FILED
November 9, 2026
Missouri Public
Service Commission

Exhibit No. 100

Staff – Exhibit 100
Direct Testimony of Amanda Arandia
Case No. ER-2026-0143

Exhibit No.:	
Issue(s):	*Depreciation*
Witness:	*Amanda Arandia*
Sponsoring Party:	*MoPSC Staff*
Type of Exhibit:	*Direct Testimony*
Case No.:	*ER-2026-0143*
Date Testimony Prepared:	*June 30, 2026*

MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRY ANALYSIS DIVISION

ENGINEERING ANALYSIS DEPARTMENT

DIRECT TESTIMONY
REVENUE REQUIREMENT

OF

AMANDA ARANDIA

EVERGY METRO, INC., d/b/a Evergy MISSOURI METRO

CASE NO. ER-2026-0143

Jefferson City, Missouri
June 2026

TABLE OF CONTENTS OF

DIRECT TESTIMONY OF

AMANDA ARANDIA

EVERGY METRO, INC., d/b/a EVERGY MISSOURI METRO

CASE NO. ER-2026-0143

EXECUTIVE SUMMARY 1

DEPRECIATION 2

CONCLUSION 10

DIRECT TESTIMONY

OF

AMANDA ARANDIA

EVERGY METRO, INC., d/b/a EVERGY MISSOURI METRO

CASE NO. ER-2026-0143

Q. Please state your name and business address.

A. My name is Amanda Arandia, and my business address is 200 Madison Street, Jefferson City, Missouri, 65101.

Q. By whom are you employed and in what capacity?

A. I am employed by the Missouri Public Service Commission ("Commission") as an Associate Engineer in the Engineering Analysis Department, Industry Analysis Division.

Q. Please describe your educational background and work experience.

A. Please refer to Schedule AA-d1 attached to this Direct testimony for my credentials and a list of cases in which I have filed testimony or recommendations.

EXECUTIVE SUMMARY

Q. What is the purpose of your direct testimony?

A. The purpose of my direct testimony is to describe the process in which Staff conducted its review of Evergy Missouri Metro's ("EMM") submitted depreciation study along with its requested depreciation rates, and to provide Staff's recommended depreciation and net salvage rates and reserve adjustments to the Commission.

Q. Do you recommend any specific terms or amounts that should be specifically reflected in the Commission's Report and Order in this case?

A. Yes. In this testimony I recommend that the Commission approve Staff's depreciation and net salvage rates included as Schedule AA-d2 and Staff's proposed reserve adjustments included as Schedule AA-d3.

Q. Have you provided your work product to other Staff witnesses for their use in developing an issue?

A. Yes, the depreciation and net salvage rates, and the recommended reserve adjustments were relied upon by Staff Auditors in developing depreciation expense and related items reflected in Staff's EMS run.

DEPRECIATION

Q. What is depreciation?

A. The electric USOA[1] defines depreciation as:

> Depreciation, as applied to depreciable plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, in-adequacy, obsolescence, changes in the art, changes in demand and requirements of public authorities.

For a regulated utility, depreciation expense is the return of investment to investors over time. A depreciation rate is calculated and applied to depreciable plant

[1] 18 CFR Part 101 Uniform System of Accounts (USOA) Prescribed for Public Utilities and Licensees Subject to Provision of the Federal Power Act Definition 12.

items over the course of its expected useful life in order to calculate the annual depreciation expense which is then incorporated into customer rates. The depreciation rate will also generally reflect an allowance for the net salvage value expected upon retirement of depreciable plant items.

Q. Are electric utilities required to submit depreciation studies?

A. Yes. According to 20 CSR 4240-3.175(1), "Each electric utility subject to the Commission's jurisdiction shall submit a depreciation study, database, and property unit catalog to the manager of the Commission's Energy Department and to the Office of the Public Counsel, as required by the terms of subsection (1)(B)."

Q. How often are these electric utilities required to submit their depreciation study, database, and property unit catalog?

A. An electric utility is required to submit its depreciation study, database, and property unit catalog no later than five years since the last time the Commission's Staff received the utility's depreciation study, database, and property unit catalog.

Q. Did EMM submit its depreciation study, database, and property unit catalog in accordance with 20 CSR 4240-3.175?

A. Yes. EMM submitted its depreciation study with the direct testimony of John J. Spanos as Schedule JJS-1. The database was submitted to Staff as workpapers to Mr. Spanos' testimony and the property unit catalog was received in response to Staff Data Request 0349.

Q. Did Staff perform its own depreciation study?

A. Yes. Staff reviewed the depreciation study provided by John Spanos along with the accompanying data to perform its own analyses to develop recommended average service lives, net salvage rates, and depreciation rates. Staff's findings are presented as workpapers.

Q. Please explain how you performed your depreciation study.

A. I began by uploading the data provided in Mr. Spanos' workpapers into PowerPlan. For each account, I plotted survivor curves and compared them with the survivor curves included in Mr. Spanos' workpapers. I then selected Iowa curves and average service lives that best fit each account's survivor curve based on account characteristics, historical experience, and prior authorized parameters. Additionally, I considered Mr. Spanos' recommendations and exercised my own professional judgment.

Next, I performed a salvage analysis for each account and compared the results to Mr. Spanos' recommended net salvage rates and the currently ordered net salvage rates in order to determine the appropriate net salvage rates for each account. Staff did not include terminal net salvage in its calculations.

The selected Iowa curves, average service lives, and net salvage rates—along with the reserve balances and, where applicable, anticipated retirement dates[2]—were then used to calculate depreciation rates. The depreciation rates were developed using the straight-line method, broad group procedure, and remaining life technique, and, where

[2] Staff utilized the anticipated retirement dates from Mr. Spanos' depreciation study, which are generally consistent with those used in prior rate cases (ER-2022-0130) and EMM's Integrated Resource Plan ("IRP"), EO-2026-0188.

applicable, life span analysis based on the anticipated retirement date. This approach results in depreciation rates designed to recover the remaining unrecovered investment over the remaining service life of each account.

For certain general plant accounts and accounts created due to FERC 898 transfers, Staff utilized amortization.

Q. What is average service life and how is it determined?

A. Average service life is the average expected useful life of the assets within an account when new. To estimate the average service life for each account, Staff reviewed historical plant, retirement, salvage, and cost of removal data provided by EMM and included in Mr. Spanos' workpapers. Staff used Powerplan to analyze the data and develop survivor curves representing the retirement characteristics of each account.

For accounts with sufficient retirement history, complete survivor curves were available. Accounts with plant remaining in service produced partial survivor curves, commonly referred to as stub curves. These curves were smoothed and fitted to empirically developed statistical models known as Iowa curves. The selected Iowa curves were used to estimate average service lives. Staff also considered engineering judgment, historical trends, and information provided in Mr. Spanos' testimony and EMM's data request responses in selecting appropriate Iowa curves and average service lives.

Q. What is remaining life and how is it determined?

A. Remaining life is the period over which the unrecovered investment in an account is expected to be recovered through future depreciation accruals. It is

determined based on the average service life of the account, the attained age of the surviving plant, and any anticipated retirement dates, where applicable. Remaining life reflects the number of years over which the remaining unrecovered portion of the account is expected to be depreciated.

Q. What is net salvage?

A. Net salvage represents the difference between salvage value and the cost of removal when plant is retired and removed from service. This net value is calculated as:

$$Net\ Salvage\ =\ Gross\ Salvage\ -\ Cost\ of\ Removal$$

Q. How did Staff calculate net salvage for the plant accounts?

A. Staff calculated net salvage percentages by comparing experienced net cost of removal to original plant retired during the same period. Staff analyzed these results using three-year and five-year moving averages to identify trends and estimate appropriate net salvage rates.

Q. You previously mentioned that Staff did not include terminal net salvage in its calculations. What is terminal net salvage and how is it different from the net salvage that staff utilized in its analysis?

A. Terminal net salvage is the net salvage associated with final retirement of a plant or facility and may include demolition and site restoration costs. The net salvage that staff utilized in its analysis is referred to as interim net salvage and is the net salvage associated with routine retirements during the life of an account. Interim net salvage

is net salvage that has already occurred, while terminal net salvage is an estimated future cost.

Q. Why did Staff exclude terminal net salvage in its analysis?

A. The Commission previously addressed the inclusion of terminal net salvage in depreciation rate calculations in case Nos. ER-2016-0285, ER-2004-0570, and ER-90-101, and most recently, ER-2022-0130. In ER-2016-0285, the Commission concluded that:

> *95. Terminal net salvage should not be included in depreciation rates because the actual cost KCPL will incur is unknown, cannot be measured, and is speculative.*
> *96. The Commission has previously excluded terminal net salvage from rates for exactly that reason.*
> *97. Nothing has changed in the interim and there is no good reason to admit costs for terminal net salvage to rates now.*
> *98. As with any speculative cost, if the amount accrued for retirement during the plant's operation in fact exceeds the actual cost of that retirement, there will be no feasible way to return that money to the ratepayers that paid too much.*[3]

Q. You previously mentioned depreciation rates were developed using the straight-line method, broad group procedure, and remaining life technique, and, where applicable, life span analysis. Please explain these terms.

A. The straight-line method allocates depreciation evenly over the life of the asset or group of assets. The broad group procedure applies depreciation on an account-wide basis rather than on individual assets. The remaining life technique allocates remaining unrecovered investment over the remaining service life of the account according to the formula below. Where applicable, Staff also applied life span

[3] ER-2016-0285, Report and Order issued May 3, 2017, page 37.

analysis for accounts with probable retirement dates, where depreciation is based on the anticipated retirement year of the assets rather than a traditional service life. These methods work together to allocate the depreciable cost of plant over its expected service life in a systematic and consistent manner.

$$Depreciation\ Rate = \frac{(100\% - Reserve\% - Future\ Net\ Salvage\%)}{(Average\ Remaining\ Life)}$$

Q. You mentioned that Staff used straight line remaining life method of amortization for certain general plant accounts. Please explain.

A. General plant amortization is a method by which a utility recovers its investment in certain plant accounts over a fixed period approved by the Commission. These accounts typically contain a high volume of low-value assets for which maintaining detailed property records is not cost-effective. Under this method, assets are assigned a zero percent net salvage rate and are depreciated over the remaining amortization period for each vintage. Retirements are recorded when a vintage is fully amortized rather than as the units are removed from service. This allows for full recovery of investment without significant risk of over- or under-accrual.

Q. Did Staff apply general plant amortization to any accounts?

A. Yes. A list of all amortized accounts is included in Schedule AA-d2

Q. Has the use of general plant amortization for these accounts previously been ordered by the Commission?

A. Yes. General plant amortization was previously ordered for these accounts in EMM's (formerly Kansas City Power & Light) case no. ER-2016-0285.

Q. Does Staff recommend that these accounts continue to be treated with general plant amortizations in lieu of maintenance of continuing property records and traditional depreciation treatment?

A. Yes. Staff recommends the continued use of general plant amortization for the previously ordered accounts along with certain FERC 898 accounts. The use of general plant amortization for these accounts is an approved method of accounting by the Federal Energy Regulatory Commission ("FERC"). If EMM continues the regular retirements of assets beyond the amortization period Staff sees no reason not to allow the continued use of amortization for these accounts. If EMM is to request a different amortization period for these accounts in the future, it will need to provide sufficient usage data to the Commission that would support a longer or shorter amortization period.

Q. Did Staff apply amortization to any additional accounts?

A. Yes. Staff applied straight-line, remaining-life amortization to certain accounts created under FERC Order 898. These accounts reflect plant balances that were transferred or reclassified from other accounts with differing historical depreciation accrual patterns, resulting in the need to amortize the remaining balances on a remaining-life basis to recover those balances over the appropriate remaining amortization period. This method produces an amortization rate derived from the remaining unrecovered balance and remaining amortization period for each vintage, which may differ from a simple amortization rate based solely on the amortization period. A list of all amortized accounts is included in Schedule AA-d2.

Q. You previously mentioned that Staff's recommendations include reserve adjustments. What are reserve adjustments?

A. Reserve adjustments are changes made to accumulated depreciation balances to align recorded depreciation reserves with the appropriate level indicated by Staff's depreciation study. These adjustments ensure that depreciation reserves are consistent with the recommended depreciation rates, average service lives, and remaining life calculations.

Q. Why is Staff recommending reserve adjustments?

A. These reserve adjustments are associated with the accounts utilizing general plant amortization.[4] As plant is transferred between accounts or amortization vintages over time, the recorded reserve balances may no longer accurately reflect the reserve level that should exist based on the remaining unamortized investment in the account and the remaining amortization period.

Staff's recommended reserve adjustments are intended to align the accumulated reserve balances with the appropriate amortization reserve levels indicated by Staff's amortization calculations. Without these adjustments, the accounts may experience over- or under-accrual of depreciation expense over the remaining amortization period.

CONCLUSION

Q. What depreciation and net salvage rates does Staff recommend the Commission order for use by EMM?

[4] Reserve adjustments are recommended for general plant accounts 393, 394, 395, 397.010, 397.030, and 398.

A. Staff recommends that the Commission order EMM to use the depreciation and net salvage rates recommended by Staff and included in this testimony as Schedule AA-d2 and the reserve adjustments recommended by Staff and included in Schedule AA-d3.

Q. Does this conclude your direct testimony?

A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of Evergy Metro, Inc. d/b/a Evergy Missouri Metro's Request for Authority to Implement a General Rate Increase for Electric Service	))))	Case No. ER-2026-0143

AFFIDAVIT OF AMANDA ARANDIA

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

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

Further the Affiant sayeth not.

Amanda Arandia
AMANDA ARANDIA

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 24th day of June 2026.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: April 04, 2029
Commission Number: 12412070

D Suzie Mankin
Notary Public

Amanda Arandia

Present Position:

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

Educational Background and Work Experience:

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

Case History:

Case Number	Utility	Type	Issue
EO-2019-0315	KCPL	Electric	RES Compliance Report
EO-2019-0316/ EO-2019-0317	KCPL	Electric	RES Compliance Plan
EO-2019-0396	City of Gallatin	Electric	Addendum to Territorial Agreement
EC-2020-0252	Evergy West	Electric	Formal Complaint
EO-2020-0060	Farmers' Electric	Electric	Territorial Agreement
EO-2020-0329/ EO-2020-0330	Evergy Metro	Electric	RES Compliance
EO-2020-0331/ EO-2020-0332	Evergy Metro	Electric	RES Compliance
EO-2020-0341	Evergy Metro	Electric	Vegetation Management Report
EO-2020-0342	Evergy West	Electric	Vegetation Management Report
EO-2021-0001	Empire	Electric	Reliability Compliance Report
ET-2021-0082	Ameren	Electric	Surge Protection Program
SA-2019-0161	United Services	Sewer	Depreciation
SR-2019-0157	S.K.&M.	Sewer	Depreciation
EA-2020-0371	Ameren	Electric	CCN Application Requirements
EO-2021-0163	SEMO	Electric	Change of Supplier

Case Number	Utility	Type	Issue
EO-2021-0345	Evergy Metro	Electric	RES Compliance
EO-2021-0346	Evergy West	Electric	RES Compliance
EO-2021-0347	Evergy Metro	Electric	RES Compliance
EO-2021-0348	Evergy West	Electric	RES Compliance
SA-2022-0014	Elm Hills	Sewer	Depreciation
SA-2022-0029	Mid Mo Sanitation	Sewer	Depreciation
EE-2022-0074	Ameren	Electric	Variance Request
WA-2021-0391 /SA-2021-0392	Missouri American Water	Water/Sewer	Depreciation
WA-2022-0049	Missouri American Water	Water/Sewer	Depreciation
ER-2021-0240	Ameren	Electric	Rate Case
ER-2021-0312	Empire	Electric	Rate Case
ER-2022-0129/ ER-2022-0130	Evergy	Electric	Rate Case – Green Pricing Plan
WA-2023-0003	Confluence Rivers	Water/Sewer	Depreciation
GR-2022-0179	Spire	Gas	Depreciation
EA-2022-0244	Ameren	Electric	Renewable Energy
WR-2022-0303	Missouri American Water	Water/Sewer	Depreciation
ER-2022-0337	Ameren	Electric	Solar Rebate Tariff, Landfill and Solar In-Service Criteria
ET-2023-0197	Empire	Electric	Solar Rebate Tariff
EO-2023-0361	Evergy Metro	Electric	RES Compliance
EO-2023-0362	Evergy West	Electric	RES Compliance
WR-2023-0344	Raytown	Water	Depreciation
EE-2024-0037	Ameren	Electric	Variance
EO-2024-0301	Evergy Metro	Electric	RES Compliance Report
EO-2024-0299	Evergy Metro	Electric	RES Compliance Plan
GR-2024-0106	Liberty Midstates	Gas	Depreciation
SR-2024-0306	TBJ Sewer	Sewer	Depreciation

Case Number	Utility	Type	Issue
ER-2024-0189	Evergy West	Electric	Depreciation, Continuing Property Record, Steam Allocations
WR-2024-0104	Liberty Water	Water	Depreciation
ER-2024-0319	Ameren	Electric	Depreciation
EO-2025-0040	Evergy	Electric	Depreciation Accounting Order
EO-2025-0283	Evergy West	Electric	RES Compliance
EO-2025-0282	Evergy Metro	Electric	RES Compliance
EA-2024-0292	Evergy	Electric	Solar CCN
HO-2025-0244	Evergy	Steam	Depreciation Accounting Order
EO-2025-0154	Evergy	Electric	Renewable Programs
ER-2024-0261	Empire	Electric	Electrification Program
ET-2025-0154	Ameren	Electric	Renewable Programs
EE-2026-0114	Ameren	Electric	RES Variance
EA-2025-0238	Ameren	Electric	CCN
EA-2025-0239	Ameren	Electric	CCN
ER-2021-0312	Empire	Electric	Tariff Update

EVERGY MISSOURI METRO
DEPRECIATION RATE SCHEDULE
ER-2026-0143

ACCOUNT NUMBER	ACCOUNT NAME	AVERAGE SERVICE LIFE (YRS)	NET SLAVAGE	DEPRECIATION RATE
STEAM PRODUCTION PLANT				
311	*Structures And Improvements*			
	Hawthorn Common	*85*	*-3%*	*3.90%*
	Hawthorn Unit 5	*85*	*-5%*	*4.03%*
	Hawthorn Unit 9	*85*	*-6%*	*3.64%*
	Iatan Common	*85*	*-12%*	*2.34%*
	Iatan Unit 1	*85*	*-4%*	*5.26%*
	LaCygne Common	*85*	*-2%*	*5.17%*
	LaCygne Unit 1	*85*	*-3%*	*4.40%*
	LaCygne Unit 2	*85*	*-4%*	*5.13%*
312	*Boiler Plant Equipment*			
	Hawthorn Common	*50*	*-3%*	*4.62%*
	Hawthorn Unit 5	*50*	*-5%*	*4.79%*
	Hawthorn Unit 9	*50*	*-6%*	*3.50%*
	Iatan Common	*50*	*-12%*	*2.50%*
	Iatan Unit 1	*50*	*-4%*	*4.60%*
	LaCygne Common	*50*	*-2%*	*4.94%*
	LaCygne Unit 1	*50*	*-3%*	*4.77%*
	LaCygne Unit 2	*50*	*-4%*	*5.35%*
312.01	*Boiler Plant Equipment - Unit Trains*	*25*	*25%*	*2.99%*
312.02	*Boiler Plant Equipment - AQC*			
	Hawthorn 5	*50*	*-5%*	*5.91%*
	Iatan Common	*50*	*-12%*	*3.03%*
	Lacygne Common	*50*	*-2%*	*7.35%*
	Lacygne Unit 1	*50*	*-3%*	*4.07%*
	Lacygne Unit 2	*50*	*-4%*	*7.38%*

ACCOUNT NUMBER	ACCOUNT NAME	AVERAGE SERVICE LIFE (YRS)	NET SLAVAGE	DEPRECIATION RATE
314	*Turbogenerator Units*			
	Hawthorn Common	*60*	*-3%*	*3.45%*
	Hawthorn Unit 5	*60*	*-5%*	*3.52%*
	Hawthorn Unit 9	*60*	*-6%*	*3.70%*
	Iatan Common	*60*	*-12%*	*2.22%*
	Iatan Unit 1	*60*	*-4%*	*5.14%*
	LaCygne Common	*60*	*-2%*	*4.89%*
	LaCygne Unit 1	*60*	*-3%*	*4.96%*
	LaCygne Unit 2	*60*	*-4%*	*4.27%*
315	*Accessory Electric Equipment*			
	Hawthorn Common	*52*	*-3%*	*3.86%*
	Hawthorn Unit 5	*52*	*-5%*	*4.19%*
	Hawthorn Unit 9	*52*	*-6%*	*3.28%*
	Iatan Common	*52*	*-12%*	*2.38%*
	Iatan Unit 1	*52*	*-4%*	*3.97%*
	LaCygne Common	*52*	*-2%*	*6.87%*
	LaCygne Unit 1	*52*	*-3%*	*3.91%*
	LaCygne Unit 2	*52*	*-4%*	*4.08%*
316	*Miscellaneous Power Plant Equipment*			
	Hawthorn Common	*49*	*-3%*	*3.67%*
	Hawthorn Unit 5	*49*	*-5%*	*4.50%*
	Hawthorn Unit 9	*49*	*-6%*	*4.63%*
	Iatan Common	*49*	*-12%*	*2.94%*
	Iatan Unit 1	*49*	*-4%*	*2.07%*
	LaCygne Common	*49*	*-2%*	*5.77%*
	LaCygne Unit 1	*49*	*-3%*	*6.07%*
	LaCygne Unit 2	*49*	*-4%*	*5.81%*
	Miscellaneous	*49*	-1%	*1.92%*

ACCOUNT NUMBER	ACCOUNT NAME	AVERAGE SERVICE LIFE (YRS)	NET SLAVAGE	DEPRECIATION RATE
	Hawthorn Unit 5 Rebuild			
311.02	*Structures And Improvements*	*85*	*-7%*	*0.50%*
312.03	*Boiler Plant Equipment*	*50*	*-7%*	*1.86%*
315.01	*Accessory Electric Equipment*	*52*	*-7%*	*0.74%*
316.01	*Miscellaneous Power Plant Equipment*	*49*	*-7%*	*0.76%*
	Iatan Unit 2			
311.04	*Structures And Improvements*	*85*	*-12%*	*0.72%*
312.04	*Boiler Plant Equipment*	*50*	*-12%*	*1.69%*
314.04	*Turbogenerator Units*	*60*	*-12%*	*1.99%*
315.04	*Accessory Electric Equipment*	*52*	*-12%*	*2.02%*
316.04	*Miscellaneous Power Plant Equipment*	*49*	*-12%*	*2.01%*
NUCLEAR PRODUCTION PLANT				
321	*Structures And Improvements*	*95*	*-2%*	*1.90%*
322	*Reactor Plant Equipment*	*60*	*-2%*	*2.53%*
323	*Turbogenerator Units*	*45*	*-2%*	*2.83%*
324	*Accessory Electric Equipment*	*60*	*-2%*	*2.87%*
325	*Miscellaneous Power Plant Equipment*	*45*	*-2%*	*3.87%*
SOLAR PRODUCTION PLANT				
338.020	*Solar Structures*	*40*	*-2%*	*3.49%*
338.040	*Solar Panels*			
	Hawthorn	*30*	*-2%*	*3.91%*
	Miscellaneous	*30*	*-1%*	*4.43%*
338.050	*Solar Collector System*			
	Hawthorn	*30*	*-2%*	*3.96%*
338.070	*Solar Inverters*			
	Hawthorn	*10*	*-2%*	*13.5%*

ACCOUNT NUMBER	ACCOUNT NAME	AVERAGE SERVICE LIFE (YRS)	NET SLAVAGE	DEPRECIATION RATE
338.080	*Solar Accessory Equip*			
	Hawthorn	*25*	*-2%*	*4.43%*
WIND PRODUCTION PLANT				
338.210	*Structures*			
	Spearville Common	*60*	*-1%*	*2.56%*
	Spearville Unit 1	*60*	*0%*	*0.22%*
	Spearville Unit 2	*60*	*0%*	*2.78%*
338.230	*Turbines*			
	Spearville Common	*45*	*-1%*	*2.77%*
	Spearville Unit 1	*45*	*0%*	*1.08%*
	Spearville Unit 2	*45*	*0%*	*2.99%*
338.240	*Towers And Fixtures*			
	Spearville Unit 1	*40*	*0%*	*9.79%*
	Spearville Unit 2	*40*	*0%*	*6.98%*
338.260	*Collector System*			
	Spearville Common	*30*	*-1%*	*2.35%*
338.270	*Generator Step*			
	Spearville Unit 1	*40*	*0%*	*8.04%*
	Spearville Unit 2	*40*	*0%*	*3.44%*
338.290	*Accessory Equipment*			
	Spearville Common	*45*	*-1%*	*1.92%*
	Spearville Unit 1	*45*	*0%*	*13.51%*
	Spearville Unit 2	*45*	*0%*	*1.44%*
338.330	*Miscellaneous Power Plant Equipment*			
	Spearville Common	*35*	*-1%*	*1.59%*

ACCOUNT NUMBER	ACCOUNT NAME	AVERAGE SERVICE LIFE (YRS)	NET SLAVAGE	DEPRECIATION RATE
OTHER PRODUCTION PLANT				
341	*Structures And Improvements*			
	Northeast Combustion Turbines	*70*	*-3%*	*2.69%*
	West Gardner Combustion Turbines	*70*	*-2%*	*3.03%*
	Miami County Combustion Turbines	*70*	*-2%*	*3.55%*
	Hawthorn Unit 6	*70*	*-2%*	*3.29%*
	Hawthorn Unit 7	*70*	*-2%*	*2.86%*
	Hawthorn Unit 8	*70*	*-2%*	*4.81%*
342	*Fuel Holders, Producers, And Accessories*			
	Northeast Combustion Turbines	*50*	*-3%*	*3.12%*
	West Gardner Combustion Turbines	*50*	*-2%*	*2.53%*
	Miami County Combustion Turbines	*50*	*-2%*	*2.50%*
	Hawthorn Unit 6	*50*	*-2%*	*2.53%*
	Hawthorn Unit 7	*50*	*-2%*	*3.94%*
	Hawthorn Unit 8	*50*	*-2%*	*4.20%*
344	*Generators*			
	Northeast Combustion Turbines	*60*	*-3%*	*3.04%*
	West Gardner Combustion Turbines	*60*	*-2%*	*2.41%*
	Miami County Combustion Turbines	*60*	*-2%*	*2.14%*
	Hawthorn Unit 6	*60*	*-2%*	*2.71%*
	Hawthorn Unit 7	*60*	*-2%*	*1.97%*
	Hawthorn Unit 8	*60*	*-2%*	*2.54%*
345	*Accessory Electric Equipment*			
	Northeast Combustion Turbines	*50*	*-3%*	*4.01%*
	West Gardner Combustion Turbines	*50*	*-2%*	*2.58%*
	Miami County Combustion Turbines	*50*	*-2%*	*2.68%*
	Hawthorn Unit 6	*50*	*-2%*	*3.36%*
	Hawthorn Unit 7	*50*	*-2%*	*2.56%*
	Hawthorn Unit 8	*50*	*-2%*	*2.55%*

ACCOUNT NUMBER	ACCOUNT NAME	AVERAGE SERVICE LIFE (YRS)	NET SLAVAGE	DEPRECIATION RATE
346	*Miscellaneous Power Plant Equipment*			
	Northeast Combustion Turbines	*45*	*-3%*	*3.40%*
	West Gardner Combustion Turbines	*45*	*-2%*	*3.79%*
	Miami County Combustion Turbines	*45*	*-2%*	*3.67%*
	Hawthorn Unit 6	*45*	*-2%*	*5.46%*
	Hawthorn Unit 7	*45*	*-2%*	*5.11%*
TRANSMISSION PLANT				
352	*Structures And Improvements*	*70*	*-15%*	*1.54%*
353	*Station Equipment*	*58*	*-20%*	*2.09%*
354	*Towers And Fixtures*	*80*	*-15%*	*0.41%*
354.05	*Towers And Fixtures - Subtransmission*	*80*	*-15%*	*0.60%*
355	*Poles And Fixtures*	*60*	*-80%*	*3.06%*
355.05	*Poles And Fixtures - Subtransmission*	*60*	*-80%*	*4.99%*
356	*Overhead Conductors And Devices*	*65*	*-60%*	*2.55%*
356.05	*Overhead Conductors And Devices - Subtransmission*	*65*	*-60%*	*3.29%*
357	*Underground Conduit*	*70*	*-23%*	*1.85%*
357.05	*Underground Conduit - Substransmission*	*70*	*0%*	*1.42%*
358	*Underground Conductors And Devices*	*65*	*-10%*	*1.77%*
358.05	*Underground Conductors And Devices - Subtransmission*	*65*	*-10%*	*1.70%*
DISTRIBUTION PLANT				
361	*Structures And Improvements*	*70*	*-15%*	*1.25%*
362	*Station Equipment*	*55*	*-15%*	*2.10%*
364	*Poles, Towers, And Fixtures*	*50*	*-80%*	*3.69%*
365	*Overhead Conductors And Devices*	*55*	*-60%*	*2.99%*
366	*Underground Conduit*	*70*	*-50%*	*2.19%*
367	*Underground Conductors And Devices*	*60*	*-25%*	*2.11%*
368	*Line Transformers*	*43*	*-10%*	*2.58%*
369	*Services*	*60*	*-50%*	*1.11%*

ACCOUNT NUMBER	ACCOUNT NAME	AVERAGE SERVICE LIFE (YRS)	NET SLAVAGE	DEPRECIATION RATE
370	*Meters*	*30*	*0%*	*1.64%*
370.2	*Meters - AMI*	*20*	*0%*	*5.39%*
371	*Installations On Customers' Premises*	*23*	*-15%*	*5.54%*
371.01	*Install On Customers' Premises - EV Stations*	*10*	*0%*	*12.20%*
373	*Street Lighting And Signal Systems*	*23*	*-15%*	*4.06%*
ENERGY STORAGE				
387.030	*Energy Storage Equipment*	15	0%	*5.11%*
GENERAL PLANT				
390	*Structures And Improvements*	*50*	*-20%*	*2.35%*
	Transportation Equipment			
392	*Autos*	*8*	*23%*	*8.98%*
392.01	*Light Trucks*	*8*	*23%*	*1.37%*
392.02	*Heavy Trucks*	*11*	*23%*	*3.19%*
392.03	*Tractors*	*14*	*23%*	*2.64%*
392.04	*Trailers*	*30*	*23%*	*2.33%*
396	*Power Operated Equipment*	*17*	*20%*	*1.78%*
	Bulk Oil Facility			
311	*Structures and Improvements*	*61*	*0%*	*1.65%*
312	*Boiler Plant Equipment*	*37*	*0%*	*2.73%*
315	*Accessory Electric Equipment*	*31*	*0%*	*3.22%*
316	*Structures and Improvements*	*44*	*0%*	*2.28%*
	Montrose			
311	*Structures and Improvements*	*61*	*0%*	*1.65%*
312	*Boiler Plant Equipment*	*37*	*0%*	*2.73%*
316	*Miscellaneous Plant*	*44*	*0%*	*2.28%*

EVERGY MISSOURI METRO
AMORTIZATION RATE SCHEDULE
ER-2026-0143

ACCOUNT NUMBER	ACCOUNT NAME	AMORTIZATION PERIOD	AMORTIZATION RATE	COMPOSITE REMAINING LIFE (YRS)	REMAINING LIFE AMORTIZATION RATE
315.010	*Computer Hardware*				
	Hawthorn Common	*8*	*12.50%*	*3.14*	*4.13%*
	Hawthorn Unit 5	*8*	*12.50%*	*4.00*	*2.16%*
	Hawthorn Unit 9	*8*	*12.50%*	*Fully Amortized*	*Fully Amortized*
	Iatan Common	*8*	*12.50%*	*5.00*	*3.80%*
	Iatan Unit 1	*8*	*12.50%*	*Fully Amortized*	*Fully Amortized*
	Iatan Unit 2	*8*	*12.50%*	*Fully Amortized*	*Fully Amortized*
	Lacygne Common	*8*	*12.50%*	*6.10*	*0.54%*
	Lacygne Unit 1	*8*	*12.50%*	*Fully Amortized*	*Fully Amortized*
	Lacygne Unit 2	*8*	*12.50%*	*Fully Amortized*	*Fully Amortized*
315.020	*Computer Software 5 Yrs*				
	Hawthorn Common	*5*	*20%*	*Fully Amortized*	*Fully Amortized*
	Hawthorn Unit 5	*5*	*20%*	*Fully Amortized*	*Fully Amortized*
	Iatan Common	*5*	*20%*	*Fully Amortized*	*Fully Amortized*
	Iatan Unit 1	*5*	*20%*	*Fully Amortized*	*Fully Amortized*
	Iatan Unit 2	*5*	*20%*	*Fully Amortized*	*Fully Amortized*
	Lacygne Common	*5*	*20%*	*Fully Amortized*	*Fully Amortized*
	Lacygne Unit 1	*5*	*20%*	*Fully Amortized*	*Fully Amortized*
	Lacygne Unit 2	*5*	*20%*	*Fully Amortized*	*Fully Amortized*

ACCOUNT NUMBER	ACCOUNT NAME	AMORTIZATION PERIOD	AMORTIZATION RATE	COMPOSITE REMAINING LIFE (YRS)	REMAINING LIFE AMORTIZATION RATE
315.030	Communication Equipment				
	Hawthorn Common	35	2.86%	12.70	2.38%
	Hawthorn Unit 5	35	2.86%	13.46	2.07%
	Iatan Common	35	2.86%	17.82	1.84%
	Iatan Unit 1	35	2.86%	18.71	2.13%
	Iatan Unit 2	35	2.86%	22.68	3.13%
	Lacygne Common	35	2.86%	19.53	1.82%
	Lacygne Unit 1	35	2.86%	5.00	2.87%
	Lacygne Unit 2	35	2.86%	9.21	2.35%
324.01	Computer Hardware	8	12.50%	4.78	5.93%
324.02	Computer Software 5 Yrs	5	20.00%	3.46	5.11%
324.023	324023 - Nuclear Software 10 Yrs	10	10.00%	8.08	9.86%
324.03	324030 - Nucl Pr - Communication Equip	35	2.86%	21.58	2.96%
338.300	Computer Hardware				
	Spearville Common	8	12.50%	3.87	6.89%
338.320	Communication Equipment				
	Spearville Common	35	2.86%	17.78	2.88%

ACCOUNT NUMBER	ACCOUNT NAME	AMORTIZATION PERIOD	AMORTIZATION RATE	COMPOSITE REMAINING LIFE (YRS)	REMAINING LIFE AMORTIZATION RATE
345.010	*Computer Hardware*				
	Northeast Combustion Turbines	*8*	*12.50%*	*3.30*	*2.99%*
	West Gardner Combustion Turbines	*8*	*12.50%*	*4.52*	*5.50%*
	Miami County Combustion Turbines	*8*	*12.50%*	*Fully Amortized*	*Fully Amortized*
	Hawthorn Unit 6	*8*	*12.50%*	*Fully Amortized*	*Fully Amortized*
	Hawthorn Unit 7	*8*	*12.50%*	*1.00*	*0.00%*
	Hawthorn Unit 8	*8*	*12.50%*	*Fully Amortized*	*Fully Amortized*
345.020	*Computer Software 5 Yrs*				
	West Gardner Combustion Turbines	*5*	*20.00%*	*Fully Amortized*	*Fully Amortized*
	Miami County Combustion Turbines	*5*	*20.00%*	*Fully Amortized*	*Fully Amortized*
	Hawthorn Unit 6	*5*	*20.00%*	*1.00*	*20.00%*
345.030	*Communication Equipment*				
	Northeast Combustion Turbines	*35*	*2.86%*	*25.51*	*2.70%*
	West Gardner Combustion Turbines	*35*	*2.86%*	*28.66*	*1.39%*
351.010	*Computer Hardware*	*8*	*12.50%*	*5.00*	*12.49%*
351.030	*Communication Equipment*	*35*	*2.86%*	*18.23*	*4.04%*

ACCOUNT NUMBER	ACCOUNT NAME	AMORTIZATION PERIOD	AMORTIZATION RATE	COMPOSITE REMAINING LIFE (YRS)	REMAINING LIFE AMORTIZATION RATE
362.030	*Communication Equipment*	*35*	*2.86%*	*29.54*	*2.27%*
391	*Furniture And Equipment*	*20*	*5.00%*	*N/A*	*N/A*
391.01	*Furniture And Equipment - Wolf Creek*	*20*	*5.00%*	*N/A*	*N/A*
393	*Stores Equipment*	*25*	*4.00%*	*N/A*	*N/A*
394	*Tools, Shop, And Garage Equipment*	*30*	*3.33%*	*N/A*	*N/A*
395	*Laboratory Equipment*	*30*	*3.33%*	*N/A*	*N/A*
397.01	*Computer Hardware*	*8*	*12.50%*	*N/A*	*N/A*
397.03	*Communication Equipment*	*35*	*2.86%*	*N/A*	*N/A*
397.021	*397021-General Software 3 Yrs*	*3*	*33.33%*	*N/A*	*N/A*
397.022	*397022-General Software 5Yrs*	*5*	*20.00%*	*N/A*	*N/A*
397.023	*397023-General Software 10Yrs*	*10*	*10.00%*	*N/A*	*N/A*
397.024	*397024-General Software 15Yrs*	*15*	*6.67%*	*N/A*	*N/A*
398	*Miscellaneous Equipment*	*30*	*3.33%*	*N/A*	*N/A*

EVERGY MISSOURI METRO
RESERVE ADJUSTMENTS
ER-2026-0143

ACCOUNT NUMBER	THEORETICAL RESERVES	BOOK RESERVES	STAFF ADJUSTMENTS
391	$ 4,300,918.93	$ 4,275,871.00	$ (25,047.93)
391.01	$ 1,893,874.69	$ 1,835,775.00	$ (58,099.69)
393	$ 194,046.78	$ 190,123.00	$ (3,923.78)
394	$ 2,119,971.62	$ 2,102,039.00	$ (17,932.62)
395	$ 2,174,129.05	$ 2,150,000.00	$ (24,129.04)
397.01	$ 40,169,255.80	$ 35,946,213.00	$ (4,223,042.80)
397.03	$ 33,664,372.65	$ 33,650,540.00	$ (13,832.65)
398	$ 343,009.48	$ 343,011.00	$ 1.52
Grand Total			$ (4,366,006.99)