

*Exhibit No.:*  
*Issue(s):* Depreciation,  
Continuing Plant  
Inventory Record  
*Witness:* Amanda Coffey  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Direct Testimony  
*Case No.:* ER-2024-0189  
*Date Testimony Prepared:* June 27, 2024

**MISSOURI PUBLIC SERVICE COMMISSION**

**INDUSTRY ANALYSIS DIVISION**

**ENGINEERING ANALYSIS DEPARTMENT**

**DIRECT TESTIMONY**

**OF**

**AMANDA COFFER**

**EVERGY MISSOURI WEST, INC.,**

**d/b/a Evergy Missouri West**

**CASE NO. ER-2024-0189**

*Jefferson City, Missouri*  
*June 27, 2024*



1           A.     Yes.   I provided my recommended depreciation rates to Staff witness  
2 Jared Giaccone to use in the development of Staff's Accounting Schedules.

3           Q.     Through this testimony, do you provide any recommendations that should  
4 specifically be reflected in the Commission's Report and Order in this case?

5           A.     Yes.   In this testimony Staff recommends that the Commission order the  
6 depreciation rates proposed by Staff. Staff's depreciation rates have been included as  
7 Schedule AC-d2. Additionally, Staff recommends the Commission find that EMW is not  
8 recording retirement information in its depreciation study database and CPR as required by  
9 Commission rule and order EMW to work with Staff and other parties to resolve this issue.

10    **DEPRECIATION**

11           Q.     Please explain what depreciation is.

12           A.     The Uniform System of Accounts for Electric Utilities defines depreciation:  
13                 "Depreciation, as applied to depreciable electric plant, means the loss in service  
14                 value not restored by current maintenance, incurred in connection with the  
15                 consumption or prospective retirement of electric plant in the course of service  
16                 from causes which are known to be in current operation and against which the  
17                 utility is not protected by insurance. Among the causes to be given consideration  
18                 are wear and tear, decay, action of the elements, inadequacy, obsolescence,  
19                 changes in the art, changes in demand and requirements of public authorities."<sup>1</sup>

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<sup>1</sup> 18 CFR Part 101 Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject to Provision of the Federal Power Act Definition 12.

1 The application of depreciation rates results in the accumulation of a depreciation reserve,  
2 which offsets the original investment level for purposes of calculating rates. For a regulated  
3 utility, depreciation expense is the return of investment to investors over time.

4 Q. How is depreciation calculated?

5 A. A depreciation study is performed in which the survival rates, salvage rates, and  
6 associated costs of assets are tracked over time.

7 Q. Did Staff perform a depreciation study in this case?

8 A. No.

9 Q. Please explain why Staff did not perform its own depreciation study.

10 A. Commission Rule 20 CSR 4240-3.175 requires an electric utility to submit a  
11 depreciation study, database, and property unit catalog every 5 years. EMW submitted this  
12 information on October 1, 2021. Staff used this information to perform a depreciation study in  
13 EMW's last rate case, Case No. ER-2022-0130, in 2022.

14 Q. Has the Company proposed any changes to its currently ordered  
15 depreciation rates?

16 A. The Company did not submit a new depreciation study, nor did it have a  
17 depreciation witness write testimony indicating any proposed changes to its depreciation rates.  
18 However, in its 2024 MO West Rate Case Model workpaper, it appears that the Company is  
19 requesting some changes. Staff submitted Data Request 401 for clarification regarding any  
20 proposed changes. A response was provided on June 3, 2024 in which the Company confirmed  
21 it was proposing some additional depreciation rates. Staff will review the response and the  
22 proposed rates and will provide its recommendations in rebuttal testimony.

1 Q. Is Staff recommending any changes to the ordered depreciation rates at  
2 this time?

3 A. No. The current ordered depreciation rates were ordered by the Commission in  
4 the Company's last rate case, Case No. ER-2022-0130. The changes proposed by the Company  
5 are unclear to Staff at this time. A response was provided on June 3, 2024 in which the  
6 Company confirmed it was proposing some additional depreciation rates. Staff will review the  
7 response and the proposed rates and will provide its recommendations in rebuttal testimony.

8 **CONTINUING PLANT INVENTORY RECORD**

9 Q. What is the CPR (Continuing Plant Inventory Record)?

10 A. The CPR is a record of plant assets that a utility must keep as a requirement of  
11 Commission Rule 20 CSR 4240-20.030(3)(A). It is defined in federal regulations  
12 under 18 CFR 101.8:

13 *"Continuing Plant Inventory Record* means company plant records for retirement units  
14 and mass property that provide, as either a single record, or in separate records readily  
15 obtainable by references made in a single record, the following information:"

16  
17 The definition requires the following information for retirement unit records:

- 18 (1) The name or description of the unit, or both;
- 19 (2) The location of the unit;
- 20 (3) The date the unit was placed in service;
- 21 (4) The cost of the unit as set forth in Plant Instructions 2 and 3 of this part; and
- 22 (5) The plant control account to which the cost of the unit is charged;

23 For each category of mass property the following information is required:

- 1 (1) A general description of the property and quantity;
- 2 (2) The quantity placed in service by vintage year;
- 3 (3) The average cost as set forth in Plant Instructions 2 and 3 of this part; and
- 4 (4) The plant control account to which the costs are charged.

5 Q. What issues has Staff seen related to the CPR?

6 A. It appears that EMW is not keeping all of the required records for their mass  
7 property accounts. In response to Staff Data Request 276, EMW stated “if [the] specific asset  
8 is not identified then the Iowa Curve is used to select vintage for generation, transmission and  
9 substation. Distribution lines use the Iowa Curve to select vintage.” EMW also stated  
10 “Powerplan automatically retires the quantity of appropriate assets based on information sent  
11 from the work management systems.”

12 Vintage year is specifically required to be recorded in the CPR, as mentioned in the  
13 definition above and in 20 CSR 4240-20.30(3)(1)(I), which requires an electric utility to “Keep  
14 its work order system so as to show the nature of each addition to or retirement of electric plant  
15 by vintage year...”

16 It appears from this response that EMW is not recording its actual vintage years when  
17 retiring distribution line assets, and some generation, transmission, and substation assets when  
18 the assets are not identified. This is an issue because the CPR is no longer accurate. The CPR  
19 is then used to determine the survival curves. Powerplan automatically makes retirements from  
20 information sent from the work management system using the survival curves to assume a  
21 vintage year. This process keeps repeating and over time it reinforces the current survival curve  
22 choice rather than recording and utilizing the actual vintage year associated with the retirements  
23 for use in future depreciation studies.

1 Staff became aware of this issue with other utilities, specifically Ameren Missouri, in  
2 Case No. ER-2022-0337. The Commission stated in its Report and Order in  
3 Case No. ER-2022-0337 “The Commission finds that, by not tracking the correct vintage year  
4 of mass property retirements, Ameren Missouri is not recording information in its CPR as  
5 required by the Commission’s rules.” The Commission also ordered the following:

6 Ameren Missouri shall meet with Staff, Public Counsel, and other interested  
7 stakeholders to resolve Staff’s concerns with how mass property assets are being  
8 recorded in the Company’s CPR. Staff shall inform the Commission of any resolution  
9 by filing an appropriate pleading.

10 Staff is still working with Ameren Missouri regarding this issue. Staff recommends the  
11 Commission find that EMW is not recording retirement information in its depreciation study  
12 database and CPR as required by Commission Rule 20 CSR 4240-20.30(3)(1)(I), and order  
13 EMW to work with Staff and other parties to resolve this issue.

14 Q. Does this conclude your Direct testimony?

15 A. Yes it does.

16

**BEFORE THE PUBLIC SERVICE COMMISSION**

**OF THE STATE OF MISSOURI**

In the Matter of Evergy Missouri West, Inc.     )  
d/b/a Evergy Missouri West's Request for     )           Case No. ER-2024-0189  
Authority to Implement A General Rate         )  
Increase for Electric Service                    )

**AFFIDAVIT OF AMANDA COFFER**

STATE OF MISSOURI     )  
  )        ss.  
COUNTY OF COLE     )

**COMES NOW AMANDA COFFER** and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Direct Testimony of Amanda Coffe*r; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

  
\_\_\_\_\_  
**AMANDA COFFER**

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 18<sup>th</sup> day of June 2024.

**D. SUZIE MANKIN**  
Notary Public - Notary Seal  
State of Missouri  
Commissioned for Cole County  
My Commission Expires: April 04, 2025  
Commission Number: 12412070

  
\_\_\_\_\_  
Notary Public



## **Amanda Coffey**

### **Present Position:**

I am an Associate Engineer in the Engineering Analysis Department, of the Industry Analysis Division of the Missouri Public Service Commission.

### **Educational Background and Work Experience:**

I received my Bachelor of Science in Chemical Engineering from the University of Missouri in 2012. I was employed by the Missouri Department of Natural Resources as an Environmental Engineer from 2015 through 2018. I have been employed by the Commission since 2018.

### **Case History:**

Case Number	Utility	Type	Issue
EC-2020-0252	Evergy West	Electric	Formal Complaint
EO-2019-0315	KCPL	Electric	RES Compliance Report
EO-2019-0317	KCPL	Electric	RES Compliance Plan
EO-2019-0396	City of Gallatin	Electric	Addendum to Territorial Agreement
EO-2020-0060	Farmers' Electric	Electric	Territorial Agreement
EO-2020-0329	Evergy Metro	Electric	RES Compliance
EO-2020-0331	Evergy Metro	Electric	RES Compliance
EO-2020-0341	Evergy Metro	Electric	Vegetation Management Report
EO-2020-0342	Evergy West	Electric	Vegetation Management Report
EO-2021-0001	Empire	Electric	Reliability Compliance Report
ET-2021-0082	Ameren	Electric	Surge Protection Program
SA-2019-0161	United Services	Sewer	Depreciation
SR-2019-0157	S.K.&M.	Sewer	Depreciation
EA-2020-0371	Ameren	Electric	CCN Application Requirements
EO-2021-0163	SEMO	Electric	Change of Supplier
EO-2021-0345	Evergy Metro	Electric	RES Compliance
EO-2021-0346	Evergy West	Electric	RES Compliance
EO-2021-0347	Evergy Metro	Electric	RES Compliance
EO-2021-0348	Evergy West	Electric	RES Compliance
SA-2022-0014	Elm Hills	Sewer	Depreciation

SA-2022-0029	Mid Mo Sanitation	Sewer	Depreciation
EE-2022-0074	Ameren	Electric	Variance Request
WA-2021-0391/SA-2021-0392	Missouri American Water	Water/Sewer	Depreciation
WA-2022-0049	Missouri American Water	Water/Sewer	Depreciation
ER-2021-0240	Ameren	Electric	Rate Case
ER-2021-0312	Empire	Electric	Rate Case
ER-2022-0129	Evergy	Electric	Rate Case – Green Pricing Plan
WA-2023-0003	Confluence Rivers	Water/Sewer	Depreciation
GR-2022-0179	Spire	Gas	Depreciation
EA-2022-0244	Ameren	Electric	Renewable Energy
WR-2022-0303	Missouri American Water	Water/Sewer	Depreciation
ER-2022-0337	Ameren	Electric	Solar Rebate Tariff, Landfill and Solar In-Service Criteria
ET-2023-0197	Empire	Electric	Solar Rebate Tariff
EO-2023-0361	Evergy Metro	Electric	RES Compliance
EO-2023-0362	Evergy West	Electric	RES Compliance
EE-2024-0007	Ameren	Electric	Variance
EO-2024-0301	Evergy Metro	Electric	RES Compliance Report
EO-2024-0299	Evergy Metro	Electric	RES Compliance Plan

EVERGY MISSOURI WEST  
DEPRECIATION RATE SCHEDULE  
ER-2024-0189

Account Number	Account Description	Probably Retirement Date	Average Life	Net Salvage %	Depreciation Rate	Average Remaining Life	Average Age
<b>STEAM PRODUCTION PLANT</b>							
311.00							
	IATAN UNIT 1	Jun-40	85	-5	3.33	18.3	
	IATAN UNIT 2	Jun-70	85	-13	2.36	45.3	
	IATAN COMMON	Jun-70	85	-11	2.34	45.5	
	JEFFREY ENERGY CENTER UNIT 1	Jun-40	85	-4	1.2	18.1	
	JEFFREY ENERGY CENTER UNIT 2	Jun-40	85	-5	1.22	18.1	
	JEFFREY ENERGY CENTER UNIT 3	Jun-40	85	-5	1.26	18.1	
	JEFFREY ENERGY CENTER COMMON	Jun-40	85	-3	3.25	18.6	
	LAKE ROAD BOILER 1				5.05		
	LAKE ROAD BOILER 2				5.89		
	LAKE ROAD BOILER 4				3.81		
	LAKE ROAD BOILER 5				5.87		
	LAKE ROAD BOILER 8				5.26		
	Lake Road Boilers COMMON				5.82		
	LAKE ROAD COMMON	Dec-35	85	-3	<b>5.04</b>	14.3	
	LAKE ROAD BOILERS Composite Rate	Dec-35	85	-2	5.33	14.3	
	LAKE ROAD UNIT 1	Dec-35	85	-4	4.03	13.5	
	LAKE ROAD UNIT 2	Dec-35	85	-4	4.04	13.9	
	LAKE ROAD UNIT 3	Dec-35	85	-4	4.15	13.9	
	LAKE ROAD UNIT 4	Dec-35	85	-2	4.67	14.1	
312.00	<b>BOILER PLANT EQUIPMENT</b>						
	IATAN UNIT 1	Jun-40	55	-5	4.51	17.4	
	IATAN UNIT 2	Jun-70	55	-13	2.9	37.4	
	IATAN COMMON	Jun-70	55	-11	2.84	37	
	JEFFREY ENERGY CENTER UNIT 1	Jun-40	55	-4	1.16	16.6	
	JEFFREY ENERGY CENTER UNIT 2	Jun-40	55	-5	0.78	16.6	
	JEFFREY ENERGY CENTER UNIT 3	Jun-40	55	-5	0.73	16.6	
	JEFFREY ENERGY CENTER COMMON	Jun-40	55	-3	3.3	17.8	
	Lake Road Boiler 1				6.26		
	Lake Road Boiler 2				6.24		
	Lake Road Boiler 3				6.92		
	Lake Road Boiler 4				6.19		
	Lake Road Boiler 5				6.32		
	Lake Road Boiler 8				5.91		
	Lake Road Boilers COMMON				6.37		
	LAKE ROAD COMMON	Dec-35	55	-3	5.6	13.1	
	LAKE ROAD BOILERS Composite Rate	Dec-35	55	-3	6.11	13.8	
	LAKE ROAD UNIT 1	Dec-35	55	-4	6.58	14	
	LAKE ROAD UNIT 2	Dec-35	55	-4	6.15	14.1	

	LAKE ROAD UNIT 3	Dec-35	55	-4	7.06	14.1
	LAKE ROAD UNIT 4	Dec-35	55	-2	5.89	13.6
312.02	BOILER PLANT EQUIPMENT - POLLUTION CONTROL EQUIPMENT					
	IATAN UNIT 1	Jun-40	50	-5	6.62	17.6
	JEFFREY ENERGY CENTER UNIT 1	Jun-40	50	-4	6.09	17.9
	JEFFREY ENERGY CENTER UNIT 2	Jun-40	50	-5	6.24	17.8
	JEFFREY ENERGY CENTER UNIT 3	Jun-40	50	-5	6.28	17.9
	JEFFREY ENERGY CENTER COMMON	Jun-40	50	-3	6.14	17.8
	LAKE ROAD UNIT 4	Dec-35	50	-2	8.32	13.6
	LAKE ROAD BOILER 4				9	
	LAKE ROAD BOILER 5				9.14	
	LAKE ROAD COMMON	Dec-35	50	-3	8.59	13.3
	LAKE ROAD BOILERS Composite Rate	Dec-35	50	-3	9.03	12.8
312.05	BOILER PLANT EQUIPMENT - BAGS AND CATALYST					
	IATAN UNIT 1	Jun-40	10	-5		6.3
	IATAN UNIT 2	Jun-70	10	-13		3.5
	IATAN COMMON	Jun-70	10	-11		1.7
314.00	TURBOGENERATOR UNITS					
	IATAN UNIT 1	Jun-40	55	-5	3.98	17.4
	IATAN UNIT 2	Jun-70	55	-13	2.86	37.6
	IATAN COMMON	Jun-70	55	-11	2.77	37.1
	JEFFREY ENERGY CENTER UNIT 1	Jun-40	55	-4	1.93	17.4
	JEFFREY ENERGY CENTER UNIT 2	Jun-40	55	-5	1.57	17.2
	JEFFREY ENERGY CENTER UNIT 3	Jun-40	55	-5	1.62	17.2
	JEFFREY ENERGY CENTER COMMON	Jun-40	55	-3	2.79	17.9
	LAKE ROAD BOILER 1				6.81	
	LAKE ROAD BOILER 5				6.46	
	LAKE ROAD BOILERS COMMON				5.77	
	LAKE ROAD COMMON	Dec-35	55	-3	5.2	
	LAKE ROAD BOILERS Composite Rate	Dec-35	55	-2	5.51	14.2
	LAKE ROAD UNIT 1	Dec-35	55	-4	3.84	13.1
	LAKE ROAD UNIT 2	Dec-35	55	-4	3.86	13.2
	LAKE ROAD UNIT 3	Dec-35	55	-4	3.87	13.7
	LAKE ROAD UNIT 4	Dec-35	55	-2	3.87	13.4
315.00	ACCESSORY ELECTRIC EQUIPMENT					
	IATAN UNIT 1	Jun-40	60	-5	4.17	17.8
	IATAN UNIT 2	Jun-70	60	-13	2.7	39.2
	IATAN COMMON	Jun-70	60	-11	2.59	39
	JEFFREY ENERGY CENTER UNIT 1	Jun-40	60	-4	0.38	16.6
	JEFFREY ENERGY CENTER UNIT 2	Jun-40	60	-5	2	17.7
	JEFFREY ENERGY CENTER UNIT 3	Jun-40	60	-5	0.16	16.5
	JEFFREY ENERGY CENTER COMMON	Jun-40	60	-3	2.54	18
	LAKE ROAD BOILER 1				2.99	

LAKE ROAD BOILER 2				5.3	
LAKE ROAD BOILER 4				5.21	
LAKE ROAD BOILER 5				5.42	
LAKE ROAD BOILER 8				4.28	
LAKE ROAD BOILERS COMMON				5.87	
LAKE ROAD COMMON	Dec-35	60	-3	4.39	13.3
LAKE ROAD BOILERS Composite Rate	Dec-35	60	-2	5.37	13.3
LAKE ROAD UNIT 1	Dec-35	60	-4	5.8	14.1
LAKE ROAD UNIT 2	Dec-35	60	-4	5.57	14.1
LAKE ROAD UNIT 3	Dec-35	60	-4	3.11	12.4
LAKE ROAD UNIT 4	Dec-35	60	-2	4.41	13.8

316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

IATAN UNIT 1	Jun-40	40	-5	4.87	16.5
IATAN UNIT 2	Jun-70	40	-13	3.35	31
IATAN COMMON	Jun-70	40	-11	3.3	31.5
JEFFREY ENERGY CENTER UNIT 1	Jun-40	40	-4	4.37	15.8
JEFFREY ENERGY CENTER UNIT 2	Jun-40	40	-5	4.46	15.9
JEFFREY ENERGY CENTER UNIT 3	Jun-40	40	-5	4.82	16.7
JEFFREY ENERGY CENTER COMMON	Jun-40	40	-3	4.31	16
LAKE ROAD BOILER 1				6.92	
LAKE ROAD BOILER 2				6.86	
LAKE ROAD BOILER 5				5.96	
LAKE ROAD BOILER 8				6.57	
LAKE ROAD BOILERS COMMON				6.4	
LAKE ROAD COMMON	Dec-35	40	-3	6.1	13.1
LAKE ROAD BOILERS Composite Rate	Dec-35	40	-2	6.31	13.2
LAKE ROAD UNIT 4	Dec-35	40	-2	5.83	13.2

Steam Prod Misc. Power Plant - LR 2

Composite Rates listed with "\*" are a combination of Lake Road Boilers and Lake Road Common accounts used only for the current Staff Accounting Schedules. Individual unit rates will be used for depreciation going forward.

OTHER PRODUCTION PLANT

341.00 STRUCTURES AND IMPROVEMENTS

GREENWOOD UNIT 1	Jun-35	60	-1	4.08	13.7
GREENWOOD UNIT 2	Jun-35	60	-1	4.14	13.8
GREENWOOD UNIT 3	Jun-35	60	-1	4.17	13.7
GREENWOOD UNIT 4	Jun-35	60	-1	3.78	13.8
GREENWOOD COMMON	Jun-35	60	-1	5.24	13.9
NEVADA PLANT	Jun-35	60	-1	4.74	13.8
SOUTH HARPER UNIT 1	Jun-50	60	-3	2.8	27.4
SOUTH HARPER UNIT 2	Jun-50	60	-3	2.8	27.4
SOUTH HARPER UNIT 3	Jun-50	60	-3	2.81	27.4
SOUTH HARPER COMMON	Jun-50	60	-2	2.85	27.5
CROSSROADS UNIT 1	Jun-47	60	-2	1.93	25.5
CROSSROADS UNIT 2	Jun-47	60	-2	1.88	25.5

	CROSSROADS UNIT 3	Jun-47	60	-2	1.88	25.5
	CROSSROADS UNIT 4	Jun-47	60	-2	1.88	25.5
	CROSSROADS COMMON	Jun-47	60	-2	3.01	24.5
	LAKE ROAD UNIT 5	Dec-35	60	-2	3.49	13.1
	LAKE ROAD UNIT 6	Dec-35	60	-1	3.4	13.8
	LAKE ROAD UNIT 7	Dec-35	60	-1	3.42	14.1
	RALPH GREEN PLANT	Jun-35	60	-1	4.21	13.7
	LANDFILL GAS TURBINE	Jun-42	60	-1	3.01	20.6
341.10	STRUCTURES AND IMPROVEMENTS - SOLAR					
	GREENWOOD SOLAR	Jun-41	40	-2	4.38	19.9
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES					
	GREENWOOD UNIT 1	Jun-35	60	-1	2.67	13.7
	GREENWOOD UNIT 2	Jun-35	60	-1	2.12	13.9
	GREENWOOD UNIT 3	Jun-35	60	-1	3.61	13.8
	GREENWOOD UNIT 4	Jun-35	60	-1	0.87	13.8
	GREENWOOD COMMON	Jun-35	60	-1	1.81	13
	NEVADA PLANT	Jun-35	60	-1	2.8	13.7
	SOUTH HARPER UNIT 1	Jun-50	60	-3	1.94	27.3
	SOUTH HARPER UNIT 2	Jun-50	60	-3	1.94	27.3
	SOUTH HARPER UNIT 3	Jun-50	60	-3	1.94	27.3
	SOUTH HARPER COMMON	Jun-50	60	-2	1.91	27.3
	CROSSROADS UNIT 1	Jun-47	60	-3	2.03	24.5
	CROSSROADS UNIT 2	Jun-47	60	-3	2.46	25
	CROSSROADS UNIT 3	Jun-47	60	-3	2.03	24.5
	CROSSROADS UNIT 4	Jun-47	60	-3	2.03	24.5
	CROSSROADS COMMON	Jun-47	60	-2	1.99	24.4
	LAKE ROAD UNIT 5	Dec-35	60	-2	3.18	13.8
	LAKE ROAD UNIT 7	Dec-35	60	-1	1.63	13.7
	RALPH GREEN PLANT	Jun-35	60	-1	2.77	13.8
	LANDFILL GAS TURBINE	Jun-42	60	-1	3.29	20.6
343.00	PRIME MOVERS					
	GREENWOOD UNIT 1	Jun-35	55	-1	0.91	13.4
	GREENWOOD UNIT 2	Jun-35	55	-1	0.89	13.4
	GREENWOOD UNIT 3	Jun-35	55	-1	0.96	13.4
	GREENWOOD UNIT 4	Jun-35	55	-1	4.81	13.4
	GREENWOOD COMMON	Jun-35	55	-1	1.32	13.5
	NEVADA PLANT	Jun-35	55	-1	0.23	13.3
	SOUTH HARPER UNIT 1	Jun-50	55	-3	1.11	26
	SOUTH HARPER UNIT 2	Jun-50	55	-3	1.15	26
	SOUTH HARPER UNIT 3	Jun-50	55	-3	1.13	26
	SOUTH HARPER COMMON	Jun-50	55	-2	2.54	27.1
	CROSSROADS UNIT 1	Jun-47	55	-2	1.19	23.5
	CROSSROADS UNIT 2	Jun-47	55	-2	1.16	23.4
	CROSSROADS UNIT 3	Jun-47	55	-2	1.08	23.4

	CROSSROADS UNIT 4	Jun-47	55	-2	1.07	23.4
	LAKE ROAD UNIT 5	Dec-35	55	-2	2.1	13.8
	LAKE ROAD UNIT 6	Dec-35	55	-1	-	
	LAKE ROAD UNIT 7	Dec-35	55	-1	-	
	RALPH GREEN PLANT	Jun-35	55	-1	1.4	13.6
	LANDFILL GAS TURBINE	Jun-42	55	-1	3.8	20.3
344.00	GENERATORS					
	GREENWOOD UNIT 1	Jun-35	50	-1	0.78	13.3
	GREENWOOD UNIT 2	Jun-35	50	-1	0.37	13.1
	GREENWOOD UNIT 3	Jun-35	50	-1	0.4	13.4
	GREENWOOD UNIT 4	Jun-35	50	-1	1.1	
	NEVADA PLANT	Jun-35	50	-1	-	
	SOUTH HARPER UNIT 1	Jun-50	50	-3	1.58	25.6
	SOUTH HARPER UNIT 2	Jun-50	50	-3	1.58	25.6
	SOUTH HARPER UNIT 3	Jun-50	50	-3	1.58	25.6
	CROSSROADS UNIT 1	Jun-47	50	-2	1.59	23
	CROSSROADS UNIT 2	Jun-47	50	-2	1.59	23
	CROSSROADS UNIT 3	Jun-47	50	-2	1.52	22.9
	CROSSROADS UNIT 4	Jun-47	50	-2	1.59	23
	CROSSROADS COMMON	Jun-47	50	-2	3.28	24.9
	LAKE ROAD UNIT 5	Dec-35	50	-2	0.64	14.3
	LAKE ROAD UNIT 6	Dec-35	50	-1	1.2	13.6
	LAKE ROAD UNIT 7	Dec-35	50	-1	2.65	13.9
	RALPH GREEN PLANT	Jun-35	50	-1	0.03	13.8
	LANDFILL GAS TURBINE	Jun-42	50	-1	2.91	20.2
344.01	GENERATORS - SOLAR					
	GREENWOOD	Jun-41	30	-2	3.02	17.9
345.00	ACCESSORY ELECTRIC EQUIPMENT					
	GREENWOOD UNIT 1	Jun-35	50	-1	2.86	13.2
	GREENWOOD UNIT 2	Jun-35	50	-1	2.11	13.4
	GREENWOOD UNIT 3	Jun-35	50	-1	2.97	13.3
	GREENWOOD UNIT 4	Jun-35	50	-1	2.84	13.3
	GREENWOOD COMMON	Jun-35	50	-1	3.51	13.5
	NEVADA PLANT	Jun-35	50	-1	3.08	13
	SOUTH HARPER UNIT 1	Jun-50	50	-3	2.33	25.6
	SOUTH HARPER UNIT 2	Jun-50	50	-3	2.33	25.6
	SOUTH HARPER UNIT 3	Jun-50	50	-3	2.33	25.6
	SOUTH HARPER COMMON	Jun-50	50	-2	2.3	25.6
	CROSSROADS UNIT 1	Jun-47	50	-2	2.7	23.1
	CROSSROADS UNIT 2	Jun-47	50	-2	2.72	23.1
	CROSSROADS UNIT 3	Jun-47	50	-2	3.71	23
	CROSSROADS UNIT 4	Jun-47	50	-2	2.72	23.1
	CROSSROADS COMMON	Jun-47	50	-2	3.32	24.6
	LAKE ROAD UNIT 5	Dec-35	50	-2	5.58	14.2



LAKE ROAD UNIT 6	Dec-35	50	-1	3.81	13.9
LAKE ROAD UNIT 7	Dec-35	50	-1	4.29	14
RALPH GREEN PLANT	Jun-35	50	-1	2.47	12.7

346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

GREENWOOD COMMON	Jun-35	40	-1	6.28	13.7
NEVADA PLANT	Jun-35	40	-1	6.48	13.8
SOUTH HARPER COMMON	Jun-50	40	-2	2.4	23.3
CROSSROADS COMMON	Jun-47	40	-2	3.71	
LAKE ROAD COMMON	Dec-35	40	-1	5.45	13.8
RALPH GREEN PLANT	Jun-35	40	-1	6.75	13.8
LANDFILL GAS TURBINE	Jun-42	40	-1	4.63	20.2

TRANSMISSION PLANT

352.00	STRUCTURES AND IMPROVEMENTS	70	-5	1.5	19
353.00	STATION EQUIPMENT	62	-10	1.77	16.1
353.03	STATION EQUIPMENT - COMMUNICATION EQUIPMENT	25	0	4	8.8
354.00	TOWERS AND FIXTURES	65	-20	1.85	42.1
354.05	TOWERS AND FIXTURES - SUBTRANSMISSION	65	-20	1.85	62.3
355.00	POLES AND FIXTURES	65	-75	2.7	11.4
355.05	POLES AND FIXTURES - SUBTRANSMISSION	65	-75	2.7	30
356.00	OVERHEAD CONDUCTORS AND DEVICES	70	-70	2.43	19.1
356.05	OVERHEAD CONDUCTORS AND DEVICES - SUBTRANSMISSION	70	-70	2.43	27.6
357.00	UNDERGROUND CONDUIT	45	0	2.22	28.9
357.05	UNDERGROUND CONDUIT - SUBTRANSMISSION			2.22	
358.00	UNDERGROUND CONDUCTORS AND DEVICES	50	0	2	42.5
358.05	UNDERGROUND CONDUCTORS AND DEVICES - SUBTRANSMIS	50	0	1.99	31.3

DISTRIBUTION PLANT

361.00	STRUCTURES AND IMPROVEMENTS	70	-10	1.57	21.6
362.00	STATION EQUIPMENT	60	-10	1.84	16.6
364.00	POLES, TOWERS AND FIXTURES	58	-120	3.78	17.1
365.00	OVERHEAD CONDUCTORS AND DEVICES	61	-70	2.79	17.1
366.00	UNDERGROUND CONDUIT	50	-60	3.2	12
367.00	UNDERGROUND CONDUCTORS AND DEVICES	47	-55	3.3	12.4
368.00	LINE TRANSFORMERS	45	-25	2.77	17.4
369.01	SERVICES - OVERHEAD	65	-125	3.47	23.5
369.02	SERVICES - UNDERGROUND	42	-30	3.09	17.6
370.00	METERS	37	-50	4.05	18.5
370.01	METERS - LOAD RESEARCH METERS	20	0	5	28.1
370.02	METERS - AMI	20	0	5	2.5
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	35	-20	3.43	17
371.01	ELECTRIC VEHICLE CHARGING STATIONS	10	0	10	4.4
373.00	STREET LIGHTING AND SIGNAL SYSTEMS	30	-20	4	12.2

GENERAL PLANT

390.00	STRUCTURES AND IMPROVEMENTS	40	-15	2.87	17.9
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OFFICE FURNITURE AND EQUIPMENT						
391.01	OFFICE FURNITURE AND EQUIPMENT	AMORTIZED	20		5	
391.02	COMPUTERS	AMORTIZED	8		12.5	
TRANSPORTATION EQUIPMENT						
392.00	TRANSPORTATION EQUIPMENT - AUTOS		8	20	10	5.5
392.01	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS		9	20	8.89	3.9
392.02	TRANSPORTATION EQUIPMENT - HEAVY TRUCKS		12	20	6.66	5.6
392.03	TRANSPORTATION EQUIPMENT - TRACTORS		15	20	5.34	6
392.04	TRANSPORTATION EQUIPMENT - TRAILERS		19	20	4.21	15.7
393.00	STORES EQUIPMENT	AMORTIZED	25		4	
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	AMORTIZED	25		4	
395.00	LABORATORY EQUIPMENT	AMORTIZED	30		3.33	
396.00	POWER OPERATED EQUIPMENT		19	15	4.47	11.5
397.00	COMMUNICATION EQUIPMENT	AMORTIZED	27		3.7	
398.00	MISCELLANEOUS EQUIPMENT	AMORTIZED	25		4	