

FILED  
November 1, 2024  
Data Center  
Missouri Public  
Service Commission

# Exhibit No. 250

Staff – Exhibit 250  
Amanda Coffey  
Surrebuttal  
File No. ER-2024-0189

*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*



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<br>Boiler 4   | 6.40%  | New Account – Company proposes use of 31600 Lake Road Boiler Common  |
| 34600   | Lake Road<br>Turbine 5  | 6.10%  | New Account – Company proposes use of Lake Road Common plant account 31600   |
| 34500   | Landfill Gas<br>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%<br>342 – 2.46%<br>343 – 1.31%<br>344 – 1.28%<br>345 – 2.91%<br>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     )  
Authority to Implement A General Rate     )  
Increase for Electric Service     )

Case No. ER-2024-0189

**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.

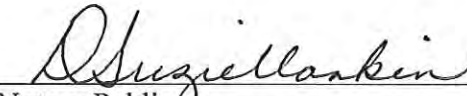
Further the Affiant sayeth not.

  
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

  
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    |      |