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Data Center  
Missouri Public  
Service Commission

# Exhibit No. 228

Staff – Exhibit 228  
Amanda Coffey  
Rebuttal  
File No. ER-2024-0189

*Exhibit No.:*  
*Issue(s):* Depreciation  
*Witness:* Amanda Coffe  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* Rebuttal Testimony  
*Case No.:* ER-2024-0189  
*Date Testimony Prepared:* August 6, 2024

**MISSOURI PUBLIC SERVICE COMMISSION**  
**INDUSTRIAL ANALYSIS DIVISION**  
**ENGINEERING ANALYSIS DEPARTMENT**

**REBUTTAL TESTIMONY**

**OF**

**AMANDA COFFER**

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

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

*Jefferson City, Missouri*  
*August, 2024*

1 **REBUTTAL 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 Coffey, my business address is 200 Madison Street,  
9 Jefferson City, Missouri 65101

10 Q. Are you the same Amanda Coffey that filed direct testimony in this case?

11 A. Yes

12 Q. What is the purpose of your rebuttal testimony?

13 A. The purpose of my rebuttal testimony is to address Evergy Missouri West's  
14 ("EMW") requested depreciation rate changes.

15 **NEW DEPRECIATION RATES**

16 Q. What are EMW's requested changes to its depreciation rates?

17 A. EMW has requested new depreciation rates for the following accounts:

- 18 • 38700 Battery Storage – EMW recommends a 10-year life with 10%  
19 depreciation rate.
- 20 • 31202 Lake Road Boiler Common – EMW proposes to use the current  
21 authorized rate for Lake Road Common account 31202 until the next depreciation study.
- 22 • 31600 Lake Road Unit 2 – EMW proposes to use the current authorized  
23 depreciation rate for Lake Road Common account 31600 until the next

Rebuttal Testimony of  
Amanda Coffey

1 depreciation study.

2           • 34401 Hawthorn Solar – EMW recommends a 25-year life with 4% depreciation  
3 rate.

4           Q.     Does Staff agree with the requested changes?

5           A.     Yes. Staff agrees that the requested rates are reasonable to use until the next  
6 depreciation study and has updated the Depreciation Rate Schedule to reflect the new accounts.

7           Q.     Does this conclude your Rebuttal testimony?

8           A.     Yes it does.

**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 *Rebuttal 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 31<sup>st</sup> day of July 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

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 |
|        | LAKE ROAD BOILER COMMON                              |        | 50 | -3  | 8.59 | 13.3 |
| 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 2                 |        | 40 | -3  | 6.1  |      | 13.1 |
| 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.

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 |
|        | HAWTHORN SOLAR               |        | 25 |    | 4    |      |
| 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 - SUBTRANSMISSION |  | 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 |

|                      |   |           |    |     |      |      |
|----------------------|---|-----------|----|-----|------|------|
| 387.00               | BATTERY STORAGE                         |           | 10 |     | 10   |      |
| <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    |      |