

*Exhibit No.:*  
*Issue(s):* Depreciation  
*Witness:* Amanda Coffey  
*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*



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.



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 - 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

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	