Issue: Revenue Requirement
Witness: Greg R. Meyer
Type of Exhibit: Surrebuttal Testimony
Sponsoring Parties: Midwest Energy Consumers Group
Case Nos.: ER-2022-0129 & ER-2022-0130
Date Testimony Prepared: August 16, 2022

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Evergy Metro, Inc. d/b/a Evergy Missouri Metro's Request for Authority to Implement a General Rate Increase for Electric Service	)	**Case No. ER-2022-0129**
In the Matter of Evergy Missouri West, Inc. d/b/a Evergy Missouri West's Request for Authority to Implement a General Rate Increase for Electric Service	)	**Case No. ER-2022-0130**

Surrebuttal Testimony and Schedules of

Greg R. Meyer

On behalf of

Midwest Energy Consumers Group

REDACTED VERSION

August 16, 2022

BRUBAKER & ASSOCIATES, INC.

Project 11259 & 11260

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STATE OF MISSOURI)
) **SS**
COUNTY OF ST. LOUIS)

Affidavit of Greg R. Meyer

Greg R. Meyer, being first duly sworn, on his oath states:

1. My name is Greg R. Meyer. I am a consultant with Brubaker & Associates, Inc., having its principal place of business at 16690 Swingley Ridge Road, Suite 140, Chesterfield, Missouri 63017. We have been retained by Midwest Energy Consumers Group in this proceeding on their behalf.

2. Attached hereto and made a part hereof for all purposes is my surrebuttal testimony and schedules which were prepared in written form for introduction into evidence in the Missouri Public Service Commission, Case Nos. ER-2022-0129 & ER-2022-0130.

3. I hereby swear and affirm that the testimony and schedules are true and correct and that they show the matters and things that they purport to show.

Greg R. Meyer

Subscribed and sworn to before me this 16th day of August, 2022.

TAMMY S. KLOSSNER
Notary Public - Notary Seal
STATE OF MISSOURI
St. Charles County
My Commission Expires: Mar. 18, 2023
Commission # 15024862

Notary Public

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Surrebuttal Testimony of Greg R. Meyer

Q PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A Greg R. Meyer. My business address is 16690 Swingley Ridge Road, Suite 140, Chesterfield, MO 63017.

Q WHAT IS YOUR OCCUPATION?

A I am a consultant in the field of public utility regulation and a Principal at Brubaker & Associates, Inc., energy, economic and regulatory consultants.

Q ARE YOU THE SAME GREG R. MEYER WHO PRESENTED DIRECT TESTIMONY ON JUNE 8, 2022 AND REBUTTAL TESTIMONY ON JULY 13, 2022 IN THIS PROCEEDING?

A Yes, I am.

Q ON WHOSE BEHALF ARE YOU APPEARING IN THIS PROCEEDING?

A I am appearing on behalf of Midwest Energy Consumers Group ("MECG").

Q WHAT IS THE PURPOSE OF YOUR SURREBUTTAL TESTIMONY?

A I will respond to the Evergy rebuttal testimony regarding various issues. Specifically, I will respond to the following issues:

- The unrecovered investment resulting from the Sibley units' retirement and the rate of return on that unrecovered investment;
- The Missouri/Kansas jurisdictional allocators;
- Bad Debt Tracker;
- Property Tax Tracker and proper expense level for tracking;
- Storm Reserve;
- Nuclear Depreciation; and
- Labor Expenses.

The fact that I do not address a particular issue in this testimony should not be interpreted as a tacit approval of a position taken by the Parties on that issue.

Sibley Units

Q HAVE YOU READ THE REBUTTAL TESTIMONY OF EVERGY WITNESS JOHN SPANOS REGARDING THE UNRECOVERED (STRANDED) INVESTMENT FROM THE RETIREMENT OF THE SIBLEY UNITS?

A Yes, I have.

Q DO YOU AGREE WITH HIS POSITION?

A Absolutely not.

Q IN HIS REBUTTAL TESTIMONY, MR. SPANOS CLAIMS THAT A BOOK RESERVE WAS ESTABLISHED IN CASE NO. EC-2019-0200 OF APPROXIMATELY $327.2 MILLION, WHICH PRODUCED A NET BOOK VALUE OF APPROXIMATELY $145.7 MILLION. PLEASE RESPOND.

A Mr. Spanos takes great liberties with the Commission Order in Case No. EC-2019-0200. I have reviewed the Commission Order and the only portion of that Order that discusses the amount of unrecovered investment in the Sibley units is restated here:

> 21. The estimated net book value of each Sibley unit and the common assets at Sibley as of June 30, 2018, as calculated by GMO's witness, is $145.7 million. Public Counsel's witness estimated the net book value at $160 million, while MECG's witness estimated that value at $300 million.[1]

Nowhere in that Commission Order was there any endorsement of a specific party's unrecovered investment total.

Q ON PAGE 25 OF HIS REBUTTAL TESTIMONY, MR. SPANOS CLAIMS THAT EVERGY MISSOURI WEST HAS FOLLOWED THE DIRECTION BY THE COMMISSION IN CASE NO. EC-2019-0200 AND ESTABLISHED THE $145.7 MILLION NET BOOK VALUE RELATED TO SIBLEY AS OF JUNE 30, 2018. PLEASE RESPOND.

A As I stated earlier, although Mr. Spanos strongly implies the Commission adopted the $145.7 million unrecovered investment in the Sibley units, Mr. Spanos fails to provide an explicit reference to any section of the Commission Order that supports the "direction." In reality, that is because no direction was provided by the Commission as I described earlier. It is true that each party's position on the unrecovered investment was acknowledged by the Commission, as is typical in a Commission's discussion of

[1]Report and Order, Case No. EC-2019-0200, October 17, 2019, p. 9 (Footnotes omitted).

facts in a case, but no endorsement of any value was made by the Commission except for what it ordered. The Commission ordered that:

> KCP&L Greater Missouri Operations Company shall record as a regulatory liability in Account 254 the revenue and return on the Sibley unit investments collected **in rates** for non-fuel operations and maintenance costs, taxes, including deferred income taxes, and all other costs associated with Sibley units 1, 2, 3, and common plant.[2]

Mr. Spanos' statement cannot be supported by a close review of the Commission Order. The net book value in rates at the time of the Order was $301 million.

Q ON PAGE 25 OF HIS REBUTTAL TESTIMONY, MR. SPANOS ACCUSES YOU OF CREATING AN ALTERNATIVE RESULT SO THE COMPANY WILL NOT BE ABLE TO EARN A RETURN DURING THE PERIOD OF RECOVERY SET FORTH (I.E., 20 YEARS). PLEASE RESPOND.

A Mr. Spanos' attempt to discredit me is without merit. I will show that the figures I relied on were used to set rates in the last rate case, and were not created by me in an attempt to limit the return on retired assets. If anyone is attempting to create an adjustment, it is Evergy.

Q PLEASE DESCRIBE THE EVIDENCE YOU HAVE THAT SHOWS THAT IN THE LAST EVERGY RATE CASE, CUSTOMER RATES WERE ESTABLISHED BASED ON AN UNRECOVERED INVESTMENT FOR THE SIBLEY UNITS OF APPROXIMATELY $301 MILLION.

A As I stated in my direct testimony, I relied on the Staff's True-up Accounting Schedules from the last rate case (Case No. ER-2018-0146). When one sums up the Sibley units

[2] *Id.*, pp. 15-16 (Emphasis added).

plant in service and subtracts the accumulated depreciation reserve balances, one arrives at an undepreciated net book value for the Sibley units of approximately $301 million.

Q DO YOU HAVE ANY EVIDENCE THAT WOULD SUGGEST EVERGY SUPPORTED THOSE TOTALS?

A Yes. I have reviewed the true-up workpapers provided by Evergy's witness Ronald Klote in Case No. ER-2018-0146. Those workpapers support the exact totals used by the Staff in its true-up calculation. I have attached the workpapers provided by Mr. Klote for the true-up Plant in Service and Depreciation Reserve as Schedule GRM-1 and Schedule GRM-2, respectively. As you can readily see, the Plant in Service balance for the Sibley units is $478,109,210 and the Depreciation Reserve balance for the Sibley units is $177,138,697. Subtracting the Depreciation Reserve balance from the Plant in Service balance yields a net plant balance of $300,970,513, or $301 million, at June 30, 2018. These exact amounts may also be found in the Staff's true-up accounting schedules that form the basis of my recommendation.

Q PLEASE DESCRIBE THE TIMEFRAME FOR EVERGY'S CALCULATION OF THE $145.7 MILLION UNRECOVERED INVESTMENT IN THE SIBLEY UNITS.

A As a result of the MECG's and OPC's complaint case, Case No. EC-2019-0200, Evergy contracted with Mr. Spanos to calculate the net book value of the Sibley units. Mr. Spanos' calculation asserted that the net book value of the Sibley units was $145.7 million.

Q WHAT TIME PERIOD DID MR. SPANOS PERFORM HIS NET BOOK CALCULATION?

A June 30, 2018. The exact same time period that Mr. Klote filed true-up workpapers that supported a net book value over $300 million. In the span of less than 24 hours, the net book value for the Sibley units had supposedly decreased by over $155 million.

Q WHAT, IN YOUR OPINION, MADE UP THAT DIFFERENCE?

A Accumulated depreciation reserve amounts were shifted from other steam production plants to reduce the net book value of the Sibley units.

Q YOU REFER TO THE COMMISSION ORDER IN CASE NO. EC-2019-0200, WHERE THE COMMISSION DETERMINED THAT A REGULATORY LIABILITY SHOULD BE ESTABLISHED TO CAPTURE THE COSTS THAT WERE NO LONGER INCURRED TO OPERATE THE SIBLEY UNITS. PLEASE PROVIDE THE COMMISSION LANGUAGE DIRECTING THE PARTIES IN THE CASE ON HOW TO CALCULATE THE REGULATORY LIABILITY.

A The Commission ordered the following:

> 2. KCP&L Greater Missouri Operations Company shall record as a regulatory liability in Account 254 the revenue and the return on the Sibley unit investments collected in rates for non-fuel operations and maintenance costs, taxes, including accumulated deferred income taxes, and all other costs associated with Sibley units 1, 2, 3, and common plant. The regulatory liability should quantify separately dollars related to return and other cost of service expense savings.[3]

[3] *Id.*, pp. 15-16.

Q DO YOU BELIEVE THAT EVERGY IS IN COMPLIANCE WITH THE COMMISSION ORDER IF IT REFLECTS A NET BOOK VALUE FOR THE SIBLEY UNITS OF $145.7 MILLION?

A Absolutely not. I can find nothing in either the Staff's or Evergy's true-up calculations in Case No. ER-2018-0146 that supports the use of Evergy's claimed net book value of $145.7 million. This net book value was determined outside of the rate case and was never contemplated when setting Evergy's rates.

Q WHY IS IT SO IMPORTANT TO GET THE NET BOOK VALUE CORRECT AND WHAT IS THE RAMIFICATIONS IF THE COMPANY'S PROPOSAL IS ADOPTED?

A The importance of this issue deals with the recovery of the undepreciated (stranded) investment in the Sibley units. Staff and other parties to this case have argued that the unrecovered investment in the Sibley units should not be allowed to earn a return. By significantly understating the Sibley units' unrecovered balance, Evergy is essentially preserving its earnings by shifting the unrecovered investment to other generating plants. By shifting accumulated depreciation balances away from other steam production facilities, Evergy may then earn a greater return on these other investments, and protect its profits should the Commission agree with me that it would be inappropriate to grant a return on a plant that is neither used or useful. If the Commission permits this shift, it allows Evergy to earn a return on plant that is no longer used and useful. As noted in Commissioner Hall's Concurring Opinion in the Sibley AAO case (Case No. EC-2019-0200), allowing a return on plant that is no longer used or useful is legally questionable and not good regulatory policy.

Q DO YOU HAVE ANY FURTHER ISSUES THAT YOU WOULD LIKE TO DISCUSS REGARDING THE SIBLEY UNRECOVERED INVESTMENT?

A Yes. Evergy witness Larry Kennedy argues that Evergy's shareholders should continue to earn a profit on a generating unit that no longer provides service to the ratepayers. I am opposed to allowing a return on a plant that is not used and useful. I would also note that the Staff and Office of Public Counsel support my position of no return on Sibley unrecovered investment.

Q ON PAGE 14 OF EVERGY WITNESS DARRIN IVES REBUTTAL TESTIMONY, HE STATES, "SECURITIZATION IN MISSOURI IS AN OPTION, NOT A REQUIREMENT." PLEASE RESPOND.

A I agree with Mr. Ives about the use of securitization. However, I am disappointed in the approach Evergy is taking on this issue. By choosing to request a return on a retired generating unit, Evergy is requesting that ratepayers pay more in rates than they should, and provide enhanced profits for a retired generating plant that is not used and useful.

Q WOULD CHOOSING SECURITIZATION BE A WIN/WIN FOR EVERGY'S SHAREHOLDERS AND RATEPAYERS?

A Yes. Choosing securitization would provide Evergy's shareholders with an immediate lump sum payment for the unrecovered investment in Sibley, and would provide ratepayers with a lower cost return than applying the Company's Weighted Average Cost of Capital ("WACC") return. In that instance, both parties are sharing in the retirement of the Sibley generating plant.

Q WHY DO YOU BELIEVE EVERGY HAS NOT COMMITTED TO SECURITIZATION UP TO THIS POINT?

A In my opinion, Evergy is waiting to see how the Commission addresses the recovery of the undepreciated investment in Sibley. If the Commission denies a return on the unrecovered investment in Sibley, I strongly believe that Evergy will seek securitization for the Sibley unrecovered investment. However, if the Commission grants a WACC return on the unrecovered investment in Sibley, Evergy's shareholders will have won enhanced profits from a retired generating plant and the Commission will have de-incentivized securitization for dealing with both the Sibley unrecovered investment and future plant retirements.

Q BASED ON YOUR POSITION, WHAT WOULD YOU RECOMMEND FROM THE COMMISSION?

A In order to strike a fair balance for the retirement of the Sibley plant, I would recommend that the Commission deny a WACC return on the Sibley unrecovered investment of $301 million.

Missouri/ Kansas Allocations

Q HAVE YOU READ THE REBUTTAL TESTIMONY OF EVERGY WITNESS JOHN WOLFRAM ADDRESSING THE MISSOURI/KANSAS JURISDICTIONAL ALLOCATIONS?

A Yes, I have.

Q ON PAGE 3 OF HIS REBUTTAL TESTIMONY, MR. WOLFRAM DISPUTES YOUR CONCLUSION THAT AVERAGING THE 12CP AND THE 4CP ALLOCATORS WOULD NOT ACHIEVE JUST AND REASONABLE RATES. PLEASE RESPOND.

A I find Mr. Wolfram's statement to be seriously lacking and deceptive. In his direct testimony, Mr. Wolfram admits that the use of the 12CP allocator is inferior to the use of a seasonal peak allocator. In other words, there is no justification for using a 12CP allocator. As I stated in my direct testimony, this same conclusion was reached independently by Staff witness Erin Maloney in 2006. In the span of 16 years, the use of a 12CP allocator could not be supported with the use of the FERC Tests as described in the direct testimony of Mr. Wolfram (pages 11-12). I would note that Mr. Wolfram does not go so far as to say that the 12CP method is wrong, but indicates that other allocators are more appropriate. I continue to support the belief that the 12CP method is wrong.

Q WHAT CAN BE DRAWN FROM MR. WOLFRAM'S REBUTTAL TESTIMONY?

A As much as Mr. Wolfram tries, Evergy's proposal boils down to the fact that Evergy cannot persuade the Kansas Commission to see the facts surrounding the inappropriate use of the 12CP allocator for setting Kansas retail rates. In response, Mr. Wolfram is forced to suggest that a compromise is to average the two allocators (4CP and 12CP) to produce a reasonable result. I contend that after sifting through all of the arguments presented by Mr. Wolfram, the result he is seeking is to average an inappropriate allocator (12CP) with the most appropriate allocator (4CP). However, in doing so, Missouri ratepayers would be required to pay more to possible achieve a more favorable result for Evergy.

Essentially, Evergy is asking Missouri ratepayers to once again come to the bargaining table when they already have compromised and are now setting rates using a very appropriate and arguably the most appropriate allocator (4CP). Missouri ratepayers are paying their fair share of the costs to deliver service and should not entertain compromises that result in higher costs.

Q MR. WOLFRAM INDICATES IN HIS REBUTTAL TESTIMONY THAT EVERGY HAS ATTEMPTED TO RESOLVE THIS ISSUE ON NUMEROUS OCCASIONS IN BOTH STATES. PLEASE RESPOND.

A I take it from Mr. Wolfram's rebuttal testimony that since Evergy cannot convince the Kansas Commission to move away from the 12CP allocator that, in the spirit of compromise, Missouri should abandon the 4CP method and meet "halfway." Meeting "halfway" results in equally weighing an inappropriate allocator (12CP) with a proven allocator (4CP) and raising rates for Missouri ratepayers. I fail to see how this benefits Missouri ratepayers. Simply stated, this is not a Missouri problem.

Q PLEASE SUMMARIZE YOUR POSITION.

A I assert that the Commission should reject the Evergy Missouri/Kansas allocation proposal. The use of a 12CP allocator has been studied two times, 16 years apart, and found to be an unacceptable way to allocate plant. Yet, Evergy is asking the Missouri jurisdiction to forgo those study facts and find a compromise. Simply stated, this is not a reasonable method and should be rejected.

Q DO YOU HAVE ANY FURTHER DISCUSSIONS ON JURISDICTIONAL ALLOCATIONS?

A Yes, I would briefly like to discuss MECG's support for the Energy Allocator.

Q IN BOTH THE STAFF'S DIRECT AND REBUTTAL TESTIMONIES, THERE HAVE BEEN DISCUSSIONS ABOUT THE ENERGY ALLOCATOR. PLEASE DISCUSS THIS ISSUE.

A It is my understanding that the Missouri Commission has historically used the Energy Allocator to allocate fuel costs, purchased power costs and off-system sales between the Missouri and Kansas jurisdictions. The Kansas jurisdiction uses the Un-Used Energy Allocator. The MECG continues to support the use of the Energy Allocator for purposes of cost of service.

Bad Debt Tracker

Q HAVE YOU READ THE REBUTTAL TESTIMONY OF EVERGY WITNESS DARRIN R. IVES RELATING TO EVERGY'S REQUEST FOR A BAD DEBT TRACKER?

A Yes, I have.

Q DO YOU CONTINUE TO OPPOSE ALLOWING EVERGY TO HAVE A BAD DEBT TRACKER?

A Most definitely.

Q IN HIS REBUTTAL TESTIMONY, MR. IVES POSTURES THAT BAD DEBTS COULD BE A SIGNIFICANT COST. PLEASE RESPOND.

A In her rebuttal testimony, Evergy witness Linda J. Nunn provides a table listing the last three years and true-up level of write-offs for Evergy Metro and Evergy West. The highest level for Evergy Metro was $9.9 million and the highest level for Evergy West was $5.7 million. Neither of these totals represent a significant cost when compared to total operating expenses for either company. Furthermore, if those costs do not represent a significant cost increase exposure, the bad debt tracker will have even less of an impact.

Q IN YOUR DIRECT TESTIMONY (PAGES 22-23), YOU PROVIDED A LIST OF SPECIAL REGULATORY TOOLS AVAILABLE FOR USE BY EVERGY. THESE REGULATORY TOOLS PROTECT AGAINST EARNINGS EROSION FOR EVERGY'S SHAREHOLDERS. PLEASE DISCUSS THE IMPACT OF THESE SPECIAL REGULATORY TOOLS.

A Yes, in my direct testimony I listed eight special regulatory tools Evergy has to avoid earnings erosion for its shareholders. In addition to that list, we must now add a property tax tracker from the recent passage of Senate Bill 745. These special regulatory tools account for well above 50% of the revenue requirement in these rate cases. Simply stated, Evergy already has access to enough special regulatory tools to shield itself from earnings erosion. ***[redacted]*** A bad debt tracker is not needed at this time.

Q DO YOU CONTINUE TO SUPPORT THE THEORY THAT THE USE OF TRACKERS REDUCES THE INCENTIVE OF A UTILITY TO CONTROL COSTS?

A. Yes. I personally believe that special regulatory tools like trackers and reserve accounting provide less incentive for a utility to control costs. I also would note that the Commission supported that notion in Ameren Missouri's Case No. ER-2014-0258, where the Commission stated:

> 8. Tracker mechanisms can be a useful tool in the correct circumstances, but they should be used sparingly because they can reduce the incentive of the utility to closely monitor its costs.[4]

Further in the Order, addressing a storm tracker, the Commission stated:

> 8. By their nature, cost trackers tend to reduce a utility's incentive to aggressively control costs by ensuring that all costs will be recovered. Under a tracker, such costs would be subject to a prudence review, but a prudence review cannot control costs as efficiently as a strong economic incentive.[5]

Q IN REFERENCE TO THE ABOVE COMMISSION ORDER, DO YOU BELIEVE A SPECIAL REGULATORY TOOL LIKE A TRACKER SHOULD BE USED FOR THE ENHANCED RECOVERY OF A NORMAL OPERATING EXPENSE LIKE BAD DEBTS?

A Definitely not. Bad debt expense is a normal and ongoing cost of doing business. Bad debts do not represent a significant level of expense for a utility when compared to the overall revenue requirement. Therefore, bad debts should be normalized, included in cost of service, and evaluated when looking at all relevant operating costs of Evergy. There is no need to single out this cost for special regulatory treatment. I, therefore, reject Evergy's request to establish a bad debt tracker.

[4] *Id.*, p. 50 (Footnote omitted).
[5] *Id.*, p. 45 (Footnote omitted).

Q WHAT IS THE STANDARD THAT THE COMMISSION HAS APPLIED WHEN EVALUATING TRACKERS?

A The Commission has repeatedly held that deferral mechanisms are limited to costs that meet an "extraordinary" standard. This limited basis is when events occur during a period which are extraordinary, unusual, and unique, and not recurring.[6] I understand that the Missouri Court of Appeals has also upheld this standard. For the reasons, I discussed above, the Company's request in this case does not meet that standard.

Property Tax Expense/Tracker

Q HAVE YOU READ THE REBUTTAL TESTIMONY OF EVERGY WITNESS MELISSA K. HARDESTY REGARDING THE ISSUES OF PROPERTY TAX EXPENSE AND A PROPERTY TAX TRACKER?

A Yes, I have.

Q MS. HARDESTY ARGUES THAT YOUR OPPOSITION TO A PROPERTY TAX TRACKER IS NO LONGER VALID SINCE THE LEGISLATURE PASSED AND THE GOVERNOR SIGNED A BILL (SENATE BILL 745) THAT NOW ALLOWS A MISSOURI UTILITY TO UTILIZE A PROPERTY TAX TRACKER. PLEASE RESPOND.

A I agree with Ms. Hardesty that Evergy can now utilize a property tax tracker for regulatory purposes. Therefore, I must withdraw my opposition to a property tax tracker in this case.

[6] *Application of Missouri Public Service Company*, Report and Order, Case Nos. EO-91-358 and EO-91-360, 1 Mo.PSC 3d 200, 205 (Emphasis added).

Q MS. HARDESTY ALSO OPPOSES YOUR USE OF THE LAST KNOWN LEVEL OF PROPERTY TAXES THAT EVERGY HAS PAID FOR INCLUSION IN RATES. DO YOU AGREE WITH MS. HARDESTY?

A No, I do not. Since Evergy is now allowed to track property taxes, it seems completely logical to use the last known level of property taxes for tracking purposes. In the case of Evergy, that would be the 2021 level of property taxes actually paid by Evergy. Ms. Hardesty is arguing for a property tax methodology that estimates the level of property taxes that will be paid in 2022. However, given that Evergy now is allowed to utilize a property tax tracker, it will be allowed to recover any difference between the actual property taxes paid in 2021 and the actual amount paid in December 2022. Evergy's request to continue to include an estimated level of property taxes and have the use of another special regulatory tool is unnecessary and fails at the goal of keeping costs down for Evergy's ratepayers. If the actual 2022 property taxes paid exceed the 2021 actual property taxes paid, the newly implemented tracker will capture the increased property taxes. Evergy's request to include an estimated level of property taxes and the use of a property tax tracker is potentially detrimental to Evergy's ratepayers by requiring to pay in advance for an estimated level of property taxes.

Q PLEASE SUMMARIZE YOUR POSITION?

A I propose that the 2021 level of property taxes be included in the revenue requirement in this rate case, and that level of property taxes be used to track differences in property taxes going forward.

Storm Reserve

Q HAVE YOU READ THE EVERGY REBUTTAL TESTIMONIES ADDRESSING THE STORM RESERVE?

A Yes. I have reviewed the rebuttal testimonies of Evergy witnesses Ronald Klote and Bruce Akin.

Q PLEASE PROVIDE AN OVERVIEW OF MR. AKIN'S REBUTTAL TESTIMONY.

A Mr. Akin continues to support a storm reserve. In support of his position, Mr. Akin describes the increased level of storms occurring nationally, as well as provides a global perspective. Given the frequency of storms nationally and globally, Mr. Akin hopes to persuade the Commission to adopt a storm reserve.

Q DID MR. AKIN PROVIDE ANY SPECIFIC ARGUMENTS TO YOUR DIRECT TESTIMONY?

A Yes. On page 3 of his rebuttal testimony, Mr. Akin states that Table 8 included in my direct testimony is "misleading" regarding the January 12, 2019 winter storm which had a $10.6 million impact on Evergy Missouri Metro's operations. I included the storm in Table 8 and represented it as a storm over $1.5 million. It was my belief when I compiled Table 8, and I still believe, that a storm of that magnitude should not be able to be funded from the storm reserve and that an Accounting Authority Order ("AAO") would need to be sought to cover the costs of this storm. However, after further consideration, I believe the storm reserve, if approved by the Commission, could be used for this storm and I will discuss the unintended consequences from using the storm reserve later in this testimony.

Q DO YOU AGREE THAT THE LEVEL OF STORMS HAS INCREASED SINCE 2011?

A Yes, I do. Table 7 of my direct testimony supports that conclusion. Storm activity has increased in the Evergy West's service area since 2017. Evergy Metro's service area has experienced increased storm activity since 2013. However, that only tells part of the story. Referring to Table 8 in my direct testimony, although the frequency of storms has increased, the level of storm costs has been mostly in the cost range of $200K - $400K. Storm costs in this range would not reflect a significant cost to Evergy.

Q DID EVERGY PROVIDE ANY EVIDENCE THAT THE LEVEL OF STORM COSTS INCLUDED IN CUSTOMER RATES WAS NOT SUFFICIENT TO RECOVER PAST STORM COSTS?

A No, Evergy did not mention this concern in its testimony. Therefore, I conclude that the level of storm costs, coupled with the cost reductions Evergy accomplished between rate cases, provided sufficient cost recovery of past storm costs.

Q WHY DO YOU BELIEVE THE COSTS PER STORM ARE IN THE RANGE OF $200K - $400K?

A For the last several years, Evergy has invested in reliability projects and performed planned vegetation management tree trimming cycles. In addition, Evergy, as well as other electric utilities, is required to perform infrastructure inspections on much of its transmission and distribution systems. These inspections identify weak spots in the system that require remediation. Clearly, these activities have hardened the transmission and distribution systems to storm damage.

Q WILL THESE ACTIVITIES INSULATE EVERGY AND ITS RATEPAYERS FROM THE POSSIBILITY OF A SIGNIFICANT STORM?

A No. However, if a storm occurs in the Evergy service area, the damage should be less than if these maintenance prevention activities were not performed.

Q IN HIS REBUTTAL TESTIMONY, MR. AKIN DISCUSSES WINTER STORM URI AS ANOTHER REASON FOR A STORM RESERVE. PLEASE RESPOND.

A Winter Storm Uri was the most expensive natural disaster in the history of the United States. However, neither Mr. Akin nor Mr. Klote provide any storm cost recovery funds necessary to restore service to Evergy's customers. I suspect if Winter Storm Uri had required a significant storm fund expenditure, one of these Evergy witnesses would have stated that in their rebuttal testimonies. I would note that Evergy Metro's operations actually experienced a significant benefit from Winter Storm Uri through sales into the Southwest Power Pool ("SPP") market. Evergy Metro recorded increased sales revenues totaling millions of dollars in the SPP market as a result of elevated market prices. In addition, if Evergy does incur extraordinary storm costs like those associated with Winter Storm Uri, it can seek to securitize those costs just as Evergy West has done.

Q TURNING YOUR ATTENTION NOW TO THE REBUTTAL TESTIMONY OF EVERGY WITNESS RONALD KLOTE. ON PAGE 13, HE STATES THAT A STORM RESERVE WOULD HELP REDUCE THE EARNINGS VOLATILITY FOR INVESTORS WHICH CAN HELP REDUCE THE UTILITY'S COST OF DEBT. PLEASE RESPOND.

A As I previously discussed, the costs of storms are not significant relative to the total operating expenses of Evergy. Evergy's request for a storm reserve is simply another

request to isolate certain Evergy operations and collect expenses via the storm reserve without the necessity of evaluating all of the operations of Evergy. Evergy failed to cite specific examples when it was required to seek debt financing to cover storm costs. I doubt that Evergy was required to issue debt to cover the storm expenses from the January 2019 winter storm. Using the issuance of debt as an argument for a storm reserve is not persuasive since the costs of significant storms has been relatively small as a portion of the Company's total operations.

Q ON PAGE 14 OF HIS REBUTTAL TESTIMONY, MR. KLOTE STATES THAT YOU BELIEVE A STORM RESERVE IS SIMILAR TO A TRACKER. PLEASE RESPOND.

A There is a difference between a reserve and a tracker. My statement in my rebuttal testimony was that the arguments against a storm reserve were similar to the arguments I had previously discussed with the property tax and bad debt expense trackers. I recognize that a storm reserve does not track expenses and true them up in a future rate case. However, both reserve accounting and trackers are types of special regulatory tools that do not require a utility to consider the impacts to all of its operations (i.e., all relevant factors).

Q ON PAGE 14 OF HIS REBUTTAL TESTIMONY, MR. KLOTE ATTEMPTS TO JUSTIFY THE STORM RESERVE BY POSITING THAT A STORM RESERVE COULD HAVE THE POTENTIAL TO REDUCE AN AAO REQUEST. PLEASE RESPOND.

A I am concerned with Mr. Klote's statement. In addressing the winter storm of 2019 ($10.5 million for Evergy Metro), Evergy could have requested an AAO to cover those expenses if it believed the financial consequences of recording those storm costs

currently would have had a significant impact on its earnings for that year. However, Mr. Klote states that those storm costs could have been absorbed by the storm reserve. Herein lies one of the unintended consequences of a storm reserve.

A storm reserve could allow the accumulation of storm costs that could deplete the reserve and cause the storm reserve to have a negative balance. In the next general rate case, Evergy would request funds necessary to replenish the negative storm reserve balance and fund a new level to replenish the storm funds for future storms. If this situation occurred, one might argue that the replenishment of the storm reserve resulted in retroactive ratemaking. However, I am sure Evergy would dispute this claim by saying the Commission approved the storm reserve and should have anticipated all of the consequences from reserve accounting.

The storm reserve will guarantee 100% recovery of all storm costs without requiring Evergy to assess whether significant storm costs could be absorbed through Evergy's current rate revenues. With a storm reserve, Evergy is not required to use cost savings from its other operations to absorb costs from significant storms. A storm reserve would act as a single cost center of Evergy. I am generally opposed to single issue reviews.

Q PLEASE SUMMARIZE YOUR POSITION ON THE EVERGY REQUESTED STORM RESERVE.

A I am opposed to the implementation of a storm reserve for the Evergy operations. A storm reserve will lessen the incentive for Evergy to control storm cost recovery, similar to what the Commission found with regard to the use of trackers that I discussed in my direct testimony. A storm reserve will guarantee 100% recovery of all storm costs outside of a review of the total Evergy operations. The storm reserve will act as a single

cost of service item. There exists the possibility that the storm reserve could be fully depleted and then Evergy would request rate relief to replenish the reserve, add funds to the reserve for future significant storms, and request an increase in the level of funding for "normal" storm recovery. The current level of significant storms has increased, but the level of costs for those storms has not been significant when compared with Evergy's total operating expenses. A storm reserve is not needed at Evergy as compared with state jurisdictions that experience storm costs in the hundreds of million dollars.

The current ratemaking process has worked well for utilities in the State of Missouri. Ratemaking allows for a certain level of storm costs to be recovered from ratepayers. If the utility experiences a major storm with extraordinary repair costs, it can file an AAO request to defer those costs for a future rate case. The use of an AAO is sufficient protection for a utility in addressing storm costs and balances the interests of shareholders and ratepayers. A storm reserve is not needed for Missouri utilities and Evergy's storm reserve request should be denied by the Commission.

Nuclear Depreciation

Q HAVE YOU READ THE REBUTTAL TESTIMONY OF EVERGY WITNESS JOHN SPANOS AS IT RELATES TO THE ISSUE OF NUCLEAR DEPRECIATION?

A Yes, I have.

Q PLEASE SUMMARIZE YOUR POSITION.

A Evergy is requesting to increase Wolf Creek depreciation expense by approximately $5.5 million, or approximately 29%. I am opposed to any increase in depreciation expense for Wolf Creek due to the fact that Ameren Missouri has indicated it is going

to seek an operating license extension (presumably another 20 - 80 year operating life) for its Callaway nuclear plant prior to its current operating license expiration in 2044. Since Ameren Missouri has already acknowledged its intent to extend the operating license for the Callaway plant, it would be my contention that Wolf Creek will also seek license extension; and, therefore, increasing Wolf Creek's depreciation expense at this time is not necessary.

Q IN HIS REBUTTAL TESTIMONY, MR. SPANOS CLAIMS THAT YOUR PROPOSAL TO CHANGE THE LIFE SPAN FOR THE WOLF CREEK NUCLEAR FACILITY IS UNREALISTIC. DO YOU AGREE?

A No. There is already evidence from a nuclear facility with the exact design as Wolf Creek (Ameren's Callaway Unit) that will be seeking a license extension. My proposal is simply to recognize what will most likely transpire soon regarding the life of Wolf Creek.

Q ON PAGE 35 OF HIS REBUTTAL TESTIMONY, MR. SPANOS STATES DEPRECIATION SHOULD BE RECOVERED SYSTEMATICALLY AND RATIONALLY OVER THE LIFE OF THE ASSET S CONSISTENT WITH THE PERIOD OF TIME THE ASSETS ARE TO BE UTILIZED. PLEASE COMMENT.

A This comment by Mr. Spanos completely supports the position I have proposed in this case. Increasing Wolf Creek depreciation at this time would not allow systematic depreciation recovery once Evergy announces life extension for Wolf Creek.

Q DID YOU REVIEW EVERGY'S MOST RECENT INTEGRATED RESOURCE PLAN ("IRP")? AND, IF SO, DID YOU FIND ANY REFERENCE TO A WOLF CREEK LICENSE EXTENSION?

A Yes. I reviewed Evergy's most recent IRP and I could not find any reference to a Wolf Creek license extension. However, I am sure that Evergy is aware of Ameren Missouri's plans to seek life extension for its Callaway Nuclear Generating Plant. Therefore, I would contend that life extension has been discussed by Evergy's upper management (and if it has not, it should have been). Wolf Creek is a valuable asset during this transition to more intermittent (renewable) resources.

Q ARE THERE ANY OTHER REASONS WHY DELAYING THIS INCREASE IN DEPRECIATION EXPENSE IS JUSTIFIED?

A Yes. Evergy witness Ives mentions non-utility events such as COVID-19 and inflation to support its request for a bad debt tracker. Given these non-utility influences on the Company's operations, delaying recovery of Wolf Creek's depreciation expense would be a goodwill gesture from Evergy to ratepayers. However, if life extension is in the future plans of Evergy albeit unannounced, this delay in depreciation expense would be negated by life extension. For all the reasons discussed, I believe Wolf Creek's current depreciation rates should be continued for purposes of establishing Evergy's retail rates.

Labor Expenses

Q HAVE YOU REVIEWED THE REBUTTAL TESTIMONY OF EVERGY WITNESS RONALD KLOTE AS IT RELATES TO LABOR EXPENSE?

A Yes, I have.

Q IN HIS REBUTTAL TESTIMONY, MR. KLOTE SEEMS CONFUSED ABOUT YOUR POSITION ON SEVERANCE PAY. PLEASE RESPOND.

A As part of the MECG review, we inquired whether Evergy Metro's or West's operations were seeking to include any severance pay in cost of service. The response to our discovery was that Evergy was not including any severance pay in cost of service. My testimony simply referenced the fact that no severance pay was included. I also included a short explanation why severance pay should not be included in cost of service. Therefore, MECG does not have and did not propose any adjustment for severance pay since there was no cost to disallow.

Q ON PAGE 8 OF HIS REBUTTAL TESTIMONY, MR. KLOTE CLAIMS YOU USED FLAWED DATA TO ANALYZE OVERTIME DOLLARS. PLEASE RESPOND.

A I was very surprised by Mr. Klote's claim since I issued discovery (MECG 4.14) to get the level of overtime dollars and hours incurred by Evergy Metro's and West's operations for the last five calendar years. The discovery response was provided by Thurman Gardner, Payroll Manager at Evergy, and authenticated by Mr. Brad Lutz of Evergy. I relied on that information provided in the discovery request. To the extent the information is "flawed," I would suggest that Mr. Klote, Mr. Gardner and Mr. Lutz meet to reconcile the information provided.

Q IF INDEED THE INFORMATION PROVIDED BY EVERGY TO THE MECG IS FLAWED, HAVE YOU DEVELOPED A DIFFERENT LEVEL OF OVERTIME TO INCLUDE IN COST OF SERVICE?

A Yes. Based on the table provided by Mr. Klote on page 9 of his rebuttal testimony, I would propose that a three-year average of overtime dollars incurred from 2019-2021

be used in cost of service. This would result in a level of overtime of $32.75 million. This level of overtime would represent an increase from the $31.9 level I proposed in my direct testimony.

Q DO YOU CONTINUE TO OPPOSE EVERGY'S REQUEST TO INFLATE THE ACTUAL OVERTIME DOLLARS BY 2.5% EACH YEAR UP TO 2022?

A Yes. I am opposed to factoring-up the overtime dollars to the level expected to be incurred in 2022. Evergy has presented no analyses that shows overtime dollars have increased by the 2.5% factored-up provision. I have prepared Table 1 that shows the relationship of overtime dollars expensed and overtime hours incurred from the response to MECG Data Request 4-14.

Table 1
Evergy Overtime Analysis

Year	Overtime $	Overtime Hours	$ Rate per Hour
2019	$31,294,180	412,111	$75.94
2020	$29,791,656	393,478	$75.71
2021	$33,897,882	451,616	$75.06

As can be seen from Table 1, the level overtime hours and dollars expensed by year fluctuates during the 2019-2021 time period. This is to be expected with overtime. It should also be noted that the rate per hour of overtime has decreased since 2019. This decrease in the rate of overtime is one of the reasons why factoring-up overtime dollars is not required when annualizing overtime costs. The level of overtime dollars expensed in any one year is directly dependent on specific employees' current wage rates and the number of overtime hours incurred. Table 1 shows that since 2019, the employees on average that worked overtime had a lower wage rate than the previous year. Therefore, the idea that overtime dollars need to be factored-up is unfounded

and should be rejected by the Commission. I would note that I relied on the response to MECG Data Request 4-14 that Mr. Klote refers to as flawed since I did not have the information from any corrected discovery response to determine if the rate trend would continue. However, the majority of overtime dollars and hours included in response to MECG 4-14 should continue to support my arguments.

Q IN HIS REBUTTAL TESTIMONY, MR. KLOTE ARGUES YOUR JOINT BILLING ADJUSTMENT IS INCORRECT. PLEASE RESPOND.

A In his explanation, Mr. Klote states that actual Joint Billings through May 31, 2021 will be used. Given the explanation of Mr. Klote for the true-up, I do not have an issue on Joint Billings.

Q DOES THIS CONCLUDE YOUR SURREBUTTAL TESTIMONY?

A Yes, it does.

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KCP&L Greater Missouri Operations
2018 RATE CASE - Jun18 True-Up
TY 6/30/17; Update 12/31/17; K&M 6/30/18

Total Plant in Service - Schedule 3

Line No.	Account No.	Description	Per DR 27 Plant	Adjustments: RB-20 Estimated Net Additions	Charging Stations Jun18	JEC Plant Adjustments & GSU Trf	Disallowances Crossroads & T&D	LTIP Capitalization Adj	Total Adjustments	Adjusted Plant	Juris Factor No.	Juris Allocation	Elec Juris Adjusted Plant
	A	B	C	D	F	G	H	I	J	K	L	M	N
1	**INTANGIBLE PLANT**												
2	30100	Intangible Plant Organization Electric	$ 96,664						$ -	$ 96,664	7,1	99.591%	$ 96,269
3	30301	Miscellaneous Intangibles (Like 353)	606,337						-	606,337	8,1	99.660%	604,275
4	30301	Misc. Intangibles - Trans. - Crossroads	13,476,338				(3,891,687)		(3,891,687)	9,584,651	8,1	99.660%	9,552,064
5	30302	Miscellaneous Intangibles- Cap Softwr 5 yr	16,387,894						-	16,387,894	7,1	99.591%	16,320,867
6	30302	Misc. Intangible Cap Software - Lake Road	350,000						-	350,000	3,8	75.821%	265,374
7	30309	Misc. Intangible -MINT Line	72,118						-	72,118	8,1	99.660%	71,873
8	30310	Miscl Intang-Iatan Hwy & Bridge	931,039						-	931,039	8,1	99.660%	927,874
9		**TOTAL PLANT INTANGIBLE**	**$ 31,920,390**	**$ -**	**$ -**	**$ -**	**$ (3,891,687)**	**$ -**	**$ (3,891,687)**	**$ 28,028,703**			**$ 27,838,595**
10	**PRODUCTION PLANT**												
11	**STEAM PRODUCTION**												
12		**STEAM PRODUCTION - SIBLEY**											
13	31000	Steam Production Land - Elec - Sibley	$ 396,706						$ -	$ 396,706	3,1	99.660%	$ 395,357
14	31100	Steam Prod Structures - Elec - Sibley	61,783,268						-	61,783,268	3,1	99.660%	61,573,205
15	31200	Steam Prod Boiler Plant Elec - Sibley	232,560,299						-	232,560,299	3,1	99.660%	231,769,594
16	31202	Steam Prod Boiler AQC Equip - Sibley	102,236,686						-	102,236,686	3,1	99.660%	101,889,081
17	31400	Steam Prod Turbogenerator - Sibley	58,260,178						-	58,260,178	3,1	99.660%	58,062,093
18	31500	Steam Prod Access Equip Elec - Sibley	19,236,607						-	19,236,607	3,1	99.660%	19,171,202
19	31600	Steam Prod Misc Plant Equip - Sibley	3,635,467						-	3,635,467	3,1	99.660%	3,623,106
20		**TOTAL STEAM PRODUCTION - SIBLEY**	**$ 478,109,210**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 478,109,210**			**$ 476,483,639**
21		**STEAM PROD. JEFFREY**											
22	31000	Steam Production Land - Elec - Jeffrey	$ 367,789			$ 111,704			$ 111,704	$ 479,493	3,1	99.660%	$ 477,863
23	31100	Steam Prod Structures - Elec - Jeffrey	22,838,007			410,538			410,538	23,248,545	3,1	99.660%	23,169,500
24	31200	Steam Prod Boiler Eq - Elec - Jeffrey	63,551,932			1,438,628			1,438,628	64,990,560	3,1	99.660%	64,769,592
25	31202	Steam Prod Boiler AQC Eq - Jeffrey	79,161,250						-	79,161,250	3,1	99.660%	78,892,101
26	31400	Steam Prod Turbogenerator - Jeffrey	22,204,653						-	22,204,653	3,1	99.660%	22,129,157
27	31500	Steam Prod Access Equip - Jeffrey	7,784,188						-	7,784,188	3,1	99.660%	7,757,721
28	31500	Steam Prod - Jeffrey GSU's				1,750,630			1,750,630	1,750,630	3,1	99.660%	1,744,678
29	31600	Steam Prod Misc Plant Equip - Jeffrey	3,132,986			32,089			32,089	3,165,075	3,1	99.660%	3,154,314
30		**TOTAL STEAM PROD. JEFFREY**	**$ 199,040,804**	**$ -**	**$ -**	**$ 3,743,589**	**$ -**	**$ -**	**$ 3,743,589**	**$ 202,784,394**			**$ 202,094,927**
31		**STEAM PROD - LAKE ROAD**											
32	31000	Steam Production Land Elec - LR	$ 38,919						$ -	$ 38,919	3,4	75.821%	$ 29,509
33	31100	Steam Production Structures - LR	27,497,653						-	27,497,653	3,5	75.821%	20,849,022
34	31200	Steam Production Boiler Plant - LR	85,319,737						-	85,319,737	3,6	65.594%	55,964,641
35	31202	Steam Production Boiler AQC - LR	5,636,481						-	5,636,481	3,6	65.594%	3,697,194
36	31400	Steam Prod Turbogenerator - LR	21,150,783						-	21,150,783	3,7	99.375%	21,018,564
37	31500	Steam Production Access Equip - LR	12,251,355						-	12,251,355	3,8	75.821%	9,289,112
38	31600	Steam Prod Misc Power Plant - LR	1,767,593						-	1,767,593	3,9	47.438%	838,514
39		**TOTAL STEAM PROD - LAKE ROAD**	**$ 153,662,521**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 153,662,521**			**$ 111,686,556**
40		**STEAM PRODUCTION - IATAN COMMON**											
41	31000	Steam Prod Land - Iatan Com	$ 11,381						$ -	$ 11,381	3,1	99.660%	$ 11,343
42	31100	Steam Prod. Struct. - Iatan Com	21,550,123						-	21,550,123	3,1	99.660%	21,476,852
43	31200	Steam Prod. Boiler Equip.-Iatan Com	53,023,598						-	53,023,598	3,1	99.660%	52,843,317
44	31400	Steam Prod. TurboGen - Iatan Com	1,750,085						-	1,750,085	3,1	99.660%	1,744,134
45	31500	Steam Prod Access Equip- Iatan Com	7,583,772						-	7,583,772	3,1	99.660%	7,557,987
46	31600	Steam Production-Misc Power Plant Equipment-Iatan Com	939,156						-	939,156	3,1	99.660%	935,963
47		**TOTAL STEAM PROD - IATAN COMMON**	**$ 84,858,114**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 84,858,114**			**$ 84,569,597**
48		**STEAM PRODUCTION IATAN 1**											
49	31000	Steam Production Land - Iatan 1	$ 249,279						-	$ 249,279	3,1	99.660%	$ 248,432
50	31100	Steam Production Structures - Iatan 1	4,722,654						-	4,722,654	3,1	99.660%	4,706,597
51	31105	Steam Production Structures - Iatan 1 Disallowance	(15,150)						-	(15,150)	1,1	100.000%	(15,150)
52	31200	Steam Production Boiler Plant - Iatan 1	101,998,219						-	101,998,219	3,1	99.660%	101,651,425
53	31205	Steam Production Boiler Plant - Iatan 1 Disallowance	(262,720)						-	(262,720)	1,1	100.000%	(262,720)
54	31202	Steam Prod Boiler AQC - Iatan 1	455,225						-	455,225	3,1	99.660%	453,677
55	31400	Steam Prod Turbogenerator - Iatan 1	15,614,924						-	15,614,924	3,1	99.660%	15,561,834

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Line No.	Account No.	Description	Per DR 27 Plant	Adjustments: RB-20 Estimated Net Additions	Charging Stations Jun18	JEC Plant Adjustments & GSU Trf	Disallowances Crossroads & T&D	LTIP Capitalization Adj	Total Adjustments	Adjusted Plant	Juris Factor No.	Juris Allocation	Elec Juris Adjusted Plant
56	31500	Steam Prod Access Equip - Iatan 1	12,789,966						-	12,789,966	3,1	99.660%	12,746,480
57	31505	Steam Prod Access Equip - Iatan 1Disallowance	(21,473)						-	(21,473)	1,1	100.000%	(21,473)
58	31600	Steam Prod Misc Power Plant - Iatan 1	1,835,726						-	1,835,726	3,1	99.660%	1,829,485
59	31605	Steam Prod Misc Power Plant - Iatan 1 Disallowance	(2,383)						-	(2,383)	1,1	100.000%	(2,383)
60		**TOTAL STEAM PRODUCTION IATAN 1**	**$ 137,364,268**	$ -	$ -	$ -	$ -	$ -	$ -	**$ 137,364,268**			**$ 136,896,204**
61		**STEAM PRODUCTION - IATAN 2**											
62	31100	Steam Production-Structures-Iatan 2	29,516,775						-	29,516,775	3,1	99.660%	29,416,418
63	31106	Steam Production-Structures-Iatan 2 disallowance	(435,092)						-	(435,092)	1,1	100.000%	(435,092)
64	31200	Steam Prod.-Boiler Plant Equip-Iatan 2	198,402,724						-	198,402,724	3,1	99.660%	197,728,155
65	31206	Steam Prod.-Boiler Plant Equip-Iatan 2 disallowance	(3,127,158)						-	(3,127,158)	1,1	100.000%	(3,127,158)
66	31400	Steam Prod.-Turbogenerator-Iatan 2	71,364,934						-	71,364,934	3,1	99.660%	71,122,293
67	31406	Steam Prod.-Turbogenerator-Iatan 2 disallowance	(432,292)						-	(432,292)	1,1	100.000%	(432,292)
68	31500	Steam Prod.-Accessory Equipment.- Iatan 2	17,791,172						-	17,791,172	3,1	99.660%	17,730,682
69	31506	Steam Prod.-Accessory Equipment.- Iatan 2 disallowance	(144,466)						-	(144,466)	1,1	100.000%	(144,466)
70	31600	Steam Production-Misc Power Plant Equipment-Iatan 2	1,217,789						-	1,217,789	3,1	99.660%	1,213,649
71	31606	Steam Prod-Misc Power Plant Equip-Iatan 2 disallowance	(16,154)						-	(16,154)	1,1	100.000%	(16,154)
72		**TOTAL STEAM PRODUCTION - IATAN 2**	**$ 314,138,232**	$ -	$ -	$ -	$ -	$ -	$ -	**$ 314,138,232**			**$ 313,056,034**
73		**TOTAL STEAM PRODUCTION**	**$ 1,367,173,150**	$ -	$ -	$ 3,743,589	$ -	$ -	$ 3,743,589	**$ 1,370,916,740**			**$ 1,324,786,957**
74	**OTHER PRODUCTION**												
75		**OTHER PROD - NEVADA**											
76	34000	Other Production Land Elec - Nevada	$ 59,905						$ -	$ 59,905	3,1	99.660%	$ 59,701
77	34100	Other Prod. Structures Elec - Nevada	417,680						-	417,680	3,1	99.660%	416,260
78	34200	Other Prod. Fuel Holders Elec - Nevada	777,964						-	777,964	3,1	99.660%	775,319
79	34300	Other Prod. Prime Movers - Nevada	935,801						-	935,801	3,1	99.660%	932,620
80	34400	Other Prod. Generators Elec - Nevada	611,711						-	611,711	3,1	99.660%	609,631
81	34500	Other Prod. Access. Eq - Elec - Nevada	549,179						-	549,179	3,1	99.660%	547,312
82	34600	Other Prod. Misc Plt Eq - Nevada	10,842						-	10,842	3,1	99.660%	$ 10,805
83		**TOTAL OTHER PROD - NEVADA**	**$ 3,363,082**	$ -	$ -	$ -	$ -	$ -	$ -	**$ 3,363,082**			**$ 3,351,648**
84		**OTHER PROD GREENWOOD**											
85	34000	Other Production Land - GW	$ 233,662						$ -	$ 233,662	3,1	99.660%	$ 232,868
86	34100	Other Prod. Structures - GW	5,476,079						-	5,476,079	3,1	99.660%	5,457,461
87	34200	Other Prod. Fuel Holders - GW	3,687,615						-	3,687,615	3,1	99.660%	3,675,077
88	34300	Other Prod. Prime Movers - GW	35,456,323						-	35,456,323	3,1	99.660%	35,335,771
89	34400	Other Prod. Generators - GW	8,351,250						-	8,351,250	3,1	99.660%	8,322,856
90	34500	Other Prod. Access Eq - GW	6,879,502						-	6,879,502	3,1	99.660%	6,856,111
91	34600	Other Prod. Misc Pwr Plt - GW	79,132						-	79,132	3,1	99.660%	$ 78,863
92		**TOTAL OTHER PROD GREENWOOD**	**$ 60,163,563**	$ -	$ -	$ -	$ -	$ -	$ -	**$ 60,163,563**			**$ 59,959,006**
93		**OTHER PROD SOUTH HARPER**											
94	34000	Other Prod. Land - SH	$ 1,034,874						$ -	$ 1,034,874	3,1	99.660%	$ 1,031,356
95	34100	Other Prod. Structures - SH	12,122,132						-	12,122,132	3,1	99.660%	12,080,917
96	34200	Other Prod. Fuel Holders - SH	4,004,628						-	4,004,628	3,1	99.660%	3,991,012
97	34300	Other Prod. Prime Movers - SH	70,235,013						-	70,235,013	3,1	99.660%	69,996,214
98	34400	Other Prod. Generators - SH	17,543,981						-	17,543,981	3,1	99.660%	17,484,331
99	34500	Other Prod. Access Elec Eq - SH	17,271,230						-	17,271,230	3,1	99.660%	17,212,508
100	34600	Other Prod. Misc Pwr Plt - SH	297,549						-	297,549	3,1	99.660%	$ 296,537
101		**TOTAL OTHER PROD SOUTH HARPER**	**$ 122,509,407**	$ -	$ -	$ -	$ -	$ -	$ -	**$ 122,509,407**			**$ 122,092,875**
102		**OTHER PROD - CROSSROADS**											
103	34000	Other Production Land - Crossroads	$ 427,390				$ (240,351)		$ (240,351)	$ 187,039	3,1	99.660%	$ 186,403
104	34100	Other Prod. Structures - Crossroads	2,941,645				(1,279,957)		(1,279,957)	1,661,688	3,1	99.660%	1,656,038
105	34200	Other Prod. Fuel Holders - Crossroads	4,764,501				(2,418,184)		(2,418,184)	2,346,317	3,1	99.660%	2,338,340
106	34300	Other Prod. Prime Movers- Crossroads	80,617,571				(44,761,402)		(44,761,402)	35,856,169	3,1	99.660%	35,734,258
107	34400	Other Prod. Generators - Crossroads	16,441,651				(8,937,477)		(8,937,477)	7,504,174	3,1	99.660%	7,478,660
108	34500	Other Prod. Acc. Elec Eq -Crossroads	15,427,457				(8,752,236)		(8,752,236)	6,675,221	3,1	99.660%	6,652,525
109	34600	Other Prod. Misc Pwr Plt - Crossroads	151,949				(73,591)		(73,591)	78,358	3,1	99.660%	78,092
110		**TOTAL OTHER PROD - CROSSROADS**	**$ 120,772,164**	$ -	$ -	$ -	**$ (66,463,198)**	$ -	**$ (66,463,198)**	**$ 54,308,966**			**$ 54,124,316**

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Total Plant in Service - Schedule 3

Line No.	Account No.	Description	Per DR 27 Plant	Adjustments: RB-20 Estimated Net Additions	Adjustments: Charging Stations Jun18	Adjustments: JEC Plant Adjustments & GSU Trf	Adjustments: Disallowances Crossroads & T&D	Adjustments: LTIP Capitalization Adj	Total Adjustments	Adjusted Plant	Juris Factor No.	Juris Allocation	Elec Juris Adjusted Plant
111		**OTHER PROD - SOLAR**											
112	34401	Other Prod. Generators - Solar	$ 8,429,121						$ -	$ 8,429,121	3,1	99.660%	$ 8,400,462
113		**TOTAL OTHER PROD - SOLAR**	**$ 8,429,121**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,429,121**			**$ 8,400,462**
114		**OTHER PRODUCTION - LAKE ROAD**											
115	34100	Other Prod Structures - Electric	$ 1,592,075						$ -	$ 1,592,075	3,1	99.660%	$ 1,586,662
116	34200	Other Prod Fuel Holders - Electric	626,192						-	626,192	3,1	99.660%	624,063
117	34300	Other Prod Prime Movers - Electric	16,775,216						-	16,775,216	3,1	99.660%	16,718,181
118	34400	Other Prod Generators - Electric	2,606,821						-	2,606,821	3,1	99.660%	2,597,958
119	34500	Other Prod Accessory Equip - Electric	2,680,435						-	2,680,435	3,1	99.660%	2,671,322
120	34600	Other Prod Misc Plt - Electric	-						-	-	3,1	99.660%	-
121		**TOTAL OTHER PRODUCTION - LAKE ROAD**	**$ 24,280,739**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 24,280,739**			**$ 24,198,184**
122		**OTHER PROD - RALPH GREEN**											
123	34000	Other Production Land Elec - RG	$ 11,376						$ -	$ 11,376	3,1	99.660%	$ 11,337
124	34100	Other Prod. Structures Elec - RG	1,859,964						-	1,859,964	3,1	99.660%	1,853,640
125	34200	Other Prod. Fuel Holders Elec - RG	453,765						-	453,765	3,1	99.660%	452,222
126	34300	Other Prod. Prime Movers - RG	5,487,483						-	5,487,483	3,1	99.660%	5,468,825
127	34400	Other Prod. Generators Elec - RG	6,396,677						-	6,396,677	3,1	99.660%	6,374,928
128	34500	Other Prod. Access. Elec Eq - RG	1,574,781						-	1,574,781	3,1	99.660%	1,569,427
129	34600	Other Prod. Misc Plt Eq - RG	31,050						-	31,050	3,1	99.660%	30,945
130		**TOTAL OTHER PROD - RALPH GREEN**	**$ 15,815,095**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,815,095**			**$ 15,761,324**
131		**OTHER PRODUCTION - LANDFILL GAS TURBINE**											
132	34100	Other Prod Structures - Electric	$ 256,910						$ -	$ 256,910	3,1	99.660%	$ 256,037
133	34200	Other Prod Fuel Holders - Electric	2,309,870						-	2,309,870	3,1	99.660%	2,302,016
134	34300	Other Prod Prime Movers - Electric	11,018						-	11,018	3,1	99.660%	10,981
135	34400	Other Prod Generators - Electric	2,923,022						-	2,923,022	3,1	99.660%	2,913,084
136	34500	Other Prod Accessory Equip - Electric	41,622						-	41,622	3,1	99.660%	41,481
137	34600	Other Prod Misc Plt - Electric	4,059						-	4,059	3,1	99.660%	4,045
138		**TOTAL OTHER PRODUCTION PLANT - LAKE ROAD**	**$ 5,546,502**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,546,502**			**$ 5,527,644**
139		**TOTAL OTHER PRODUCTION**	**$ 360,879,673**	**$ -**	**$ -**	**$ -**	**$ (66,463,198)**	**$ -**	**$ (66,463,198)**	**$ 294,416,475**			**$ 293,415,459**
140		**PROJECTED ADDS NET OF RETIRES**											
141	31100	Structures and Improvements							$ -	$ -	3,1	99.660%	$ -
142	31200	Boiler Plant Equipment							-	-	3,1	99.660%	-
143	31202	Steam Prod Boiler AQC Eq							-	-	3,1	99.660%	-
144	31400	Turbo Generator Units							-	-	3,1	99.660%	-
145	31500	Accessory Electric Equipment							-	-	3,1	99.660%	-
146	31600	Miscellaneous Power Plant Equipment							-	-	3,1	99.660%	-
147	34100	Structures and improvements							-	-	3,1	99.660%	-
148	34200	Fuel holders,producrs,accessr							-	-	3,1	99.660%	-
149	34300	Prime movers							-	-	3,1	99.660%	-
150	34400	Generators							-	-	3,1	99.660%	-
151	34401	Other Prod. Generators - Solar							-	-	3,1	99.660%	-
152	34500	Accessory electric equipment							-	-	3,1	99.660%	-
153	34600	Misc power plant equipment							-	-	3,1	99.660%	-
154		TOTAL PROJ ADDS NET OF RETIRES-STEAM & CT'S	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -
155		**TOTAL PRODUCTION PLANT**	**$ 1,728,052,823**	**$ -**	**$ -**	**$ 3,743,589**	**$ (66,463,198)**	**$ -**	**$ (62,719,609)**	**$ 1,665,333,214**			**$ 1,618,202,415**
156		**TRANSMISSION PLANT**											
157	35000	Transmission Land Electric	$ 2,884,090						$ -	$ 2,884,090	8,1	99.660%	$ 2,874,284
158	35001	Transmission Land Rights - Electric	1,972,660						-	1,972,660	3,1	99.660%	1,965,953
159	35004	Transmission Depreciable Land Rights	12,977,912						-	12,977,912	8,1	99.660%	12,933,787
160	35200	Transmission Structures and Imp.	9,232,550						-	9,232,550	8,1	99.660%	9,201,159
161	35300	Transmission Station Equip	188,826,033			(1,750,630)			(1,750,630)	187,075,402	8,1	99.660%	186,439,346
162	35303	Trans. Station Equip. Commication Eq	125,547						-	125,547	8,1	99.660%	125,120
163	35400	Transmission Towers and Fixtures	323,639						-	323,639	8,1	99.660%	322,539

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Total Plant in Service - Schedule 3

Line No.	Account No.	Description	Per DR 27 Plant	Adjustments: RB-20 Estimated Net Additions	Adjustments: Charging Stations Jun18	Adjustments: JEC Plant Adjustments & GSU Trf	Adjustments: Disallowances Crossroads & T&D	Adjustments: LTIP Capitalization Adj	Total Adjustments	Adjusted Plant	Juris Factor No.	Juris Allocation	Elec Juris Adjusted Plant
164	35500	Transmission Poles and Fixtures	133,968,619						-	133,968,619	8,1	99.660%	133,513,126
165	35500	Transmission Poles and Fixtures-Disallow					(1,402,180)		(1,402,180)	(1,402,180)	1,1	100.000%	(1,402,180)
166	35600	Transmission Overhead Cond & Devices	77,407,085						-	77,407,085	8,1	99.660%	77,143,901
167	35600	Transmission Overhead Cond & Devices-Disallow					(3,221,404)		(3,221,404)	(3,221,404)	1,1	100.000%	(3,221,404)
168	35700	Transmission Underground Conduit	16,148						-	16,148	3,1	99.660%	16,093
169	35800	Transmission Underground Cond & Dev.	86,562						-	86,562	8,1	99.660%	86,268
170		**TOTAL TRANSMISSION PLANT**	**$ 427,820,845**	**$ -**	**$ -**	**$ (1,750,630)**	**$ (4,623,584)**	**$ -**	**$ (6,374,214)**	**$ 421,446,631**			**$ 419,997,992**
171		**DISTRIBUTION PLANT**											
172	36000	Distribution Land Electric	$ 6,739,471						$ -	$ 6,739,471	5,1	99.760%	$ 6,723,309
173	36001	Distribution Depreciable Land Rights	382,240						-	382,240	5,1	99.760%	381,323
174	36002	Distribution Land Leased	22,228						-	22,228	5,1	99.760%	22,175
175	36100	Distribution Structures & Improvements	12,616,136						-	12,616,136	5,1	99.760%	12,585,882
176	36200	Distribution Station Equipment	207,947,250						-	207,947,250	5,1	99.760%	207,448,592
177	36400	Distribution Poles, Tower, & Fixtures	274,477,617						-	274,477,617	5,1	99.760%	273,819,420
178	36500	Distribution Overhead Conductor	178,002,791						-	178,002,791	5,1	99.760%	177,575,940
179	36500	Distribution Overhead Conductor-Disallow					(3,055,085)		(3,055,085)	(3,055,085)	1,1	100.000%	(3,055,085)
180	36600	Distribution Underground Circuit	87,190,941						-	87,190,941	5,1	99.760%	86,981,857
181	36600	Distribution Underground Circuit-Disallow					(321,331)		(321,331)	(321,331)	1,1	100.000%	(321,331)
182	36700	Distribution Underground Conductors	190,171,609						-	190,171,609	5,1	99.760%	189,715,578
183	36800	Distribution Line Transformers	247,870,465						-	247,870,465	5,1	99.760%	247,276,072
184	36901	Distribution Services Overhead	23,699,630						-	23,699,630	5,1	99.760%	23,642,798
185	36902	Distribution Services Underground	80,296,030						-	80,296,030	5,1	99.760%	80,103,480
186	37000	Distribution Meters Electric	28,419,903						-	28,419,903	5,1	99.760%	28,351,752
187	37001	Distribution Meters PURPA	2,038,114						-	2,038,114	5,1	99.760%	2,033,227
188	37002	Distribution Meters - AMI	21,830,220						-	21,830,220	5,1	99.760%	21,777,871
189	37100	Distribution Cust Prem Install	26,071,448						-	26,071,448	5,1	99.760%	26,008,928
190	37101	Distribution Electric Vehicle Charging Stations			4,753,905				4,753,905	4,753,905	1,1	100.000%	4,753,905
191	37300	Distribution Street Light and Traffic Signal	46,860,896						-	46,860,896	5,1	99.760%	46,748,523
192		**TOTAL DISTRIBUTION PLANT**	**$ 1,434,636,987**	**$ -**	**$ 4,753,905**	**$ -**	**$ (3,376,416)**	**$ -**	**$ 1,377,489**	**$ 1,436,014,476**			**$ 1,432,574,216**
193		**GENERAL PLANT**											
194	38900	General Land Electric	$ 1,892,211						$ -	$ 1,892,211	7,1	99.591%	$ 1,884,472
195	38901	General Land Electric-Land Rights	2,303						-	2,303	7,1	99.591%	2,293
196	39000	General Structures & Improv. Electric	48,552,623						-	48,552,623	7,1	99.591%	48,354,043
197	39100	General Office Furniture & Equipment	7,211,694						-	7,211,694	7,1	99.591%	7,182,198
198	39102	General Office Furniture - Computer	5,598,062						-	5,598,062	7,1	99.591%	5,575,166
199	39104	General Office Furniture - Software	1,343,248						-	1,343,248	7,1	99.591%	1,337,754
200	39200	General Transportation Equip Autos	122,445						-	122,445	7,1	99.591%	121,944
201	39201	General Transportation Equip Light Trucks	5,131,748						-	5,131,748	7,1	99.591%	5,110,759
202	39202	General Trans Equip Heavy Trucks	24,966,869						-	24,966,869	7,1	99.591%	24,864,754
203	39203	General Trans Equip Tractors	203,787						-	203,787	7,1	99.591%	202,953
204	39204	General Trans Equip Trailers	1,156,216						-	1,156,216	7,1	99.591%	1,151,487
205	39205	General Trans Equip Medium Trucks	11,390						-	11,390	7,1	99.591%	11,343
206	39300	General Stores Equipment	58,875						-	58,875	7,1	99.591%	58,634
207	39400	General Tools Electric	5,184,942						-	5,184,942	7,1	99.591%	5,163,735
208	39500	General Laboratory Equipment	4,216,189						-	4,216,189	7,1	99.591%	4,198,945
209	39600	General Power Operated Equipment	6,456,967						-	6,456,967	7,1	99.591%	6,430,558
210	39700	General Communication Equipment	40,851,297						-	40,851,297	7,1	99.591%	40,684,216
211	39800	General Misc. Equipment	448,414						-	448,414	7,1	99.591%	446,580
212		**TOTAL GENERAL PLANT**	**$ 153,409,280**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 153,409,280**			**$ 152,781,836**
213		**GENERAL PLANT - LAKE ROAD**											
214	39000	General Structures - LR	$ -						$ -	$ -	3,8	75.821%	$ -
215	39100	General Office Furniture - LR	237,196						-	237,196	3,8	75.821%	179,844
216	39102	General Office Furniture Computer - LR	132,552						-	132,552	3,8	75.821%	100,503
217	39104	General Office Furniture Software - LR	-						-	-	3,8	75.821%	-
218	39200	General Trans Autos - LR	-						-	-	3,8	75.821%	-
219	39201	General Trans Light Trucks - LR	260,282						-	260,282	3,8	75.821%	197,349
220	39202	General Trans Heavy Trucks - LR	71,418						-	71,418	3,8	75.821%	54,150
221	39204	General Trans Trailers - Electric	95,073						-	95,073	3,8	75.821%	72,085

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Total Plant in Service - Schedule 3

Line No.	Account No.	Description	Per DR 27 Plant	Adjustments: RB-20 Estimated Net Additions	Adjustments: Charging Stations Jun18	Adjustments: JEC Plant Adjustments & GSU Trf	Adjustments: Disallowances Crossroads & T&D	Adjustments: LTIP Capitalization Adj	Total Adjustments	Adjusted Plant	Juris Factor No.	Juris Allocation	Elec Juris Adjusted Plant
222	39205	General Trans Med Trucks - LR							-	-	3,8	75.821%	-
223	39300	General Stores Equp LR	23,379						-	23,379	3,8	75.821%	17,726
224	39400	General Tools - LR	304,431						-	304,431	3,8	75.821%	230,823
225	39500	General Laboratory - LR	436,007						-	436,007	3,8	75.821%	330,586
226	39600	General Power Operated Equip. - LR	951,494						-	951,494	3,8	75.821%	721,433
227	39700	General Communication - LR	675,607						-	675,607	3,8	75.821%	512,253
228	39800	General Misc. Equip - LR	44,059						-	44,059	3,8	75.821%	33,406
229		**TOTAL GENERAL PLANT - LAKE ROAD**	**$ 3,231,499**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,231,499**			**$ 2,450,158**
230		**INDUSTRIAL STEAM PRODUCTION PLANT**											
231	31009	Industrial Steam Land	$ 11,450						$ -	$ 11,450	2,2	0.000%	$ -
232	31109	Industrial Steam Structures	30,158						-	30,158	2,2	0.000%	-
233	31209	Industrial Steam Boiler Plant	1,764,819						-	1,764,819	2,2	0.000%	-
234	31509	Industrial Steam Accessory	48,849						-	48,849	2,2	0.000%	-
235	37509	Industrial Steam Distribution	132,908						-	132,908	2,2	0.000%	-
236	37609	Industrial Steam Mains	1,420,926						-	1,420,926	2,2	0.000%	-
237	37909	Industrial Steam CTY Gate	485,291						-	485,291	2,2	0.000%	-
238	38009	Industrial Steam Services	100,842						-	100,842	2,2	0.000%	-
239	38109	Industrial Steam Services- Other	363,850						-	363,850	2,2	0.000%	-
240		**TOTAL INDUSTRIAL STEAM PRODUCTION PLANT**	**$ 4,359,094**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,359,094**			**$ -**
		CAPITALIZED LT INCENTIVE STOCK AWARDS											
241	39999	Capitalized LT Incentive Stock Awards						(3,835,702)	(3,835,702)	(3,835,702)	1,1	100.000%	(3,835,702)
242		**TOTAL PLANT IN SERVICE**	**$ 3,783,430,917**	**$ -**	**$ 4,753,905**	**$ 1,992,959**	**$ (78,354,885)**	**$ (3,835,702)**	**$ (75,443,723)**	**$ 3,707,987,193**			**$ 3,650,009,510**

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Depreciation Reserve - Schedule 6

Line No.	Account Number	Depreciation Reserve Description	Per DR 27 Reserve	Adjustments: RB-30 Proj Net Activity	Adjustments: JEC Plant Adjustments & GSU Trf	Adjustments: Disallowances Crossroads & T&D	Adjustments: Charging Stations Jun18	Total Adjustments	Adjusted Reserve	Juris Factor #	Juris Allocation	Electric Juris Adjusted Reserve
	A	B	C	D	E	F	G	H	I	J	K	L
1		**INTANGIBLE PLANT**										
2	30100	Intangible Plant Organization Electric	$ 16,313					$ -	$ 16,313	**7,1**	99.591%	16,246
3	30301	Miscellaneous Intangibles (Like 353)	102,567					-	102,567	**8,1**	99.660%	102,218
4	30301	Misc. Intangibles - Trans. - Crossroads	5,218,366			(2,841,288)		(2,841,288)	2,377,079	**8,1**	99.660%	2,368,997
5	30302	Miscellaneous Intangibles- Cap Softwr 5 yr	15,344,727					-	15,344,727	**7,1**	99.591%	15,281,968
6	30302	Misc. Intangible Cap Software - Lake Road	350,000					-	350,000	**3,8**	75.821%	265,374
7	30309	Misc. Intangible -MINT Line	26,053					-	26,053	**8,1**	99.660%	25,964
8	30310	Miscl Intang-Iatan Hwy & Bridge	145,264					-	145,264	**8,1**	99.660%	144,770
9		**TOTAL PLANT INTANGIBLE**	**$ 21,203,290**	**$ -**		**$ (2,841,288)**	**$ -**	**$ (2,841,288)**	**$ 18,362,002**			**$ 18,205,536**
10		**PRODUCTION PLANT**										
11		**STEAM PRODUCTION**										
12		**STEAM PRODUCTION - SIBLEY**										
13	31000	Steam Production Land - Elec - Sibley	$ -					$ -	$ -	**3,1**	99.660%	$ -
14	31100	Steam Prod Structures - Elec - Sibley	28,724,769				-	-	28,724,769	**3,1**	99.660%	28,627,104
15	31200	Steam Prod Boiler Plant Elec - Sibley	94,777,361				-	-	94,777,361	**3,1**	99.660%	94,455,118
16	31202	Steam Prod Boiler AQC Equip - Sibley	7,041,804					-	7,041,804	**3,1**	99.660%	7,017,862
17	31400	Steam Prod Turbogenerator - Sibley	32,659,429					-	32,659,429	**3,1**	99.660%	32,548,387
18	31500	Steam Prod Access Equip Elec - Sibley	13,246,389					-	13,246,389	**3,1**	99.660%	13,201,351
19	31600	Steam Prod Misc Plant Equip - Sibley	688,946	-			-	-	688,946	**3,1**	99.660%	686,603
20		**TOTAL STEAM PRODUCTION - SIBLEY**	**$ 177,138,697**	**$ -**		**$ -**	**$ -**	**$ -**	**$ 177,138,697**			**$ 176,536,426**
21		**STEAM PROD. JEFFREY**										
22	31000	Steam Production Land - Elec - Jeffrey	$ -					$ -	$ -	**3,1**	99.660%	$ -
23	31100	Steam Prod Structures - Elec - Jeffrey	16,089,254		410,538			410,538	16,499,792	**3,1**	99.660%	16,443,693
24	31200	Steam Prod Boiler Eq - Elec - Jeffrey	41,908,428		1,438,628			1,438,628	43,347,056	**3,1**	99.660%	43,199,676
25	31202	Steam Prod Boiler AQC Eq - Jeffrey	8,139,748					-	8,139,748	**3,1**	99.660%	8,112,073
26	31400	Steam Prod Turbogenerator - Jeffrey	8,487,121					-	8,487,121	**3,1**	99.660%	8,458,264
27	31500	Steam Prod Access Equip - Jeffrey	6,008,848					-	6,008,848	**3,1**	99.660%	5,988,417
28	31500	Steam Prod - Jeffrey GSU's			954,738			954,738	954,738	**3,1**	99.660%	951,492
29	31600	Steam Prod Misc Plant Equip - Jeffrey	1,058,196		32,089			32,089	1,090,285	**3,1**	99.660%	1,086,578
30		**TOTAL STEAM PROD. JEFFREY**	**$ 81,691,594**	**$ -**	**$ 2,835,993**	**$ -**	**$ -**	**$ 2,835,993**	**$ 84,527,588**			**$ 84,240,194**
31		**STEAM PROD - LAKE ROAD**										
32	31000	Steam Production Land Elec - LR	$ -					$ -	$ -	**3,4**	75.821%	$ -
33	31100	Steam Production Structures - LR	7,935,346					-	7,935,346	**3,5**	75.821%	6,016,667

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Depreciation Reserve - Schedule 6

Line No.	Account Number	Depreciation Reserve Description	Per DR 27 Reserve	Adjustments: RB-30 Proj Net Activity	Adjustments: JEC Plant Adjustments & GSU Trf	Adjustments: Disallowances Crossroads & T&D	Adjustments: Charging Stations Jun18	Total Adjustments	Adjusted Reserve	Juris Factor #	Juris Allocation	Electric Juris Adjusted Reserve
34	31200	Steam Production Boiler Plant - LR	20,741,196					-	20,741,196	**3,6**	65.594%	13,604,983
35	31202	Steam Production Boiler AQC - LR	1,508,138					-	1,508,138	**3,6**	65.594%	989,249
36	31400	Steam Prod Turbogenerator - LR	10,897,327					-	10,897,327	**3,7**	99.375%	10,829,205
37	31500	Steam Production Access Equip - LR	4,334,102					-	4,334,102	**3,8**	75.821%	3,286,163
38	31600	Steam Prod Misc Power Plant - LR	291,899					-	291,899	**3,9**	47.438%	138,472
39		**TOTAL STEAM PROD - LAKE ROAD**	**$ 45,708,009**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 45,708,009**			**$ 34,864,739**
40		**STEAM PRODUCTION - IATAN COMMON**										
41	31000	Steam Prod Land - Iatan Com	$ -					$ -	$ -	**3,1**	99.660%	$ -
42	31100	Steam Prod. Struct. - Iatan Com	3,087,268					-	3,087,268	**3,1**	99.660%	3,076,771
43	31200	Steam Prod. Boiler Equip.-Iatan Com	8,149,486					-	8,149,486	**3,1**	99.660%	8,121,778
44	31400	Steam Prod. TurboGen - Iatan Com	308,474					-	308,474	**3,1**	99.660%	307,425
45	31500	Steam Prod Access Equip- Iatan Com	1,394,014					-	1,394,014	**3,1**	99.660%	1,389,274
46	31600	Steam Production-Misc Power Plant Equipment-Iatan Con	83,802					-	83,802	**3,1**	99.660%	83,517
47		**TOTAL STEAM PRODUCTION - IATAN COMMON**	**$ 13,023,044**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 13,023,044**			**$ 12,978,765**
48		**STEAM PRODUCTION IATAN 1**										
49	31000	Steam Production Land - Iatan 1	$ -					$ -	$ -	**3,1**	99.660%	$ -
50	31100	Steam Production Structures - Iatan 1	2,585,910					-	2,585,910	**3,1**	99.660%	2,577,118
51	31105	Steam Production Structures - Iatan 1 Disallowance	(1,951)					-	(1,951)	**1,1**	100.000%	(1,951)
52	31200	Steam Production Boiler Plant - Iatan 1	31,893,847					-	31,893,847	**3,1**	99.660%	31,785,408
53	31205	Steam Production Boiler Plant - Iatan 1 Disallow	(37,516)					-	(37,516)	**1,1**	100.000%	(37,516)
54	31202	Steam Prod Boiler AQC - Iatan 1	106,795					-	106,795	**3,1**	99.660%	106,432
55	31400	Steam Prod Turbogenerator - Iatan 1	8,348,287					-	8,348,287	**3,1**	99.660%	8,319,903
56	31500	Steam Prod Access Equip - Iatan 1	5,596,334					-	5,596,334	**3,1**	99.660%	5,577,306
57	31505	Steam Prod Access Equip - Iatan 1 Disallowance	(3,589)					-	(3,589)	**1,1**	100.000%	(3,589)
58	31600	Steam Prod Misc Power Plant - Iatan 1	617,968					-	617,968	**3,1**	99.660%	615,867
59	31605	Steam Prod Misc Power Plant - Iatan 1 Disallowance	(415)					-	(415)	**1,1**	100.000%	(415)
60		**TOTAL STEAM PRODUCTION IATAN 1**	**$ 49,105,670**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 49,105,670**			**$ 48,938,562**
61		**STEAM PRODUCTION - IATAN 2**										
62	31100	Steam Production-Structures-Iatan 2	4,230,128		-			-	4,230,128	**3,1**	99.660%	4,215,746
63	31106	Steam Production-Structures-Iatan 2 Disallowance	(56,649)		-			-	(56,649)	**1,1**	100.000%	(56,649)
64	31200	Steam Prod.-Boiler Plant Equip-Iatan 2	33,403,082		-			-	33,403,082	**3,1**	99.660%	33,289,512
65	31206	Steam Prod.-Boiler Plant Equip-Iatan 2 Disallowance	(468,448)		-			-	(468,448)	**1,1**	100.000%	(468,448)
66	31400	Steam Prod.-Turbogenerator-Iatan 2	10,569,480		-			-	10,569,480	**3,1**	99.660%	10,533,544
67	31406	Steam Prod.-Turbogenerator-Iatan 2 Disallowance	(70,204)		-			-	(70,204)	**1,1**	100.000%	(70,204)

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68	31500	Steam Prod.-Accessory Equipment.- Iatan 2	2,714,176		-			-	2,714,176	3,1	99.660%	2,704,948
69	31506	Steam Prod.-Accessory Equipment.- Iatan 2 Disallowance	(24,068)		-			-	(24,068)	1,1	100.000%	(24,068)
70	31600	Steam Production-Misc Power Plant Equipment-Iatan 2	197,133		-			-	197,133	3,1	99.660%	196,463
71	31606	Steam Production-Misc Power Plant Equip-Iatan 2 Disallo	(2,827)		-			-	(2,827)	1,1	100.000%	(2,827)
72		**TOTAL STEAM PRODUCTION - IATAN 2**	**$ 50,491,804**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,491,804**			**$ 50,318,016**
73	31299	**GMO Additional Amortization ER-2016-0156**	$ 9,750,000					**$ -**	**$ 9,750,000**	1,1	100.000%	**$ 9,750,000**
74		**TOTAL STEAM PRODUCTION**	**$ 426,908,818** ✓	**$ -**	**$ 2,835,993**	**$ -**	**$ -**	**$ 2,835,993**	**$ 429,744,811**			**$ 417,626,702**
75	**OTHER PRODUCTION**											
76		**OTHER PROD - NEVADA**										
77	34000	Other Production Land Elec - Nevada	$ -					$ -	$ -	3,1	99.660%	$ -
78	34100	Other Prod. Structures Elec - Nevada	108,759					-	108,759	3,1	99.660%	108,389
79	34200	Other Prod. Fuel Holders Elec - Nevada	403,299					-	403,299	3,1	99.660%	401,928
80	34300	Other Prod. Prime Movers - Nevada	900,425					-	900,425	3,1	99.660%	897,363
81	34400	Other Prod. Generators Elec - Nevada	613,592					-	613,592	3,1	99.660%	611,506
82	34500	Other Prod. Access. Eq - Elec - Nevada	418,153					-	418,153	3,1	99.660%	416,731
83	34600	Other Prod. Misc Plt Eq - Nevada	1,860					-	1,860	3,1	99.660%	1,853
84		**TOTAL OTHER PROD - NEVADA**	**$ 2,446,088**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,446,088**			**$ 2,437,771**
85		**OTHER PROD GREENWOOD**										
86	34000	Other Production Land - GW	$ -					$ -	$ -	3,1	99.660%	$ -
87	34100	Other Prod. Structures - GW	1,301,396					-	1,301,396	3,1	99.660%	1,296,971
88	34200	Other Prod. Fuel Holders - GW	2,104,890					-	2,104,890	3,1	99.660%	2,097,734
89	34300	Other Prod. Prime Movers - GW	25,775,534					-	25,775,534	3,1	99.660%	25,687,897
90	34400	Other Prod. Generators - GW	6,840,255					-	6,840,255	3,1	99.660%	6,816,998
91	34500	Other Prod. Access Eq - GW	3,673,584					-	3,673,584	3,1	99.660%	3,661,094
92	34600	Other Prod. Misc Pwr Plt - GW	8,917					-	8,917	3,1	99.660%	8,887
93		**TOTAL OTHER PROD GREENWOOD**	**$ 39,704,577**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 39,704,577**			**$ 39,569,581**
94		**OTHER PROD SOUTH HARPER**										
95	34000	Other Prod. Land - SH	$ -					$ -	$ -	3,1	99.660%	$ -
96	34100	Other Prod. Structures - SH	2,436,920					-	2,436,920	3,1	99.660%	2,428,634
97	34200	Other Prod. Fuel Holders - SH	1,624,893					-	1,624,893	3,1	99.660%	1,619,369
98	34300	Other Prod. Prime Movers - SH	41,636,486					-	41,636,486	3,1	99.660%	41,494,922
99	34400	Other Prod. Generators - SH	8,771,442					-	8,771,442	3,1	99.660%	8,741,619

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100	34500	Other Prod. Access Elec Eq - SH	6,005,847					-	6,005,847	3,1	99.660%	5,985,427
101	34600	Other Prod. Misc Pwr Plt - SH	91,006					-	91,006	3,1	99.660%	90,697
102		**TOTAL OTHER PROD SOUTH HARPER**	**$ 60,566,594**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,566,594**			**$ 60,360,668**
103		**OTHER PROD - CROSSROADS**										
104	34000	Other Production Land - Crossroads	$ -					$ -	$ -	3,1	99.660%	$ -
105	34100	Other Prod. Structures - Crossroads	578,510			(411,204)		(411,204)	167,306	3,1	99.660%	166,737
106	34200	Other Prod. Fuel Holders - Crossroads	1,983,914			(1,369,175)		(1,369,175)	614,739	3,1	99.660%	612,648
107	34300	Other Prod. Prime Movers- Crossroads	50,987,133			(35,210,259)		(35,210,259)	15,776,874	3,1	99.660%	15,723,233
108	34400	Other Prod. Generators - Crossroads	8,843,099			(6,357,049)		(6,357,049)	2,486,050	3,1	99.660%	2,477,598
109	34500	Other Prod. Acc. Elec Eq -Crossroads	4,719,240			(4,549,885)		(4,549,885)	169,355	3,1	99.660%	168,779
110	34600	Other Prod. Misc Pwr Plt - Crossroads	16,381			(46,839)		(46,839)	(30,458)	3,1	99.660%	(30,354)
111		**TOTAL OTHER PROD - CROSSROADS**	**$ 67,128,278**	**$ -**	**$ -**	**$ (47,944,411)**	**$ -**	**$ (47,944,411)**	**$ 19,183,867**			**$ 19,118,642**
112		**OTHER PROD - SOLAR**										
113	34401	Other Prod. Generators - Solar	$ 630,077					$ -	$ 630,077	3,1	99.660%	$ 627,934
114		**TOTAL OTHER PROD - SOLAR**	**$ 630,077**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 630,077**			**$ 627,934**
115		**OTHER PRODUCTION - LAKE ROAD**										
116	34100	Other Prod Structures - Electric	$ 1,252,086					$ -	$ 1,252,086	3,1	99.660%	$ 1,247,829
117	34200	Other Prod Fuel Holders - Electric	611,125					-	611,125	3,1	99.660%	609,047
118	34300	Other Prod Prime Movers - Electric	10,939,032					-	10,939,032	3,1	99.660%	10,901,840
119	34400	Other Prod Generators - Electric	2,395,050					-	2,395,050	3,1	99.660%	2,386,907
120	34500	Other Prod Accessory Equip - Electric	1,137,749					-	1,137,749	3,1	99.660%	1,133,881
121	34600	Other Prod Misc Plt - Electric	-					-	-	3,1	99.660%	-
122		**TOTAL OTHER PRODUCTION - LAKE ROAD**	**$ 16,335,043**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 16,335,043**			**$ 16,279,504**
123		**OTHER PROD - RALPH GREEN**										
124	34000	Other Production Land Elec - RG	$ -					$ -	$ -	3,1	99.660%	$ -
125	34100	Other Prod. Structures Elec - RG	740,476					-	740,476	3,1	99.660%	737,958
126	34200	Other Prod. Fuel Holders Elec - RG	189,212					-	189,212	3,1	99.660%	188,568
127	34300	Other Prod. Prime Movers - RG	4,766,664					-	4,766,664	3,1	99.660%	4,750,457
128	34400	Other Prod. Generators Elec - RG	6,304,401					-	6,304,401	3,1	99.660%	6,282,966
129	34500	Other Prod. Access. Elec Eq - RG	1,120,031					-	1,120,031	3,1	99.660%	1,116,223
130	34600	Other Prod. Misc Plt Eq - RG	13,927					-	13,927	3,1	99.660%	13,880
131		**TOTAL OTHER PROD - RALPH GREEN**	**$ 13,134,710**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 13,134,710**			**$ 13,090,052**

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132		**OTHER PRODUCTION - LANDFILL GAS TURBINE**										
133	34100	Other Prod Structures - Electric	$ 23,789					$ -	$ 23,789	**3,1**	99.660%	$ 23,708
134	34200	Other Prod Fuel Holders - Electric	520,314					-	520,314	**3,1**	99.660%	518,545
135	34300	Other Prod Prime Movers - Electric	3,205					-	3,205	**3,1**	99.660%	3,194
136	34400	Other Prod Generators - Electric	817,927					-	817,927	**3,1**	99.660%	815,146
137	34500	Other Prod Accessory Equip - Electric	8,545					-	8,545	**3,1**	99.660%	8,516
138	34600	Other Prod Misc Plt - Electric	25					-	25	**3,1**	99.660%	25
139		**TOTAL OTHER PRODUCTION PLANT - LAKE ROAD**	**$ 1,373,805**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,373,805**			**$ 1,369,134**
140		**TOTAL OTHER PRODUCTION**	**$ 201,319,171**	**$ -**	**$ -**	**$ (47,944,411)**	**$ -**	**$ (47,944,411)**	**$ 153,374,760**			**$ 152,853,286**
141		**RETIREMENTS WORK IN PROGRESS-PRODUCTION**										
142		Production- Salvage & Removal Retirements not classifiec	$ (17,474,673)					$ -	$ (17,474,673)	**3,1**	99.660%	$ (17,415,259)
143		**TOTAL RETIREMENTS WORK IN PROGRESS-PRODUC**	**$ (17,474,673)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (17,474,673)**			**$ (17,415,259)**
144		**PROJECTED ADDS NET OF RETIRES**						$ -	$ -	**3,1**	99.660%	$ -
145	31100	Structures and Improvements	$ -					-	-	**3,1**	99.660%	$ -
146	31200	Boiler Plant Equipment	-					-	-	**3,1**	99.660%	-
147	31202	Steam Prod Boiler AQC Eq	-					-	-	**3,1**	99.660%	-
148	31400	Turbo Generator Units	-					-	-	**3,1**	99.660%	-
149	31500	Accessory Electric Equipment	-					-	-	**3,1**	99.660%	-
150	31600	Miscellaneous Power Plant Equipment	-					-	-	**3,1**	99.660%	-
151	34100	Structures and improvements	-					-	-	**3,1**	99.660%	-
152	34200	Fuel holders,producrs,accessr	-					-	-	**3,1**	99.660%	-
153	34300	Prime movers	-					-	-	**3,1**	99.660%	-
154	34400	Generators	-					-	-	**3,1**	99.660%	-
155	34401	Other Prod. Generators - Solar	-					-	-	**3,1**	99.660%	-
156	34500	Accessory electric equipment	-					-	-	**3,1**	99.660%	-
157	34600	Misc power plant equipment	-					-	-	**3,1**	99.660%	-
158		TOTAL PROJ ADDS NET OF RETIRES-STEAM & CT'S	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**			**$ -**
159		**TOTAL PRODUCTION PLANT**	**$ 610,753,315**	**$ -**	**$ 2,835,993**	**$ (47,944,411)**	**$ -**	**$ (45,108,418)**	**$ 565,644,898**			**$ 553,064,729**
160		**TRANSMISSION PLANT**										
161	35000	Transmission Land Electric	$ -					$ -	$ -	**8,1**	99.660%	$ -
162	35001	Transmission Land Rights - Electric	14,157					-	14,157	**3,1**	99.660%	14,109
163	35004	Transmission Depreciable Land Rights	4,153,625					-	4,153,625	**8,1**	99.660%	4,139,503

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164	35200	Transmission Structures and Imp.	2,989,859					-	2,989,859	8,1	99.660%	2,979,694
165	35300	Transmission Station Equip	50,537,561		(954,738)	-		(954,738)	49,582,823	8,1	99.660%	49,414,241
166	35303	Trans. Station Equip. Commication Eq	9,818					-	9,818	8,1	99.660%	9,785
167	35400	Transmission Towers and Fixtures	337,329					-	337,329	8,1	99.660%	336,182
168	35500	Transmission Poles and Fixtures	47,482,560					-	47,482,560	8,1	99.660%	47,321,120
169	35500	Transmission Poles and Fixtures-Disallow				(222,538)		(222,538)	(222,538)	1,1	100.000%	(222,538)
170	35600	Transmission Overhead Cond & Devices	35,893,932					-	35,893,932	8,1	99.660%	35,771,893
171	35600	Transmission Overhead Cond & Devices-Disallow				(404,824)		(404,824)	(404,824)	1,1	100.000%	(404,824)
172	35700	Transmission Underground Conduit	7,365					-	7,365	3,1	99.660%	7,340
173	35800	Transmission Underground Cond & Dev.	86,954					-	86,954	8,1	99.660%	86,658
174		**TOTAL TRANSMISSION PLANT**	**$ 141,513,161**	**$ -**	**$ (954,738)**	**$ (627,362)**	**$ -**	**$ (1,582,100)**	**$ 139,931,060**			**$ 139,453,162**
175		**RETIREMENTS WORK IN PROGRESS-TRANSMISSION**										
176		Transmission-Salvage & Removal-Retirements not classifi	$ (2,993,010)					$ -	$ (2,993,010)	8,1	99.660%	$ (2,982,833)
177		**TOTAL RETIREMENTS WORK IN PROGRESS-TRANSM**	**$ (2,993,010)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (2,993,010)**			**$ (2,982,833)**
178		**DISTRIBUTION PLANT**										
179	36000	Distribution Land Electric	$ -					$ -	$ -	5,1	99.760%	$ -
180	36001	Distribution Depreciable Land Rights	-					-	-	5,1	99.760%	-
181	36002	Distribution Land Leased	7,077					-	7,077	5,1	99.760%	7,060
182	36100	Distribution Structures & Improvements	3,825,563					-	3,825,563	5,1	99.760%	3,816,389
183	36200	Distribution Station Equipment	70,765,644					-	70,765,644	5,1	99.760%	70,595,948
184	36400	Distribution Poles, Tower, & Fixtures	134,649,739					-	134,649,739	5,1	99.760%	134,326,849
185	36500	Distribution Overhead Conductor	46,784,346					-	46,784,346	5,1	99.760%	46,672,157
186	36500	Distribution Overhead Conductor-Disallow				(360,754)		(360,754)	(360,754)	1,1	100.000%	(360,754)
187	36600	Distribution Underground Circuit	14,917,673					-	14,917,673	5,1	99.760%	14,881,901
188	36600	Distribution Underground Circuit-Disallow				(29,589)		(29,589)	(29,589)	1,1	100.000%	(29,589)
189	36700	Distribution Underground Conductors	53,748,925					-	53,748,925	5,1	99.760%	53,620,035
190	36800	Distribution Line Transformers	129,252,555					-	129,252,555	5,1	99.760%	128,942,607
191	36901	Distribution Services Overhead	20,468,823					-	20,468,823	5,1	99.760%	20,419,739
192	36902	Distribution Services Underground	45,520,626					-	45,520,626	5,1	99.760%	45,411,467
193	37000	Distribution Meters Electric	8,301,560					-	8,301,560	5,1	99.760%	8,281,653
194	37001	Distribution Meters PURPA	3,653,094					-	3,653,094	5,1	99.760%	3,644,334
195	37002	Distribution Meters - AMI	1,232,997					-	1,232,997	5,1	99.760%	1,230,041
196	37100	Distribution Cust Prem Install	17,387,100					-	17,387,100	5,1	99.760%	17,345,406
197	37101	Distribution Electric Vehicle Charging Stations					278,870	278,870	278,870	1,1	100.000%	278,870
198	37300	Distribution Street Light and Traffic Signal	10,862,468					-	10,862,468	5,1	99.760%	10,836,420

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Depreciation Reserve - Schedule 6

Line No.	Account Number	Depreciation Reserve Description	Per DR 27 Reserve	Adjustments: RB-30 Proj Net Activity	Adjustments: JEC Plant Adjustments & GSU Trf	Adjustments: Disallowances Crossroads & T&D	Adjustments: Charging Stations Jun18	Total Adjustments	Adjusted Reserve	Juris Factor #	Juris Allocation	Electric Juris Adjusted Reserve
199		**TOTAL DISTRIBUTION PLANT**	**$ 561,378,189**	**$ -**	**$ -**	**$ (390,343)**	**$ 278,870**	**$ (111,473)**	**$ 561,266,716**			**$ 559,920,531**
200		**RETIREMENTS WORK IN PROGRESS-DISTRIBUTION**										
201		Distribution-Salvage & Removal-Retirements not classifiec	$ (5,746,620)					$ -	$ (5,746,620)	**5,1**	99.760%	$ (5,732,839)
202		**TOTAL RETIREMENTS WORK IN PROGRESS-DISTRIB**	**$ (5,746,620)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (5,746,620)**			**$ (5,732,839)**
203		**GENERAL PLANT**										
204	38900	General Land Electric	$ -					$ -	$ -	**7,1**	99.591%	$ -
205	38901	General Land Electric-Land Rights	171					-	171	**7,1**	99.591%	170
206	39000	General Structures & Improv. Electric	8,166,842					-	8,166,842	**7,1**	99.591%	8,133,440
207	39100	General Office Furniture & Equipment	5,352,714					-	5,352,714	**7,1**	99.591%	5,330,822
208	39102	General Office Furniture - Computer	2,917,135					-	2,917,135	**7,1**	99.591%	2,905,204
209	39104	General Office Furniture - Software	1,382,694					-	1,382,694	**7,1**	99.591%	1,377,039
210	39200	General Transportation Equip Autos	250,375					-	250,375	**7,1**	99.591%	249,351
211	39201	General Transportation Equip Light Trucks	2,697,000					-	2,697,000	**7,1**	99.591%	2,685,970
212	39202	General Trans Equip Heavy Trucks	13,110,436					-	13,110,436	**7,1**	99.591%	13,056,814
213	39203	General Trans Equip Tractors	103,723					-	103,723	**7,1**	99.591%	103,298
214	39204	General Trans Equip Trailers	1,391,255					-	1,391,255	**7,1**	99.591%	1,385,565
215	39205	General Trans Equip Medium Trucks	(193,812)					-	(193,812)	**7,1**	99.591%	(193,019)
216	39300	General Stores Equipment	29,266					-	29,266	**7,1**	99.591%	29,147
217	39400	General Tools Electric	2,811,957					-	2,811,957	**7,1**	99.591%	2,800,456
218	39500	General Laboratory Equipment	1,732,967					-	1,732,967	**7,1**	99.591%	1,725,879
219	39600	General Power Operated Equipment	2,627,829					-	2,627,829	**7,1**	99.591%	2,617,082
220	39700	General Communication Equipment	12,435,683					-	12,435,683	**7,1**	99.591%	12,384,821
221	39800	General Misc. Equipment	137,566					-	137,566	**7,1**	99.591%	137,003
222		**TOTAL GENERAL PLANT**	**$ 54,953,801**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 54,953,801**			**$ 54,729,040**
223		**GENERAL PLANT - LAKE ROAD**										
224	39000	General Structures - LR	$ -					$ -	$ -	**3,8**	75.821%	$ -
225	39100	General Office Furniture - LR	117,633					-	117,633	**3,8**	75.821%	89,191
226	39102	General Office Furniture Computer - LR	58,907					-	58,907	**3,8**	75.821%	44,664
227	39104	General Office Furniture Software - LR	-		-			-	-	**3,8**	75.821%	-
228	39200	General Trans Autos - LR	-					-	-	**3,8**	75.821%	-
229	39201	General Trans Light Trucks - LR	124,715					-	124,715	**3,8**	75.821%	94,560
230	39202	General Trans Heavy Trucks - LR	8,285					-	8,285	**3,8**	75.821%	6,282
231	39204	General Trans Trailers - Electric	105,735					-	105,735	**3,8**	75.821%	80,170
232	39205	General Trans Med Trucks - LR						-	-	**3,8**	75.821%	-

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Depreciation Reserve - Schedule 6

Line No.	Account Number	Depreciation Reserve Description	Per DR 27 Reserve	Adjustments: RB-30 Proj Net Activity	Adjustments: JEC Plant Adjustments & GSU Trf	Adjustments: Disallowances Crossroads & T&D	Adjustments: Charging Stations Jun18	Total Adjustments	Adjusted Reserve	Juris Factor #	Juris Allocation	Electric Juris Adjusted Reserve
233	39300	General Stores Equp LR	2,856					-	2,856	3,8	75.821%	2,166
234	39400	General Tools - LR	234,464					-	234,464	3,8	75.821%	177,774
235	39500	General Laboratory - LR	265,666					-	265,666	3,8	75.821%	201,431
236	39600	General Power Operated Equip. - LR	443,910					-	443,910	3,8	75.821%	336,578
237	39700	General Communication - LR	158,201					-	158,201	3,8	75.821%	119,950
238	39800	General Misc. Equip - LR	4,915					-	4,915	3,8	75.821%	3,726
239		**TOTAL GENERAL PLANT - LAKE ROAD**	**$ 1,525,287**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,525,287**			**$ 1,156,490**
240		**RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT**										
241		General Plant-Salvage & Removal-Retirements not classif	$ 299,766					$ -	$ 299,766	3,8	75.821%	$ 227,286
242		**TOTAL RETIREMENTS-WORK IN PROGRESS-GENERA**	**$ 299,766**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 299,766**			**$ 227,286**
243		**INDUSTRIAL STEAM PRODUCTION PLANT**										
244	31009	Industrial Steam Land	$ -					$ -	$ -	2,2	0.000%	$ -
245	31109	Industrial Steam Structures	(50,572)					-	(50,572)	2,2	0.000%	-
246	31209	Industrial Steam Boiler Plant	(96,938)					-	(96,938)	2,2	0.000%	-
247	31509	Industrial Steam Accessory	(26,771)					-	(26,771)	2,2	0.000%	-
248	37509	Industrial Steam Distribution	4,366					-	4,366	2,2	0.000%	-
249	37609	Industrial Steam Mains	1,121,351					-	1,121,351	2,2	0.000%	-
250	37909	Industrial Steam CTY Gate	264,773					-	264,773	2,2	0.000%	-
251	38009	Industrial Steam Services	119,428					-	119,428	2,2	0.000%	-
252	38109	Industrial Steam Services- Other	324,053					-	324,053	2,2	0.000%	-
253		**TOTAL INDUSTRIAL STEAM PRODUCTION PLANT**	**$ 1,659,691**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,659,691**			**$ -**
254		**RETIREMENTS-WORK IN PROGRESS- INDUSTRIAL STEAM**										
255		Industrial Steam-Salvage & Removal-Retirements not clas	$ (76,167)					$ -	$ (76,167)	2,2	0.000%	$ -
256		**TOTAL RETIREMENTS-WORK IN PROGRESS-INDUSTI**	**$ (76,167)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (76,167)**			**$ -**
		CAPITALIZED LT INCENTIVE STOCK AWARDS										
257	39999	Capitalized LT Incentive Stock Awards						-	-	1,1	100.000%	-
258		**TOTAL DEPRECIATION RESERVE**	**$ 1,384,470,704**	**$ -**	**$ 1,881,255**	**$ (51,803,404)**	**$ 278,870**	**$ (49,643,279)**	**$ 1,334,827,425**			**$ 1,318,041,101**