u></u>

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
CHANGES IN ACCUMULATED DEFERRED INCOME TAXES
RELATED TO PLANT IN SERVICE
PROJECTED 2019 - 2020
INTERIM**

	<u>Projected</u>	
	<u>2019</u>	<u>2020</u>
<u>DIT on 2018 and prior plant:</u>		
Book depreciation - 2018 and prior plant 1/	(\$2,677,917)	(\$2,677,917)
Tax Depreciation - 2018 and prior plant	2,212,455	2,171,263
Net tax deductions	<u>(\$465,462)</u>	<u>(\$506,654)</u>
Accumulated deferred income taxes on historical plant @ 28.742%	(\$133,783)	(\$145,622)
DIT on plant additions 2/	\$23,958	\$67,851
Changes in Accumulated Deferred income taxes @ 28.742%	<u>(\$109,825)</u>	<u>(\$77,771)</u>

1/ Includes depreciation on accounts charged to clearing accounts.

2/ See Schedule B-4, page 4.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 LIBERALIZED DEPRECIATION
 PROJECTED 2019 - 2020
 INTERIM**

Month	Weighting For Projection	Monthly Increments	Balance/ Increments
December 2018	100.00%		
January 2019	91.78%	\$4,310	\$3,956
February	84.11%	4,310	3,625
March	75.62%	4,310	3,259
April	67.40%	4,310	2,905
May	58.90%	4,310	2,539
June	50.68%	4,310	2,184
July	42.19%	4,310	1,818
August	33.70%	4,310	1,452
September	25.48%	4,310	1,098
October	16.99%	4,310	732
November	8.77%	4,310	378
December	0.27%	4,312	12
Total		\$51,722	\$23,958
December 2019	100.00%		
January 2020	91.78%	\$12,206	\$11,203
February	84.11%	12,206	10,266
March	75.62%	12,206	9,230
April	67.40%	12,206	8,227
May	58.90%	12,206	7,189
June	50.68%	12,206	6,186
July	42.19%	12,206	5,150
August	33.70%	12,206	4,113
September	25.48%	12,206	3,110
October	16.99%	12,206	2,074
November	8.77%	12,206	1,070
December	0.27%	12,210	33
Total		\$146,476	\$67,851
Projected			
<hr/>			
Projected Deferred Income Taxes on Plant Additions 1/		2019	2020
		\$51,722	\$146,476
<hr/>			
Monthly Increment		<u>\$4,310</u>	<u>\$12,206</u>

1/ See Schedule B-4, pages 5-6.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 TAX DEPRECIATION ON 2019 PLANT ADDITIONS
 PROJECTED 2019 - 2020
 INTERIM**

	2019 Plant Additions	Annual Depreciation	Book Depr. 1/ for 2019	2019 Deferred Tax Calculation		2020 Deferred Tax Calculation	
				Tax 2/ Depreciation	Book/Tax Difference	Deferred Income Taxes	Tax 2/ Depreciation
Transmission	\$2,802	\$57	\$29	\$105	\$76	\$22	\$202
Distribution	\$3,509,596	\$150,526	\$75,263	\$131,610	\$56,347	\$16,195	\$253,358
General							
Other	\$229,369	\$12,069	\$6,035	\$32,777	\$26,742	\$7,686	\$56,172
Structures & Improvement	266,105	5,109	2,555	3,702	1,147	330	6,823
Computer Equip.	6,797	1,011	506	1,359	853	245	2,175
Vehicles	218,015	18,248	9,124	43,603	34,479	9,910	69,765
Work Eqpt.	49,606	1,285	642	7,089	6,447	1,853	12,149
Total General	<u>\$769,892</u>	<u>\$37,722</u>	<u>\$18,862</u>	<u>\$88,530</u>	<u>\$69,668</u>	<u>\$20,024</u>	<u>\$147,084</u>
General Intangible							
Common	\$32,672	\$5,651	\$2,826	\$10,890	\$8,064	\$2,318	\$14,523
Other							
Structures & Improvement	\$35,995	\$2,401	\$1,201	\$5,144	\$3,943	\$1,133	\$8,815
Computer Equip.	143,516	3,229	1,615	1,996	381	110	3,680
Vehicles	60,005	12,001	6,001	12,001	6,000	1,725	19,202
Total Common	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Intangible Common	\$143,930	\$24,999	\$12,500	\$47,972	\$35,472	\$10,195	\$63,977
Total Additions	<u><u>\$4,698,408</u></u>	<u><u>\$236,586</u></u>	<u><u>\$118,297</u></u>	<u><u>\$298,248</u></u>	<u><u>\$179,951</u></u>	<u><u>\$51,722</u></u>	<u><u>\$510,841</u></u>

1/ Annual depreciation divided by 2 to reflect half year convention for 2019 deferred taxes.

2/ Tax depreciation rates are:

	Year 1	Year 2
Transmission/Distribution	3.750%	7.219%
General & Common	14.290%	24.490%
Structures & Improvements	1.391%	2.564%
Transportation & Computer	20.000%	32.000%
Intangible	33.330%	44.450%
Tax Rate	28.742%	

3/ Full year book depreciation net to 2020 tax depreciation.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 TAX DEPRECIATION ON 2020 PLANT ADDITIONS
 PROJECTED 2020
 INTERIM**

	2020 Plant Additions	Annual Depreciation	Book Depr. 1/ for Taxes	Tax 2/ Depreciation	Book/Tax Difference	Deferred Income Taxes
Distribution	\$4,910,510	\$238,951	\$119,476	\$184,144	\$64,668	\$18,587
General						
Other	\$253,152	\$13,593	\$6,797	\$36,175	\$29,378	\$8,444
Structures & Improvement	8,068	155	78	112	34	10
Computer Equip.	13,367	1,988	994	2,673	1,679	483
Vehicles	230,000	19,251	9,626	46,000	36,374	10,455
Work Eqpt.	32,400	839	419	4,630	4,211	1,210
Total General	\$536,987	\$35,826	\$17,914	\$89,590	\$71,676	\$20,602
General Intangible						
Common	\$22,464	\$2,596	\$1,298	\$7,487	\$6,189	\$1,779
Other	\$111,929	\$7,918	\$3,959	\$15,995	\$12,036	\$3,459
Structures & Improvement	44,267	996	498	616	118	34
Computer Equip.	36,034	7,207	3,604	7,207	3,603	1,036
Vehicles	0	0	0	0	0	0
	\$192,230	\$16,121	\$8,061	\$23,818	\$15,757	\$4,529
Intangible Common						
\$279,296	\$32,048	\$16,024	\$93,089	\$77,065	\$22,150	
Total Additions	<u>\$5,941,487</u>	<u>\$325,542</u>	<u>\$162,773</u>	<u>\$398,128</u>	<u>\$235,355</u>	<u>\$67,647</u>

1/ Annual depreciation divided by 2 to reflect half year convention for 2020 deferred taxes.

2/ Tax depreciation rates are:

	Year 1
Transmission/Distribution	3.750%
General & Common	14.290%
Structures & Improvements	1.391%
Transportation & Computer	20.000%
Intangible	33.330%
Tax Rate	28.742%

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
INCOME STATEMENT
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Per Books 2018 1/	Projected		Projected 2019 & 2020 Reference
		2019	2020	
Operating Revenues				
Sales	\$26,128,502	\$21,670,440	\$21,852,972	Schedule C-1, page 1
Transportation	1,592,291	1,761,635	1,834,384	Schedule C-1, page 1
Other	817,345	236,550	237,265	Schedule C-1, page 1
Total Revenues	\$28,538,138	\$23,668,625	\$23,924,621	
Operating Expenses				
Operation and Maintenance				
Cost of Gas	\$18,175,295	\$13,751,669	\$13,869,562	Schedule C-2, pages 1-4
Other O&M	6,731,406	6,613,647	6,822,649	Schedule C-2, pages 1-4
Total O&M	\$24,906,701	\$20,365,316	\$20,692,211	
Depreciation/Amortization	2,311,083	2,606,311	2,824,785	Schedule C-3, page 1
Taxes Other Than Income	1,081,692	1,148,353	1,226,859	Schedule C-4, page 1
Current Income Taxes	402,026	(449,166) 2/	(590,345)	Schedule C-5, page 1
Deferred Income Taxes	(767,379)	2/		
Total Expenses	\$27,934,123	\$23,670,814	\$24,153,510	
Operating Income	\$604,015	(\$2,189)	(\$228,889)	
Rate Base	<u>\$25,471,880</u>	<u>\$29,252,666</u>	<u>\$31,676,140</u>	Statement B, page 1
Rate of Return	<u>2.371%</u>	<u>-0.007%</u>	<u>-0.723%</u>	

1/ See Statement C, page 2.

2/ Projected 2019 - 2020 current and deferred income taxes, including the amortization of excess deferred income taxes, are combined and shown in Current Income Taxes. See Statement C, Schedule C-5.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
INCOME STATEMENT
TWELVE MONTHS ENDING DECEMBER 31, 2018
INTERIM

	Total Company	Minnesota	Other
Operating Revenues			
Sales	\$31,280,215	\$26,128,502	\$5,151,713
Transportation	1,939,049	1,592,291	346,758
Other	849,827	817,345	32,482
Total Revenues	<u>\$34,069,091</u>	<u>\$28,538,138</u>	<u>\$5,530,953</u>
Operating Expenses			
Operation and Maintenance			
Cost of Gas	\$22,406,132	\$18,175,295	\$4,230,837
Other O&M	<u>7,444,397</u>	<u>6,731,406</u>	<u>712,991</u>
Total O&M	<u>\$29,850,529</u>	<u>\$24,906,701</u>	<u>\$4,943,828</u>
Depreciation	2,567,164	2,311,083	256,081
Taxes Other Than Income	1,152,350	1,081,692	70,658
Current Income Taxes	533,588	402,026	131,562
Deferred Income Taxes	(835,236)	(767,379)	(67,857)
Total Expenses	<u>\$33,268,395</u>	<u>\$27,934,123</u>	<u>\$5,334,272</u>
Operating Income	<u>\$800,696</u>	<u>\$604,015</u>	<u>\$196,681</u>
Rate Base	<u>\$28,298,513</u>	<u>\$25,471,880</u>	<u>\$2,826,633</u>
Rate of Return	<u>2.829%</u>	<u>2.371%</u>	<u>6.958%</u>

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 SUMMARY OF OPERATING INCOME
 2019 ADJUSTMENTS
 INTERIM**

	2018 Per Books	Sales/Trans Revenue 1/	Other Revenue 1/	Labor 2/	Benefits 3/	Subcontract Labor 4/	Vehicles & Work Equip. 5/	Uncollectible 6/ Accounts
Operating Revenues								
Sales	\$26,128,502	(\$4,458,062)						
Transportation	1,592,291	169,344						
Other	817,345	(\$580,795)						
Total Revenues	<u>\$28,538,138</u>	<u>(\$4,288,718)</u>						
Operating Expenses								
Operation & Maintenance	\$18,175,295	(\$4,423,626)						
Cost of Gas	6,731,406	(\$4,423,626)						
Other O&M	<u>\$24,906,701</u>	<u>(\$4,423,626)</u>						
Total O&M	2,311,083							
Depreciation	1,081,692							
Current Income Taxes	402,026	38,775	(166,932)	(1,306)	(31,982)	(14,766)	(8,376)	21,548
Deferred Income Taxes	<u>(\$767,379)</u>							
Total Expenses	<u>\$27,934,123</u>	<u>(\$4,384,851)</u>	<u>(\$166,932)</u>	<u>\$3,237</u>	<u>\$79,291</u>	<u>\$36,610</u>	<u>\$20,766</u>	<u>(\$53,424)</u>
Operating Income	<u>\$604,015</u>	<u>\$96,133</u>	<u>(\$413,863)</u>	<u>(\$3,237)</u>	<u>(\$79,291)</u>	<u>(\$36,610)</u>	<u>(\$20,766)</u>	<u>\$53,424</u>

1/ Schedule C-1, page 1 and C-2, pages 1-2.

2/ Schedule C-2, page 10.

3/ Schedule C-2, page 13.

4/ Schedule C-2, page 14.

5/ Schedule C-2, page 15.

6/ Schedule C-2, page 16.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 SUMMARY OF OPERATING INCOME
 2019 ADJUSTMENTS
 INTERIM**

	CIP 7/	Software 8/ Maintenance	Advertising	Industry Dues 10/	11/ Insurance	Reg. Comm. Expense 12/	All Other O&M 13/	Depreciation 14/
Operating Revenues								
Sales								
Transportation								
Other								
Total Revenues								
Operating Expenses								
Operation & Maintenance								
Cost of Gas	\$180,894	\$18,972	(\$29,078)	\$7,283	\$24,519	(\$13,151)	(\$66,772)	
Other O&M	(\$180,894)	\$18,972	(\$29,078)	\$7,283	\$24,519	(\$13,151)	(\$66,772)	\$0
Total O&M								295,228
Depreciation								
Taxes Other Than Income								
Current Income Taxes	51,993	(5,453)	8,357	(2,093)	(7,047)	3,780	19,192	(84,854)
Deferred Income Taxes								
Total Expenses	(\$128,901)	\$13,519	(\$20,721)	\$5,190	\$17,472	(\$9,371)	(\$47,580)	\$210,374
Operating Income	<u>\$128,901</u>	<u>(\$13,519)</u>	<u>\$20,721</u>	<u>(\$5,190)</u>	<u>(\$17,472)</u>	<u>\$9,371</u>	<u>\$47,580</u>	<u>(\$210,374)</u>

7/ Schedule C-2, page 17.
 8/ Schedule C-2, page 18.
 9/ Schedule C-2, page 19.
 10/ Schedule C-2, page 20.
 11/ Schedule C-2, page 21.
 12/ Schedule C-2, page 22.
 13/ Schedule C-2, page 23.
 14/ Schedule C-3, page 1.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 SUMMARY OF OPERATING INCOME
 2019 ADJUSTMENTS
 INTERIM**

	Ad Valorem Taxes 15/	Payroll Taxes 16/	Income Tax Deductions & Adj. 17/	Deferred Income Taxes 18/	Subtotal	Projected 2019
Operating Revenues						
Sales						
Transportation						
Other						
Total Revenues						
 Operating Expenses						
Operation & Maintenance						
Cost of Gas						
Other O&M						
Total O&M	\$0	\$0	\$0	\$0		
Depreciation						
Taxes Other Than Income						
Current Income Taxes	68,891 (19,801)	(2,230) 641	(652,868)	767,379		
Deferred Income Taxes						
Total Expenses	\$49,090	(\$1,589)	(\$652,868)	\$767,379	(\$4,263,309)	\$23,670,814
 Operating Income	<u>(\$49,090)</u>	<u>\$1,589</u>	<u>\$652,868</u>	<u>(\$767,379)</u>	<u>(\$606,204)</u>	<u>(\$2,189)</u>

15/ Schedule C-4, page 2.
 16/ Schedule C-4, page 3.

17/ Schedule C-5, page 1.
 18/ Schedule C-5, page 5.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 SUMMARY OF OPERATING INCOME
 2020 ADJUSTMENTS
 INTERIM**

	Projected 2019	Sales/Trans Revenue 1/	Other Revenue 1/	Labor 2/	Benefits 3/	Subcontract Labor 4/	Vehicles & Work Equip. 5/	Uncollectible 6/ Accounts
Operating Revenues								
Sales	\$21,670,440	\$182,532						
Transportation	1,761,635	72,749						
Other	236,550			\$715				
Total Revenues	\$23,668,625	\$255,281		\$715				
Operating Expenses								
Operation & Maintenance								
Cost of Gas	\$13,751,669	\$117,893						
Other O&M	6,613,647							
Total O&M	\$20,365,316	\$117,893						
Depreciation	2,606,311							
Taxes Other Than Income	1,148,353							
Current Income Taxes	(449,166)	39,488		206	(31,176)			
Deferred Income Taxes	0							
Total Expenses	\$23,670,814	\$157,381		\$206	\$77,293			
Operating Income	(\$2,189)	\$97,900		\$509	(\$77,293)			

1/ Schedule C-1, page 1 and C-2, pages 1-2.

2/ Schedule C-2, page 10.
 3/ Schedule C-2, page 13.

4/ Schedule C-2, page 14.

5/ Schedule C-2, page 15.
 6/ Schedule C-2, page 16.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 SUMMARY OF OPERATING INCOME
 2020 ADJUSTMENTS
 INTERIM**

	CIP 7/	Software 8/ Maintenance	9/ Advertising	Industry Dues 10/	11/ Insurance	Reg. Comm. Expense 12/	All Other O&M 13/	Depreciation 14/
Operating Revenues								
Sales								
Transportation								
Other								
Total Revenues								
Operating Expenses								
Operation & Maintenance								
Cost of Gas	\$1,679	\$50,474	\$0	\$0	\$10,446	\$16,889	\$14,780	
Other O&M	\$1,679	\$50,474	\$0	\$0	\$10,446	\$16,889	\$14,780	\$0
Total O&M								218,474
Depreciation								
Taxes Other Than Income								
Current Income Taxes	(483)	(14,507)	0	0	(3,003)	(4,854)	(4,248)	(62,794)
Deferred Income Taxes								
Total Expenses	\$1,196	\$35,967	\$0	\$0	\$7,443	\$12,035	\$10,532	\$155,680
Operating Income	<u>(\$1,196)</u>	<u>(\$35,967)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$7,443)</u>	<u>(\$12,035)</u>	<u>(\$10,532)</u>	<u>(\$155,680)</u>

7/ Schedule C-2, page 17.
 8/ Schedule C-2, page 18.
 9/ Schedule C-2, page 19.
 10/ Schedule C-2, page 20.
 11/ Schedule C-2, page 21.
 12/ Schedule C-2, page 22.
 13/ Schedule C-2, page 23.
 14/ Schedule C-3, page 1.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 SUMMARY OF OPERATING INCOME
 2020 ADJUSTMENTS
 INTERIM**

	Ad Valorem Taxes 15/	Payroll Taxes 16/	Income Tax Deductions & Adj. 17/	Subtotal	Projected 2020
Operating Revenues					
Sales					
Transportation					
Other					
Total Revenues					
Operating Expenses					
Operation & Maintenance					
Cost of Gas	\$0	\$0	\$0	\$117,893	\$13,869,562
Other O&M				209,002	6,822,649
Total O&M				326,895	320,692,211
Depreciation				218,474	2,824,785
Taxes Other Than Income	71,032	7,474		78,506	1,226,859
Current Income Taxes	(20,416)	(2,148)	(\$35,443)	(141,179)	(590,345)
Deferred Income Taxes				0	0
Total Expenses	\$50,616	\$5,326	(\$35,443)	\$482,696	\$24,153,510
Operating Income	<u>(\$50,616)</u>	<u>(\$5,326)</u>	<u>\$35,443</u>	<u>(\$226,700)</u>	<u>(\$228,889)</u>

15/ Schedule C-4, page 2.
 16/ Schedule C-4, page 3.

17/ Schedule C-5, page 1.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY
INCOME STATEMENT
PROJECTED 2019 - 2020
INTERIM

	Projected 2019			Projected 2020		
	Total	MN	ND	Total	MN	ND
Operating Revenues						
Sales	\$26,217,268	\$21,670,440	\$4,546,828	\$26,454,515	\$21,852,972	\$4,601,543
Transportation	2,146,564	1,761,635	384,929	2,231,381	1,834,384	396,997
Other	269,032	236,550	32,482	269,747	237,265	32,482
Total Operating Revenues	\$28,632,864	\$23,668,625	\$4,964,239	\$28,955,643	\$23,924,621	\$5,031,022
Operating Expenses						
Operation and Maintenance						
Cost of Gas	\$17,356,393	\$13,751,669	\$3,604,724	\$17,516,616	\$13,869,562	\$3,647,054
Other O&M	7,337,308	6,613,647	723,661	7,557,136	6,822,649	734,487
Total O&M	\$24,693,701	\$20,365,316	\$4,328,385	\$25,073,752	\$20,692,211	\$4,381,541
Depreciation	2,883,411	2,606,311	277,100	3,115,527	2,824,785	290,742
Taxes Other Than Income	1,221,646	1,148,353	73,293	1,304,003	1,226,859	77,144
Income Taxes	(413,063)	(449,166)	36,103	(557,010)	(590,345)	33,335
Total Operating Expenses	\$28,385,695	\$23,670,814	\$4,714,881	\$28,936,272	\$24,153,510	\$4,782,762
Operating Income	\$247,169	(\$2,189)	\$249,358	\$19,371	(\$228,889)	\$248,260
Average Rate Base	\$32,735,512	\$29,252,666	\$3,482,846	\$35,207,331	\$31,676,140	\$3,531,191
Rate of Return	0.755%	-0.007%	7.160%	0.055%	-0.723%	7.030%

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
SUMMARY OF CURRENT AND PROJECTED REVENUES
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Projected		
	2018	2019	2020
<u>Sales 1/</u>			
Residential	\$12,590,027	\$10,062,805	\$10,105,495
Firm General	9,479,538	7,721,678	7,861,520
Small Interruptible	3,653,514	2,417,081	2,417,081
Large Interruptible	1,313,578	1,468,876	1,468,876
Unbilled Revenue	(508,155)		
Reserved Revenue	(400,000)		
Total Sales	<u>\$26,128,502</u>	<u>\$21,670,440</u>	<u>\$21,852,972</u>
<u>Transportation 1/</u>			
Small Interruptible	\$147,996	\$111,809	\$111,809
Large Interruptible	1,223,571	1,649,826	1,722,575
Unbilled Revenue	220,724		
Total Transportation	<u>\$1,592,291</u>	<u>\$1,761,635</u>	<u>\$1,834,384</u>
Total Sales and Transportation	<u>\$27,720,793</u>	<u>\$23,432,075</u>	<u>\$23,687,356</u>
<u>Other Revenue 2/</u>			
Miscellaneous Service Revenue	\$46,148	\$39,031	\$39,031
Rent from Property	118,503	123,809	123,809
Other Revenue	652,694	73,710	74,425
Total Other Revenue	<u>\$817,345</u>	<u>\$236,550</u>	<u>\$237,265</u>
Total Operating Revenue	<u>\$28,538,138</u>	<u>\$23,668,625</u>	<u>\$23,924,621</u>

1/ Schedule C-1, pages 2-3.

2/ Schedule C-1, page 18.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 SUMMARY OF REVENUES
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 INTERIM**

Total Minnesota Sales	Per Books Dk	Per Books Revenue	Per Books @ Current Rates Dk	Per Books @ Current Rates Revenue 1/ Dk	Weather Normalized Revenue 1/ Dk
Residential	1,597,215	\$12,590,027	1,597,215	\$10,476,110	1,514,897
Firm General Service	1,345,854	9,479,538	1,430,080	8,286,270	1,293,901
Small Interruptible	700,567	3,653,514	535,091	2,406,360	537,690
Large Interruptible	299,507	1,313,578	417,590	1,510,207	405,970
Unbilled Revenue	0	(508,155)	0	0	0
Reserved Revenue	0	(400,000)	0	0	0
Total Sales	<u>3,943,143</u>	<u>\$26,128,502</u>	<u>3,979,976</u>	<u>\$22,678,947</u>	<u>3,752,458</u>
Transportation					
Small Interruptible	98,986	\$147,996	65,480	\$89,336	85,118
Large Interruptible	4,888,159	1,223,571	4,813,230	1,713,729	4,589,882
Unbilled Revenue		220,724			
Total Transportation	<u>4,987,145</u>	<u>\$1,592,291</u>	<u>4,878,710</u>	<u>\$1,803,065</u>	<u>4,675,000</u>
Total Throughput	<u>8,930,288</u>	<u>\$27,720,793</u>	<u>8,858,686</u>	<u>\$24,482,012</u>	<u>8,427,458</u>
					<u>\$23,256,205</u>

1/ Rates effective May 1, 2019 and new base cost of gas.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
SALES AND TRANSPORTATION REVENUE
PROJECTED 2019 - 2020
INTERIM

	Per Books @ Current Rates		Projected 2019		Projected 2020	
	Dk	Revenue 1/	Dk	Revenue 1/	Dk	Revenue 1/
Total Minnesota Sales						
Residential	1,597,215	\$10,476,110	1,520,948	\$10,062,805	1,527,457	\$10,105,495
Firm General	1,430,080	8,286,270	1,317,966	7,721,678	1,342,053	7,861,520
Small Interruptible	535,091	2,406,360	537,690	2,417,081	537,690	2,417,081
Large Interruptible	417,590	1,510,207	405,970	1,468,876	405,970	1,468,876
Total Sales	3,979,976	\$22,678,947	3,782,574	\$21,670,440	3,813,170	\$21,852,972
Transportation						
Small Interruptible	65,480	\$89,336	85,118	\$111,809	85,118	\$111,809
Large Interruptible	4,813,230	1,713,729	4,589,882	1,649,826	4,589,882	1,722,575
Total Transportation	4,878,710	\$1,803,065	4,675,000	\$1,761,635	4,675,000	\$1,834,384
Total Minnesota	<u><u>8,858,686</u></u>	<u><u>\$24,482,012</u></u>	<u><u>8,457,574</u></u>	<u><u>\$23,432,075</u></u>	<u><u>8,488,170</u></u>	<u><u>\$23,687,356</u></u>

1/ Rates effective May 1, 2019 and new base cost of gas.

GREAT PLAINS NATURAL GAS CO.
MINNESOTA GAS UTILITY
INTERIM - Summary of Sales and Transportation Revenue
Projected Revenue for the
Twelve Months Ended December 31, 2020

	Rate	Projected 2020 Revenue						Total Excl CIP Base				
		Basic Service		CIP		Cost of Gas						
		Billing Units	Dk	Excl. CIP	Base	GUIDC	Demand					
Residential	60	18,808.0	1,527,457	\$1,692,720	\$2,442,251	\$84,927	\$0	\$1,860,137	\$4,025,460	\$5,885,597	\$10,105,495	\$10,020,568
Firm General	70	2,014.0	286,401	555,864	361,925	15,924	0	348,779	754,781	1,103,560	2,037,273	2,021,349
Small Firm General	70	1,064.0	1,055,652	363,888	1,334,027	58,694	0	1,285,573	2,782,065	4,067,638	5,824,247	5,765,553
Large Firm General	70	3,078.0	1,342,053	919,752	1,695,952	74,618	0	1,634,352	3,536,846	5,171,198	7,861,520	7,786,902
Total Firm		<u>21,886.0</u>	<u>2,869,510</u>	<u>\$2,612,472</u>	<u>\$4,138,203</u>	<u>\$159,545</u>	<u>\$0</u>	<u>\$3,494,489</u>	<u>\$7,562,306</u>	<u>\$11,056,795</u>	<u>\$17,967,015</u>	<u>\$17,807,470</u>
Small Interruptible												
Sales	71	92.5	392,421	160,950	427,268	21,819	0	135,503	1,034,186	1,169,689	1,779,726	1,757,907
Sales - Grain Drying	71	21.9	145,269	38,106	158,169	8,077	0	50,161	382,842	433,003	637,355	629,278
Transportation	81	6.0	85,118	14,400	92,676	4,733	0	185,664	1,417,028	1,602,692	111,809	107,076
Total Small Interruptible		<u>120.4</u>	<u>622,808</u>	<u>213,456</u>	<u>678,113</u>	<u>34,629</u>	<u>0</u>	<u>185,664</u>	<u>1,417,028</u>	<u>1,602,692</u>	<u>2,528,890</u>	<u>2,494,261</u>
Large Interruptible												
Sales	85	7.0	359,600	19,320	187,244	19,994	0	124,170	947,690	1,071,860	1,298,418	1,278,424
Sales - Grain Drying	85	2.0	46,370	5,520	24,145	2,578	0	16,012	122,203	138,215	170,458	167,880
Transportation	82	10.0	2,328,400	31,200	1,212,398	42,473	0				1,286,071	1,243,598
Transportation-Flex		3.0	2,261,482	9,360	301,406	125,738					436,504	310,766
Total Large Interruptible		<u>22.0</u>	<u>4,995,852</u>	<u>65,400</u>	<u>1,725,193</u>	<u>190,783</u>	<u>0</u>	<u>140,182</u>	<u>1,069,893</u>	<u>1,210,075</u>	<u>3,191,451</u>	<u>3,000,668</u>
Total I Interruptible		<u>142.4</u>	<u>5,618,660</u>	<u>\$278,856</u>	<u>\$2,403,306</u>	<u>\$225,412</u>	<u>\$0</u>	<u>\$325,846</u>	<u>\$2,486,921</u>	<u>\$2,812,767</u>	<u>\$5,720,341</u>	<u>\$5,494,929</u>
Total Minnesota		<u>22,028.4</u>	<u>8,488,170</u>	<u>\$2,891,328</u>	<u>\$6,541,509</u>	<u>\$384,957</u>	<u>\$0</u>	<u>\$3,820,335</u>	<u>\$10,049,227</u>	<u>\$13,869,562</u>	<u>\$23,687,356</u>	<u>\$23,302,399</u>
Total Sales		<u>22,009.4</u>	<u>3,813,170</u>	<u>2,836,368</u>	<u>4,935,029</u>	<u>212,013</u>	<u>0</u>	<u>3,820,335</u>	<u>10,049,227</u>	<u>13,869,562</u>	<u>21,852,972</u>	<u>21,640,959</u>
Total Transportation		<u>19.0</u>	<u>4,675,000</u>	<u>54,960</u>	<u>1,606,480</u>	<u>172,944</u>	<u>0</u>				<u>1,834,384</u>	<u>1,661,440</u>

GREAT PLAINS NATURAL GAS CO.

MINNESOTA GAS UTILITY

INTERIM - Summary of Sales and Transportation Revenue

Projected Revenue for the

Twelve Months Ended December 31, 2019

	Rate	Billing Units	Dk	Basic Service Charge	CIP Excl. CIP	Projected 2019 Revenue			Total	Total Excl CIP Base		
						Distribution	CIP Base	Commodity				
						GUIC	Demand	Total				
Residential	60	18,732.0	1,520,948	\$1,685,880	\$2,431,844	\$84,565	\$0	\$1,852,210	\$4,008,306	\$5,860,516	\$10,062,805	\$9,978,240
Firm General	70	1,986.0	282,421	548,136	356,895	15,703	0	343,932	744,292	1,088,224	2,008,958	1,993,255
Small Firm General	70	1,042.0	1,035,545	356,364	1,308,618	57,576	0	1,261,087	2,729,075	3,990,162	5,712,720	5,655,144
Large Firm General	70	3,028.0	1,317,966	904,500	1,665,513	73,279	0	1,605,019	3,473,367	5,078,386	7,721,678	7,648,399
Total Firm General												
Total Firm		<u>21,760.0</u>	<u>2,838,914</u>	<u>\$2,590,380</u>	<u>\$4,097,357</u>	<u>\$157,844</u>	<u>\$0</u>	<u>\$3,457,229</u>	<u>\$7,481,673</u>	<u>\$10,938,902</u>	<u>\$17,784,483</u>	<u>\$17,626,639</u>
Small Interruptible												
Sales	71	92.5	392,421	160,950	427,268	21,819	0	135,503	1,034,186	1,169,689	1,779,726	1,757,907
Sales - Grain Drying	71	21.9	145,269	38,106	158,169	8,077	0	50,161	382,842	433,003	637,355	629,278
Transportation	81	6.0	85,118	14,400	92,676	4,733	0				111,809	107,076
Total Small Interruptible		<u>120.4</u>	<u>622,808</u>	<u>213,456</u>	<u>678,113</u>	<u>34,629</u>	<u>0</u>	<u>185,664</u>	<u>1,417,028</u>	<u>1,602,692</u>	<u>2,528,890</u>	<u>2,494,261</u>
Large Interruptible												
Sales	85	7.0	359,600	19,320	187,244	19,994	0	124,170	947,690	1,071,860	1,298,418	1,278,424
Sales - Grain Drying	85	2.0	46,370	5,520	24,145	2,578	0	16,012	122,203	138,215	170,458	167,880
Transportation	82	8.0	763,905	24,960	397,765	42,473	0				465,198	422,725
Transportation-Flex	5.0	3,825,977	15,600	1,043,290	125,738						1,84,628	1,058,890
Total Large Interruptible		<u>22.0</u>	<u>4,995,852</u>	<u>65,400</u>	<u>1,652,444</u>	<u>190,783</u>	<u>0</u>	<u>140,182</u>	<u>1,069,893</u>	<u>1,210,075</u>	<u>3,118,702</u>	<u>2,927,919</u>
Total Interruptible		<u>142.4</u>	<u>5,618,660</u>	<u>\$278,856</u>	<u>\$2,330,557</u>	<u>\$225,412</u>	<u>\$0</u>	<u>\$325,846</u>	<u>\$2,486,921</u>	<u>\$2,812,767</u>	<u>\$5,647,592</u>	<u>\$5,422,180</u>
Total Minnesota		<u>21,902.4</u>	<u>8,457,574</u>	<u>\$2,869,236</u>	<u>\$6,427,914</u>	<u>\$383,256</u>	<u>\$0</u>	<u>\$3,783,075</u>	<u>\$9,968,594</u>	<u>\$13,751,669</u>	<u>\$23,432,075</u>	<u>\$23,048,819</u>
Total Sales	21,883.4	3,782,574	2,814,276	4,894,183	210,312	0	3,783,075	9,968,594	13,751,669	21,670,440	21,460,128	
Total Transportation	19.0	4,675,000	54,960	1,533,731	172,944	0				1,761,635	1,588,691	

GREAT PLAINS NATURAL GAS CO.
MINNESOTA GAS UTILITY
INTERIM - Summary of Sales and Transportation Revenue
Per Books Normalized for the
Twelve Months Ended December 31, 2018

	Rate	Billing Units		Basic Service Charge		CIP		Normalized Revenue		Cost of Gas		Total Excl CIP Base	
		Dk	Dk	Excl. CIP	Base	GJ/C	Demand	Commodity	Total	Total	Total		
Residential	60	18,657.0	1,514,897	\$1,679,130	\$2,422,169	\$84,228	\$0	\$1,844,842	\$3,992,360	\$5,837,202	\$10,022,729	\$9,938,501	
Firm General	70	1,959.0	278,463	540,684	351,894	15,483	0	339,112	733,861	1,072,973	1,981,034	1,965,551	
Small Firm General	70	1,019.0	1,015,438	348,498	1,283,209	56,458	0	1,236,600	2,676,085	3,912,685	5,600,850	5,544,392	
Large Firm General		2,978.0	1,293,901		889,182	1,635,103	71,941	0	1,575,712	3,409,946	4,985,658	7,581,884	7,509,943
Total Firm General													
Total Firm		<u>21,635.0</u>	<u>2,808,798</u>	<u>\$2,568,312</u>	<u>\$4,057,272</u>	<u>\$156,169</u>	<u>\$0</u>	<u>\$3,420,554</u>	<u>\$7,402,306</u>	<u>\$10,822,860</u>	<u>\$17,604,613</u>	<u>\$17,448,444</u>	
Small Interruptible													
Sales	71	92.5	392,421	160,950	427,268	21,819	0	135,503	1,034,186	1,169,689	1,779,726	1,757,907	
Sales - Grain Drying	71	21.9	145,269	38,106	158,169	8,077	0	50,161	382,842	433,003	637,355	629,278	
Transportation	81	6.0	85,118	14,400	92,676	4,733	0				111,809	107,076	
Total Small Interruptible		<u>120.4</u>	<u>622,808</u>	<u>213,456</u>	<u>678,113</u>	<u>34,629</u>	<u>0</u>	<u>185,664</u>	<u>1,417,028</u>	<u>1,602,692</u>	<u>2,528,890</u>	<u>2,494,261</u>	
Large Interruptible													
Sales	85	7.0	359,600	19,320	187,244	19,994	0	124,170	947,690	1,071,860	1,298,418	1,278,424	
Sales - Grain Drying	85	2.0	46,370	5,520	24,145	2,578	0	16,012	122,203	138,215	170,458	167,880	
Transportation	82	8.0	763,905	24,960	397,765	42,473	0				465,198	422,725	
Transportation-Flex		5.0	3,825,977	15,600	1,043,290	125,738					1,184,628	1,058,890	
Total Large Interruptible		<u>22.0</u>	<u>4,995,852</u>	<u>65,400</u>	<u>1,652,444</u>	<u>190,783</u>	<u>0</u>	<u>140,182</u>	<u>1,069,893</u>	<u>1,210,075</u>	<u>3,118,702</u>	<u>2,927,919</u>	
Total Interruptible		<u>142.4</u>	<u>5,618,660</u>	<u>\$278,856</u>	<u>\$2,330,557</u>	<u>\$225,412</u>	<u>\$0</u>	<u>\$325,846</u>	<u>\$2,486,921</u>	<u>\$2,812,767</u>	<u>\$5,647,592</u>	<u>\$5,422,180</u>	
Total Minnesota		<u>21,777.4</u>	<u>8,427,458</u>	<u>\$2,847,168</u>	<u>\$6,387,829</u>	<u>\$381,581</u>	<u>\$0</u>	<u>\$3,746,400</u>	<u>\$9,889,227</u>	<u>\$13,635,627</u>	<u>\$23,252,205</u>	<u>\$22,870,624</u>	
Total Sales	21,758.4	3,752,458	2,792,208	4,854,098	208,637	0	3,746,400	9,889,227	13,635,627	21,490,570	21,281,933		
Total Transportation	19.0	4,675,000	54,960	1,533,731	172,944	0				1,761,635	1,588,691		

Docket No. G004/GR-19-511
 Rule 7825.4100
 Statement C
 Schedule C-1
 Interim
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Great Plains Natural Gas Co.
Gas Utility - Minnesota
INTERIM - Summary of Sales and Transportation Revenue
Per Books at Current Rates for the
Twelve Months Ended December 31, 2018

	Rate	Billing Units	Dk	Basic Service Charge	Distribution Excl. CIP	CIP Base	Revenue @ Current Rates			Total	Total Excl CIP Base
							GUIC	Demand	Commodity		
Residential	60	18,657.0	1,597,215	\$1,679,130	\$2,553,787	\$88,805	\$0	\$1,945,088	\$4,209,300	\$6,154,388	\$10,476,110
Firm General	70	1,959.0	313,208	540,684	395,801	17,414	0	381,425	825,428	1,206,853	2,160,752
Small Firm General	70	1,019.0	1,116,872	348,498	1,411,391	62,098	0	1,360,127	2,943,404	4,303,531	6,125,518
Large Firm General		2,978.0	1,430,030	889,182	1,807,192	79,512	0	1,741,552	3,768,832	5,510,384	8,286,270
Total Firm General											8,206,758
Total Firm		<u>21,635.0</u>	<u>3,027,295</u>	<u>\$2,568,312</u>	<u>\$4,360,979</u>	<u>\$168,317</u>	<u>\$0</u>	<u>\$3,686,640</u>	<u>\$7,978,132</u>	<u>\$11,664,772</u>	<u>\$18,762,380</u>
Small Interruptible											<u>\$18,594,063</u>
Sales	71	92.5	395,237	160,950	430,334	21,975	0	136,475	1,041,608	1,178,083	1,791,342
Sales - Grain Drying	71	21.9	139,854	38,106	152,273	7,776	0	48,292	368,571	416,863	615,018
Transportation	81	6.0	65,480	14,400	71,295	3,641	0				89,336
Total Small Interruptible		<u>120.4</u>	<u>600,571</u>	<u>213,456</u>	<u>653,902</u>	<u>33,392</u>	<u>0</u>	<u>184,767</u>	<u>1,410,179</u>	<u>1,594,946</u>	<u>2,495,696</u>
Large Interruptible											<u>2,462,304</u>
Sales	85	7.0	358,162	19,320	186,495	19,914	0	123,673	943,900	1,067,573	1,293,302
Sales - Grain Drying	85	2.0	59,428	5,520	30,944	3,304	0	20,520	156,617	177,137	216,905
Transportation	82	8.0	777,872	24,960	405,038	43,250	0				473,248
Transportation-Flex		5.0	4,035,358	15,600	1,090,985	133,896	0				429,998
Total Large Interruptible		<u>22.0</u>	<u>5,230,820</u>	<u>65,400</u>	<u>1,713,462</u>	<u>200,364</u>	<u>0</u>	<u>144,193</u>	<u>1,100,517</u>	<u>1,244,710</u>	<u>3,223,936</u>
Total Interruptible		<u>142.4</u>	<u>5,831,391</u>	<u>\$278,856</u>	<u>\$233,756</u>	<u>\$0</u>	<u>\$328,960</u>	<u>\$2,510,696</u>	<u>\$2,839,656</u>	<u>\$5,719,632</u>	<u>\$5,485,876</u>
Total Minnesota		<u>21,777.4</u>	<u>8,858,686</u>	<u>\$2,847,168</u>	<u>\$6,728,343</u>	<u>\$402,073</u>	<u>\$0</u>	<u>\$4,015,600</u>	<u>\$10,488,828</u>	<u>\$14,504,428</u>	<u>\$24,482,012</u>
Total Sales	21,758.4	3,979,976	2,792,208	5,161,025	221,286	0	4,015,600	10,488,828	14,504,428	22,678,947	22,457,661
Total Transportation	19.0	4,878,710	54,960	1,567,318	180,787	0				1,803,065	1,622,278

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Great Plains Natural Gas Co.
Gas Utility - Minnesota
INTERIM - Summary of Sales and Transportation Revenue
Per Books for the
Twelve Months Ended December 31, 2018

Sales	Rate Class	Rate	Billing Units	Dk	Per Books Revenue					
					Distribution Charge			Cost of Gas		
					Basic Service Charge	Excl. CIP	Revenue Decoupling	GUIC	Total Distribution	Total
Residential										
North	N60	8,448.0	749,383		\$756,995	\$1,299,398	\$184,037	\$218,958	\$1,702,393	\$3,564,641
South	S60	10,209.0	847,832		913,563	1,228,243	147,760	248,966	1,624,969	4,027,466
Total Residential		18,657.0	1,597,215		1,670,558	2,527,641	331,797	467,924	3,327,362	7,592,107
Small Firm General										
North	N70	817.0	134,129		224,159	177,617	28,469	36,342	242,428	639,562
South	S70	1,141.0	176,714		313,823	196,629	31,005	47,443	275,077	842,053
Total Small Firm General		1,958.0	310,843		537,982	374,246	59,474	83,785	517,505	1,481,615
Large Firm General										
North	N70	434.0	418,065		148,171	560,022	92,293	105,196	757,511	1,973,213
South	S70	585.0	616,946		199,762	700,292	109,298	152,281	961,871	2,901,908
Total Large Firm General		1,019.0	1,035,011		347,933	1,260,314	201,591	257,477	1,719,382	4,875,121
Total Firm		2,977.0	1,345,854		885,915	1,634,560	261,065	341,262	2,236,887	6,356,736
Small Interruptible										
North	N71	336,871	99,460		360,404	32,547	61,378	454,329	1,240,137	1,793,926
South	S71	363,696	104,072		389,369	16,032	59,298	464,699	1,290,817	1,859,588
Total Small Interruptible		119.8	700,567		203,532	749,773	48,579	120,676	919,028	2,530,954
Large Interruptible										
North	N85	4.0	230,002		11,040	187,332	25,586	28,482	241,400	795,991
South	S85	1.0	69,505		2,760	25,365	(9,815)	10,710	26,260	236,127
Total Large Interruptible		5.0	299,507		13,800	212,697	15,771	39,192	267,660	1,048,431
Total Interruption		124.8	1,000,074		217,332	962,470	64,350	159,868	1,186,688	265,147
Total Sales		21,758.8	3,943,143		2,773,805	5,124,671	657,212	969,054	6,750,937	1,313,578
										4,967,092
										27,036,657
										Page 8 of 18

**Great Plains Natural Gas Co.
Gas Utility - Minnesota**
**INTERIM - Summary of Sales and Transportation Revenue
Per Books for the**
Twelve Months Ended December 31, 2018

		Per Books Revenue								
					Distribution Charge					
		Billing Units	Dk	Basic Service Charge	Distribution Excl. CIP	Revenue Decoupling	GUIC	Total Distribution	Cost of Gas	Total
Transportation										
Small Interruptible										
North	N\$81	5.0	77,164	11,200	80,429	7,176	14,633	102,238	86,640	\$113,438
South	S\$81	3.0	21,822	7,200	21,854	895	4,609	27,358	259,057	34,558
Total Small Interruptible		8.0	98,986	18,400	102,283	8,071	19,242	129,596	769,208	147,996
Large Interruptible										
North	N\$82	1.0	81,861	3,120	64,521	8,982	10,017	83,520	108,666	\$108,666
South	S\$82	5.0	703,122	15,600	241,701	(99,087)	100,843	243,457	756,728	756,728
North Flex		4.0	2,348,013	12,480	756,728					
South Flex		2.0	1,755,163	6,240	254,479	(152,053)		102,426		
Total Large Interruptible		12.0	4,888,159	37,440	1,317,429	(242,158)	110,860	1,186,131		1,223,571
Total Transportation		20.0	4,987,145	\$55,840	\$1,419,712	(\$234,087)	\$130,102	\$1,315,727		\$1,371,567
Total Minnesota		21,778.8	8,930,288	\$2,829,645	\$6,544,383	\$423,125	\$1,099,156	\$8,066,664	\$17,511,915	\$28,408,224

Great Plains Natural Gas Co.
Gas Utility - Minnesota

INTERIM - Rate Schedules Effective with Service Rendered on and after July 1, 2019
New Base Cost of Gas - Projected 2019 and 2020

	Rate Designation	Basic Service Charge 1/	Distribution Charge per Tariff 1/			Proposed Cost of Gas			GUIC Excl Deferred
			Margin	CLP	Total Base Charge	Demand	Commodity	Total 2/	
North District									
Residential Gas Service	N60	\$7.50	\$1.5989	\$0.0556	1.6545	\$1.2178	2.6354	\$3.8532	
Firm General Service (meters < 500 cubic feet/hr)	N70	23.00	1.2637	0.0556	1.3193	1.2178	2.6354	3.8532	
Firm General Service (meters > 500 cubic feet/hr)	N70	28.50	1.2637	0.0556	1.3193	1.2178	2.6354	3.8532	
Small Int Gas Sales Service	N71	145.00	1.0888	0.0556	1.1444	0.3453	2.6354	2.9807	
Small Int General Gas Trans Service	N81	200.00	1.0888	0.0556	1.1444				
Large Int General Gas Trans Service	N82	260.00	0.5207	0.0556	0.5763				
Large Int Gas Sales Service	N85	230.00	0.5207	0.0556	0.5763	0.3453	2.6354	2.9807	
South District									
Residential Gas Service	S60	\$7.50	\$1.5989	\$0.0556	1.6545	\$1.2178	2.6354	\$3.8532	
Firm General Service (meters < 500 cubic feet/hr)	S70	23.00	1.2637	0.0556	1.3193	1.2178	2.6354	3.8532	
Firm General Service (meters > 500 cubic feet/hr)	S70	28.50	1.2637	0.0556	1.3193	1.2178	2.6354	3.8532	
Small Int Gas Sales Service	S71	145.00	1.0888	0.0556	1.1444	0.3453	2.6354	2.9807	
Small Int General Gas Trans Service	S81	200.00	1.0888	0.0556	1.1444				
Large Int General Gas Trans Service	S82	260.00	0.5207	0.0556	0.5763				
Large Int Gas Sales Service	S85	230.00	0.5207	0.0556	0.5763	0.3453	2.6354	2.9807	
Large Int Flexible Trans	TF1	260.00	0.6944	0.0556	0.7500				
Large Int Flexible Trans	TF2	260.00	0.0900	0.0556	0.1456				
Large Int Flexible Trans	TF3	260.00	0.1700	0.0556	0.2256				
Large Int Flexible Trans	TF4	260.00	0.4742	0.0000	0.4742				
Large Int Flexible Trans	TF5	260.00	0.1350	0.0556	0.1906				

1/ Effective with service rendered on and after May 1, 2019 - Docket No. E-G-999/CI-17-895.

2/ Proposed base cost of gas from Schedule C-2, page 9.

3/ GUIC rate is set to zero. All GUIC projects will be included in interim revenue requirement.

Great Plains Natural Gas Co.
Gas Utility - Minnesota
Twelve Months Ended December 31, 2018 and Projected 2019 and 2020
RESIDENTIAL GAS SERVICE
INTERIM

	Residential Rates N60 and S60	Per Books @ Current Rates		Normalized		Projected 2019		Projected 2020	
		Rates 1/	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Basic Service Charge	\$7.50 per month	18,657	\$1,679,130	18,657	\$1,679,130	18,732	\$1,685,880	18,808	\$1,692,720
Distribution-Excl. CIP	1.5989 per dk	1,597,215	2,553,787	1,514,897	2,422,169	1,520,948	2,431,844	1,527,457	2,442,251
CIP Base	0.0556 per dk	1,597,215	88,805	1,514,897	84,228	1,520,948	84,565	1,527,457	84,927
Projected Cost of Gas - Demand	1.2178 per dk	1,597,215	1,945,088	1,514,897	1,844,842	1,520,948	1,852,210	1,527,457	1,860,137
Projected Cost of Gas - Commodity	2.6354 per dk	1,597,215	4,209,300	1,514,897	3,992,360	1,520,948	4,008,306	1,527,457	4,025,460
GUIC 2/	0.0000 per dk								
Total Revenue - Residential		<u>1,597,215</u>	<u>\$10,476,110</u>	<u>1,514,897</u>	<u>\$10,022,729</u>	<u>1,520,948</u>	<u>\$10,062,805</u>	<u>1,527,457</u>	<u>\$10,105,495</u>

1/ Basic Service Charges and Distribution Charges effective with service rendered on and after May 1, 2019. New base cost of gas reflective of Projected 2020 gas costs.
 2/ GUIC rate is set to zero. All GUIC projects will be included in interim revenue requirement.

GREAT PLAINS NATURAL GAS CO.

MINNESOTA GAS UTILITY

Twelve Months Ended December 31, 2018 and Projected 2019 and 2020
SMALL AND LARGE FIRM GENERAL GAS SERVICE
INTERIM

Firm General Rates N70 and S70	Per Books @ Current Rates		Normalized		Projected 2019		Projected 2020			
	Rates 1/	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	
Basic Service Charge< 500	\$23.00	per month	1,959	\$540,684	1,959	\$540,684	1,986	\$548,136	2,014	\$555,864
Basic Service Charge > 500	\$28.50	per month	1,019	348,498	1,019	348,498	1,042	356,364	1,064	363,888
Total Basic Service Charge		2,978	889,182	2,978	889,182	3,028	904,500	3,078	919,752	
Distribution-Excl. CIP < 500	313,208	395,801	278,463	351,894	282,421	356,895	286,401	361,925		
Distribution-Excl. CIP > 500	1,116,872	1,411,391	1,015,438	1,283,209	1,035,545	1,308,618	1,055,652	1,334,027		
Distribution-Excl. CIP	1,430,080	1,807,192	1,293,901	1,635,103	1,317,966	1,665,513	1,342,053	1,695,952		
CIP Base < 500	313,208	17,414	278,463	15,483	282,421	15,703	286,401	15,924		
CIP Base > 500	1,116,872	62,098	1,015,438	56,458	1,035,545	57,576	1,055,652	58,694		
CIP Base	1,430,080	79,512	1,293,901	71,941	1,317,966	73,279	1,342,053	74,618		
Projected - Cost of Gas - Demand < 500	313,208	381,425	278,463	339,112	282,421	343,932	286,401	348,779		
Projected - Cost of Gas - Demand > 500	1,116,872	1,360,127	1,015,438	1,236,600	1,035,545	1,261,087	1,055,652	1,285,573		
Projected Cost of Gas - Demand	1,430,080	1,741,552	1,293,901	1,575,712	1,317,966	1,605,019	1,342,053	1,634,352		
Projected - Cost of Gas - Commodity < 500	313,208	825,428	278,463	733,861	282,421	744,292	286,401	754,781		
Projected - Cost of Gas - Commodity > 500	1,116,872	2,943,404	1,015,438	2,676,085	1,035,545	2,729,075	1,055,652	2,782,065		
Projected Cost of Gas - Commodity	1,430,080	3,769,832	1,293,901	3,409,946	1,317,966	3,473,367	1,342,053	3,536,846		
GUIC < 500 2/ GUIC > 500 2/ GUIC 2/	0.0000	per dk								
Total Small Meters	313,208	\$2,160,752	278,463	\$1,981,034	282,421	\$2,008,958	286,401	\$2,037,273		
Total Large Meters	1,116,872	6,125,518	1,015,438	5,600,850	1,035,545	5,712,720	1,055,652	5,824,247		
Total Firm General Service	1,430,080	\$8,286,270	1,293,901	\$7,581,884	1,317,966	\$7,721,678	1,342,053	\$7,861,520		

1/ Basic Service Charges and Distribution Charges effective with service rendered on and after May 1, 2019. New base cost of gas reflective of Projected 2020 gas costs.

2/ GUIC rate is set to zero. All GUIC projects will be included in interim revenue requirement.

GREAT PLAINS NATURAL GAS CO.

MINNESOTA GAS UTILITY

**Twelve Months Ended December 31, 2018 and Projected 2019 and 2020
SMALL INTERRUPTIBLE SALES AND TRANSPORTATION GAS SERVICE
INTERIM**

	Small Interruptible Rates N71, S71, N81, and S81	Rates 1/	Per Books @ Current Rates			Normalized			Projected 2019			Projected 2020		
			Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Small Interruptible														
Basic Service Charge - Sales	\$145.00 per month		92.5	\$160,950	92.5	\$160,950	92.5	\$160,950	92.5	\$160,950	92.5	\$160,950		
Basic Service Charge - Transport	200.00 per month		6.0	14,400	6.0	14,400	6.0	14,400	6.0	14,400	6.0	14,400		
Total Basic Service Charge			98.5	175,350	98.5	175,350	98.5	175,350	98.5	175,350	98.5	175,350		
Distribution-Excl. CIP - Sales	1.0888 per dk	395,237	430,334	392,421	427,268	392,421	427,268	392,421	427,268	392,421	427,268	392,421	427,268	
Distribution-Excl. CIP - Transport	1.0888 per dk	65,480	71,295	85,118	92,676	85,118	92,676	85,118	92,676	85,118	92,676	85,118	92,676	
Total Distribution-Excl. CIP		460,717	501,629	477,539	519,944	477,539	519,944	477,539	519,944	477,539	519,944	477,539	519,944	
CIP Base - Sales	0.0556 per dk	395,237	21,975	392,421	21,819	392,421	21,819	392,421	21,819	392,421	21,819	392,421	21,819	
CIP Base - Transport	0.0556 per dk	65,480	3,641	85,118	4,733	85,118	4,733	85,118	4,733	85,118	4,733	85,118	4,733	
Total CIP Base		460,717	25,616	477,539	26,552	477,539	26,552	477,539	26,552	477,539	26,552	477,539	26,552	
Projected Cost of Gas - Demand	0.3453 per dk	395,237	136,475	392,421	135,503	392,421	135,503	392,421	135,503	392,421	135,503	392,421	135,503	
Projected Cost of Gas - Commodity	2.6354 per dk	395,237	1,041,608	392,421	1,034,186	392,421	1,034,186	392,421	1,034,186	392,421	1,034,186	392,421	1,034,186	
GUIC - Sales 2/ GUIC - Transport 2/ Total GUIC 2/	0.0000 per dk 0.0000 per dk													
Total Sales	395,237	\$1,791,342	392,421	\$1,779,726	392,421	\$1,779,726	392,421	\$1,779,726	392,421	\$1,779,726	392,421	\$1,779,726		
Total Transport	65,480	89,336	85,118	111,809	85,118	111,809	85,118	111,809	85,118	111,809	85,118	111,809		
Total Small Interruptible		460,717	\$1,880,678	477,539	\$1,891,535	477,539	\$1,891,535	477,539	\$1,891,535	477,539	\$1,891,535	477,539	\$1,891,535	

1/ Basic Service Charges and Distribution Charges effective with service rendered on and after May 1, 2019. New base cost of gas reflective of Projected 2020 gas costs.

2/ GUIC rate is set to zero. All GUIC projects will be included in interim revenue requirement.

GREAT PLAINS NATURAL GAS CO.
MINNESOTA GAS UTILITY
Twelve Months Ended December 31, 2018 and Projected 2019 and 2020
SMALL INTERRUPTIBLE - GRAIN DRYING SALES
INTERIM

	Small Interruptible Rates - Grain Drying N71 and S71	Per Books @ Current Rates			Normalized			Projected 2019			Projected 2020		
		Rates 1/	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	
Small Interruptible	\$145.00 per month	21.9	\$38,106	21.9	\$38,106	21.9	\$38,106	21.9	\$38,106	21.9	\$38,106		
Basic Service Charge - Sales													
Distribution-Excl. CIP - Sales	1.0888 per dk	139,854	152,273	145,269	158,169	145,269	158,169	145,269	145,269	145,269	145,269	158,169	
CIP Base - Sales	0.0556 per dk	139,854	7,776	145,269	8,077	145,269	8,077	145,269	8,077	145,269	8,077		
Projected Cost of Gas - Demand	0.3453 per dk	139,854	48,292	145,269	50,161	145,269	50,161	145,269	50,161	145,269	50,161		
Projected Cost of Gas - Commodity	2.6354 per dk	139,854	368,571	145,269	382,842	145,269	382,842	145,269	382,842	145,269	382,842		
GUIC - Sales 2/	0.0000 per dk												
Total Small Interruptible - Grain Drying		<u><u>139,854</u></u>	<u><u>\$615,018</u></u>	<u><u>145,269</u></u>	<u><u>\$637,355</u></u>	<u><u>145,269</u></u>	<u><u>\$637,355</u></u>	<u><u>145,269</u></u>	<u><u>145,269</u></u>	<u><u>145,269</u></u>	<u><u>145,269</u></u>	<u><u>\$637,355</u></u>	

1/ Basic Service Charges and Distribution Charges effective with service rendered on and after May 1, 2019. New base cost of gas reflective of Projected 2020 gas costs.
 2/ GUIC rate is set to zero. All GUIC projects will be included in interim revenue requirement.

Great Plains Natural Gas Co.
Gas Utility - Minnesota
Twelve Months Ended December 31, 2018 and Projected 2019 and 2020
LARGE INTERRUPTIBLE SALES AND TRANSPORTATION GAS SERVICE
INTERIM

	Large Interruptible Rates N82, S82, N85, and S85	Rates 1/	Per Books @ Current Rates			Projected 2019			Projected 2020		
			Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	
Large IT @ Maximum Rate			7	\$19,320	7	\$19,320	7	\$19,320	7	\$19,320	
Basic Service Charge - Sales	\$230.00 per month	8	24,960	44,280	8	24,960	8	24,960	10 2/	31,200	
Basic Service Charge - Transport	260.00 per month	15			15		15		17		50,520
Total Basic Service Charge											
Distribution-Excl. CIP - Sales	0.5207 per dk	358,162	186,495	359,600	187,244	359,600	187,244	359,600	187,244		
Distribution-Excl. CIP - Transport	0.5207 per dk	777,872	405,038	763,905	397,765	763,905	397,765	2,328,400	2/	1,212,398	
Total Distribution-Excl. CIP		1,136,034	591,533	1,123,505	585,009	1,123,505	585,009	2,688,000		1,399,642	
CIP Base - Sales	0.05556 per dk	358,162	19,914	359,600	19,994	359,600	19,994	359,600		19,994	
CIP Base - Transport	0.05556 per dk	777,872	43,250	763,905	42,473	763,905	42,473	763,905		42,473	
Total CIP Base		1,136,034	63,164	1,123,505	62,467	1,123,505	62,467	1,123,505		62,467	
Projected Cost of Gas - Demand	0.3453 per dk	358,162	123,673	359,600	124,170	359,600	124,170	359,600		124,170	
Projected Cost of Gas - Commodity	2.6354 per dk	358,162	943,900	359,600	947,690	359,600	947,690	359,600		947,690	
GUIC - Sales 4/ GUIC - Transport 4/ Total GUIC 4/	0.0000 per dk 0.0000 per dk										
Total Sales		358,162	\$1,293,302	359,600	\$1,298,418	359,600	\$1,298,418	359,600		\$1,298,418	
Total Transport		777,872	473,248	763,905	465,198	763,905	465,198	2,328,400		1,286,071	
Total Large IT @ Maximum Rate		1,136,034	\$1,766,550	1,123,505	\$1,763,616	1,123,505	\$1,763,616	2,688,000		\$2,584,489	

**Great Plains Natural Gas Co.
 Gas Utility - Minnesota
 Twelve Months Ended December 31, 2018 and Projected 2019 and 2020
 LARGE INTERRUPTIBLE SALES AND TRANSPORTATION GAS SERVICE
 INTERIM**

	Large Interruptible Rates N82, S82, N85, and S85	Rates 1/	Per Books @ Current Rates			Projected 2019			Projected 2020		
			Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	
Large IT - Flex Rate Contracts		260.00 per month	5	\$15,600	5	\$15,600	5	\$15,600	5	\$15,600	5
Basic Service Charge - Transport											
Distribution-Excl. CIP - Transport											
TF-2	0.0900 per dk	653,043	58,774	596,861	53,717	596,861	53,717	596,861	53,717	596,861	53,717
TF-3	0.1700 per dk	676,278	114,967	656,155	111,546	656,155	111,546	656,155	111,546	656,155	111,546
TF-4	0.4742 per dk	1,627,152	771,595	1,564,495	741,884	1,564,495	741,884	1,564,495	741,884	1,564,495	741,884
TF-5	0.1350 per dk	1,078,885	145,649	1,008,466	136,143	1,008,466	136,143	1,008,466	136,143	1,008,466	136,143
Total Distribution-Excl. CIP		4,035,358	1,090,985	3,825,977	1,043,290	3,825,977	1,043,290	3,825,977	1,043,290	3,825,977	1,043,290
CIP Base - Transport 3/		0.0556 per dk	2,408,206	133,896	2,261,482	125,738	2,261,482	125,738	2,261,482	125,738	2,261,482
Total Large IT @ Flex Rate Contracts			4,035,358	\$1,240,481	3,825,977	\$1,184,628	3,825,977	\$1,184,628	3,825,977	\$1,184,628	3,825,977
Total Sales			358,162	\$1,293,302	359,600	\$1,298,418	359,600	\$1,298,418	359,600	\$1,298,418	359,600
Total Transport			4,813,230	1,713,729	4,589,882	1,649,826	4,589,882	1,649,826	4,589,882	1,649,826	4,589,882
Total Large IT			5,171,392	\$3,007,031	4,949,482	\$2,948,244	4,949,482	\$2,948,244	4,949,482	\$2,948,244	4,949,482

1/ Basic Service Charges and Distribution Charges effective with service rendered on and after May 1, 2019. New base cost of gas reflective of Projected 2020 gas costs.

2/ Per contract, July 1, 2020 customer TF-4 will be at N82 Maximum Tariff Rate less CIP Base.

3/ Customer TF-4 is CIP Exempt.

4/ GUIC rate is set to zero. All GUIC projects will be included in interim revenue requirement.

Great Plains Natural Gas Co.
Gas Utility - Minnesota
Twelve Months Ended December 31, 2018 and Projected 2019 and 2020
LARGE INTERRUPTIBLE-GRAIN DRYING SALES
INTERIM

	Large IT Rates - Grain Drying N85 and S85	Rates 1/	Per Books @ Current Rates		Normalized		Projected 2019		Projected 2020	
			Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue	Billing Units	Revenue
Large IT - Grain Drying	\$230.00 per month	2	\$5,520	2	\$5,520	2	\$5,520	2	\$5,520	\$5,520
Basic Service Charge - Sales										
Distribution-Excl. CIP - Sales	0.5207 per dk	59,428	30,944	46,370	24,145	46,370	24,145	46,370	46,370	24,145
CIP Base - Sales	0.0556 per dk	59,428	3,304	46,370	2,578	46,370	2,578	46,370	46,370	2,578
Projected Cost of Gas - Demand	0.3453 per dk	59,428	20,520	46,370	16,012	46,370	16,012	46,370	46,370	16,012
Projected Cost of Gas - Commodity	2.6354 per dk	59,428	156,617	46,370	122,203	46,370	122,203	46,370	46,370	122,203
GUIC - Sales 2/	0.0000 per dk									
Total Large IT - Grain Drying		<u><u>59,428</u></u>	<u><u>\$216,905</u></u>	<u><u>46,370</u></u>	<u><u>\$170,458</u></u>	<u><u>46,370</u></u>	<u><u>\$170,458</u></u>	<u><u>46,370</u></u>	<u><u>\$170,458</u></u>	

1/ Basic Service Charges and Distribution Charges effective with service rendered on and after May 1, 2019. New base cost of gas reflective of Projected 2020 gas costs.

2/ GUIC rate is set to zero. All GUIC projects will be included in interim revenue requirement.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
MISCELLANEOUS REVENUES
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

		Projected	
	2018	2019	2020
<u>Misc. Service Revenue 1/</u>			
Reconnect Fee	\$34,889	\$29,815	\$29,815
NSF Check Fees	6,588	4,455	4,455
Energy Diversion	171	503	503
Natural Gas Distribution Material	4,500	4,258	4,258
Total Misc. Service Revenue	\$46,148	\$39,031	\$39,031
<u>Rent from Property</u>			
Building and Parking Lot Rent 1/	\$991	\$397	\$397
Cost of Service - Corporate 2/	117,512	123,412	123,412
Total Rent from Property	\$118,503	\$123,809	\$123,809
<u>Other Operating Revenue</u>			
Curtailment Revenue 3/	\$0	\$0	\$0
Late Payment Revenue 4/	78,234	65,610	66,325
CIP Revenue 5/	566,584		
Miscellaneous 1/	7,876	8,100	8,100
Total Other Revenue	\$652,694	\$73,710	\$74,425
Total Other Operating Revenue	<u>\$817,345</u>	<u>\$236,550</u>	<u>\$237,265</u>

- 1/ Based on a three year average (2016-2018) of actual revenues received.
- 2/ Based on year-to-date June 2019 actuals and estimated July - December revenue.
- 3/ Great Plains has not received curtailment revenue from January 2015 - June 2019.
- 4/ Projection based on the ratio of 2018 late payments to sales and transportation revenue of 0.28 percent applied to projected revenue.
- 5/ Per books CIP revenue is recorded as Other Operating Revenue. Projected 2019 - 2020 CIP Revenue is included in Sales and Transportation Revenue.
 See Schedule C-1, Pages 4-5.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 OPERATION & MAINTENANCE EXPENSE
 PROJECTED 2019
 INTERIM**

Function	Total	1/ Cost of Gas	2/ Labor	3/ Benefits	Subcontract Labor 4/	Vehicles & 5/ Work Equip.	Uncollectible Accounts 6/
Cost of Gas	\$13,751,669	\$13,751,669					
Other Gas Supply	63,670		\$57,659			\$2	
Other Production	80						
Transmission	18,653		1,875		\$939	515	
Distribution	2,851,326		2,079,100		398,680	196,175	\$2,688
Customer Accounting	744,053		428,400		23,503	29,834	124,190
Customer Service	424,757		30,515			2,366	
Sales	9,235		5,470		1,615	141	
Administrative & General	2,501,873		500,501	\$735,232	90,826	4,362	
Total Other O&M	\$6,613,647	\$0	\$3,103,520	\$735,232	\$515,563	\$233,395	\$126,878
Total O&M	<u>\$20,365,316</u>	<u>\$13,751,669</u>	<u>\$3,103,520</u>	<u>\$735,232</u>	<u>\$515,563</u>	<u>\$233,395</u>	<u>\$126,878</u>

1/ Schedule C-2, page 9.

2/ Schedule C-2, page 10.

3/ Schedule C-2, page 13.

4/ Schedule C-2, page 14.

5/ Schedule C-2, page 15.

6/ Schedule C-2, page 16.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 OPERATION & MAINTENANCE EXPENSE
 PROJECTED 2019
 INTERIM**

Function	CIP 7/	Software 8/ Maintenance	9/ Advertising	Industry Dues 10/	11/ Insurance	Reg. Comm. Expense 12/	All 13/ Other O&M
Cost of Gas							\$3,587
Other Gas Supply		\$2,422					80
Other Production							15,324
Transmission							162,954
Distribution		11,729					
Customer Accounting		6,686					131,440
Customer Service		\$360,692		\$27,453			3,731
Sales							2,009
Administrative & General	17,400	167,069		\$41,872	\$208,905	\$292,960	442,746
Total Other O&M	\$378,092	\$187,906		\$41,872	\$208,905	\$292,960	\$761,871
Total O&M	<u>\$378,092</u>	<u>\$187,906</u>		<u>\$41,872</u>	<u>\$208,905</u>	<u>\$292,960</u>	<u>\$761,871</u>

7/ Schedule C-2, page 17.
 8/ Schedule C-2, page 18.
 9/ Schedule C-2, page 19.
 10/ Schedule C-2, page 20.

11/ Schedule C-2, page 21.
 12/ Schedule C-2, page 22.
 13/ Schedule C-2, page 23.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 OPERATION & MAINTENANCE EXPENSE
 PROJECTED 2020
 INTERIM**

Function	Total	1/ Cost of Gas	2/ Labor	3/ Benefits	Subcontract Labor 4/	Vehicles & 5/ Work Equip.	Uncollectible Accounts 6/
Cost of Gas	\$13,869,562	\$13,869,562					
Other Gas Supply	66,210		\$59,674			\$2	
Other Production	82						
Transmission	19,040		1,941		\$957	521	
Distribution	2,939,214		2,151,764		406,414	198,300	\$2,688
Customer Accounting	764,964		443,373		23,959	30,157	125,543
Customer Service	427,522		31,582			2,391	
Sales	9,498		5,661		1,646	143	
Administrative & General	2,596,119		517,994	\$727,614	92,588	4,410	
Total Other O&M	\$6,822,649	\$0	\$3,211,989	\$727,614	\$525,564	\$235,924	\$128,231
Total O&M	<u>\$20,692,211</u>	<u>\$13,869,562</u>	<u>\$3,211,989</u>	<u>\$727,614</u>	<u>\$525,564</u>	<u>\$235,924</u>	<u>\$128,231</u>

1/ Schedule C-2, page 9.
 2/ Schedule C-2, page 10.
 3/ Schedule C-2, page 13.

4/ Schedule C-2, page 14.
 5/ Schedule C-2, page 15.
 6/ Schedule C-2, page 16.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 OPERATION & MAINTENANCE EXPENSE
 PROJECTED 2020
 INTERIM**

Function	CIP 7/	Software 8/ Maintenance	9/ Advertising	Industry Dues 10/	11/ Insurance	Reg. Comm. Expense 12/	All 13/ Other O&M
Cost of Gas							\$3,657
Other Gas Supply		\$2,877					82
Other Production							15,621
Transmission							166,115
Distribution							133,990
Customer Accounting		7,942					3,803
Customer Service	\$362,293		\$27,453				2,048
Sales							
Administrative & General	17,478	213,628		\$41,872	\$219,351	\$309,849	451,335
Total Other O&M	\$379,771	\$238,380	\$27,453	\$41,872	\$219,351	\$309,849	\$776,651
Total O&M	<u>\$379,771</u>	<u>\$238,380</u>	<u>\$27,453</u>	<u>\$41,872</u>	<u>\$219,351</u>	<u>\$309,849</u>	<u>\$776,651</u>

7/ Schedule C-2, page 17.
 8/ Schedule C-2, page 18.
 9/ Schedule C-2, page 19.
 10/ Schedule C-2, page 20.

11/ Schedule C-2, page 21.
 12/ Schedule C-2, page 22.
 13/ Schedule C-2, page 23.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
SUMMARY OF OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2018
INTERIM

<u>Function</u>	Total Company 1/	Minnesota 1/
Manufactured Gas Production	\$78	\$78
Cost of Gas	22,406,133	18,175,295
Other Gas Supply	75,601	58,534
Transmission	26,728	20,033
Distribution	2,957,018	2,631,814
Customer Accounts	852,126	776,868
Customer Service & Info.	602,363	594,974
Sales	37,416	30,739
Administrative and General	<u>2,893,066</u>	<u>2,618,366</u>
Total Operation and Maintenance Expense	<u>\$29,850,529</u>	<u>\$24,906,701</u>

1/ Schedule C-2, pages 6-8.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
SUMMARY OF OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2018
INTERIM

Acct. No.		Total Company	Minnesota
<u>Manufactured Gas Production Expenses</u>			
733	Gas Mixing Expense	\$78	\$78
741	Maintenance of Structures and Improvements	0	0
	Total Manufactured Gas Production Expenses	<u>\$78</u>	<u>\$78</u>
<u>Other Gas Supply Expenses</u>			
804	Natural Gas City Gate Purch.	\$21,122,246	\$16,973,709
805.1	Purchased Gas Cost Adj.	1,273,394	1,021,918
808.1	Gas Withdrawn from Storage	722,530	686,304
808.2	Gas Delivered to Storage	(712,037)	(506,636)
813	Other Gas Supply Expenses	75,601	58,534
	Total Other Gas Supply Expenses	<u>\$22,481,734</u>	<u>\$18,233,829</u>
<u>Transmission Expenses</u>			
<u>Operation</u>			
850	Operation & Super-Transmission	\$0	\$0
<u>Maintenance</u>			
856	Mains Expense	\$24,592	\$18,432
857	Measuring and Regulating Station Expenses	194	145
863	Maintenance of Mains	465	349
865	Maint of Measure & Reg Stat Eq.	946	709
866	Maint of Communication Equip	531	398
	Total Maintenance	<u>\$26,728</u>	<u>\$20,033</u>
	Total Transmission Expenses	<u>\$26,728</u>	<u>\$20,033</u>
<u>Distribution Expenses</u>			
<u>Operation</u>			
870	Supervision & Engineering	\$487,911	\$437,559
871	Distribution Load Dispatching	2,012	1,800
874	Mains and Service	651,248	573,508
875	Measuring & Reg. Station Exp.-General	9,614	8,906
876	Measuring & Reg. Station Exp.-Ind.	25,530	23,423
877	Measuring & Reg. Station Exp. - CG	74,236	58,554
878	Meters & House Regulators	172,876	150,994
879	Customer Installations	141,490	125,436
880	Other Expenses	496,099	445,979
881	Rents	27,964	24,013
	Total Operation Expenses	<u>\$2,088,980</u>	<u>\$1,850,172</u>

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
SUMMARY OF OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2018
INTERIM

Acct.		Total
Maintenance		
885	Supervision & Engineering	\$139,918
886	Structures & Imp.	24,816
887	Mains	155,035
889	Measuring & Reg. Station Exp.-General	14,242
890	Mtc of Meas & Reg Stn Eq -Ind.	17,812
891	Mtc of Meas & Reg Stn Eq - CG	31,619
892	Services	135,117
893	Meters & House Regulators	97,074
894	Other Equipment	252,405
	Total Maintenance Expenses	<u>\$868,038</u>
		<u>\$781,642</u>
	Total Distribution Expenses	<u><u>\$2,957,018</u></u>
		<u><u>\$2,631,814</u></u>
Customer Accounts Expenses		
901	Supervision	\$13,033
902	Meter Reading Expenses	131,328
903	Customer Records and Collection Exp.	429,108
904	Uncollectible Accounts	215,111
905	Misc. Customer Accounts Expenses	63,546
	Total Customer Accounts Expenses	<u>\$852,126</u>
		<u>\$776,868</u>
Customer Service & Information Expense		
907	Supervision	\$4,776
908	Customer Assistance Expenses	560,227
909	Informational & Instructional Advertising Expenses	37,294
910	Misc. Customer Serv. & Inform.	66
	Total Customer Service & Info. Expenses	<u>\$602,363</u>
		<u>\$594,974</u>
Sales Expenses		
<i>Operation</i>		
911	Supervision	(\$114)
912	Demonstrating & Selling Expenses	7,527
913	Advertising Expenses	27,816
916	Miscellaneous Sales Expenses	2,187
	Total Sales Expenses	<u>\$37,416</u>
		<u>\$30,739</u>

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
SUMMARY OF OPERATION AND MAINTENANCE EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2018
INTERIM

Acct.		Total
<u>Administrative & General Expenses</u>		
Operation		
920	Administrative & General Salaries	\$740,352
921	Office Supplies & Expenses	498,575
923	Outside Services Employed	115,947
924	Property Insurance	60,419
925	Injuries & Damages	180,901
926	Employee Pensions & Benefits	734,886
927	Franchise Requirements	966
928	Regulatory Commission Expenses	306,711
930.1	General Advertising Expense	82,108
930.2	Miscellaneous General Expenses	8,076
931	Rents	99,225
	Total Operation Expenses	<u>\$2,828,166</u>
		<u>\$2,557,955</u>
<u>Maintenance</u>		
935	Maintenance of General Plant	\$64,900
	Total Maintenance Expenses	<u>\$64,900</u>
		<u>\$60,411</u>
	Total Administrative & General Expenses	<u><u>\$2,893,066</u></u>
		<u><u>\$2,618,366</u></u>
	Total Operation & Maintenance Expenses	<u><u>\$29,850,529</u></u>
		<u><u>\$24,906,701</u></u>

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
COST OF GAS
PROJECTED 2019 - 2020
INTERIM

Projected 2019	Projected Dk Sales 1/	Demand Charge 2/	Commodity Charge 2/	Total Cost of Gas 2/	Demand	Projected Cost of Gas Commodity	Total
Total Minnesota							
Residential	1,520,948	\$1,2178	\$2,6354	\$3,8532	\$1,852,210	\$4,008,306	\$5,860,516
Firm General Service	1,317,966	1,2178	2,6354	3,8532	1,605,019	3,473,368	5,078,387
Small Interruptible	537,690	0,3453	2,6354	2,9807	185,664	1,417,028	1,602,692
Large Interruptible	405,970	0,3453	2,6354	2,9807	140,181	1,069,893	1,210,074
Total	3,782,574			\$3,783,074		\$9,968,595	\$13,751,669
 Projected 2020							
Total Minnesota							
Residential	1,527,457	\$1,2178	\$2,6354	\$3,8532	\$1,860,137	\$4,025,461	\$5,885,598
Firm General Service	1,342,053	1,2178	2,6354	3,8532	1,634,352	3,536,846	5,171,198
Small Interruptible	537,690	0,3453	2,6354	2,9807	185,664	1,417,028	1,602,692
Large Interruptible	405,970	0,3453	2,6354	2,9807	140,181	1,069,893	1,210,074
Total	3,813,170			\$3,820,334		\$10,049,228	\$13,869,562

- 1/ Schedule C-1, page 3.
 2/ Base cost of gas in Docket No. G004/MR-19-512.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
LABOR EXPENSE
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Per Books		Projected	
	Total Company	Minnesota	2019	2020
Other Gas Supply	\$69,150	\$53,540	\$57,659	\$59,674
Transmission	2,377	1,781	1,875	1,941
Distribution	2,179,778	1,940,897	2,079,100	2,151,764
Customer Accounting	440,025	398,198	428,400	443,373
Customer Service	29,013	28,607	30,515	31,582
Sales	5,607	5,075	5,470	5,661
A&G	752,785	670,879	500,501 1/	517,994
Total	<u>\$3,478,735</u>	<u>\$3,098,977</u>	<u>\$3,103,520</u>	<u>\$3,211,989</u>

	Per Books		Projected	
	Total Company	Minnesota	2019 5/	2020
Straight time 2/	\$2,954,308	\$2,630,732	\$2,633,081	\$2,725,239
Premium time 2/	186,569	167,569	173,349	179,416
Bonuses & Commissions 3/	105,278	93,645	9,187	9,509
Incentive Compensation 4/	193,092	171,887	253,036	261,892
Meals	5,017	4,414	4,414	4,414
Vacation 2/	34,471	30,730	30,453	31,519
Total	<u>\$3,478,735</u>	<u>\$3,098,977</u>	<u>\$3,103,520</u>	<u>\$3,211,989</u>

- 1/ Reflects elimination of corporate allocation factor adjustment. Schedule C-2, page 25.
- 2/ Reflects a 3.46% increase effective December 10, 2018 and a projected 3.50% increase for 2020.
- 3/ Projected 2019 excludes all stock compensation. Projected 2020 is increased by the projected increase in labor.
- 4/ Reflects an average incentive level of 9.50% of straight time and vacation.
- 5/ Schedule C-2, pages 11-12.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
LABOR EXPENSE SUPPORT WORKPAPER
INTERIM

Docket No. G004/GR-19-511
 Rule 7825.4100
 Statement C
 Schedule C-2
 Interim
 Page 11 of 27

	Total Per Books	CIP 1 / Adjustment	Adjusted Per Books	Corporate 2/ Elimination	Stock Comp Elimination	Adjusted Total	Projected 2019
Other Gas Supply							
Straight Time	\$49,728		\$49,728			\$49,728	\$51,449
Premium Time	22	22	22			22	23
Bonuses & Commissions	659		659			659	659
Incentive Compensation	2,565		2,565			2,565	4,943
Vacation/Other Non-Prod.	565		565			565	585
Other Gas Supply Total	\$53,539		\$53,539			\$53,539	\$57,659
Transmission							
Straight Time	\$1,515		\$1,515			\$1,515	\$1,567
Incentive Compensation	108		108			108	150
Taxable Meals	145		145			145	145
Vacation/Other Non-Prod.	13		13			13	13
Transmission Total	\$1,781		\$1,781			\$1,781	\$1,875
Distribution							
Straight Time	\$1,669,919		\$1,669,919			\$1,669,919	\$1,727,698
Premium Time	156,293		156,293			156,293	161,701
Bonuses & Commissions	126		126			126	126
Incentive Compensation	91,631		91,631			91,631	165,992
Taxable Meals	3,996		3,996			3,996	3,996
Vacation/Other Non-Prod.	18,932		18,932			18,932	19,587
Distribution Total	\$1,940,897		\$1,940,897			\$1,940,897	\$2,079,100
Cust Acct							
Straight Time	\$365,747		\$365,747			\$365,747	\$378,402
Premium Time	8,433		8,433			8,433	8,725
Bonuses & Commissions	369		369			369	369
Incentive Compensation	19,249		19,249			19,249	36,359
Taxable Meals	217		217			217	217
Vacation/Other Non-Prod.	4,183		4,183			4,183	4,328
Cust Acct Total	\$398,198		\$398,198			\$398,198	\$428,400

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 LABOR EXPENSE SUPPORT WORKPAPER
 INTERIM**

	Total Per Books	CIP 1 / Adjustment	Adjusted Per Books	Corporate 2/ Elimination	Stock Comp Elimination	Adjusted Total	Projected 2019
Cust Svc							
Straight Time	\$122,753	\$96,112	\$26,641			\$26,641	\$27,563
Incentive Compensation	8,832	7,164	1,668			1,668	2,644
Taxable Meals	41		41			41	41
Vacation/Other Non-Prod.	1,039	781	258			258	267
Cust Svc Total	\$132,665	\$104,057	\$28,608			\$28,608	\$30,515
Sales							
Straight Time	\$4,774		\$4,774			\$4,774	\$4,939
Incentive Compensation	247		247			247	475
Vacation/Other Non-Prod.	54		54			54	56
Sales Total	\$5,075	\$0	\$5,075			\$5,075	\$5,470
A&G							
Straight Time	\$512,408		\$512,408	\$85,709		\$426,699	\$441,463
Premium Time	2,821		2,821	18		2,803	2,900
Incentive Compensation	92,491		92,491	53,011	\$31,447	8,033	8,033
Incentive Compensation	56,419		56,419	7,467		48,952	42,473
Taxable Meals	15		15			15	15
Vacation/Other Non-Prod.	6,725		6,725	1,296		5,429	5,617
A&G Total	\$670,879	\$670,879	\$147,501	\$31,447	\$491,931	\$500,501	
	\$3,203,034	\$104,057	\$3,098,977	\$147,501	\$31,447	\$2,920,029	\$3,103,520
Straight Time	\$2,726,844	\$96,112	\$2,630,732	\$85,709	\$0	\$2,545,023	\$2,633,081
Premium Time	167,569	0	167,569	18	0	167,551	173,349
Bonuses & Commissions	93,645	0	93,645	53,011	31,447	9,187	9,187
Incentive Compensation	179,051	7,164	171,887	7,467	0	164,420	253,036
Taxable Meals	4,414	0	4,414	0	0	4,414	4,414
Vacation/Other Non-Prod.	31,511	781	30,730	1,296	0	29,434	30,453
A&G Total	\$3,203,034	\$104,057	\$3,098,977	\$147,501	\$31,447	\$2,920,029	\$3,103,520

3.46% 2019 Labor Increase

9.50% Average Incentive

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
BENEFITS EXPENSE
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Per Books		Projected	
	Total Company	Minnesota	2019	2020
Medical/Dental 1/	\$444,158	\$398,409	\$475,686	\$504,227
Pension 2/	21,766	19,375	59,881	13,156
Post-Retirement 3/	(76,426)	(68,048)	(93,637)	(93,337)
401-K 4/	283,214	252,111	270,201	279,658
Workers Compensation 4/	21,173	18,913	19,627	20,314
Other Benefits 4/	3,590	3,199	3,474	3,596
Total	\$697,475	\$623,959	\$735,232	\$727,614

1/ Projected 2019 reflects the corporate allocation adjustment of \$6,737 and an increase in medical/dental expense of 21.45% based on the annualization of medical/dental expense through June 2019.
 Projected 2020 reflects an increase in premium expense of 6%.

2/ Pension expense for 2019 based on the annualization of actual pension expense through June 2019. Pension expense for 2020 based on most current actuarial estimate.

	Minnesota		Actuarial Estimate	
	2018	2019	2019	2020
Bargaining			\$655,346	\$230,000
Non-Bargaining			723,770	73,000
Total	\$19,375	\$61,658	\$1,379,116	\$303,000
		218.23%		-78.03%
Corporate Allocation Adjustment			\$558	

3/ Post-retirement expense for 2019 based on the annualization of actual post-retirement expense through June 2019. Post-retirement expense for 2020 based on most current actuarial estimate.

	Minnesota		Actuarial Estimate	
	2018	2019	2019	2020
Total	(\$68,048)	(\$91,590)	(\$1,858,990)	(\$1,853,000)
		34.60%		-0.32%
Corporate Allocation Adjustment			(\$1,519)	

4/ Projected 2019 reflects the applicable corporate allocation adjustment and the straight time labor increase of 3.46%. Projected 2020 is based on the straight time labor increase of 3.50%

Corporate Allocation Adjustment	
401K	\$9,054
Workers Comp	58
Other Benefits	159

Total Corporate Adjustment \$15,047 Schedule C-2, page 25.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
SUBCONTRACT LABOR
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Per Books		Projected	
	Total Company	Minnesota	2019 1/	2020 3/
Other Gas Supply	\$0	\$0	\$0	\$0
Transmission	1,091	817	939	957
Distribution	374,780	346,829	398,680	406,414
Customer Accounting	22,263	20,446	23,503	23,959
Customer Service	0	0	0	0
Sales	1,558	1,405	1,615	1,646
A&G	104,141	94,690	90,826 2/	92,588
Total	<u>\$503,833</u>	<u>\$464,187</u>	<u>\$515,563</u>	<u>\$525,564</u>

1/ Minnesota per books expense increased 5% based on the percentage of change between January - June 2018 and January - June 2019 subcontract costs.

2/ 2019 excludes portion of MDU Resources due to reallocation of corporate costs.

2018 A&G per books	\$94,690	
Corporate cost adjustment	(8,189)	Schedule C-2, page 25
Adjusted total	\$86,501	
2019 inflator	5.00%	
2019 projected A&G	\$90,826	

3/ Reflects an increase at the average inflation rate of 1.94%.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
VEHICLES AND WORK EQUIPMENT
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Per Books		Projected 1/	
	Total Company	Minnesota	2019	2020
Other Gas Supply	\$1	\$1	\$2	\$2
Transmission	602	451	515	521
Distribution	192,449	171,641	196,175	198,300
Customer Accounting	28,640	26,103	29,834	30,157
Customer Service & Info	2,097	2,070	2,366	2,391
Sales	158	124	141	143
A&G	4,379	3,863	4,362	4,410
Total Company Vehicles	<u>\$228,326</u>	<u>\$204,253</u>	<u>\$233,395</u>	<u>\$235,924</u>

1/ Based on projected plant and depreciation rates from Docket No. G004/D-19-376.

2/ Excludes portion of MDU Resources of \$53 due to reallocation of corporate costs.

Schedule C-2, page 25.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
UNCOLLECTIBLE ACCOUNTS
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Per Books		Projected 1/	
	Total		2019	2020
	Company	Minnesota		
Distribution	\$2,688	\$2,688	\$2,688	\$2,688
Customer Accounting	215,111	199,162	124,190	125,543
	<u>\$217,799</u>	<u>\$201,850</u>	<u>\$126,878</u>	<u>\$128,231</u>

1/ Based on five year average ratio of write-offs to revenues applied to projected revenues:

Total Projected Sales Revenue	\$23,432,075	\$23,687,356
Five-Year Average Write-Offs	0.53%	0.53%
	\$124,190	\$125,543

<u>Twelve months ending</u>	Net Write-Offs	Sales and Trans. Rev	%
12/31/2014	\$217,364	\$36,287,842	0.60%
12/31/2015	157,228	24,912,203	0.63%
12/31/2016	57,475	20,636,771	0.28%
12/31/2017	108,728	24,034,297	0.45%
12/31/2018	172,757	28,408,224	0.61%
	<u>\$713,552</u>	<u>\$134,279,337</u>	<u>0.53%</u>

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
CONSERVATION IMPROVEMENT PROGRAM (CIP)
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Per Books		Projected 1/	
	Total		2019	2020
	Company	Minnesota		
Customer Service	\$533,261	\$533,261	\$360,692	\$362,293
A&G	25,725	25,725	17,400	17,478
CIP O&M	\$558,986	\$558,986	\$378,092	\$379,771
Payroll Tax	7,635	7,635	5,164	5,186
Total CIP	\$566,621	\$566,621	\$383,256	\$384,957

1/ Projected CIP expense to match revenue at current CIP CCRC rate of \$0.0556.

<u>Customer Service</u>			
Labor	\$104,057	\$70,383	\$70,695
Subcontract Labor	4,039	2,732	2,744
Advertising	4,259	2,881	2,894
Incentives	408,494	276,301	277,527
Other	12,412	8,395	8,433
Total Cust Service	\$533,261	\$360,692	\$362,293
<u>A&G</u>			
Benefits	\$21,625	\$14,627	\$14,692
Dues	4,100	2,773	2,786
Total A&G	\$25,725	\$17,400	\$17,478
Payroll Tax	7,635	5,164	5,186
Total	\$566,621	\$383,256	\$384,957

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
SOFTWARE MAINTENANCE
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Per Books		Projected 1/	
	Total Company	Minnesota	2019	2020
Other Gas Supply	\$1,838	\$1,422	\$2,422	\$2,877
Distribution	11,049	9,906	11,729	13,933
Customer Accounting	4,302	4,018	6,686	7,942
A&G	172,497	153,588	167,069	213,628
Total Software Maintenance	\$189,686	\$168,934	\$187,906	\$238,380

1/ An increase of 18.79% per year related to contract increases and additional cyber security software.

2/ Excludes portion of MDU Resources of \$12,768 due to reallocation of corporate costs. Schedule C-2, page 25.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
ADVERTISING
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM**

	Per Books		Projected 1/	
	Total Company	Minnesota	2019	2020
Customer Accounting	\$2	\$2	\$0	\$0
Customer Service	34,235	27,376	27,453	27,453
Sales	27,816	22,069	0	0
A&G 2/	8,076	7,084	0	0
Total Advertising	\$70,129	\$56,531	\$27,453	\$27,453

1/ Promotional and institutional advertising eliminated, along with informational advertising not applicable to Minnesota.

2/ Includes all Corporate charges - Schedule C-2, page 25.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
INDUSTRY DUES
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Per Books	Projected		
		2019	2020	
American Gas Association	\$11,244	\$12,603	1/	\$12,603
Chamber of Commerce - Crookston Area	0	722	1/	722
Chamber of Commerce - Fergus Falls Area	552	552		552
Chamber of Commerce - Marshall	1,020	1,020		1,020
Chamber of Commerce - Minnesota	0	546	1/	546
Chamber of Commerce - Montevideo	0	815	1/	815
Chamber of Commerce - Pelican Rapids	0	153	1/	153
Chamber of Commerce - Wahpeton/Breckenridge	0	764	1/	764
Common Ground Alliance	55	102	1/	102
Consortium for Energy Efficiency, Inc.	4,100	4,100		4,100
Economic Development Association of Minnesota	295	295		295
Edison Electric Institute	208	464	1/	464
Energy Solutions Center	865	1,029	1/	1,029
MEA Energy Association	1,559	1,559		1,559
Midwest Energy Association	884	884		884
Midwest Region Task Force	0	898	1/	898
Minnesota Blue Flame	1,945	1,945	1/	1,945
Minnesota Utility Investors	9,750	11,500	1/	11,500
Redwood Area Chamber & Tourism	0	437	1/	437
South West Utility Coordinating Committee	0	500	1/	500
West Associates	0	54	1/	54
Western Energy Institute	930	930		930
Other 2/	1,182	-		-
Total	<u><u>\$34,589</u></u>	<u><u>\$41,872</u></u>		<u><u>\$41,872</u></u>

- 1/ Updated to reflect 2019 actuals.
 2/ Corporate crosscharges removed.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 INSURANCE EXPENSE
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 PROJECTED 2019 - 2020
 INTERIM**

	Per Books		Projected		
	Total Company	Minnesota	2019 1/ 4/	2020 3/ 4/	\$2,886
Directors & Officer's Liability	\$15,154	\$13,493	\$2,749		
General Liability					
Fiduciary Liability	3,485	3,103	3,435		3,607
Employment Liability	1,356	1,207	1,357		1,425
Excess Liability	104,325	92,889	112,591		118,221
Property - All Risk	59,469	52,950	71,771		75,360
Blanket Crime	875	779	868		911
Special Contingency	76	68	92		97
Self Insurance 2/	22,347	19,897	16,042		16,844
Total Insurance Expense	<u>\$207,087</u>	<u>\$184,386</u>	<u>\$208,905</u>		<u>\$219,351</u>

1/ Adjusted to reflect insurance expense at current levels.

2/ Adjustment based on 5 year average.

3/ Reflects an increase of 5.0%.

4/ Excludes portion of MDU Resources due to reallocation of corporate costs.

Corporate Cost Adjustment	(\$11,057)	Schedule C-2, page 25
2019 % Change in Premium	12.86%	
2019 Corporate Adjustment	(\$12,479)	
2019 Premium	15,228	
	\$2,749	

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
REGULATORY COMMISSION EXPENSE
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM**

	Projected		
	Per Books	2019	2020
Ongoing Regulatory Comm. Exp. 1/	\$174,861	\$142,754	\$142,754
Midwest Region Gas Task Force 2/	0	18,956	18,956
Rate Case Expense Amortization 3/	131,250	131,250	148,139
Total	<u><u>\$306,111</u></u>	<u><u>\$292,960</u></u>	<u><u>\$309,849</u></u>

- 1/ Reflects three year average of ongoing assessments and legal expense.
- 2/ Assessment of fees to cover the legal costs associated with litigating natural gas transportation rate cases.
- 3/ Rate case expense for 2019 reflects the four year amortization of rate case expense approved in Docket No. G-004/GR-15-879. Rate case expense for 2020 is a four year amortization of the rate case expense projected in Docket No. G004/GR-19-511.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
OTHER O&M ADJUSTED FOR INFLATION
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Per Books 1/	Projected 2/	
		2019 3/	2020
Other Gas Supply	\$3,571	\$3,587	\$3,657
Other Production	78	80	82
Transmission	16,984	15,324	15,621
Distribution	159,853	162,954	166,115
Customer Accounting	128,939	131,440	133,990
Customer Service	3,660	3,731	3,803
Sales	2,066	2,009	2,048
A&G	513,492	442,746	451,335
Total Other O&M	<u>\$828,643</u>	<u>\$761,871</u>	<u>\$776,651</u>

- 1/ Schedule C-2, page 27.
 2/ Increase of 1.94 percent annually after elimination of corporate and other expenses noted below.
 3/ Reflects eliminations to account for the Corporate Allocation and Board of Directors, Travels, Meals, & Entertainment and Other Adjustments:

	Corporate 4/	Other 5/	Total
Other Gas Supply	\$0	(\$53)	(\$53)
Distribution	0	(1,952)	(1,952)
Customer Accounting	0	(469)	(469)
Customer Service	0	(95)	(95)
A&G	(70,120)	(9,052)	(79,172)
Total Other O&M	<u>(\$70,120)</u>	<u>(\$11,620)</u>	<u>(\$81,740)</u>

- 4/ Schedule C-2, page 25.
 5/ Schedule C-2, page 24.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
BOARD OF DIRECTORS, TRAVEL, MEALS & ENTERTAINMENT, AND OTHER
ADJUSTMENT TO EXPENSES
TWELVE MONTHS ENDING DECEMBER 31, 2018
INTERIM

	Total 1/	Board of Directors	Travel	Meals & Entertainment	Other Reimbursable	Professional Dues
	(\$53)		(\$31)	(\$12)	(\$9)	\$0
Other Gas Supply	0		0	0	0	0
Transmission	(1,952)		(462)	(379)	(1,111)	0
Distribution	(469)		(87)	(238)	(143)	0
Customer Accounting	(95)		(34)	(8)	(54)	0
Customer Service	0		0	0	0	0
Sales	(9,052)	<u>(\$4,064)</u>	<u>(1,829)</u>	<u>(1,963)</u>	<u>(1,183)</u>	<u>(14)</u>
A&G	<u>(\$11,620)</u>	<u>(\$4,064)</u>	<u>(\$2,443)</u>	<u>(\$2,599)</u>	<u>(\$2,500)</u>	<u>(\$14)</u>
Total						

1/ Reflects elimination of amounts that are not applicable to Minnesota gas operations or do not meet the standards for inclusion in expense.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 CORPORATE ALLOCATION**

**TWELVE MONTHS ENDING DECEMBER 31, 2018
 INTERIM**

	Per Books	Reallocated ^{1/}	Adjustment	Adjustment
Labor	\$180,004	\$32,503	(\$147,501)	2/
Benefits	18,362	3,315	(15,047)	2/
Subcontract labor	9,994	1,805	(8,189)	2/
Vehicles and Work Equipment	65	12	(53)	2/
Advertising	2,438	440	(1,998)	2/ 3/
Industry Dues	1,132	204	(928)	2/ 3/
Insurance Expense	13,493	2,436	(11,057)	2/
Software maintenance	15,582	2,814	(12,768)	2/
All Other	85,574	15,454	(70,120)	(70,120)
	<u>\$326,644</u>	<u>\$58,983</u>	<u>(\$267,661)</u>	<u>(\$70,120)</u>

- 1/ Original allocation based on average capitalization and reallocated based on Minnesota method
 (Minnesota allocation from 1.498029 percent to 0.270504 percent).
 2/ Included in the applicable O&M item.
 3/ Total amount is eliminated in the applicable O&M adjustment.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 O&M ITEMS ADJUSTED INDIVIDUALLY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 INTERIM**

Function	Per Books	1/ Cost of Gas	2/ Labor	3/ Benefits	Subcontract Labor 4/	Vehicles & 5/ Work Equip.	Uncollectible Accounts 6/
Cost of Gas	\$18,175,295	\$18,175,295					
Other Gas Supply	58,534		\$53,540				\$1
Other Production	78						
Transmission	20,033		1,781		\$817	451	
Distribution	2,631,814		1,940,897		346,829	171,641	\$2,688
Customer Accounting	776,868		398,198		20,446	26,103	199,162
Customer Service	594,974		28,607			2,070	
Sales	30,739		5,075		1,405	124	
Administrative & General	2,618,366		670,879	\$623,959	94,690	3,863	
Total Other O&M	\$6,731,406	\$0	\$3,098,977	\$623,959	\$464,187	\$204,253	\$201,850
Total O&M	<u>\$24,906,701</u>	<u>\$18,175,295</u>	<u>\$3,098,977</u>	<u>\$623,959</u>	<u>\$464,187</u>	<u>\$204,253</u>	<u>\$201,850</u>

1/ Schedule C-2, pages 5-6.

2/ Schedule C-2, page 10.

3/ Schedule C-2, page 13.

4/ Schedule C-2, page 14.

5/ Schedule C-2, page 15.

6/ Schedule C-2, page 16.

**GREAT PLAINS NATURAL GAS CO.
 GAS UTILITY - MINNESOTA
 O&M ITEMS ADJUSTED INDIVIDUALLY
 TWELVE MONTHS ENDING DECEMBER 31, 2018
 INTERIM**

Function	CIP 7/	Software 8/ Maintenance	9/ Advertising	Industry Dues 10/	11/ Insurance	Reg. Comm. Expense 12/	All 13/ Other O&M
Cost of Gas							\$3,571
Other Gas Supply		\$1,422					78
Other Production							16,984
Transmission							159,853
Distribution		9,906					128,939
Customer Accounting		4,018	\$2				3,660
Customer Service		\$533,261		27,376			2,066
Sales				22,069			
Administrative & General	25,725	153,588	7,084	\$34,589	\$184,386	\$306,111	513,492
Total Other O&M	\$558,986	\$168,934	\$56,531	\$34,589	\$184,386	\$306,111	\$828,643
Total O&M	<u>\$558,986</u>	<u>\$168,934</u>	<u>\$56,531</u>	<u>\$34,589</u>	<u>\$184,386</u>	<u>\$306,111</u>	<u>\$828,643</u>

7/ Schedule C-2, page 17.
 8/ Schedule C-2, page 18.
 9/ Schedule C-2, page 19.
 10/ Schedule C-2, page 20.
 11/ Schedule C-2, page 21.
 12/ Schedule C-2, page 22.
 13/ Schedule C-2, page 23.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
SUMMARY OF DEPRECIATION EXPENSE AND AMORTIZATION
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Per Books	Projected 1/	
		2019	2020
Intangible	\$179,735	\$182,561	\$186,684
Transmission	23,961	106,094	106,123
Distribution	1,858,403	2,051,713	2,220,419
General	133,978	126,938	131,526
Common	49,357	61,309	73,814
Common - Intangible	65,196	77,696	106,219
Total Depreciation:	<u>\$2,310,630</u>	<u>\$2,606,311</u>	<u>\$2,824,785</u>
Pref. Stock Redemption - Gas	\$453	\$0	\$0
Total Depreciation and Amortization	<u>\$2,311,083</u>	<u>\$2,606,311</u>	<u>\$2,824,785</u>

1/ See Schedule B-2, pages 4-5 for the calculation of depreciation expense.

GREAT PLAINS NATURAL GAS CO.

TABLE 1. REVISED SUMMARY OF SERVICE LIFE AND NET SALVAGE ESTIMATES AND CALCULATED ANNUAL AND ACCRUED DEPRECIATION RELATED TO THE RECOVERY OF AVERAGE ORIGINAL COST IN GAS PLANT AS OF DECEMBER 31, 2018

		- TOTAL -							
ACCOUNT	DESCRIPTION	ESTIMATED SURVIVOR CURVE	NET SALVAGE PERCENT	SURVIVING ORIGINAL COST AS OF 12/31/2018	CALCULATED ACCRUED DEPRECIATION	BOOK RESERVE	ANNUAL ACCRUAL AMOUNT	RATE	REMAINING LIFE
TRANSMISSION PLANT									
365.2	RIGHTS OF WAY	50-R2.5	0	158,152	101,961	125,291	1,199	0.76	17.8
366.0	TRANSMISSION STRUCTURES	85-S1	-5	16,683	309	39	600	3.60	29.1
367.0	TRANSMISSION MAINS	50-R3	-20	6,097,192	1,238,506	1,448,922	129,012	2.05	41.5
369.0	MEAS & REG STATION EQUIPMENT	40-R0.5	-10	876,671	167,310	222,360	21,831	2.49	33.0
TOTAL TRANSMISSION PLANT				7,148,677	1,510,086	1,796,482	148,642	2.08	
DISTRIBUTION PLANT									
374.2	RIGHTS OF WAY	50-R2.5	0	17,654	9,420	9,164	367	2.08	23.3
375.0	DISTR. MEAS & REG STATION STRUCTURES	N/A	-5	34,850	N/A	28,801	990	1	N/A
376.0	MAINS	46-R3	-55	20,844,261	9,725,081	10,215,541	663,973	3.19	32.2
378.0	MEAS & REG STATION EQUIP-GENERAL	N/A	-25	515,539	N/A	401,406	64,700	2	N/A
379.0	MEAS & REG STATION EQUIP-CITY GATE SERVICES	28-R3	-5	489,650	149,186	132,883	20,089	4.10	19.9
380.0	SERVICES	39-R3	-75	16,990,592	8,662,388	9,676,121	669,027	3.94	27.6
381.0	METERS & METER INSTALLATIONS	N/A	-25	7,228,434	N/A	4,575,990	716,338	3	N/A
383.0	HOUSE REGULATORS	N/A	-5	965,429	N/A	443,088	63,911	3	N/A
385.0	INDUSTRIAL MEAS. & REG. STATION EQUIPMENT	40-S4	0	162,784	18,270	17,890	4,087	2.51	35.5
387.1	CATHODIC PROTECTION EQUIPMENT	25-R3	0	9,235	3,962	3,659	401	4.34	14.3
387.2	OTHER EQUIPMENT	30-R3	0	11,498	9,738	11,498	-	4.6	
TOTAL DISTRIBUTION PLANT				47,269,936	18,578,045	25,515,241	2,203,883	4.66	
GENERAL PLANT									
390.0	GENERAL STRUCTURES & IMPROVEMENTS	45-R4	0	2,504,707	663,003	812,380	48,189	1.92	33.1
391.1	OFFICE FURNITURE & EQUIPMENT	16-SQ	0	89,305	57,385	56,978	5,446	6.10	5.7
391.3	COMPUTER & ELECTRONIC EQUIPMENT	4-SQ	0	105,057	95,378	88,199	15,622	14.87	0.4
392.1	TRANSPORTATION EQUIPMENT - TRAILERS	12-R1	10	22,349	12,533	23,335	-	-	4.5
392.2	TRANSPORTATION EQUIPMENT	7-L2	20	1,468,028	500,274	639,362	122,821	8.37	4.0
394.0	TOOLS, SHOP & GARAGE EQUIPMENT	20-SQ	0	757,796	262,445	258,887	38,801	5.12	13.1
396.1	POWER OPERATED EQUIPMENT - TRAILERS	6-L0	65	158,027	17,575	35,215	4,217	2.67	4.1
396.2	POWER OPERATED EQUIPMENT	6-L0	65	1,163,907	101,201	243,640	30,164	2.59	4.5
397.0	COMMUNICATION EQUIPMENT	18-SQ	0	357,683	214,610	215,486	19,404	5.42	7.2
398.0	MISCELLANEOUS EQUIPMENT	25-SQ	0	53,659	22,275	20,516	2,271	4.23	14.6
TOTAL GENERAL PLANT				6,480,528	1,946,679	2,393,999	286,935	4.30	
TOTAL GAS PLANT STUDIED				61,099,161	22,054,810	29,705,222	2,639,460	4.32	
PLAN NOT STUDIED									
301.0	ORGANIZATION COSTS								5,006
302.0	FRANCHISE COSTS								73,680
303.0	INTANGIBLE ASSETS								2,784,752
365.0	LAND								5,585
374.0	LAND								2,978
389.0	LAND & LAND RIGHTS GENERAL								48,659
TOTAL PLANT									64,019,822

Notes:

¹ Interim Retirement Rate. Service lives vary.

² Based upon anticipated district regulator change out / eliminations.

³ Based upon 20 ERT battery life and remaining PVC program term 2016 - 2026.

All currently approved rates include salvage portions.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
TAXES OTHER THAN INCOME
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

<u>Type of Tax</u>	<u>Total</u>	<u>Projected 1/</u>		
	<u>Company</u>	<u>Minnesota</u>	<u>2019</u>	<u>2020</u>
Ad Valorem				
Intangible	\$51			
Transmission	20,406	\$14,960	\$22,517	\$22,523
Distribution	798,377	764,353	821,432	888,976
General	58,433	56,445	58,868	59,223
Common	3,897	3,490	3,819	4,290
Common - Intangible	11,533	10,328	11,831	14,487
Total Ad Valorem Taxes	<u>\$892,697</u>	<u>\$849,576</u>	<u>\$918,467</u>	<u>\$989,499</u>
O&M Related Taxes - Other				
Payroll Taxes	\$246,725	\$220,606	\$218,376	\$225,850
Delaware Franchise	12,605	11,221	11,221	11,221
Total O&M Related Taxes	<u>\$259,330</u>	<u>\$231,827</u>	<u>\$229,597</u>	<u>\$237,071</u>
Other				
Highway Use Tax	\$195	\$175	\$175	\$175
Secretary of State	128	114	114	114
Total Other	<u>\$323</u>	<u>\$289</u>	<u>\$289</u>	<u>\$289</u>
Total Taxes Other Than Income	<u><u>\$1,152,350</u></u>	<u><u>\$1,081,692</u></u>	<u><u>\$1,148,353</u></u>	<u><u>\$1,226,859</u></u>

1/ Schedule C-4, pages 2-3.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
AD VALOREM TAXES
PROJECTED 2019 - 2020
INTERIM

Function	Average Plant Balance @ 12/31/18	Ad Valorem Tax @ 12/31/18	Effective Tax Rate	Projected 2019		Projected 2020	
				Plant Balance 1/	Ad Valorem Tax	Plant Balance 1/ \$2,883,294	Ad Valorem Tax
Intangible	3,421,971	14,960	0.4372%	5,150,191	22,517	5,151,592	22,523
Transmission	40,880,113	764,353	1.8697%	43,933,900	821,432	47,546,452	888,976
Distribution	6,391,087	56,445	0.8832%	6,665,291	58,868	6,705,525	59,223
General	1,204,074	3,490	0.2898%	1,317,956	3,819	1,480,188	4,290
Common	Common - Intangible	822,603	10,328	1.2555%	942,309	11,831	1,153,922
Total	<u>\$55,571,667</u>		<u>\$849,576</u>	<u>\$60,892,941</u>	<u>\$918,467</u>	<u>\$64,948,541</u>	<u>\$989,499</u>

1/ Schedule B-1, page 1.

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
PAYROLL TAXES**
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

		Projected 1/	
	2018	2019	2020
Payroll Taxes	\$212,971	\$213,212	\$220,664
Payroll Taxes - CIP	7,635	5,164	5,186
Total Payroll Taxes	<u>\$220,606</u>	<u>\$218,376</u>	<u>\$225,850</u>

1/ Calculated based on 2018 ratio of payroll taxes to labor:

	2018
Payroll Taxes	\$220,606
Less: CIP	7,635
Net Payroll Tax	\$212,971

	2018	2019	2020
Gas Labor - MN	\$3,098,977	\$3,103,520	\$3,211,989
% Net Payroll Tax to Labor	6.87%		

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
CALCULATION OF CURRENT INCOME TAXES
PROJECTED 2019 - 2020
INTERIM

	Projected		Reference
	2019	2020	
Operating Revenues			
Sales Revenues	\$21,670,440	\$21,852,972	Schedule C-1, page 1
Transportation Revenues	1,761,635	1,834,384	Schedule C-1, page 1
Other Revenues	236,550	237,265	Schedule C-1, page 1
Total Operating Revenues	<u>\$23,668,625</u>	<u>\$23,924,621</u>	
Operating Expenses			
Operation and Maintenance			
Cost of Gas	\$13,751,669	\$13,869,562	Schedule C-2, pages 1-4
Other O&M	6,613,647	6,822,649	Schedule C-2, pages 1-4
Total O&M	<u>\$20,365,316</u>	<u>\$20,692,211</u>	
Depreciation Expense	2,606,311	2,824,785	Schedule C-3, page 1
Taxes other Than Income	1,148,353	1,226,859	Schedule C-4, page 1
Total Operating Expenses	<u>\$24,119,980</u>	<u>\$24,743,855</u>	
Operating Income before Income Taxes	(\$451,355)	(\$819,234)	
Deductions and Adjustments to Book Income:			
Interest Expense	\$690,363	\$721,266	Schedule C-5, page 2
Other Additions / Deductions	(35,819)	(35,819)	Schedule C-5, page 4
Total Adjustments to Taxable Income	<u>\$654,544</u>	<u>\$685,447</u>	
Taxable Income	(\$1,105,899)	(\$1,504,681)	
Federal & State Income Taxes @ 28.742%	<u>(\$317,857)</u>	<u>(\$432,475)</u>	
Amortization of Excess Deferred Income Taxes			
Plant Related - ARAM Method	(\$113,882)	(\$140,443)	
Excess Non-Plant - Other - 10-Year	(26,463)	(26,463)	
Excess Non-Plant - Rate Base - 10-Year	9,036	9,036	
Total Current & Deferred Income Taxes	<u><u>(\$449,166)</u></u>	<u><u>(\$590,345)</u></u>	

**GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
INTEREST EXPENSE ANNUALIZATION
PROJECTED 2019 - 2020
INTERIM**

	Projected	
	2019	2020
Rate Base 1/	\$29,252,666	\$31,676,140
Weighted Cost of Debt	2.360%	2.277%
Interest Expense	<u>\$690,363</u>	<u>\$721,266</u>

1/ Statement B, page 1.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
CALCULATION OF RECORDED STATE AND FEDERAL INCOME TAXES
FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2018
INTERIM

	Total	
	Company	Minnesota
Operating Revenue	\$34,069,091	\$28,538,138
Operating Expense:		
O&M Expense	\$29,850,529	\$24,906,701
Depreciation Expense	2,567,164	2,311,083
Taxes Other than Income	1,152,350	1,081,692
Total Operating Expense	\$33,570,043	\$28,299,476
Operating Income	\$499,048	\$238,662
Interest Expense	766,998	706,226
Book Taxable Income before Adjustments	(\$267,950)	(\$467,564)
Deductions and Adjustments to Book Income:		
Tax Deductions 1/	(\$2,038,300)	(\$1,897,018)
Taxable Income - Before State Income Tax	\$1,770,350	\$1,429,454
Less: State Income Taxes	(52,718)	(102,294)
Federal Taxable Income	\$1,823,068	\$1,531,748
Federal Income Taxes	\$382,844	\$321,667
Credits and Adjustments	(15,147)	(13,537)
State Income Taxes	(52,718)	(102,294)
Federal and State Income Taxes	\$314,979	\$205,836
Rounding and Prior Year's Adjustment	\$218,609	\$196,190
Total Federal and State Income Taxes	<u>\$533,588</u>	<u>\$402,026</u>

1/ See Schedule C-5, page 4.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
CALCULATION OF RECORDED STATE AND FEDERAL INCOME TAXES
INCOME TAX DEDUCTIONS
TWELVE MONTHS ENDING DECEMBER 31, 2018
INTERIM

	Total Company	Minnesota
<u>Timing Differences</u>		
CWIP	(\$54,075)	(\$58,156)
Liberalized Depreciation and Other Property	297,484	266,697
Property Timing Differences-Common	(13,115)	(11,745)
Contributions In Aid of Construction	143,802	136,740
Bad Debt Expense	(\$27,794)	(25,958)
Board of Directors Retirement Benefit	966	860
Bonus & 401k Profit Sharing	(332,018)	(295,574)
Customer Advances	144,494	27,014
Deferred Compensation - Directors	(21,789)	(19,397)
Deferred Medicare Part D	17,912	16,362
Deferred Postretirement Benefit Costs (FAS 106)	52,510	46,746
Management Incentive	(21,513)	(19,152)
MN Decoupling Reg Asset	(545,857)	(545,857)
MN Infrastructure Rider	296,533	296,533
Performance Share Program	(166,539)	(146,621)
Postretirement Benefits Cost (FAS 158)	82,389	69,261
Pref Stk Redemption Amort - Reg Asset	(492)	(453)
Prepaid Expenses	3,435	2,932
Property Insurance	1,687	1,511
Purchased Gas Adjustment	(1,269,272)	(1,021,918)
Regulatory Commission Expense	(131,250)	(131,250)
Reserved Revenues	(400,000)	(400,000)
Sundry Reserves	(14,532)	(13,013)
Unamortized Loss on Reacquired Debt	(9,834)	(8,834)
Uniform Capitalization	(8,412)	(7,489)
Vacation Pay	(22,958)	(20,438)
Subtotal - Timing Differences	(\$1,998,238)	(\$1,861,199)
<u>Permanent Additions/Deductions</u>		
AFUDC CWIP	(\$73,332)	(\$65,743)
AFUDC Equity	48,365	43,362
50% Meals and Entertainment	(11,721)	(10,434)
Dividend Received Deduction	722	643
Penalties	(10)	(9)
Qualified Transportation Fringe - Parking	(5,076)	(4,519)
Fuel Tax Credit	(1,017)	(905)
Performance Share Program - Perm	2,007	1,786
Subtotal - Permanent Additions/Deductions	(\$40,062)	(\$35,819)
Total Deductions	<u><u>(\$2,038,300)</u></u>	<u><u>(\$1,897,018)</u></u>

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
DEFERRED INCOME TAXES
TWELVE MONTHS ENDING DECEMBER 31, 2018
INTERIM

	Total	Company	Minnesota
<u>Deferred Income Taxes - Timing</u>			
Liberalized Depreciation and Other			
Property Timing Differences	\$61,145	\$58,209	
Contributions In Aid of Construction	33,916	30,528	
Customer Advances	45,863	7,764	
Unamortized Loss on Reacquired Debt	(2,399)	(1,971)	
AFUDC Debt - Capitalized	(\$22,305)	(\$18,290)	
AFUDC Debt - Capitalized - Common	(35)	(29)	
AFUDC Debt - Incurred	17,641	12,433	
Bad Debt Expense	(7,909)	(7,461)	
Board of Directors Retirement Benefits	236	192	
Bonus & 401k Profit Sharing	(80,989)	(65,972)	
CPI - Capitalized	20,673	16,951	
CPI - Capitalized - Common	(174)	(142)	
CPI - Incurred	(28,896)	(23,694)	
CPI - Incurred - Common	(95)	(78)	
Deferred Compensation - Directors	(5,314)	(4,329)	
Deferred Medicare Part D	4,370	3,647	
Deferred Postretirement Benefit Costs (FAS 106)	12,809	10,434	
Management Incentive	(5,248)	(4,275)	
MN Decoupling Reg Asset	(156,890)	(156,890)	
MN Infrastructure Rider	85,230	85,230	
Performance Share Program	(40,623)	(32,747)	
Postretirement Benefit Costs (FAS 158)	20,097	15,513	
Pref Stk Redemption Amort - Reg Asset	(139)	(130)	
Prepaid Expenses	838	656	
Property Insurance	413	338	
Purchased Gas Adjustment	(354,087)	(293,720)	
Regulatory Commission Expense	(37,724)	(37,724)	
Reserved Revenues	(114,968)	(114,968)	
Sundry Reserves	(3,545)	(2,904)	
Uniform Capitalization	(2,051)	(1,671)	
Vacation Pay	(5,600)	(4,562)	
<u>Amortization of Excess ADITs</u>			
TCJA Excess Plant - ARAM	(\$91,065)	(\$81,634)	
Excess Non-Plant - Other	(30,447)	(26,463)	
Excess Non-Plant - Rate Base	13,390	9,036	
<u>Other Deferred Income Tax Adjustments</u>			
R&D Tax Credit Carryforward	\$3,593	\$3,194	
Closing/Filing and Out of Period	(164,947)	(141,850)	
Total Deferred Income Taxes	<u>(\$835,236)</u>	<u>(\$767,379)</u>	

GREAT PLAINS NATURAL GAS CO.
AVERAGE UTILITY CAPITAL STRUCTURE
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Balance	Ratio	Cost	Required Return
<u>2018</u>				
Long Term Debt	\$680,430,873	45.383%	5.038%	2.286%
Short Term Debt	68,849,896	4.592%	2.906%	0.133%
Common Equity	750,012,192	50.025%	9.060%	4.532%
Total	<u>\$1,499,292,961</u>	<u>100.000%</u>		<u>6.951%</u>
 <u>Projected 2019</u>				
Long Term Debt	\$730,419,315	45.611%	4.819%	2.198%
Short Term Debt	82,352,265	5.142%	3.147%	0.162%
Common Equity	788,652,539	49.247%	9.060%	4.462%
Total	<u>\$1,601,424,119</u>	<u>100.000%</u>		<u>6.822%</u>
 <u>Projected 2020</u>				
Long Term Debt	\$767,907,043	45.132%	4.712%	2.127%
Short Term Debt	68,954,808	4.053%	3.693%	0.150%
Common Equity	864,618,203	50.815%	9.060%	4.604%
Total	<u>\$1,701,480,054</u>	<u>100.000%</u>		<u>6.881%</u>

GREAT PLAINS NATURAL GAS CO.
MINNESOTA GAS UTILITY
CALCULATION OF INTERIM REVENUE INCREASE

	Billing Units	Dk	Projected 2020 1/			Interim Increase 2/			Effective Interim Rate	
			Cost of Gas		Total	Increase in Revenues		% Increase		
			Demand	Commodity		Total	Revenues	% Increase		
Residential - Rate 60	18,808.0	1,527,457	\$4,219,898	\$1,860,137	\$5,885,597	\$10,105,495	\$1,520,387	15.045%	36.029%	
Firm General - Rate 70	3,078.0	1,342,053	2,690,322	1,634,352	3,536,846	5,171,198	7,861,520	969,296	12.330%	
Interruptible - Grain Drying Rate 73	23.9	191,639	236,595	66,173	505,045	571,218	807,813	85,243	10.552%	
Small Interruptible									36.029%	
Sales - Rate 71	92.5	392,421	610,037	135,503	1,034,186	1,169,689	1,779,726	219,790	12.350%	
Transport - Rate 81	6.0	85,118	111,809	721,846	135,503	1,034,186	1,169,689	40,284	36.029%	
Total Small Interruptible	98.5	477,539						260,074	36.029%	
Large Interruptible									36.029%	
Sales - Rate 85	7.0	359,600	226,558	124,170	947,690	1,071,860	1,298,418	81,627	6.287%	
Transport - Rate 82	10.0	2,328,400	1,286,071					463,359	36.029%	
Transport Flex - Rate 82 3/	3.0	2,261,482	436,504	1,949,133	124,170	947,690	1,071,860	436,504		
Total Large Interruptible	20.0	4,949,482						3,020,993	544,986	
Total Minnesota	22,028.4	8,488,170	\$9,817,794	\$3,820,335	\$10,049,227	\$13,869,562	\$23,687,356		14.269%	
Total MN Distribution Revenues			9,817,794							
Less: Flexible Contract Rate Revenues			436,504							
			9,381,290							
Interim Increase 4/			\$3,380,005							
			36.029% Increase							

1/ Interim Statement C, Schedule C-1, Page 4

2/ Interim increase allocated to non-gas components. Percentage increase applied to distribution components only.

3/ Interim increase not applicable to Large Interruptible Transportation Service flexible contract rates.

4/ Interim Statement A, Page 1

GREAT PLAINS NATURAL GAS CO.
MINNESOTA GAS UTILITY
CALCULATION OF EFFECTIVE INTERIM REVENUE INCREASE

	Billing Units	Dk	Projected 2020 Total Revenue 1/	Effective Interim Increase		
				Revenue Increase 2/	(less) GUIC	Net Increase % Increase
Residential - Rate 60	18,808.0	1,527,457	\$10,105,495	\$1,520,387	\$380,948	\$1,139,439 11.275%
Firm General - Rate 70	3,078.0	1,342,053	7,861,520	969,296	240,496	728,800 9.270%
Interruptible - Grain Drying Rate 73	23.9	191,639	807,813	85,243	27,181	58,062 7.188%
Small Interruptible						
Sales - Rate 71	92.5	392,421	1,779,726	219,790	59,609	160,181 9.000%
Transport - Rate 81	6.0	85,118	111,809	40,284	6,733	33,551 30.007%
Total Small Interruptible	98.5	477,539	1,891,535	260,074	66,342	193,732 10.242%
Large Interruptible						
Sales - Rate 85	7.0	359,600	1,298,418	81,627	39,664	41,963 3.232%
Transport - Rate 82	10.0	2,328,400	1,286,071	463,359	24,448	438,911 34.128%
Transport Flex - Rate 82	3.0	2,261,482	436,504	0	0	0 0.000%
Total Large Interruptible	20.0	4,949,482	3,020,993	544,986	64,112	480,874 15.918%
Total Minnesota	22,028.4	8,488,170	\$23,687,356	\$3,379,986	\$779,079	\$2,600,907 10.980%

- 1/ Interim Statement C, Schedule C-1, Page 4
 2/ Interim Statement E, page 1.
 3/ Interim increase not applicable to Large Interruptible Transportation Service flexible contract rates.

GREAT PLAINS NATURAL GAS CO.
GAS UTILITY - MINNESOTA
CALCULATION OF GROSS REVENUE CONVERSION FACTOR
TWELVE MONTHS ENDING DECEMBER 31, 2018
PROJECTED 2019 - 2020
INTERIM

	Statutory	Effective	
Federal Tax Rate	21.00%	18.942%	1/
State Tax Rate	9.80%	<u>9.800%</u>	
Effective Federal and State Tax Rate		28.742%	
1- Tax rate		71.258%	
Revenue Conversion Factor 2/		<u>1.403351</u>	

1/ State tax is deductible from federal taxes.

2/ [1/(1-Tax Rate)].



GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

12th Revised Sheet No. 5-40

Cancelling 11th Revised Sheet No. 5-40

RESIDENTIAL GAS SERVICE Rate N60

North District

Availability:

Service under this rate schedule is available to any residential customer located in Great Plains' Minnesota North District Service Area (Breckenridge, Crookston, Fergus Falls, Pelican Rapids and Vergas) for the domestic use of natural gas service. See General Terms and Conditions, Paragraph 3, for definition on class of service.

Rate:

Basic Service Charge:	\$7.50 per month
Distribution Charge:	\$1.6545 per dk
Base Cost of Gas:	\$3.8532 per dk
Interim Rate Increase:	36.029% of amount billed under Basic Service Charge and Distribution Charge

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Revenue Decoupling Mechanism:

All customer bills under this rate are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Gas Affordability Program:

Bills are subject to the currently effective Gas Affordability Program charge as provided in the Gas Affordability Program Tariff, Sheet No. 5-120.

Date Filed: September 27, 2019

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Issued By: Tamie A. Aberle
Director – Regulatory Affairs

Docket No.: G004/GR-19-511



GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

12th Revised Sheet No. 5-42

Cancelling 11th Revised Sheet No. 5-42

FIRM GENERAL SERVICE Rate N70

North District

Availability:

Service under this rate schedule is available to any firm general service customer located in Great Plains' Minnesota North District Service Area (Breckenridge, Crookston, Fergus Falls, Pelican Rapids and Vergas) whose maximum requirements are not more than 2,000 cubic feet per hour. See General Terms and Conditions, Paragraph 3, for definition on class of service.

Rate:

Basic Service Charge:

For customers with meters rated Under 500 cubic feet per hour	\$23.00 per month
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For customers with meters rated Over 500 cubic feet per hour	\$28.50 per month
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Distribution Charge:	\$1.3193 per dk
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Base Cost of Gas:	\$3.8532 per dk
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Interim Rate Increase:	36.029% of amount billed under Basic Service Charge and Distribution Charge
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Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Revenue Decoupling Mechanism:

All customer bills under this rate are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

11th Revised Sheet No. 5-44

Cancelling 10th Revised Sheet No. 5-44

SMALL INTERRUPTIBLE GAS SALES SERVICE Rate N71

North District

Availability:

Service under this rate schedule is available to any interruptible general gas service customer, located in Great Plains' Minnesota North District Service Area (Breckenridge, Crookston, Fergus Falls, Pelican Rapids and Vergas), whose normal annual interruptible requirements are in excess of 1,000 dk but do not exceed 20,000 dk. Customer must satisfy Company of their ability and willingness to discontinue the use of said gas during period of curtailment or interruption, by the use of standby facilities, or suffering plant shutdown. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in a firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm General Service Rate 70. For interruptible purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

Rate:

Basic Service Charge: \$145.00 per month

Distribution Charge: \$1.1444 per dk

Base Cost of Gas: \$2.9807 per dk

Interim Rate Increase: 36.029% of amount billed under Basic Service Charge and Distribution Charge

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

10th Revised Sheet No. 5-51
Canceling 9th Revised Sheet No. 5-51

INTERRUPTIBLE GAS TRANSPORTATION SERVICE Rates N81 and N82 North District

Distribution Charge:

Rate N81	\$1.1444 per dk
Rate N82	\$0.5763 per dk

Interim Rate Increase: 36.029% of amount billed under Basic Service Charge and Distribution Charge, excluding flex rate customers

Revenue Decoupling Mechanism:

All customers billed under this rate schedule, with the exception of customers deemed to be CIP exempted, and customers served under a flexible distribution rate agreement are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Gas Utility Infrastructure Cost Adjustment:

Bills are subject to the currently effective Gas Utility Infrastructure Cost Adjustment charge as provided in the Gas Utility Infrastructure Cost Adjustment Tariff, Sheet No. 5-130. Customers served under a flexible distribution rate agreement are excluded from this provision.

Flexible Distribution Charge per dk:

Rate N82	Company and customer will agree to a price between \$0.0320 and \$1.1206 per dk. Unless otherwise agreed, a five-day notice of price change shall be provided.
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The flexible rate is available only to those customers whose normal daily requirements are in excess of 199 dk. The Company shall not offer or impose a flexible rate to customers with energy supplies consisting of indigenous biomass from a supplier not regulated by the Commission.

Customers are automatically served on the fixed rate, but will be placed on the flexible rate if a qualifying customer requests flexible rate service and (1) for pricing reasons, the customer uses a non-gas alternate energy supply/service from a supplier not regulated by the Commission or (2) the customer uses gas from a supplier not regulated by the Commission.

If Company and customer cannot agree to a flexible rate and customer continues to use gas, customer shall be charged the maximum allowable flexible rate, plus all other applicable charges.

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

11th Revised Sheet No. 5-58

Cancelling 10th Revised Sheet No. 5-58

LARGE INTERRUPTIBLE GAS SALES SERVICE Rate N85

North District

Availability:

Service under this rate schedule is available to any interruptible general gas service customer, located in Great Plains' Minnesota North District Service Area (Breckenridge, Crookston, Fergus Falls, Pelican Rapids and Vergas), whose interruptible natural gas load will exceed 20,000 dk annually as metered at a single delivery point. The rates herein are applicable only to customer's interruptible load. Customer's firm natural requirements must be separately metered or specified in a firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm General Gas Service Rate 70. For interruption purposes, the maximum daily firm requirement shall be set forth in the firm service agreement. Customer must satisfy Company of their ability and willingness to discontinue the use of said gas during period of curtailment or interruption, by the use of standby facilities, or suffering plant shutdown.

Rate:

Basic Service Charge:	\$230.00 per month
Distribution Charge:	\$0.5763 per dk
Base Cost of Gas:	\$2.9807 per dk
Interim Rate Increase:	36.029% of amount billed under Basic Service Charge and Distribution Charge

Flexible Distribution Charge per dk:

Company and customer will agree to a price between \$0.0560 and \$1.0966 per dk. Unless otherwise agreed, a five-day notice of price change shall be provided.

The flexible rate is available only to those customers whose normal daily requirements are in excess of 199 dk. The Company shall not offer or impose a flexible rate to customers with energy supplies consisting of indigenous biomass from a supplier not regulated by the Commission.

Customers are normally served on the fixed rate, but will be placed on the flexible rate if a qualifying customer requests flexible rate service and (1) for pricing reasons, the customer uses a non-gas alternate energy supply/service from a supplier not regulated by the Commission or (2) the customer uses gas from a supplier not regulated by the Commission.

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

12th Revised Sheet No. 5-70
Canceling 11th Revised Sheet No. 5-70

RESIDENTIAL GAS SERVICE Rate S60

South District

Availability:

Service under this rate schedule is available to any residential customer located in Great Plains' Minnesota South District Service Area (Belview, Boyd, Clarkfield, Danube, Dawson, Echo, Granite Falls, Marshall, Montevideo, Redwood Falls, Renville, Sacred Heart, and Wood Lake) for domestic use of natural gas service. See General Terms and Conditions, Paragraph 3, for definition on class of service.

Rate:

Basic Service Charge:	\$7.50 per month
Distribution Charge:	\$1.6545 per dk
Base Cost of Gas:	\$3.8532 per dk
Interim Rate Increase:	36.029% of amount billed under Basic Service Charge and Distribution Charge

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Revenue Decoupling Mechanism:

All customer bills under this rate are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Gas Affordability Program:

Bills are subject to the currently effective Gas Affordability Program charge as provided in the Gas Affordability Program Tariff, Sheet No. 5-120.

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

12th Revised Sheet No. 5-72

Cancelling 11th Revised Sheet No. 5-72

FIRM GENERAL SERVICE Rate S70

South District

Availability:

Service under this rate schedule is available to any firm general service customer located in Great Plains' Minnesota South District Service Area (Belview, Boyd, Clarkfield, Danube, Dawson, Echo, Granite Falls, Marshall, Montevideo, Redwood Falls, Renville, Sacred Heart and Wood Lake) whose maximum requirements are not more than 2,000 cubic feet per hour. See General Terms and Conditions, Paragraph 3, for definition on class of service.

Rate:

Basic Service Charge:

For customers with meters rated Under 500 cubic feet per hour	\$23.00 per month
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For customers with meters rated Over 500 cubic feet per hour	\$28.50 per month
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Distribution Charge:	\$1.3193 per dk
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Base Cost of Gas:	\$3.8532 per dk
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Interim Rate Increase:	36.029% of amount billed under Basic Service Charge and Distribution Charge
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Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Revenue Decoupling Mechanism:

All customer bills under this rate are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

11th Revised Sheet No. 5-74

Cancelling 10th Revised Sheet No. 5-74

SMALL INTERRUPTIBLE GAS SALES SERVICE Rate S71

South District

Availability:

Service under this rate schedule is available to any interruptible general gas service customer, located in Great Plains' Minnesota South District Service Area (Belview, Boyd, Clarkfield, Danube, Dawson, Echo, Granite Falls, Marshall, Montevideo, Redwood Falls, Renville, Sacred Heart and Wood Lake), whose normal annual interruptible requirements exceed 1,000 dk but do not exceed 20,000 dk. Customer must satisfy Company of their ability and willingness to discontinue the use of said gas during period of curtailment or interruption, by the use of standby facilities, or suffering plant shutdown. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in a firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm General Service Rate 70. For interruptible purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

Rate:

Basic Service Charge: \$145.00 per month

Distribution Charge: \$1.1444 per dk

Base Cost of Gas: \$2.9807 per dk

Interim Rate Increase: 36.029% of amount billed under Basic Service Charge and Distribution Charge

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

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Effective Date:

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Director – Regulatory Affairs

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

9th Revised Sheet No. 5-81

Canceling 8th Revised Sheet No. 5-81

INTERRUPTIBLE GAS TRANSPORTATION SERVICE Rates S81 and S82

South District

Rate S82 \$260.00 per month

Distribution Charge:

Rate S81 \$1.1444 per dk

Rate S82 \$0.5763 per dk

Interim Rate Increase: 36.029% of amount billed under Basic Service Charge and Distribution Charge, excluding flex rate customers

Revenue Decoupling Mechanism:

All customers billed under this rate schedule, with the exception of customers deemed to be CIP exempted, and customers served under a flexible distribution rate agreement are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Gas Utility Infrastructure Cost Adjustment:

Bills are subject to the currently effective Gas Utility Infrastructure Cost Adjustment charge as provided in the Gas Utility Infrastructure Cost Adjustment Tariff, Sheet No. 5-130. Customers served under a flexible distribution rate agreement are excluded from this provision.

Flexible Distribution Charge per dk:

Rate S82 Company and customer will agree to a price between \$0.0320 and \$1.1206 per dk. Unless otherwise agreed, a five-day notice of price change shall be provided.

The flexible rate is available only to those customers whose normal daily requirements are in excess of 199 dk. The Company shall not offer or impose a flexible rate to customers with energy supplies consisting of indigenous biomass from a supplier not regulated by the Commission.

Customers are normally served on the fixed rate, but will be placed on the flexible rate if a qualifying customer requests flexible rate service and (1) for pricing reasons, the customer uses a non-gas alternate energy supply/service from a supplier not regulated by the Commission or (2) the customer uses gas from a supplier not regulated by the Commission.

If Company and customer cannot agree to a flexible rate and customer continues to use gas, customer shall be charged the maximum allowable flexible rate, plus all other applicable charges.

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

10th Revised Sheet No. 5-88

Canceling 9th Revised Sheet No. 5-88

LARGE INTERRUPTIBLE GAS SALES SERVICE Rate S85

South District

Availability:

Service under this rate schedule is available to any interruptible general gas service customer located in Great Plains' Minnesota South District Service Area (Belview, Boyd, Clarkfield, Danube, Dawson, Echo, Granite Falls, Marshall, Montevideo, Redwood Falls, Renville, Sacred Heart, and Wood Lake), whose interruptible natural gas load will exceed 20,000 dk annually as metered at a single delivery point. The rates herein are applicable only to customer's interruptible load. Customer's firm natural requirements must be separately metered or specified in a firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm General Gas Service Rate 70. For interruption purposes, the maximum daily firm requirement shall be set forth in the firm service agreement. Customer must satisfy Company, of their ability and willingness to discontinue the use of said gas during period of curtailment or interruption, by the use of standby facilities, or suffering plant shutdown.

Rate:

Basic Service Charge: \$230.00 per month

Distribution Charge: \$0.5763 per dk

Base Cost of Gas: \$2.9807 per dk

Interim Rate Increase: 36.029% of amount billed under Basic Service Charge and Distribution Charge

Flexible Distribution Charge per dk:

Company and customer will agree to a price between \$0.0560 and \$1.0966 per dk. Unless otherwise agreed, a five-day notice of price change shall be provided.

The flexible rate is available only to those customers whose normal daily requirements are in excess of 199 dk. The Company shall not offer or impose a flexible rate to customers with energy supplies consisting of indigenous biomass from a supplier not regulated by the Commission.

Customers are normally served on the fixed rate, but will be placed on the flexible rate if a qualifying customer requests flexible rate service and (1) for pricing reasons, the customer uses a non-gas alternate energy

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Tariffs Reflecting Proposed Changes



GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

1211th Revised Sheet No. 5-40
Canceling 1140th Revised Sheet No. 5-40

RESIDENTIAL GAS SERVICE Rate N60

North District

Availability:

Service under this rate schedule is available to any residential customer located in Great Plains' Minnesota North District Service Area (Breckenridge, Crookston, Fergus Falls, Pelican Rapids and Vergas) for the domestic use of natural gas service. See General Terms and Conditions, Paragraph 3, for definition on class of service.

Rate:

Basic Service Charge: \$7.50 per month

Distribution Charge: \$1.6545 per dk

Base Cost of Gas: \$3.71913.8532 per dk

Interim Rate Increase: 36.029% of amount billed under Basic Service Charge and Distribution Charge

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Revenue Decoupling Mechanism:

All customer bills under this rate are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Gas Affordability Program:

Bills are subject to the currently effective Gas Affordability Program charge as provided in the Gas Affordability Program Tariff, Sheet No. 5-120.

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

1211th Revised Sheet No. 5-42
Canceling 1140th Revised Sheet No. 5-42

FIRM GENERAL SERVICE Rate N70 North District

Availability:

Service under this rate schedule is available to any firm general service customer located in Great Plains' Minnesota North District Service Area (Breckenridge, Crookston, Fergus Falls, Pelican Rapids and Vergas) whose maximum requirements are not more than 2,000 cubic feet per hour. See General Terms and Conditions, Paragraph 3, for definition on class of service.

Rate:

Basic Service Charge:

For customers with meters rated Under 500 cubic feet per hour	\$23.00 per month
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For customers with meters rated Over 500 cubic feet per hour	\$28.50 per month
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Distribution Charge:	\$1.3193 per dk
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Base Cost of Gas:	\$ <u>3.7191</u> <u>3.8532</u> per dk
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Interim Rate Increase: 36.029% of amount billed under Basic Service Charge and Distribution Charge

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Revenue Decoupling Mechanism:

All customer bills under this rate are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Date Filed: April 19, 2019

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

1140th Revised Sheet No. 5-44

Canceling 109th Revised Sheet No. 5-44

SMALL INTERRUPTIBLE GAS SALES SERVICE Rate N71

North District

Availability:

Service under this rate schedule is available to any interruptible general gas service customer, located in Great Plains' Minnesota North District Service Area (Breckenridge, Crookston, Fergus Falls, Pelican Rapids and Vergas), whose normal annual interruptible requirements are in excess of 1,000 dk but do not exceed 20,000 dk. Customer must satisfy Company of their ability and willingness to discontinue the use of said gas during period of curtailment or interruption, by the use of standby facilities, or suffering plant shutdown. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in a firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm General Service Rate 70. For interruptible purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

Rate:

Basic Service Charge: \$145.00 per month

Distribution Charge: \$1.1444 per dk

Base Cost of Gas: \$2.85992.9807 per dk

Interim Rate Increase: 36.029% of amount billed under Basic Service Charge and Distribution Charge

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

109th Revised Sheet No. 5-51
Canceling 98th Revised Sheet No. 5-51

INTERRUPTIBLE GAS TRANSPORTATION SERVICE Rates N81 and N82 North District

Distribution Charge:

Rate N81	\$1.1444 per dk
Rate N82	\$0.5763 per dk

Interim Rate Increase: 36.029% of amount billed under Basic Service Charge and Distribution Charge, excluding flex rate customers

Revenue Decoupling Mechanism:

All customers billed under this rate schedule, with the exception of customers deemed to be CIP exempted, and customers served under a flexible distribution rate agreement are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Gas Utility Infrastructure Cost Adjustment:

Bills are subject to the currently effective Gas Utility Infrastructure Cost Adjustment charge as provided in the Gas Utility Infrastructure Cost Adjustment Tariff, Sheet No. 5-130. Customers served under a flexible distribution rate agreement are excluded from this provision.

Flexible Distribution Charge per dk:

Rate N82	Company and customer will agree to a price between \$0.0320 and \$1.1206 per dk. Unless otherwise agreed, a five-day notice of price change shall be provided.
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The flexible rate is available only to those customers whose normal daily requirements are in excess of 199 dk. The Company shall not offer or impose a flexible rate to customers with energy supplies consisting of indigenous biomass from a supplier not regulated by the Commission.

Customers are automatically served on the fixed rate, but will be placed on the flexible rate if a qualifying customer requests flexible rate service and (1) for pricing reasons, the customer uses a non-gas alternate energy supply/service from a supplier not regulated by the Commission or (2) the customer uses gas from a supplier not regulated by the Commission.

If Company and customer cannot agree to a flexible rate and customer continues to use gas, customer shall be charged the maximum allowable flexible rate, plus all other applicable charges.

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

1140th Revised Sheet No. 5-58
Canceling 109th Revised Sheet No. 5-58

LARGE INTERRUPTIBLE GAS SALES SERVICE Rate N85

North District

Availability:

Service under this rate schedule is available to any interruptible general gas service customer, located in Great Plains' Minnesota North District Service Area (Breckenridge, Crookston, Fergus Falls, Pelican Rapids and Vergas), whose interruptible natural gas load will exceed 20,000 dk annually as metered at a single delivery point. The rates herein are applicable only to customer's interruptible load. Customer's firm natural requirements must be separately metered or specified in a firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm General Gas Service Rate 70. For interruption purposes, the maximum daily firm requirement shall be set forth in the firm service agreement. Customer must satisfy Company of their ability and willingness to discontinue the use of said gas during period of curtailment or interruption, by the use of standby facilities, or suffering plant shutdown.

Rate:

Basic Service Charge: \$230.00 per month

Distribution Charge: \$0.5763 per dk

Base Cost of Gas: \$2.85992.9807 per dk

Interim Rate Increase: 36.029% of amount billed under Basic Service Charge and Distribution Charge

Flexible Distribution Charge per dk:

Company and customer will agree to a price between \$0.0560 and \$1.0966 per dk. Unless otherwise agreed, a five-day notice of price change shall be provided.

The flexible rate is available only to those customers whose normal daily requirements are in excess of 199 dk. The Company shall not offer or impose a flexible rate to customers with energy supplies consisting of indigenous biomass from a supplier not regulated by the Commission.

Customers are normally served on the fixed rate, but will be placed on the flexible rate if a qualifying customer requests flexible rate service and (1) for pricing reasons, the customer uses a non-gas alternate energy supply/service from a supplier not regulated by the Commission or (2) the customer uses gas from a supplier not regulated by the Commission.

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

1211th Revised Sheet No. 5-70
Canceling 1140th Revised Sheet No. 5-70

RESIDENTIAL GAS SERVICE Rate S60

South District

Availability:

Service under this rate schedule is available to any residential customer located in Great Plains' Minnesota South District Service Area (Belview, Boyd, Clarkfield, Danube, Dawson, Echo, Granite Falls, Marshall, Montevideo, Redwood Falls, Renville, Sacred Heart, and Wood Lake) for domestic use of natural gas service. See General Terms and Conditions, Paragraph 3, for definition on class of service.

Rate:

Basic Service Charge: \$7.50 per month

Distribution Charge: \$1.6545 per dk

Base Cost of Gas: \$3.71913.8532 per dk

Interim Rate Increase: 36.029% of amount billed under Basic Service Charge and Distribution Charge

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Revenue Decoupling Mechanism:

All customer bills under this rate are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Gas Affordability Program:

Bills are subject to the currently effective Gas Affordability Program charge as provided in the Gas Affordability Program Tariff, Sheet No. 5-120.

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Director – Regulatory Affairs

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

1211th Revised Sheet No. 5-72
Canceling 1140th Revised Sheet No. 5-72

FIRM GENERAL SERVICE Rate S70 South District

Availability:

Service under this rate schedule is available to any firm general service customer located in Great Plains' Minnesota South District Service Area (Belview, Boyd, Clarkfield, Danube, Dawson, Echo, Granite Falls, Marshall, Montevideo, Redwood Falls, Renville, Sacred Heart and Wood Lake) whose maximum requirements are not more than 2,000 cubic feet per hour. See General Terms and Conditions, Paragraph 3, for definition on class of service.

Rate:

Basic Service Charge:

For customers with meters rated Under 500 cubic feet per hour	\$23.00 per month
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For customers with meters rated Over 500 cubic feet per hour	\$28.50 per month
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Distribution Charge:	\$1.3193 per dk
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Base Cost of Gas:	<u>\$3.71913.8532</u> per dk
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<u>Interim Rate Increase:</u>	<u>36.029% of amount billed under Basic Service Charge and Distribution Charge</u>
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Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

Revenue Decoupling Mechanism:

All customer bills under this rate are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

1140th Revised Sheet No. 5-74

Canceling 109th Revised Sheet No. 5-74

SMALL INTERRUPTIBLE GAS SALES SERVICE Rate S71

South District

Availability:

Service under this rate schedule is available to any interruptible general gas service customer, located in Great Plains' Minnesota South District Service Area (Belview, Boyd, Clarkfield, Danube, Dawson, Echo, Granite Falls, Marshall, Montevideo, Redwood Falls, Renville, Sacred Heart and Wood Lake), whose normal annual interruptible requirements exceed 1,000 dk but do not exceed 20,000 dk. Customer must satisfy Company of their ability and willingness to discontinue the use of said gas during period of curtailment or interruption, by the use of standby facilities, or suffering plant shutdown. The rates herein are applicable only to customer's interruptible load. Customer's firm natural gas requirements must be separately metered or specified in a firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm General Service Rate 70. For interruptible purposes, the maximum daily firm requirement shall be set forth in the firm service agreement.

Rate:

Basic Service Charge: \$145.00 per month

Distribution Charge: \$1.1444 per dk

Base Cost of Gas: \$2.85992.9807 per dk

Interim Rate Increase: 36.029% of amount billed under Basic Service Charge and Distribution Charge

Minimum Bill:

Basic Service Charge.

Cost of Gas:

The billed cost of gas represents the Base Cost of Gas identified above adjusted by the Purchased Gas Cost Adjustment provided for in the Purchased Gas Cost Adjustment Clause (Sheet No. 5-62).

Conservation Improvement Program:

Bills are subject to the currently effective Conservation Improvement Program Adjustment as provided for in the Conservation Improvement Program Adjustment Clause (Sheet No. 5-110).

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

98th Revised Sheet No. 5-81

Cancelling 87th Revised Sheet No. 5-81

INTERRUPTIBLE GAS TRANSPORTATION SERVICE Rates S81 and S82

South District

Rate S82 \$260.00 per month

Distribution Charge:

Rate S81 \$1.1444 per dk

Rate S82 \$0.5763 per dk

Interim Rate Increase: 36.029% of amount billed under Basic Service Charge and Distribution Charge, excluding flex rate customers

Revenue Decoupling Mechanism:

All customers billed under this rate schedule, with the exception of customers deemed to be CIP exempted, and customers served under a flexible distribution rate agreement are subject to the Revenue Decoupling Mechanism, Sheet No. 5-125.

Gas Utility Infrastructure Cost Adjustment:

Bills are subject to the currently effective Gas Utility Infrastructure Cost Adjustment charge as provided in the Gas Utility Infrastructure Cost Adjustment Tariff, Sheet No. 5-130. Customers served under a flexible distribution rate agreement are excluded from this provision.

Flexible Distribution Charge per dk:

Rate S82 Company and customer will agree to a price between \$0.0320 and \$1.1206 per dk. Unless otherwise agreed, a five-day notice of price change shall be provided.

The flexible rate is available only to those customers whose normal daily requirements are in excess of 199 dk. The Company shall not offer or impose a flexible rate to customers with energy supplies consisting of indigenous biomass from a supplier not regulated by the Commission.

Customers are normally served on the fixed rate, but will be placed on the flexible rate if a qualifying customer requests flexible rate service and (1) for pricing reasons, the customer uses a non-gas alternate energy supply/service from a supplier not regulated by the Commission or (2) the customer uses gas from a supplier not regulated by the Commission.

If Company and customer cannot agree to a flexible rate and customer continues to use gas, customer shall be charged the maximum allowable flexible rate, plus all other applicable charges.

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GREAT PLAINS NATURAL GAS CO.

A Division of Montana-Dakota Utilities Co.

State of Minnesota Gas Rate Schedule – MNPUC Volume 2

Section No. 5

109th Revised Sheet No. 5-88

Cancelling 98th Revised Sheet No. 5-88

LARGE INTERRUPTIBLE GAS SALES SERVICE Rate S85

South District

Availability:

Service under this rate schedule is available to any interruptible general gas service customer located in Great Plains' Minnesota South District Service Area (Belview, Boyd, Clarkfield, Danube, Dawson, Echo, Granite Falls, Marshall, Montevideo, Redwood Falls, Renville, Sacred Heart, and Wood Lake), whose interruptible natural gas load will exceed 20,000 dk annually as metered at a single delivery point. The rates herein are applicable only to customer's interruptible load. Customer's firm natural requirements must be separately metered or specified in a firm service agreement. The firm service volumes are subject to available capacity. Customer's firm load shall be billed at Firm General Gas Service Rate 70. For interruption purposes, the maximum daily firm requirement shall be set forth in the firm service agreement. Customer must satisfy Company, of their ability and willingness to discontinue the use of said gas during period of curtailment or interruption, by the use of standby facilities, or suffering plant shutdown.

Rate:

Basic Service Charge: \$230.00 per month

Distribution Charge: \$0.5763 per dk

Base Cost of Gas: \$2.85992.9807 per dk

Interim Rate Increase: 36.029% of amount billed under Basic Service Charge and Distribution Charge

Flexible Distribution Charge per dk:

Company and customer will agree to a price between \$0.0560 and \$1.0966 per dk. Unless otherwise agreed, a five-day notice of price change shall be provided.

The flexible rate is available only to those customers whose normal daily requirements are in excess of 199 dk. The Company shall not offer or impose a flexible rate to customers with energy supplies consisting of indigenous biomass from a supplier not regulated by the Commission.

Customers are normally served on the fixed rate, but will be placed on the flexible rate if a qualifying customer requests flexible rate service and (1) for pricing reasons, the customer uses a non-gas alternate energy

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