

*Exhibit No.:*  
*Issue(s):* Depreciation  
Continuing Plant  
Inventory Record  
*Witness:* Amanda Coffey  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Surrebuttal Testimony  
*Case No.:* ER-2024-0189  
*Date Testimony Prepared:* September 10, 2024

**MISSOURI PUBLIC SERVICE COMMISSION**

**INDUSTRY ANALYSIS DIVISION**

**ENGINEERING ANALYSIS DEPARTMENT**

**SURREBUTTAL TESTIMONY**

**OF**

**AMANDA COFFER**

**EVERGY MISSOURI WEST, INC.,**

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

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

*Jefferson City, Missouri*  
*September 10, 2024*

1 **SURREBUTTAL TESTIMONY**

2 **OF**

3 **AMANDA COFFER**

4 **EVERGY MISSOURI WEST, INC.,**  
5 **d/b/a Evergy Missouri West**

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

7 Q. Please state your name and business address.

8 A. My name is Amanda Coffe, my business address is 200 Madison Street,  
9 Jefferson City, Missouri 65101.

10 Q. Are you the same Amanda Coffe that filed direct and rebuttal testimony  
11 in this case?

12 A. Yes.

13 Q. What is the purpose of your surrebuttal testimony?

14 A. The purpose of my surrebuttal testimony is to respond to the rebuttal testimony  
15 of Evergy Missouri West (“EMW”) witness Ronald Klote.

16 Q. Mr. Klote mentioned in his rebuttal that there were additional changes that EMW  
17 has identified associated with depreciation rates<sup>1</sup>. What are those changes?

18 A. Mr. Klote noted the following changes:

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<sup>1</sup> Rebuttal testimony of Ronald Klote, pg 3, lines 29-32 and pg. 4, lines 1-15.

Surrebuttal Testimony of  
Amanda Coffey

Account	Description	Requested Depreciation Rate	Description of Change
36300	Battery Storage	10%	Mr. Klote previously stated that account 37102 needs to be recorded in account 387; in his rebuttal testimony he indicated that it needs to be recorded in 36300
31600	Lake Road Boiler 4	6.40%	New Account – Company proposes use of 31600 Lake Road Boiler Common
34600	Lake Road Turbine 5	6.10%	New Account – Company proposes use of Lake Road Common plant account 31600
34500	Landfill Gas Turbine	3.08%	New Account – Company proposes use of composite rate based on all plant accounts at Landfill Gas Turbine
341-346	Dogwood	341 - 3.44% 342 – 2.46% 343 – 1.31% 344 – 1.28% 345 – 2.91% 346 – 4.95%	New Accounts – Company proposes the use of the composite rate by account based on the current authorized rates for plant accounts 341 through 346

1 Q. What is Staff’s response to these requests?

2 A. Staff believes these are reasonable requests with the exception of Lake Road  
3 Turbine 5 Account 34600. EMW proposed to use the depreciation rate for Lake Road Common  
4 plant account 31600 as a surrogate rate for Lake Road Turbine 5 Account 34600. Staff believes  
5 it is more reasonable to use the depreciation rate for Lake Road Common plant account 34600,

1 as they are the same account number and should contain similar items. Similar in principal to  
2 EMW's request to use the depreciation rate for Lake Road Common plant account 31600 as a  
3 surrogate rate for the new Lake Road Boiler 4 account 31600. Staff has updated its depreciation  
4 rate schedule to reflect these changes.

5 Q. In response to your direct testimony regarding the Continuing Plant Inventory  
6 Record ("CPR"), Mr. Klote mentioned that Staff had not quantified the effect it suggests is  
7 being rendered to EMW's revenues<sup>2</sup>. What is your response?

8 A. In order to quantify the effect Staff would need to be able to determine the  
9 difference between the book value and the actual plant currently in service.  
10 Unfortunately, that is impossible to do without an accurate CPR. The effect could be minimal  
11 or it could be very large. Vintage year has a direct correlation to the average cost that is  
12 associated with what is retired from EMW's books. For example, see the excerpt below from  
13 EMW's CPR where I've included the average cost for context. The same piece of equipment  
14 varies in average cost from about \$4,600 to about \$232,000 depending on vintage year.

<b>ferc_plt_acct_id</b>	<b>vintage</b>	<b>retirement_unit</b>	<b>activity_quantity</b>	<b>activity_cost</b>	<b>Average Cost</b>
364	2008	Pole - Wood - 80 Foot mass	1	22,701.07	22,701.07
364	2009	Pole - Wood - 80 Foot mass	1	232,148.80	232,148.80
364	2017	Pole - Wood - 80 Foot mass	2	23,059.20	11,529.60
364	2020	Pole - Wood - 80 Foot mass	1	4,642.80	4,642.80
364	2022	Pole - Wood - 80 Foot mass	1	17,558.88	17,558.88

15 Letting the depreciation software pick the property to retire from the survivor curve,  
16 rather than tracking the vintage year for the actual asset being retired, introduces a large

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<sup>2</sup> Rebuttal testimony of Ronald Klote, pg 6, lines 8-11.

1 potential for error. The books are used to determine rate base and depreciation expense charged  
2 to customers. If there is a large mismatch between the books and what is actually in service,  
3 there is potential for a large over or under payment for services. This could be to the benefit or  
4 the detriment of customers, but it is impossible to know without knowledge of what is in the  
5 field. This further stresses the importance of keeping an accurate CPR.

6 Q. In his rebuttal testimony, Mr. Klote states that he does not agree that EMW is  
7 improperly recording assets in its CPR<sup>3</sup>. What is your response?

8 A. Mr. Klote bases his argument on the fact that this is how EMW has been doing  
9 things for a long time and that other companies do it as well. However his argument fails to  
10 address the fact that vintage year is specifically required to be recorded in the CPR,  
11 per Commission Rule 20 CSR 4240-20.30(3)(1)(I), as previously stated in my direct testimony.  
12 While it is true that Staff only recently became aware of this issue in Case No. ER-2022-0337,  
13 Staff believes that “this is the way we have always done it” isn’t a good enough reason to  
14 continue a practice that is against Commission Rules. Additionally, in Case No. ER-2022-0337  
15 mentioned above, the Commission already decided the issue and ordered Staff and Ameren to  
16 work together to resolve the issue. Staff is asking the Commission to do the same here.

17 Q. Does this conclude your Surrebuttal testimony?

18 A. Yes it does.

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<sup>3</sup> Rebuttal testimony of Ronald Klote, pg 6, lines 13-15.

**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 *Surrebuttal / True-Up Direct Testimony of Amanda Coffe*r; and that the same is true and correct according to her best knowledge and belief.

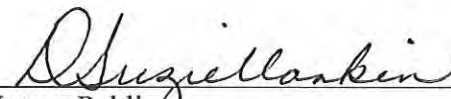
Further the Affiant sayeth not.

  
 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 4<sup>th</sup> day of September 2024.

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

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

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



315.00	LAKE ROAD BOILER 1				2.99	
315.00	LAKE ROAD BOILER 2				5.3	
315.00	LAKE ROAD BOILER 4				5.21	
315.00	LAKE ROAD BOILER 5				5.42	
315.00	LAKE ROAD BOILER 8				4.28	
315.00	LAKE ROAD BOILERS COMMON				5.87	
315.00	LAKE ROAD COMMON	Dec-35	60	-3	4.39	13.3
315.00	LAKE ROAD BOILERS Composite Rat	Dec-35	60	-2	5.37	13.3
315.00	LAKE ROAD UNIT 1	Dec-35	60	-4	5.8	14.1
315.00	LAKE ROAD UNIT 2	Dec-35	60	-4	5.57	14.1
315.00	LAKE ROAD UNIT 3	Dec-35	60	-4	3.11	12.4
315.00	LAKE ROAD UNIT 4	Dec-35	60	-2	4.41	13.8
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT					
316.00	IATAN UNIT 1	Jun-40	40	-5	4.87	16.5
316.00	IATAN UNIT 2	Jun-70	40	-13	3.35	31
316.00	IATAN COMMON	Jun-70	40	-11	3.3	31.5
316.00	JEFFREY ENERGY CENTER UNIT 1	Jun-40	40	-4	4.37	15.8
316.00	JEFFREY ENERGY CENTER UNIT 2	Jun-40	40	-5	4.46	15.9
316.00	JEFFREY ENERGY CENTER UNIT 3	Jun-40	40	-5	4.82	16.7
316.00	JEFFREY ENERGY CENTER COMMON	Jun-40	40	-3	4.31	16
316.00	LAKE ROAD BOILER 1				6.92	
316.00	LAKE ROAD BOILER 2				6.86	
316.00	LAKE ROAD BOILER 4				6.4	
316.00	LAKE ROAD BOILER 5				5.96	
316.00	LAKE ROAD BOILER 8				6.57	
316.00	LAKE ROAD BOILERS COMMON				6.4	
316.00	LAKE ROAD COMMON	Dec-35	40	-3	6.1	13.1
316.00	LAKE ROAD BOILERS Composite Rat	Dec-35	40	-2	6.31	13.2
316.00	LAKE ROAD UNIT 2		40	-3	6.1	13.1
316.00	LAKE ROAD UNIT 4	Dec-35	40	-2	5.83	13.2
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.						
<b>OTHER PRODUCTION PLANT</b>						
341.00	STRUCTURES AND IMPROVEMENTS					
341.00	GREENWOOD UNIT 1	Jun-35	60	-1	4.08	13.7
341.00	GREENWOOD UNIT 2	Jun-35	60	-1	4.14	13.8
341.00	GREENWOOD UNIT 3	Jun-35	60	-1	4.17	13.7
341.00	GREENWOOD UNIT 4	Jun-35	60	-1	3.78	13.8
341.00	GREENWOOD COMMON	Jun-35	60	-1	5.24	13.9
341.00	NEVADA PLANT	Jun-35	60	-1	4.74	13.8
341.00	SOUTH HARPER UNIT 1	Jun-50	60	-3	2.8	27.4
341.00	SOUTH HARPER UNIT 2	Jun-50	60	-3	2.8	27.4
341.00	SOUTH HARPER UNIT 3	Jun-50	60	-3	2.81	27.4

341.00	SOUTH HARPER COMMON	Jun-50	60	-2	2.85	27.5
341.00	CROSSROADS UNIT 1	Jun-47	60	-2	1.93	25.5
341.00	CROSSROADS UNIT 2	Jun-47	60	-2	1.88	25.5
341.00	CROSSROADS UNIT 3	Jun-47	60	-2	1.88	25.5
341.00	CROSSROADS UNIT 4	Jun-47	60	-2	1.88	25.5
341.00	CROSSROADS COMMON	Jun-47	60	-2	3.01	24.5
341.00	LAKE ROAD UNIT 5	Dec-35	60	-2	3.49	13.1
341.00	LAKE ROAD UNIT 6	Dec-35	60	-1	3.4	13.8
341.00	LAKE ROAD UNIT 7	Dec-35	60	-1	3.42	14.1
341.00	RALPH GREEN PLANT	Jun-35	60	-1	4.21	13.7
341.00	LANDFILL GAS TURBINE	Jun-42	60	-1	3.01	20.6
341.00	DOGWOOD				3.44	
341.10	STRUCTURES AND IMPROVEMENTS - SOLAR					
	GREENWOOD SOLAR	Jun-41	40	-2	4.38	19.9
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES					
342.00	GREENWOOD UNIT 1	Jun-35	60	-1	2.67	13.7
342.00	GREENWOOD UNIT 2	Jun-35	60	-1	2.12	13.9
342.00	GREENWOOD UNIT 3	Jun-35	60	-1	3.61	13.8
342.00	GREENWOOD UNIT 4	Jun-35	60	-1	0.87	13.8
342.00	GREENWOOD COMMON	Jun-35	60	-1	1.81	13
342.00	NEVADA PLANT	Jun-35	60	-1	2.8	13.7
342.00	SOUTH HARPER UNIT 1	Jun-50	60	-3	1.94	27.3
342.00	SOUTH HARPER UNIT 2	Jun-50	60	-3	1.94	27.3
342.00	SOUTH HARPER UNIT 3	Jun-50	60	-3	1.94	27.3
342.00	SOUTH HARPER COMMON	Jun-50	60	-2	1.91	27.3
342.00	CROSSROADS UNIT 1	Jun-47	60	-3	2.03	24.5
342.00	CROSSROADS UNIT 2	Jun-47	60	-3	2.46	25
342.00	CROSSROADS UNIT 3	Jun-47	60	-3	2.03	24.5
342.00	CROSSROADS UNIT 4	Jun-47	60	-3	2.03	24.5
342.00	CROSSROADS COMMON	Jun-47	60	-2	1.99	24.4
342.00	LAKE ROAD UNIT 5	Dec-35	60	-2	3.18	13.8
342.00	LAKE ROAD UNIT 7	Dec-35	60	-1	1.63	13.7
342.00	RALPH GREEN PLANT	Jun-35	60	-1	2.77	13.8
342.00	LANDFILL GAS TURBINE	Jun-42	60	-1	3.29	20.6
342.00	DOGWOOD				2.46	
343.00	PRIME MOVERS					
343.00	GREENWOOD UNIT 1	Jun-35	55	-1	0.91	13.4
343.00	GREENWOOD UNIT 2	Jun-35	55	-1	0.89	13.4
343.00	GREENWOOD UNIT 3	Jun-35	55	-1	0.96	13.4
343.00	GREENWOOD UNIT 4	Jun-35	55	-1	4.81	13.4
343.00	GREENWOOD COMMON	Jun-35	55	-1	1.32	13.5
343.00	NEVADA PLANT	Jun-35	55	-1	0.23	13.3
343.00	SOUTH HARPER UNIT 1	Jun-50	55	-3	1.11	26
343.00	SOUTH HARPER UNIT 2	Jun-50	55	-3	1.15	26

343.00	SOUTH HARPER UNIT 3	Jun-50	55	-3	1.13	26
343.00	SOUTH HARPER COMMON	Jun-50	55	-2	2.54	27.1
343.00	CROSSROADS UNIT 1	Jun-47	55	-2	1.19	23.5
343.00	CROSSROADS UNIT 2	Jun-47	55	-2	1.16	23.4
343.00	CROSSROADS UNIT 3	Jun-47	55	-2	1.08	23.4
343.00	CROSSROADS UNIT 4	Jun-47	55	-2	1.07	23.4
343.00	LAKE ROAD UNIT 5	Dec-35	55	-2	2.1	13.8
343.00	LAKE ROAD UNIT 6	Dec-35	55	-1	-	
343.00	LAKE ROAD UNIT 7	Dec-35	55	-1	-	
343.00	RALPH GREEN PLANT	Jun-35	55	-1	1.4	13.6
343.00	LANDFILL GAS TURBINE	Jun-42	55	-1	3.8	20.3
343.00	DOGWOOD				1.31	
344.00	GENERATORS					
344.00	GREENWOOD UNIT 1	Jun-35	50	-1	0.78	13.3
344.00	GREENWOOD UNIT 2	Jun-35	50	-1	0.37	13.1
344.00	GREENWOOD UNIT 3	Jun-35	50	-1	0.4	13.4
344.00	GREENWOOD UNIT 4	Jun-35	50	-1	1.1	
344.00	NEVADA PLANT	Jun-35	50	-1	-	
344.00	SOUTH HARPER UNIT 1	Jun-50	50	-3	1.58	25.6
344.00	SOUTH HARPER UNIT 2	Jun-50	50	-3	1.58	25.6
344.00	SOUTH HARPER UNIT 3	Jun-50	50	-3	1.58	25.6
344.00	CROSSROADS UNIT 1	Jun-47	50	-2	1.59	23
344.00	CROSSROADS UNIT 2	Jun-47	50	-2	1.59	23
344.00	CROSSROADS UNIT 3	Jun-47	50	-2	1.52	22.9
344.00	CROSSROADS UNIT 4	Jun-47	50	-2	1.59	23
344.00	CROSSROADS COMMON	Jun-47	50	-2	3.28	24.9
344.00	LAKE ROAD UNIT 5	Dec-35	50	-2	0.64	14.3
344.00	LAKE ROAD UNIT 6	Dec-35	50	-1	1.2	13.6
344.00	LAKE ROAD UNIT 7	Dec-35	50	-1	2.65	13.9
344.00	RALPH GREEN PLANT	Jun-35	50	-1	0.03	13.8
344.00	LANDFILL GAS TURBINE	Jun-42	50	-1	2.91	20.2
344.00	DOGWOOD				1.28	
344.01	GENERATORS - SOLAR					
344.01	GREENWOOD SOLAR	Jun-41	30	-2	3.02	17.9
344.01	HAWTHORN SOLAR		25		4	
345.00	ACCESSORY ELECTRIC EQUIPMENT					
345.00	GREENWOOD UNIT 1	Jun-35	50	-1	2.86	13.2
345.00	GREENWOOD UNIT 2	Jun-35	50	-1	2.11	13.4
345.00	GREENWOOD UNIT 3	Jun-35	50	-1	2.97	13.3
345.00	GREENWOOD UNIT 4	Jun-35	50	-1	2.84	13.3
345.00	GREENWOOD COMMON	Jun-35	50	-1	3.51	13.5
345.00	NEVADA PLANT	Jun-35	50	-1	3.08	13
345.00	SOUTH HARPER UNIT 1	Jun-50	50	-3	2.33	25.6
345.00	SOUTH HARPER UNIT 2	Jun-50	50	-3	2.33	25.6

345.00	SOUTH HARPER UNIT 3	Jun-50	50	-3	2.33	25.6
345.00	SOUTH HARPER COMMON	Jun-50	50	-2	2.3	25.6
345.00	CROSSROADS UNIT 1	Jun-47	50	-2	2.7	23.1
345.00	CROSSROADS UNIT 2	Jun-47	50	-2	2.72	23.1
345.00	CROSSROADS UNIT 3	Jun-47	50	-2	3.71	23
345.00	CROSSROADS UNIT 4	Jun-47	50	-2	2.72	23.1
345.00	CROSSROADS COMMON	Jun-47	50	-2	3.32	24.6
345.00	LAKE ROAD UNIT 5	Dec-35	50	-2	5.58	14.2
345.00	LAKE ROAD UNIT 6	Dec-35	50	-1	3.81	13.9
345.00	LAKE ROAD UNIT 7	Dec-35	50	-1	4.29	14
345.00	LANDFILL GAS TURBINE				3.08	
345.00	RALPH GREEN PLANT	Jun-35	50	-1	2.47	12.7
345.00	DOGWOOD				2.91	
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT					
346.00	GREENWOOD COMMON	Jun-35	40	-1	6.28	13.7
346.00	NEVADA PLANT	Jun-35	40	-1	6.48	13.8
346.00	SOUTH HARPER COMMON	Jun-50	40	-2	2.4	23.3
346.00	CROSSROADS COMMON	Jun-47	40	-2	3.71	
346.00	LAKE ROAD UNIT 5				5.45	
346.00	LAKE ROAD COMMON	Dec-35	40	-1	5.45	13.8
346.00	RALPH GREEN PLANT	Jun-35	40	-1	6.75	13.8
346.00	LANDFILL GAS TURBINE	Jun-42	40	-1	4.63	20.2
346.00	DOGWOOD				4.95	
<b>TRANSMISSION PLANT</b>						
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 EQUIP		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 - SUBTRA		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 - SU		50	0	1.99	31.3
<b>DISTRIBUTION PLANT</b>						
361.00	STRUCTURES AND IMPROVEMENTS		70	-10	1.57	21.6
362.00	STATION EQUIPMENT		60	-10	1.84	16.6
363.00	BATTERY STORAGE		10		10	
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
<b>GENERAL PLANT</b>					
390.00	STRUCTURES AND IMPROVEMENTS	40	-15	2.87	17.9
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	