BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS

In the Matter of the Joint Application of Evergy Kansas Central, Inc. Evergy Kansas South, Inc. and Evergy Metro, Inc. for Approval to Make Certain Changes in their Charges for Electric Service	Docket 23-EKCE-775-RTS

DIRECT TESTIMONY OF

DAVID J. GARRETT

ON BEHALF OF

THE CITIZENS' UTILITY RATEPAYER BOARD

AUGUST 29, 2023

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I. INTRODUCTION

Q. State your name and occupation.

A. My name is David J. Garrett. I am a consultant specializing in public utility regulation. I am the managing member of Resolve Utility Consulting, PLLC. My business address is 101 Park Avenue, Suite 1125, Oklahoma City, Oklahoma 73102. I focus my practice on the primary capital recovery mechanisms for public utility companies: cost of capital and depreciation.

Q. Summarize your educational background and professional experience.

A. I received a B.B.A. degree with a major in Finance, an M.B.A. degree, and a Juris Doctor degree from the University of Oklahoma. I worked in private legal practice for several years before accepting a position as assistant general counsel at the Oklahoma Corporation Commission in 2011, where I worked in the Office of General Counsel in regulatory proceedings. In 2012, I began working for the Public Utility Division of the Oklahoma commission as a regulatory analyst providing testimony in regulatory proceedings. In 2016, I formed Resolve Utility Consulting, PLLC, where I have represented various consumer groups and state agencies in utility regulatory proceedings, primarily in the areas of cost of capital and depreciation. I am a Certified Depreciation Professional with the Society of Depreciation Professionals. I am also a Certified Rate of Return Analyst with the Society of Utility and Regulatory Financial Analysts. A more complete description of my qualifications and regulatory experience is included in my curriculum vitae.[1]

[1] Exhibit DJG-1.

Q. On whose behalf are you testifying in this proceeding?

A. I am testifying on behalf of the State of Kansas, Citizens' Utility Ratepayer Board ("CURB").

Q. Please describe the purpose of your direct testimony.

A. My direct testimony addresses the direct testimony of Ronald E. White, who sponsors the 2022 Depreciation Study on behalf of Evergy Inc. ("Evergy" or the "Company"). Dr. White developed depreciation rates for the following service areas: Evergy Kansas Central, Inc. ("Kansas Central"); Evergy Kansas South, Inc. ("Kansas South"); and Evergy Metro, Inc. ("Kansas Metro") service areas. I analyzed Dr. White's proposed depreciation rates for these service areas, and I present my findings and proposed depreciation rate adjustments in my testimony and exhibits.

Q. To the extent you do not address a specific issue, should that be construed to mean you agree with Evergy's proposal on such issue?

A. No. Excluding any specific adjustments or amounts, Evergy's proposal does not indicate my approval of those adjustments or amounts. Rather, the scope of my testimony is limited to the specific items addressed herein.

II. EXECUTIVE SUMMARY

Q. Summarize the key points of your testimony.

A. In conducting my analyses of the Company's proposed depreciation rates, I relied on the same historical retirement and net salvage data used in the 2022 Depreciation Study. The

following figure presents a summarized comparison of the proposed depreciation accruals based on plant balances as of the depreciation study date, December 31, 2021.[2]

Figure 1:
Depreciation Accrual Comparison by Plant Function

Plant Function	Current Accrual	Every Proposed Accrual	CURB Proposed Accrual	CURB Proposed Adjustment
Kansas Central				
Transmission	35,891,290	37,914,166	35,180,729	(2,733,437)
Distribution	38,873,333	45,718,512	42,811,263	(2,907,249)
General	17,106,483	17,232,435	17,123,052	(109,383)
Total Kansas Central	$ 222,469,913	$ 234,657,623	$ 228,893,745	$ (5,763,878)
Kansas South				
Transmission	27,511,528	29,054,314	24,544,057	(4,510,257)
Distribution	33,147,402	37,969,835	36,153,951	(1,815,884)
General	4,080,890	4,427,196	4,357,960	(69,236)
Total Kansas South	$ 142,231,659	$ 174,391,058	$ 167,930,683	$ (6,460,375)
Kansas Metro				
Transmission	11,376,095	12,695,477	10,658,448	(2,037,029)
Distribution	68,525,085	73,329,349	66,294,295	(7,035,054)
General	27,483,026	27,476,480	26,031,144	(1,445,336)
Total Kansas Metro	$ 288,467,500	$ 290,358,963	$ 279,858,181	$ (10,500,782)
Total Plant Studied	**$ 653,169,072**	**$ 699,407,644**	**$ 676,682,609**	**$ (22,725,035)**

In this case, the Company is proposing an overall increase to the annual depreciation accrual in the amount of $46.2 million. As shown in the figure above, adopting my proposed depreciation rates would reduce the Company's proposed depreciation accrual by $22.7 million. My proposed adjustments would also equate to an increase in the annual

[2] *See also* Exhibit DJG-2; the totaled amounts in this figure do not reconcile with the subtotals for each plant function because production plant is not included in this figure. I am not proposing adjustments to any production plant account. For the complete table, see Exhibit DJG-2.

accrual from current levels in the amount of $23.5 million. In my testimony, the term "accrual" refers to the annual depreciation accrual resulting from the application of proposed depreciation rates to plant balances as of December 31, 2021. For CURB's proposed adjustments to depreciation expense and its impact on the revenue requirement, please see the direct testimony of CURB witness Andrea Crane.

Q. Please summarize the primary factors driving CURB's adjustment.

A. CURB's total proposed depreciation adjustment is driven by two primary issues: (1) extending the proposed service lives for several accounts based on historical data analysis and professional judgement, and (2) proposing a more gradual approach to the Company's proposed negative net salvage rate increases. Out of the overall adjustment of $22.7 million shown in the figure above, my proposed service life adjustments account for about $9.2 million, and my proposed net salvage rate adjustments account for about $13.5 million. These issues will be discussed in more detail in my testimony.

Q. Please summarize and compare the different service life and net salvage parameters proposed for Evergy's mass property accounts.

A. The following tables compare the different service life and net salvage parameters proposed for the Company's mass property accounts in dispute.[3] The parameters to which an adjustment is proposed are highlighted in green.

[3] *See also* Exhibit DJG-3; this exhibit shows all of the Company's transmission, distribution, and general accounts. While there are some rate and/or accrual adjustments to almost every account, the only accounts to which I proposed an actual adjustment are the accounts that are highlighted. For the accounts that are not highlighted, any difference in the depreciation rate and/or accrual is due to rounding or some other immaterial factor, and not due to a difference in depreciation parameters. Please see the direct testimony of Andrea Crane for CURB's proposed depreciation expense.

Figure 2:
Kansas Central – Mass Property Parameter Comparison

Account No.	Description	Evergy Proposal		CURB Proposal	
		Iowa Curve	Salvage Rate	Iowa Curve	Salvage Rate
	KANSAS CENTRAL				
	Transmission Plant				
352.00	Structures and Improvements	R4 - 65	-30.0%	R4 - 65	-23.0%
352.05	Struct. and Improv. - 34.5 kV	R4 - 65	-30.0%	R4 - 65	-23.0%
353.00	Station Equip.	R1 - 65	-20.0%	L1 - 69	-18.0%
353.05	Station Equip. - 34.5 kV	R1 - 65	-20.0%	R1 - 65	-18.0%
354.00	Towers and Fixtures.	R4 - 65	-50.0%	R4 - 65	-40.0%
354.05	Towers and Fix. - 34.5 kV	R4 - 65	-50.0%	R4 - 65	-40.0%
355.00	Poles and Fixtures	S0.5 - 62	-70.0%	S0.5 - 62	-65.0%
355.05	Poles and Fixtures - 34.5 kV	S0.5 - 62	-70.0%	S0.5 - 62	-65.0%
356.00	OH Conductor and Devices	R1.5 - 65	-70.0%	S0 - 76	-65.0%
356.05	OH Cond. and Dev.- 34.5 kV	R1.5 - 65	-70.0%	S0 - 76	-65.0%
	Distribution Plant				
361.00	Structures and Improvements	R2.5 - 65	-30.0%	R2.5 - 65	-25.0%
362.00	Station Equip.	S0.5 - 65	-20.0%	S0 - 67	-18.0%
364.00	Poles, Towers and Fixtures.	R0.5 - 62	-80.0%	O2 - 67	-65.0%
366.00	UG Conduit	R2.5 - 70	-30.0%	R2.5 - 70	-20.0%
366.01	UG Conduit - Network	R2.5 - 70	-30.0%	R2.5 - 70	-20.0%
368.02	Line Capacitors	R0.5 - 55	-50.0%	R0.5 - 55	-40.0%
369.01	Services - OH	R1 - 60	-35.0%	R1 - 60	-30.0%
369.02	Services - UG	R1 - 60	-35.0%	R1 - 60	-30.0%
369.03	Services - Network	R1 - 60	-35.0%	R1 - 60	-30.0%
370.02	Meters - Electronic	L1.5 - 15	-5.0%	L1.5 - 15	-3.0%
	General Plant				
390.00	Structures and Improvements	L0.5 - 55	-15.0%	L0.5 - 55	-10.0%
396.00	Power Operated Equipment	L1 - 20	0.0%	L1 - 20	3.0%

Figure 3:
Kansas South – Mass Property Parameter Comparison

Account No.	Description	Evergy Proposal		CURB Proposal	
		Iowa Curve	Salvage Rate	Iowa Curve	Salvage Rate
	KANSAS SOUTH				
	Transmission Plant				
352.00	Structures and Improvements	R4 - 65	-30.0%	R4 - 65	-23.0%
353.00	Station Equipment	R1 - 65	-20.0%	S0 - 69	-18.0%
353.03	Station Equip. - Comm.	R2 - 15	-20.0%	R2 - 15	-18.0%
353.05	Station Equipment - 34.5 kV	R1 - 65	-20.0%	R1 - 65	-18.0%
354.00	Towers and Fixtures	R4 - 65	-50.0%	R4 - 65	-40.0%
355.00	Poles and Fixtures	S0.5 - 62	-70.0%	S0 - 73	-65.0%
355.05	Poles and Fixtures - 34.5 kV	S0.5 - 62	-70.0%	S0 - 73	-65.0%
356.00	OH Conductors and Devices	R1.5 - 65	-70.0%	R1 - 72	-65.0%
356.05	OH Cond. and Dev.- 34.5 kV	R1.5 - 65	-70.0%	R1 - 72	-65.0%
	Distribution Plant				
361.00	Structures and Improvements	R2.5 - 65	-30.0%	R2.5 - 65	-25.0%
362.00	Station Equipment	S0.5 - 65	-20.0%	S0.5 - 65	-18.0%
362.03	Station Equip. - Comm.	R2 - 15	-20.0%	R2 - 15	-18.0%
364.00	Poles, Towers and Fixtures	R0.5 - 62	-80.0%	R2 - 68	-65.0%
367.00	UG Conductors and Devices	R1.5 - 55	-30.0%	R2 - 62	-30.0%
367.01	UG Cond. and Dev. - Network	R1.5 - 55	-25.0%	R2 - 62	-25.0%
368.00	Line Transformers - OH	S0 - 50	-20.0%	S0 - 50	-15.0%
368.02	Line Capacitors	R0.5 - 55	-50.0%	R0.5 - 55	-40.0%
370.02	AMI Meters	L1.5 - 15	-5.0%	L1.5 - 15	-3.0%
	General Plant				
390.00	Structures and Improvements	L0.5 - 55	-15.0%	L0.5 - 55	-10.0%
396.00	Power Operated Equipment	L1 - 20	0.0%	L1 - 20	3.0%

Figure 4:
Kansas Metro – Mass Property Parameter Comparison

Account No.	Description	Evergy Proposal Iowa Curve	Evergy Proposal Salvage Rate	CURB Proposal Iowa Curve	CURB Proposal Salvage Rate
	KANSAS METRO				
	Transmission Plant				
352.00	Structures and Improvements	R4 - 65	-30.0%	R4 - 65	-18.0%
353.00	Station Equipment	R1 - 65	-20.0%	R1 - 65	-15.0%
353.03	Station Equip.- Communication	R2 - 15	-20.0%	R2 - 15	-10.0%
354.00	Towers and Fixtures	R4 - 65	-50.0%	R4 - 65	-30.0%
354.05	Towers and Fixtures - 34.5 kV	R4 - 65	-50.0%	R4 - 65	-30.0%
355.00	Poles and Fixtures	S0.5 - 62	-70.0%	S1 - 70	-70.0%
355.05	Poles and Fixtures - 34.5 kV	S0.5 - 62	-70.0%	S1 - 70	-70.0%
356.00	OH Conductors and Devices	R1.5 - 65	-70.0%	R1.5 - 65	-40.0%
356.05	OH Cond. and Devices - 34.5 kV	R1.5 - 65	-70.0%	R1.5 - 65	-40.0%
	Distribution Plant				
361.00	Structures and Improvements	R2.5 - 65	-30.0%	R2.5 - 65	-18.0%
362.00	Station Equipment	S0.5 - 65	-20.0%	S0.5 - 65	-13.0%
362.03	Station Equip. - Communication	R2 - 15	-20.0%	R2 - 15	-10.0%
363.00	Storage Battery Equipment	S3 - 15	-5.0%	S3 - 15	-3.0%
364.00	Poles, Towers and Fixtures	R0.5 - 62	-80.0%	R0.5 - 62	-60.0%
365.00	OH Conductors and Devices	L1 - 62	-75.0%	L1 - 66	-58.0%
366.00	Underground Conduit	R2.5 - 70	-30.0%	R2.5 - 75	-30.0%
367.02	UG Conductors and Devices	R1.5 - 58	-30.0%	R1.5 - 58	-25.0%
368.00	Line Transformers - Overhead	S2 - 44	-10.0%	S2 - 44	0.0%
369.00	Services	R2.5 - 65	-50.0%	S2 - 70	-50.0%
370.02	AMI Meters	L1.5 - 15	-5.0%	L1.5 - 15	-3.0%
371.01	EV Charging Stations	S4 - 10	-5.0%	S4 - 10	-3.0%
373.00	Street Lighting and Signal Sys.	O3 - 27	-20.0%	O3 - 27	-13.0%
	General Plant				
390.00	Structures and Improvements	L0.5 - 55	-15.0%	L0.5 - 55	-13.0%
392.00	Trans. Equip. - Cars	R3 - 8	0.0%	R3 - 8	11.0%
392.01	Trans. Equip. - Light Trucks	L2 - 8	0.0%	L2 - 8	13.0%
392.02	Trans. Equip. - Heavy Trucks	L2 - 10	0.0%	L2 - 10	9.0%
392.03	Trans. Equip. - Heavy Tractors	R1 - 12	0.0%	R1 - 12	15.0%
392.04	Trans. Equip. - Trailers	L0.5 - 25	0.0%	L0.5 - 25	10.0%
396.00	Power Operated Equipment	L1 - 20	0.0%	L1 - 20	13.0%

The reasoning behind my proposed adjustments to Evergy's mass property accounts is discussed in more detail in my testimony. The impacts to the annual accruals and depreciation rates for each individual account as a result of these parameter adjustments are described in detail in my exhibits.[4]

Q. Describe why it is important not to overestimate depreciation rates.

A. Under the rate-base rate of return model, the utility is allowed to recover the original cost of its prudent investments required to provide service. Depreciation systems are designed to allocate those costs in a systematic and rational manner – specifically, over the service lives of the utility's assets. If depreciation rates are overestimated (i.e., service lives are underestimated), it may unintentionally incent economic inefficiency. When an asset is fully depreciated and no longer in rate base, but still used by a utility, a utility may be incented to retire and replace the asset to increase rate base, even though the retired asset may not have reached the end of its economic useful life. If, on the other hand, an asset must be retired before it is fully depreciated, there are regulatory mechanisms that can ensure the utility fully recovers its prudent investment in the retired asset. Thus, in my opinion, it is preferable for regulators to ensure that assets are not depreciated before the end of their economic useful lives.

[4] *See* Exhibit DJG-4 and Exhibit DJG-5.

III. LEGAL STANDARDS

Q. Discuss the standard by which regulated utilities are allowed to recover depreciation expense.

A. In *Lindheimer v. Illinois Bell Telephone Co.*, the U.S. Supreme Court stated that "depreciation is the loss, not restored by current maintenance, which is due to all the factors causing the ultimate retirement of the property. These factors embrace wear and tear, decay, inadequacy, and obsolescence."[5] The *Lindheimer* Court also recognized that the original cost of plant assets, rather than present value or some other measure, is the proper basis for calculating depreciation expense.[6] Moreover, the *Lindheimer* Court found:

> [T]he company has the burden of making a convincing showing that the amounts it has charged to operating expenses for depreciation have not been excessive. That burden is not sustained by proof that its general accounting system has been correct. The calculations are mathematical, but the predictions underlying them are essentially matters of opinion.[7]

Thus, the Commission must ultimately determine if Evergy has met its burden of proof by making a convincing showing that its proposed depreciation rates are not excessive.

Q. Should depreciation represent an allocated cost of capital to operation, rather than a mechanism to determine loss of value?

A. Yes. While the *Lindheimer* case and other early literature recognized depreciation as a necessary expense, the language indicated that depreciation was primarily a mechanism to

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[5] *Lindheimer v. Illinois Bell Tel. Co.*, 292 U.S. 151, 167 (1934).

[6] *Id*. (Referring to the straight-line method, the *Lindheimer* Court stated that "[a]ccording to the principle of this accounting practice, the loss is computed upon the actual cost of the property as entered upon the books, less the expected salvage, and the amount charged each year is one year's pro rata share of the total amount."). The original cost standard was reaffirmed by the Court in *Federal Power Commission v. Hope Natural Gas Co.*, 320 U.S. 591, 606 (1944). The *Hope* Court stated: "Moreover, this Court recognized in [*Lindheimer*], supra, the propriety of basing annual depreciation on cost. By such a procedure the utility is made whole and the integrity of its investment maintained. No more is required."

[7] *Id*. at 169.

determine loss of value.[8] Adoption of this "value concept" requires annual appraisals of extensive utility plant and is thus not practical in this context. Rather, the "cost allocation concept" recognizes that depreciation is a cost of providing service, and that, in addition to receiving a "return on" invested capital through the allowed rate of return, a utility should also receive a "return of" its invested capital in the form of recovered depreciation expense. The cost allocation concept also satisfies several fundamental accounting principles, including verifiability, neutrality, and the matching principle.[9] The definition of "depreciation accounting" published by the American Institute of Certified Public Accountants ("AICPA") properly reflects the cost allocation concept:

> Depreciation accounting is a system of accounting that aims to distribute cost or other basic value of tangible capital assets, less salvage (if any), over the estimated useful life of the unit (which may be a group of assets) in a systematic and rational manner. It is a process of allocation, not of valuation.[10]

Thus, the concept of depreciation as "the allocation of cost has proven to be the most useful and most widely used concept."[11]

[8] *See* Frank K. Wolf & W. Chester Fitch, *Depreciation Systems* 71 (Iowa State University Press 1994).

[9] National Association of Regulatory Utility Commissioners, *Public Utility Depreciation Practices* 12 (NARUC 1996).

[10] American Institute of Accountants, *Accounting Terminology Bulletins Number 1: Review and Résumé* 25 (American Institute of Accountants 1953).

[11] Wolf *supra* n. 9, at 73.

IV. ANALYTIC METHODS

Q. Discuss the definition and general purpose of a depreciation system, as well as the specific depreciation system you employed for this project.

A. The legal standards set forth above do not mandate a specific procedure for conducting depreciation analysis. These standards, however, direct that analysts use a system for estimating depreciation rates that will result in the "systematic and rational" allocation of capital recovery for the utility. Over the years, analysts have developed "depreciation systems" designed to analyze grouped property in accordance with this standard. A depreciation system may be defined by several primary parameters: 1) a method of allocation; 2) a procedure for applying the method of allocation; 3) a technique of applying the depreciation rate; and 4) a model for analyzing the characteristics of vintage property groups.[12] In this case, I used the straight-line method, the average life procedure, the remaining life technique, and the broad group model; this system would be denoted as an "SL-AL-RL-BG" system. This depreciation system conforms to the legal standards set forth above and is commonly used by depreciation analysts in regulatory proceedings. I provide a more detailed discussion of depreciation system parameters, theories, and equations in Appendix A.

[12] *See* Wolf *supra* n. 7, at 70, 140.

V. SERVICE LIFE ANALYSIS

Q. Describe the methodology used to estimate the service lives of grouped depreciable assets.

A. The study of retirement patterns of industrial property is derived from the same actuarial process used to study human mortality. Just as actuarial analysts study historical human mortality data to predict how long a group of people will live, depreciation analysts study historical plant data to estimate the average lives of property groups. The most common actuarial method used by depreciation analysts is called the "retirement rate method." In the retirement rate method, original property data, including additions, retirements, transfers, and other transactions, are organized by vintage and transaction year.[13] The retirement rate method is ultimately used to develop an "observed life table," ("OLT") which shows the percentage of property surviving at each age interval. This pattern of property retirement is described as a "survivor curve." The survivor curve derived from the observed life table, however, must be fitted and smoothed with a complete curve in order to determine the ultimate average life of the group.[14] The most widely used survivor curves for this curve fitting process were developed at Iowa State University in the early 1900s and are commonly known as the "Iowa curves."[15] A more detailed explanation of how the Iowa curves are used in the actuarial analysis of depreciable property is set forth in Appendices B and C.

[13] The "vintage" year refers to the year that a group of property was placed in service (aka "placement" year). The "transaction" year refers to the accounting year in which a property transaction occurred, such as an addition, retirement, or transfer (aka "experience" year).

[14] *See* Appendix C for a more detailed discussion of the actuarial analysis used to determine the average lives of grouped industrial property.

[15] *See* Appendix B for a more detailed discussion of the Iowa curves.

Q. Please describe the actuarial analysis process.

A. I used the Company's historical property data and created an OLT for each applicable account. The data points on the OLT can be plotted to form a curve (the "OLT curve"). The OLT curve is not a theoretical curve. Rather, it is actual observed data from the Company's records that indicate the rate of retirement for each property group. An OLT curve by itself, however, is rarely a smooth curve, and is often not a "complete" curve (i.e., it does not end at zero percent surviving). To calculate average life (the area under a curve), a complete survivor curve is required. The Iowa curves are empirically-derived curves based on the extensive studies of the actual mortality patterns of many different types of industrial property. The curve fitting process involves selecting the best Iowa curve to fit the OLT curve. This can be accomplished through a combination of visual and mathematical curve fitting techniques, as well as professional judgment. The first step of my approach to curve fitting involves visually inspecting the OLT curve for any irregularities. For example, if the "tail" end of the curve is erratic and shows a sharp decline over a short period of time, it may indicate that this portion of the data is less reliable, as further discussed below. After visually inspecting the OLT curve, I use a mathematical curve fitting technique which essentially involves measuring the distance between the OLT curve and the selected Iowa curve in order to get an objective assessment of how well the curve fits. After selecting an Iowa curve, I observe the OLT curve along with the Iowa curve on the same graph to determine how well the curve fits. I may repeat this process several times for any given account to ensure that the most reasonable Iowa curve is

selected. Ultimately, the selected Iowa curve is used to calculate the proposed remaining life for each account at issue.[16]

Q. Do you always select the mathematically best-fitting curve?

A. Not necessarily. While mathematical fitting is an important part of the curve fitting process, because it promotes objective, unbiased results, it may not always yield the optimum result. For example, if there is insufficient historical data in a particular account and the OLT curve derived from that data is relatively short and flat, the mathematically "best" curve may be one with a very long average life. However, when there are sufficient data available, mathematical curve fitting can be an important component of an objective service life analysis.

Q. Should every portion of the OLT curve be given equal weight?

A. Not necessarily. Many analysts have observed that the points comprising the tail end of the OLT curve may often have less analytical value than other portions of the curve. In fact, "[p]oints at the end of the curve are often based on fewer exposures and may be given less weight than points based on larger samples. The weight placed on those points will depend on the size of the exposures."[17] In accordance with this standard, an analyst may decide to "truncate" the tail end of the OLT curve at a certain percent of initial exposures, such as one percent. In my analysis, I considered both the entire and truncated portions of the OLT curve as part of a comprehensive process involving visual curve fitting,

[16] Exhibit DJG-12.

[17] Wolf *supra* n. 7, at 46.

mathematical curve fitting, and professional judgement in order to recommend the most reasonable service lives in my opinion. The accounts at issue are further discussed below.

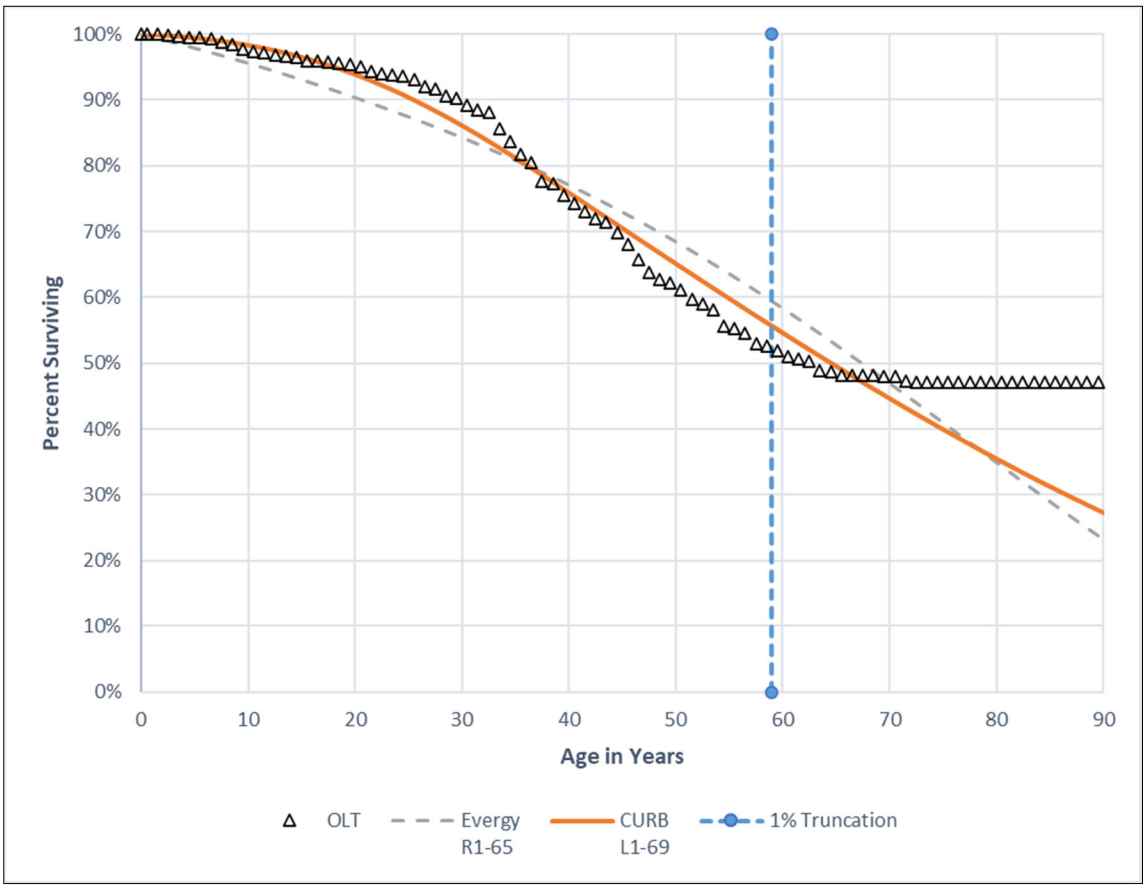
A. Kansas Central Accounts

1. Account 353 – Transmission Station Equipment

Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. The OLT curve for this account is shown in the graph below. The graph also shows the Iowa curves that Dr. White and I selected to estimate the average life for this account. The average life is determined by calculating the area under the Iowa curves. Thus, a longer curve will produce a longer average life, and it will also result in a lower depreciation rate. For this account, Dr. White selected the R1-65 Iowa curve, and I selected the L1-69 Iowa curve. The average lives resulting from each curve are indicated by the numbers after the dashes (65 and 69 years, respectively). Both Iowa curves are shown with the OLT curve in the graph below.

Figure 5:
Account 353 – Transmission Station Equipment



In the graph above, the black triangles represent the historical retirement rate for the assets in this account. The vertical dotted line represents the 1% truncation benchmark discussed above. Data points occurring to the right of this truncation line are less relevant from a statistical standpoint. In that regard, both of the selected Iowa curves effectively and correctly ignore the tail end of this OLT curve. However, the flatter trajectory of the L1-69 curve appears to not only provide a closer fit to data points before age-interval 40, but also to the relevant data points after this age interval as well. We can confirm the results using mathematical curve fitting.

Q. Does that Iowa curve you selected provide a better mathematical fit to the OLT curve for this account?

A. Yes. While visual curve fitting techniques helped us to identify the most statistically relevant portions of the OLT curve for this account, mathematical curve fitting techniques can help us determine which of the two Iowa curves provides the better fit. Mathematical curve fitting essentially involves measuring the distance between the OLT curve and the selected Iowa curve. The best mathematically-fitted curve is the one that minimizes the distance between the OLT curve and the Iowa curve, thus providing the closest fit. The "distance" between the curves is calculated using the "sum-of-squared differences" ("SSD") technique. For this account, the SSD, or "distance" between the truncated OLT curve and the Company's curve is 0.1309, and the SSD between the truncated OLT curve and the L1-69 Iowa curve I selected is only 0.0338.[18] Thus, the L1-69 curve results in a closer mathematical fit. For this reason, since the Company presented no convincing evidence beyond the statistical analysis to support its service life proposals, I believe the Commission should apply even greater weight to the statistical analysis when determining the fairest and most reasonable service life proposals for each account.

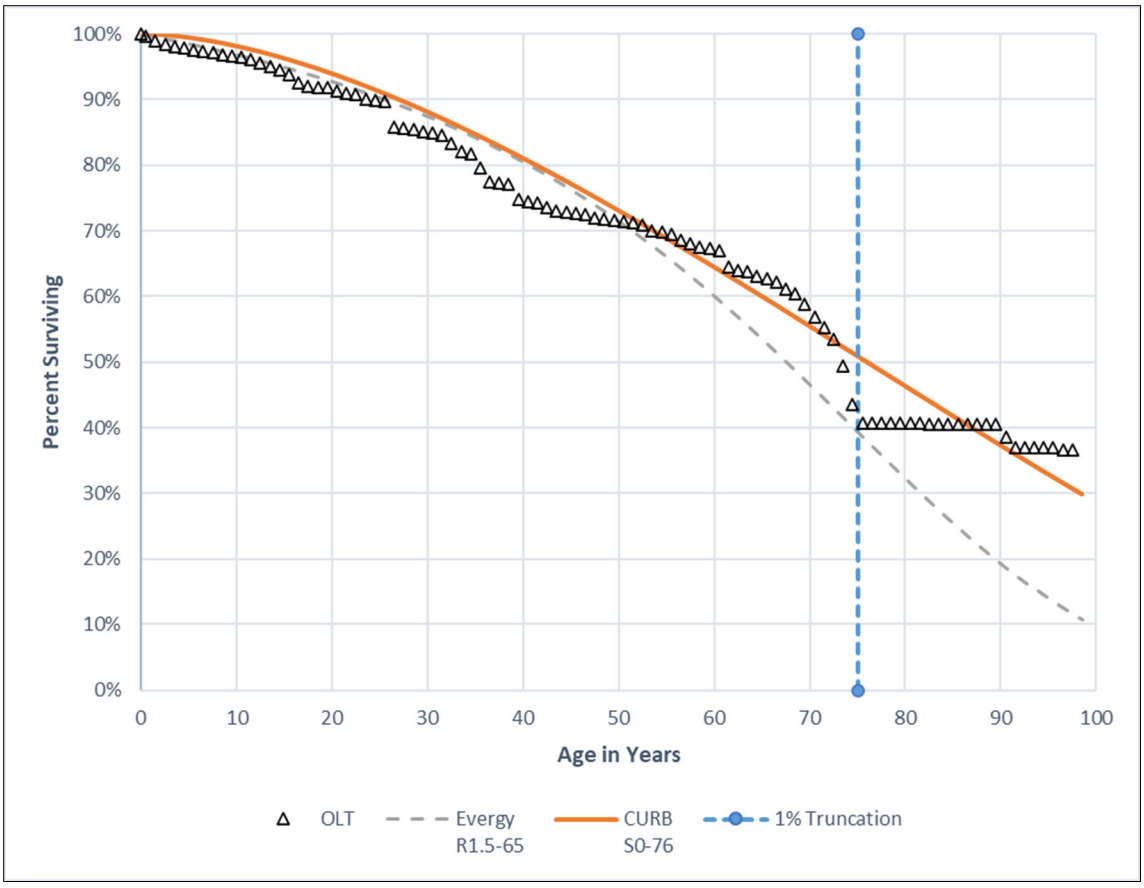
[18] Exhibit DJG-6.

2. Account 356 – Overhead Conductor and Devices

Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. For this account, Dr. White selected the R1.5-65 curve, and I selected the S0-76 curve. Both of these Iowa curves are shown with the OLT curve in the graph below.[19]

Figure 6:
Account 356 – Overhead Conductor and Devices



[19] In the depreciation study, where the same Iowa curve was proposed for an account and subaccount in dispute, I combined the historical service life data to form a single OLT curve for the accounts. Thus, I also recommend the same Iowa curve for both the account and sub account in dispute. In this case, I applied the S0-76 Iowa curve to Accounts 356.00 and 356.05.

As shown in this graph, the flatter trajectory and longer service life of the S0-76 Iowa curve visually results in a closer fit to the OLT for this account. After age-interval 50, the R1.5-65 curve selected by Dr. White is notably shorter than the retirement rate trajectory otherwise indicated by the OLT curve. We can use mathematical curve fitting to further assess the results.

Q. Does the Iowa curve you selected provide a better mathematical fit to the OLT curve for this account?

A. Yes, regardless of whether the entire OLT curve or truncated OLT curve is measured, the S0-76 curve I selected results in a closer fit. Since the Company did not produce any convincing evidence outside of the statistical data to support its proposed service life for this account, the Commission should place a greater amount of weight on the results of the statistical analyses, which indicate that the Iowa curve I selected results in a more reasonable depreciation rate for this account. Specifically, the SSD between the Company's Iowa curve and the truncated OLT curve is 0.1870, and the SSD between the S0-76 Iowa curve I selected and the truncated OLT curve is 0.0744, which means it results in the closer fit.[20]

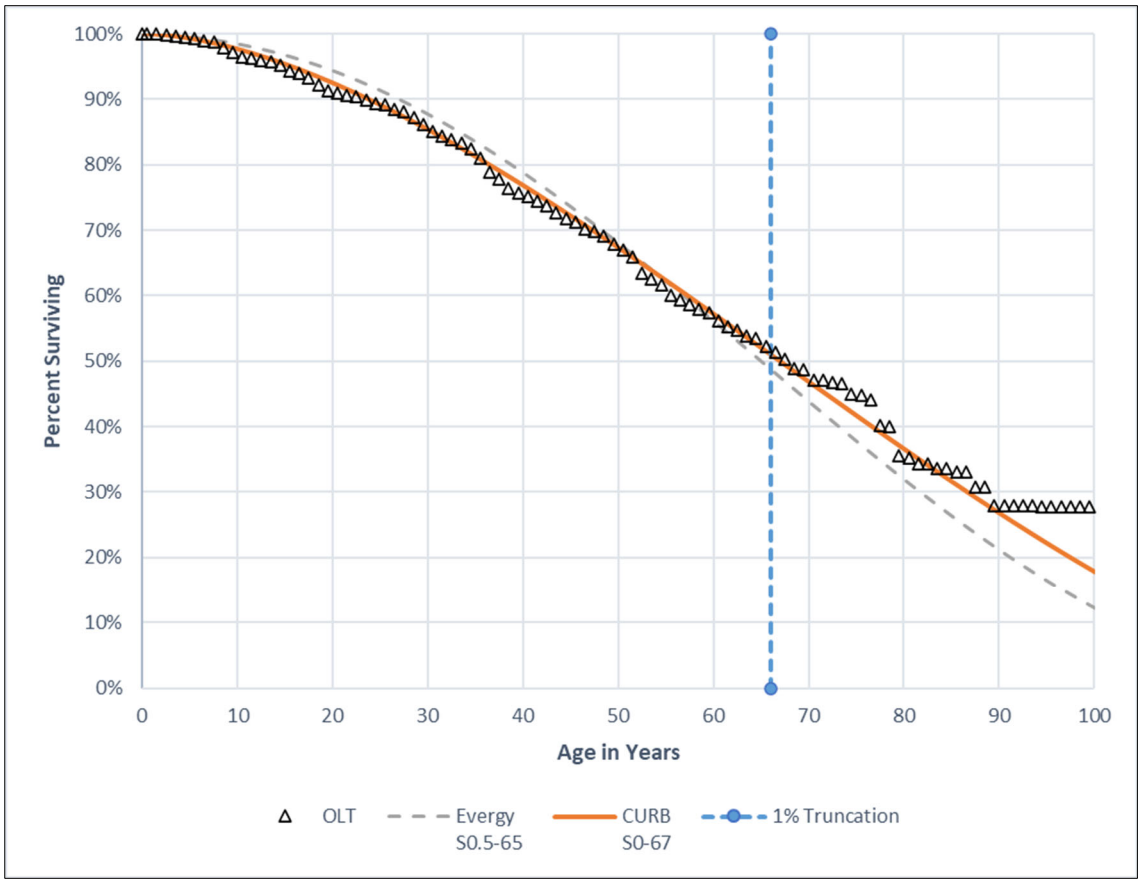
[20] Exhibit DJG-7.

3. Account 362 – Distribution Station Equipment

Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. For this account, Dr. White selected the S0.5-56 curve, and I selected the S0-67 curve. Both of these Iowa curves are shown with the OLT curve in the graph below.[21]

Figure 7:
Account 362 – Distribution Station Equipment



[21] In the depreciation study, where the same Iowa curve was proposed for an account and subaccount in dispute, I combined the historical service life data to form a single OLT curve for the accounts. Thus, I also recommend the same Iowa curve for both the account and sub account in dispute. In this case, I applied the S0-76 Iowa curve to Accounts 356.00 and 356.05.

As shown in this graph, both Iowa curves result in relatively close fits to the OLT curve and are both arguably within the range of reasonableness for this account in terms of service life estimation. Under these circumstances, mathematical curve fitting can be especially useful in selecting the better fitting curve.

Q. Does the Iowa curve you selected provide a better mathematical fit to the OLT curve for this account?

A. Yes. The SSD between the Company's Iowa curve and the truncated OLT curve is 0.0265, and the SSD between the S0-76 Iowa curve I selected and the truncated OLT curve is 0.0043, which means it results in the closer fit.[22]

4. Account 364 – Poles, Towers, and Fixtures

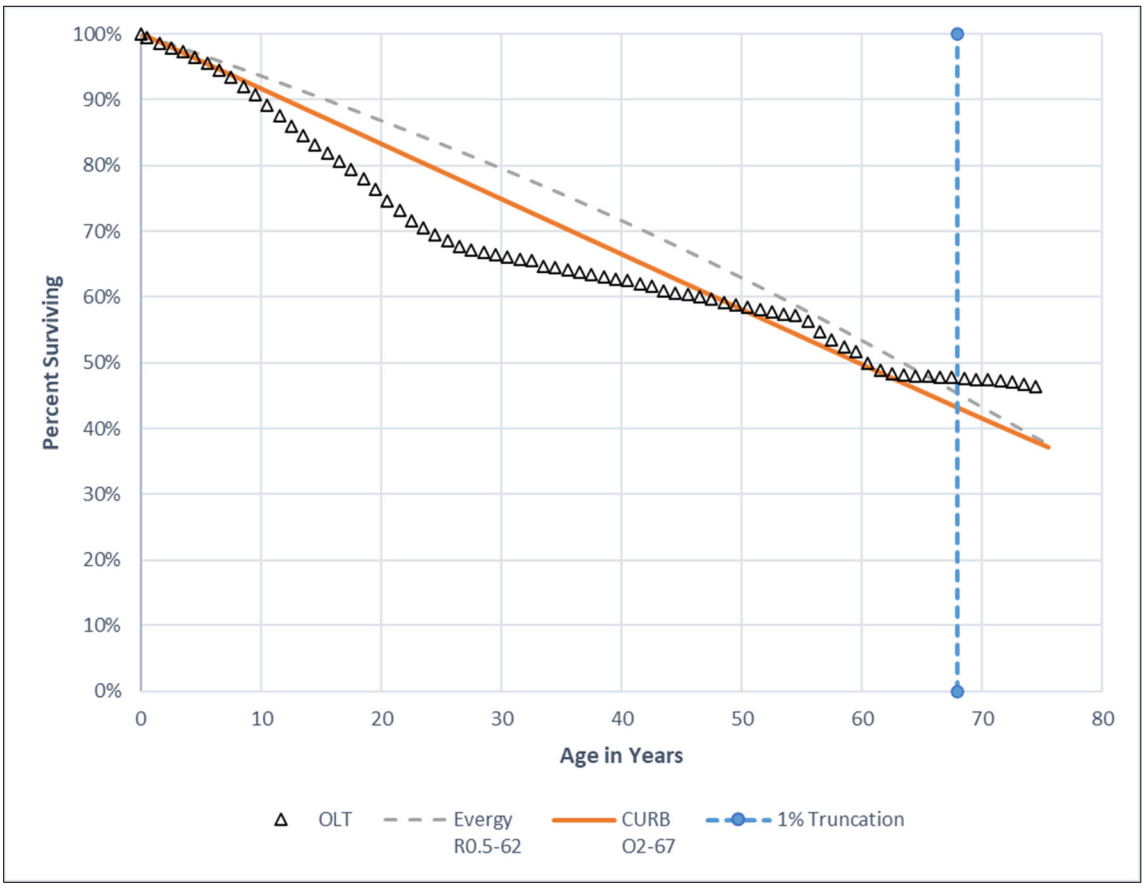
Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. For this account, Dr. White selected the R0.5-62 curve, and I selected the O2-67 curve. Both of these Iowa curves are shown with the OLT curve in the graph below.[23]

[22] Exhibit DJG-8.

[23] In the depreciation study, where the same Iowa curve was proposed for an account and subaccount in dispute, I combined the historical service life data to form a single OLT curve for the accounts. Thus, I also recommend the same Iowa curve for both the account and sub account in dispute. In this case, I applied the S0-76 Iowa curve to Accounts 356.00 and 356.05.

Figure 8:
Account 364 – Poles, Towers, and Fixtures



The relatively unusual curve shape of the OLT curve makes it unfeasible to find an Iowa curve that results in a relatively close fit throughout all portions of the OLT curve. However, the OLT curve has adequate retirement history and most of the points on the OLT curve are statistically relevant based on the 1% truncation benchmark. The R0.5 curve shape selected by Dr. White is not flat enough in my opinion to result in an accurate reflection of the historical retirement pattern, and thus may also result in an inaccurate projection of remaining life. Although an O2 curve shape is relatively unusual compared with R-shaped Iowa curves, at this time it results in a better fit to the OLT curve. We can use mathematical curve fitting to further assess the results.

Q. Does the Iowa curve you selected provide a better mathematical fit to the OLT curve for this account?

A. Yes. The SSD between the Company's Iowa curve and the truncated OLT curve is 0.4388, and the SSD between the O2-67 Iowa curve I selected and the truncated OLT curve is 0.1699, which means it results in the closer fit.[24]

B. Kansas South Accounts

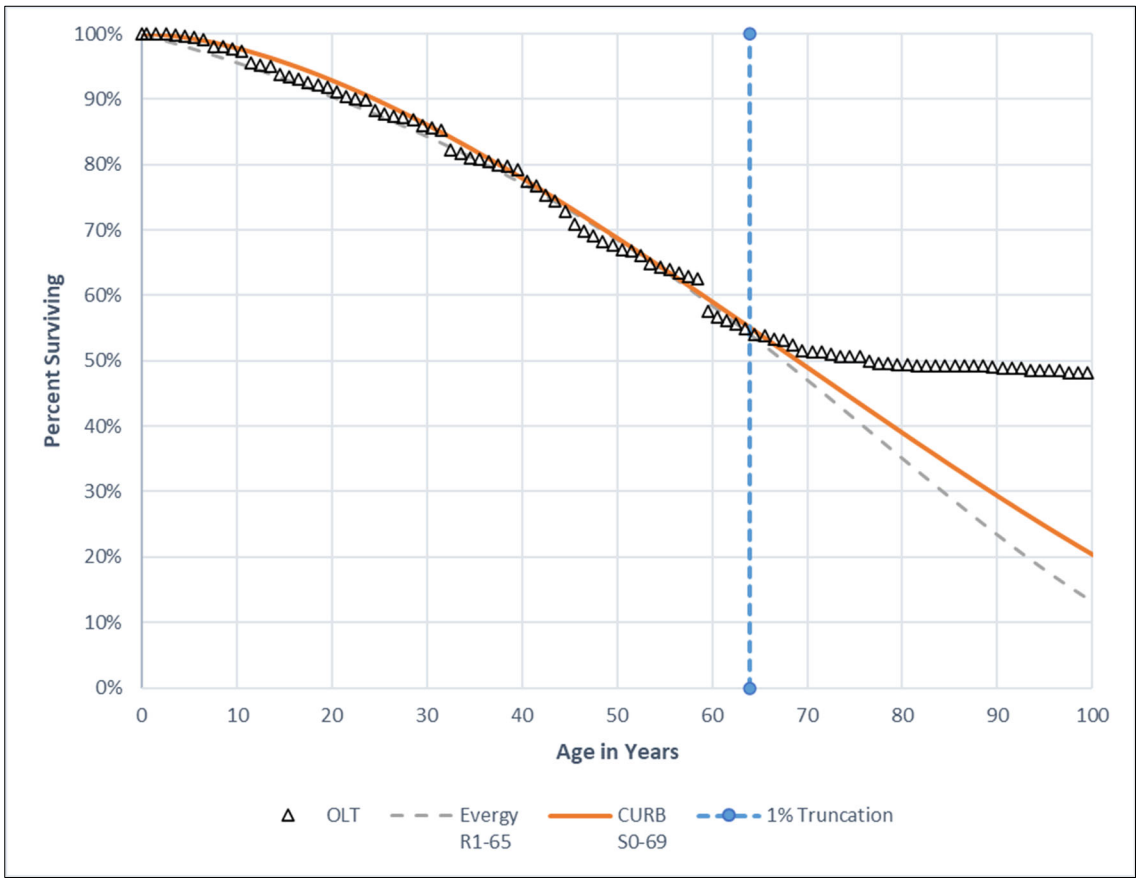
1. Account 353 – Transmission Station Equipment

Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. For this account, Dr. White selected the R1-65 curve, and I selected the S0-69 curve. Both of these Iowa curves are shown with the OLT curve in the graph below.

[24] Exhibit DJG-8.

Figure 9:
Account 353 – Transmission Station Equipment



As shown in this graph, both Iowa curves result in relatively close fits to the OLT curve through the most relevant portions. While the tail end of this OLT curve is much less relevant for statistical analysis when compared with other portions of the OLT curve, it nonetheless provides some indication that a longer S-shaped Iowa curve may result in a more accurate fit than an R1 curve at this time.

Q. Does the Iowa curve you selected provide a better mathematical fit to the OLT curve for this account?

A. Yes. When measuring the truncated OLT curve, the R1-65 Iowa curve results in a slightly closer fit by an SSD of 0.0004. When measuring the entire OLT curve, the S0-69 Iowa curve I selected results in the closer fit.[25]

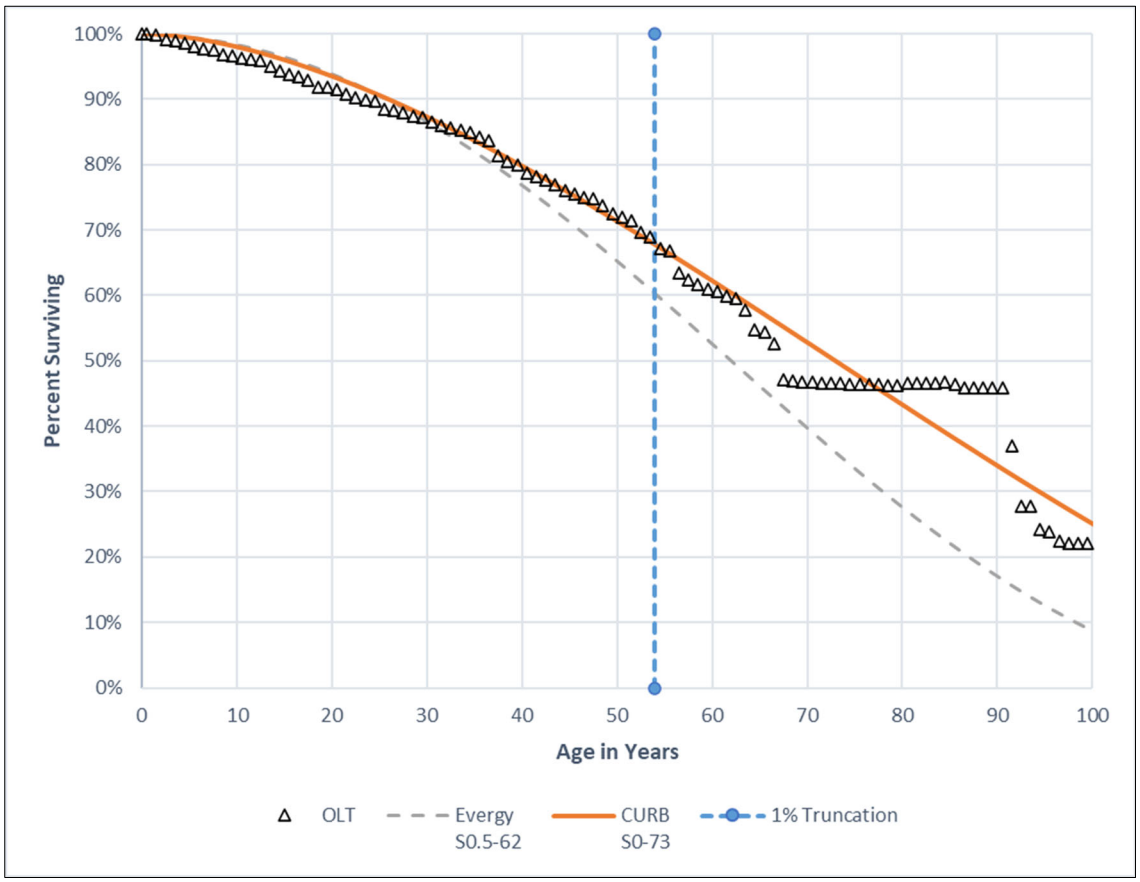
2. Account 355 – Poles and Fixtures

Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. For this account, Dr. White selected the S0.5-62 curve, and I selected the S0-73 curve. Both of these Iowa curves are shown with the OLT curve in the graph below.

[25] Exhibit DJG-10.

Figure 10:
Account 355 – Poles and Fixtures



As shown in this graph, the Iowa curve I selected provides a very good fit through the most relevant portions of the OLT curve leading up to the truncation line. In contrast, the Iowa curve selected by Dr. White is notably shorter than the retirement pattern displayed in the OLT curve. We can use mathematical curve fitting to further assess the results.

Q. Does the Iowa curve you selected provide a better mathematical fit to the OLT curve for this account?

A. Yes. The SSD between the Company's Iowa curve and the truncated OLT curve is 0.0618, and the SSD between the S0-73 Iowa curve I selected and the truncated OLT curve is 0.0078, which means it results in the closer fit.[26]

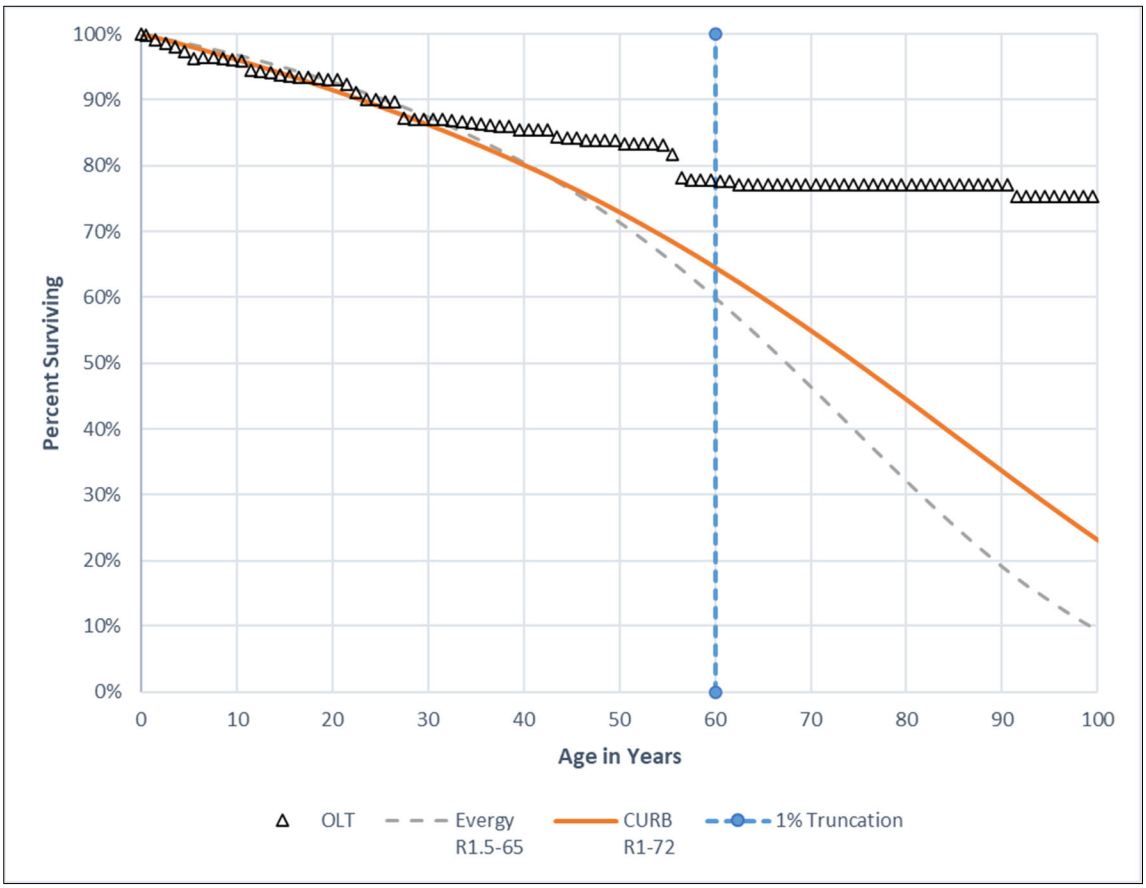
3. Account 356 – Overhead Conductor and Devices

Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. For this account, Dr. White selected the R1.5-65 curve, and I selected the R1-72 curve. Both of these Iowa curves are shown with the OLT curve in the graph below.

[26] Exhibit DJG-11.

Figure 11:
Account 356 – Overhead Conductor and Devices



Although there is sufficient retirement history in Account 356 for actuarial analysis (even for the truncated OLT curve), this OLT curve has not begun to sufficiently decline to indicate a confident retirement dispersion pattern. In other words, simply selecting the best mathematically fitting Iowa curve for this account runs the risk of estimating a service life that is notably longer than the range of average lives typically observed in the industry for this account. Nonetheless, the Company has not presented any meaningful evidence outside of the statistical data to support its proposed service life. Given the data presented at this time, the R1.5-65 curve results in a shorter average life than what is otherwise indicated by the data. While the R1-72 curve I selected is also shorter than the OLT curve,

it represents a reasonable balance between the observed data and the likelihood that the retirement rate will increase for older vintages, thus putting gradual downward pressure on the retirement dispersion pattern presented in the OLT curve over time.

Q. Does the Iowa curve you selected provide a better mathematical fit to the OLT curve for this account?

A. Yes. The SSD between the Company's Iowa curve and the truncated OLT curve is 0.3129, and the SSD between the R1-72 Iowa curve I selected and the truncated OLT curve is 0.2271, which means it results in the closer fit.[27]

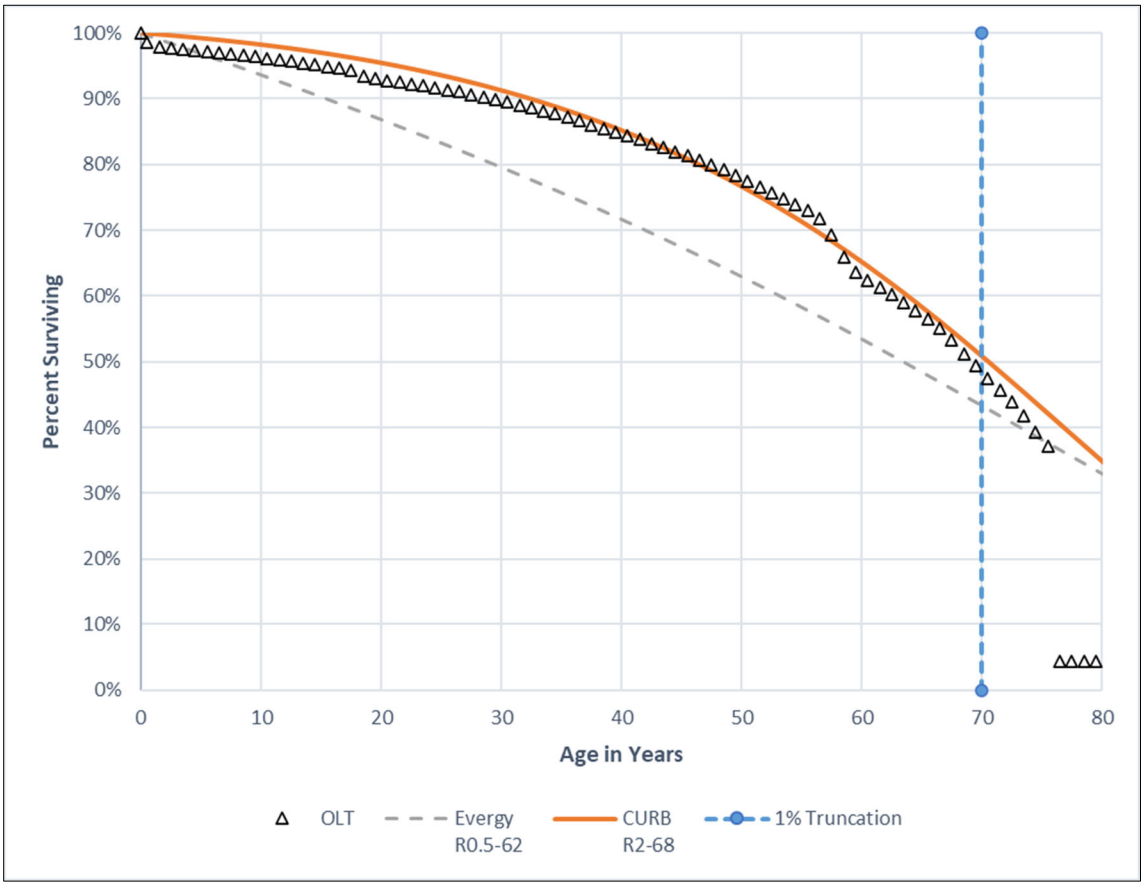
4. Account 364 – Poles, Towers, and Fixtures

Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. For this account, Dr. White selected the R0.5-62 curve, and I selected the R2-68 curve. Both of these Iowa curves are shown with the OLT curve in the graph below.

[27] Exhibit DJG-12.

Figure 12:
Account 364 – Poles, Towers, and Fixtures



The Iowa curve selected by Dr. White for this account is so divergent from the observed data that it falls outside the range of reasonableness. To select the R0.5-62 to develop the depreciation rate for this account would be akin to disregarding the entire point of Iowa curve fitting. In other words, there is little meaning in undertaking a rigorous analysis using actuarial analyses and Iowa curve fitting if such analyses can be entirely ignored without any additional support. The R2-68 Iowa curve clearly results in a closer fit and a more reasonable and accurate depreciation rate.

Q. Does the Iowa curve you selected provide a better mathematical fit to the OLT curve for this account?

A. Yes. The SSD between the Company's Iowa curve and the truncated OLT curve is 0.6975, and the SSD between the R2-68 Iowa curve I selected and the truncated OLT curve is 0.0200, which means it results in the closer fit.[28]

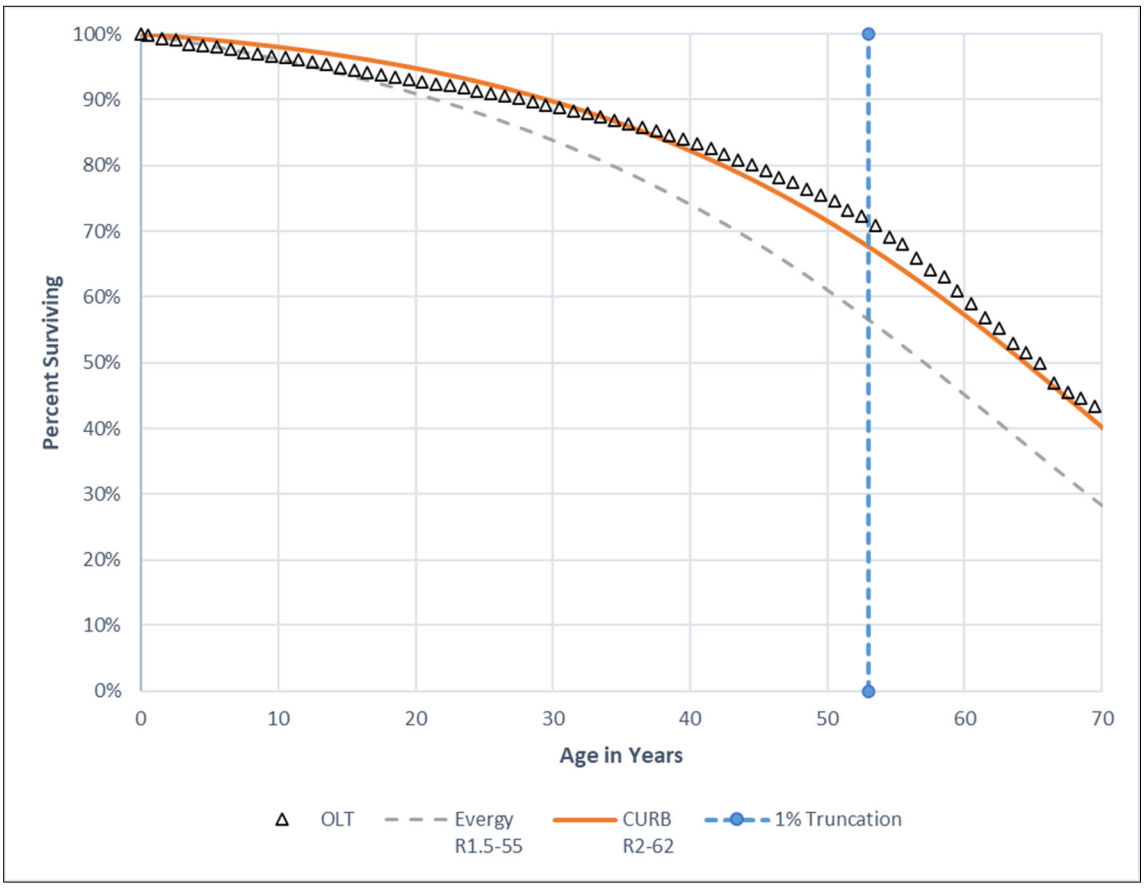
5. Account 367 – Underground Conductor and Devices

Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. For this account, Dr. White selected the R1.5-55 curve, and I selected the R2-62 curve. Both of these Iowa curves are shown with the OLT curve in the graph below.

[28] Exhibit DJG-13.

Figure 13:
Account 367 – Underground Conductor and Devices



As with Account 364 discussed above, the Iowa curve selected by Dr. White for this account simply results in a poor fit to the observed data and is not within a reasonable range for this account, particularly when the primary evidence presented in support of his service life estimate is the statistical retirement data. The R2-62 Iowa curve clearly results in a closer fit and a more reasonable and accurate depreciation rate.

Q. Does the Iowa curve you selected provide a better mathematical fit to the OLT curve for this account?

A. Yes. The SSD between the Company's Iowa curve and the truncated OLT curve is 0.2686, and the SSD between the R2-62 Iowa curve I selected and the truncated OLT curve is 0.0168, which means it results in the closer fit.[29]

C. Kansas Metro Accounts

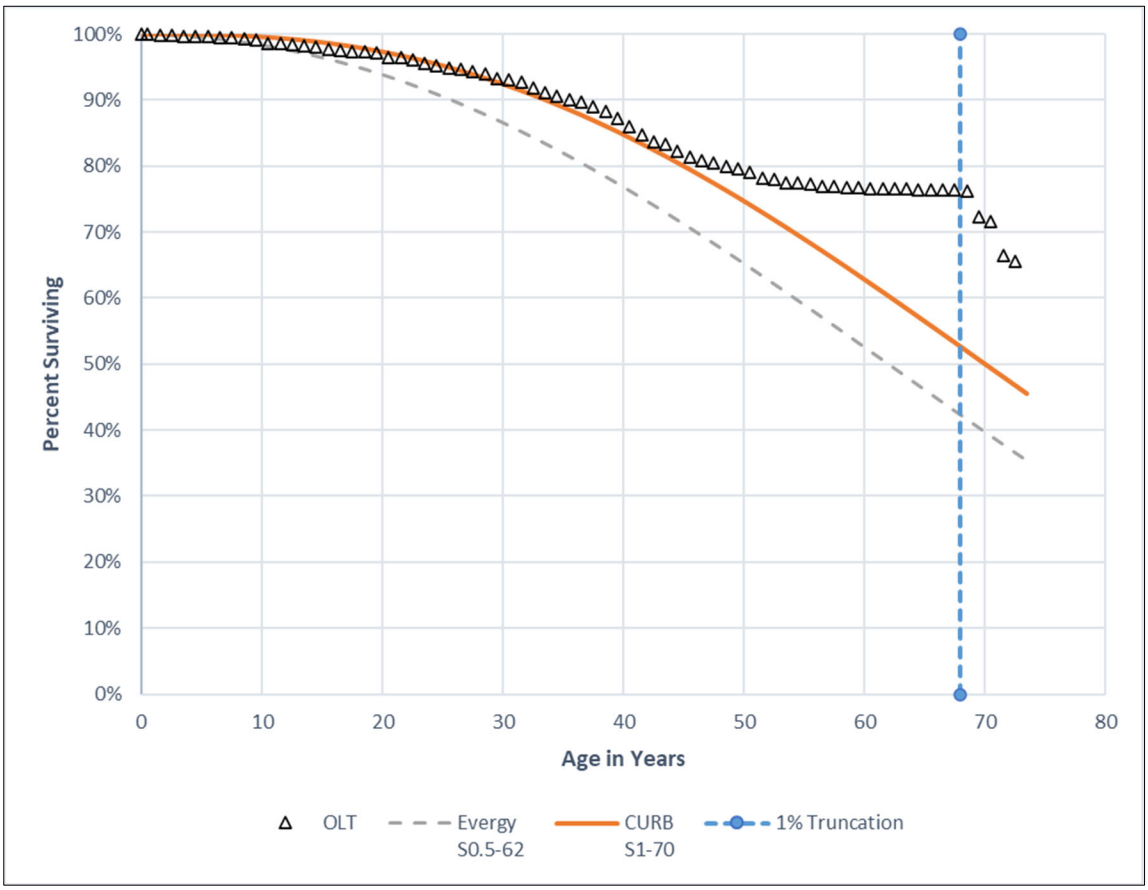
1. Account 355 – Poles and Fixtures

Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. For this account, Dr. White selected the S0.5-62 curve, and I selected the S1-70 curve. Both of these Iowa curves are shown with the OLT curve in the graph below.

[29] Exhibit DJG-14.

Figure 14:
Account 355 – Poles and Fixtures



One of the primary purposes of Iowa curve fitting is to use historical retirement data to assist in projecting remaining life. Thus, selecting an Iowa curve for an account that is substantially divergent for the historical retirement rate arguably has little value in assisting with accurate projections of future remaining life. For this account, the Iowa curve selected by Dr. White does not accurately reflect what has already been observed in this account in terms of the retirement rate. At this time, the S1-70 curve results in a much better fit, and thus a more reasonable depreciation rate.

Q. Does the Iowa curve you selected provide a better mathematical fit to the OLT curve for this account?

A. Yes. The SSD between the Company's Iowa curve and the truncated OLT curve is 1.2560, and the SSD between the S1-70 Iowa curve I selected and the truncated OLT curve is 0.3798, which means it results in the closer fit.[30]

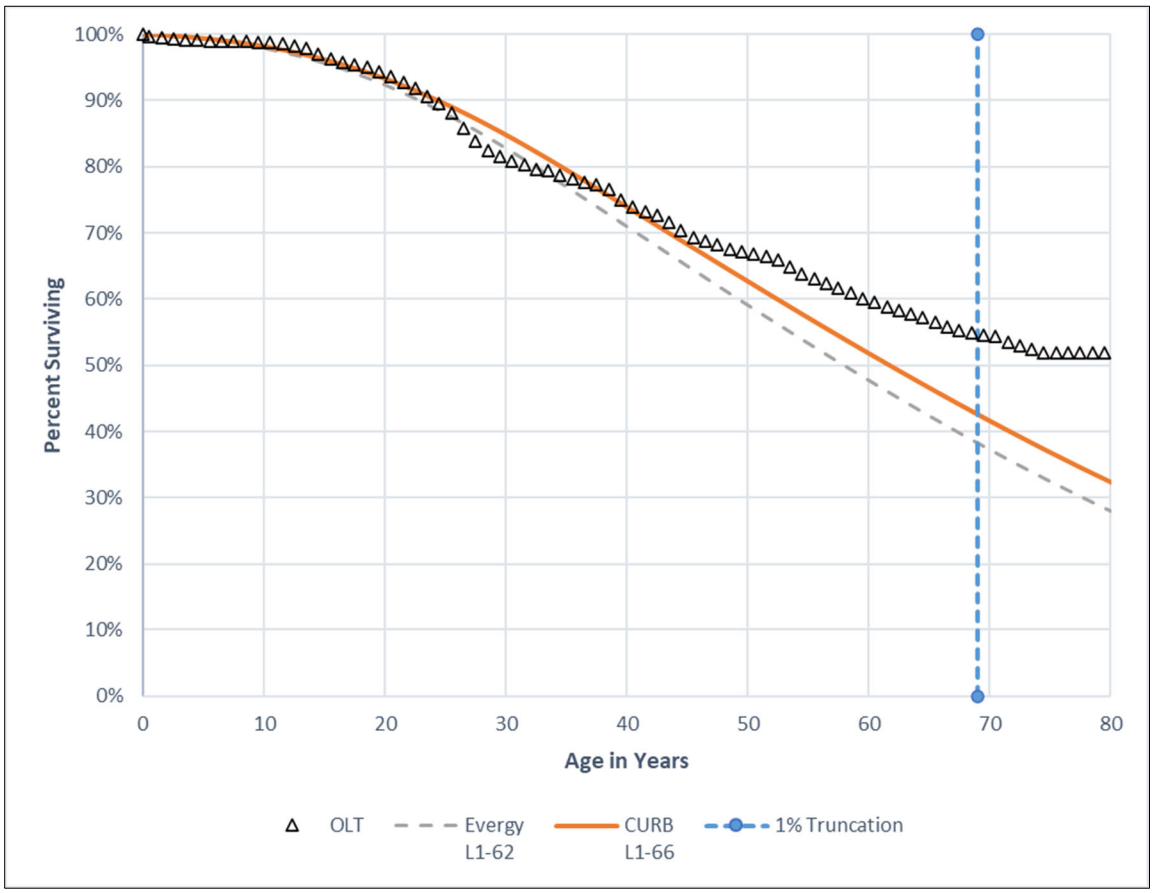
2. Account 365 – Overhead Conductor and Devices

Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. For this account, Dr. White selected the L1-62 curve, and I selected the L1-66 curve. Both of these Iowa curves are shown with the OLT curve in the graph below.

[30] Exhibit DJG-15.

Figure 15:
Account 365 – Overhead Conductor and Devices



As shown in this graph, both Iowa curves provide relatively close fits to the OLT curve through the upper portion of the OLT curve. After age 35, however, the Iowa curve selected by Dr. White takes a notable departure from the retirement pattern displayed in the OLT curve. To be fair, selecting an Iowa curve for this account that attempts to perfectly match the OLT curve from ages 50–60 would likely result in an average life estimate that is substantially longer than the service lives typically observed and estimated for this account across the industry. However, I believe more credit should be given to the observed data than the Iowa curve selected by Dr. White does, particularly since the Company has not presented meaningful evidence outside the statistics to support its

proposed service life for this account. In that regard, the Iowa curve I selected strikes a good balance between giving an appropriate amount of consideration to the observed data while also giving some credit to the notion that the latter, relevant portions of the OLT curve for this account will likely begin to decline at a greater rate than what has been observed thus far.

Q. Does the Iowa curve you selected provide a better mathematical fit to the OLT curve for this account?

A. Yes. The SSD between the Company's Iowa curve and the truncated OLT curve is 0.3213, and the SSD between the L1-66 Iowa curve I selected and the truncated OLT curve is 0.1444, which means it results in the closer fit.[31]

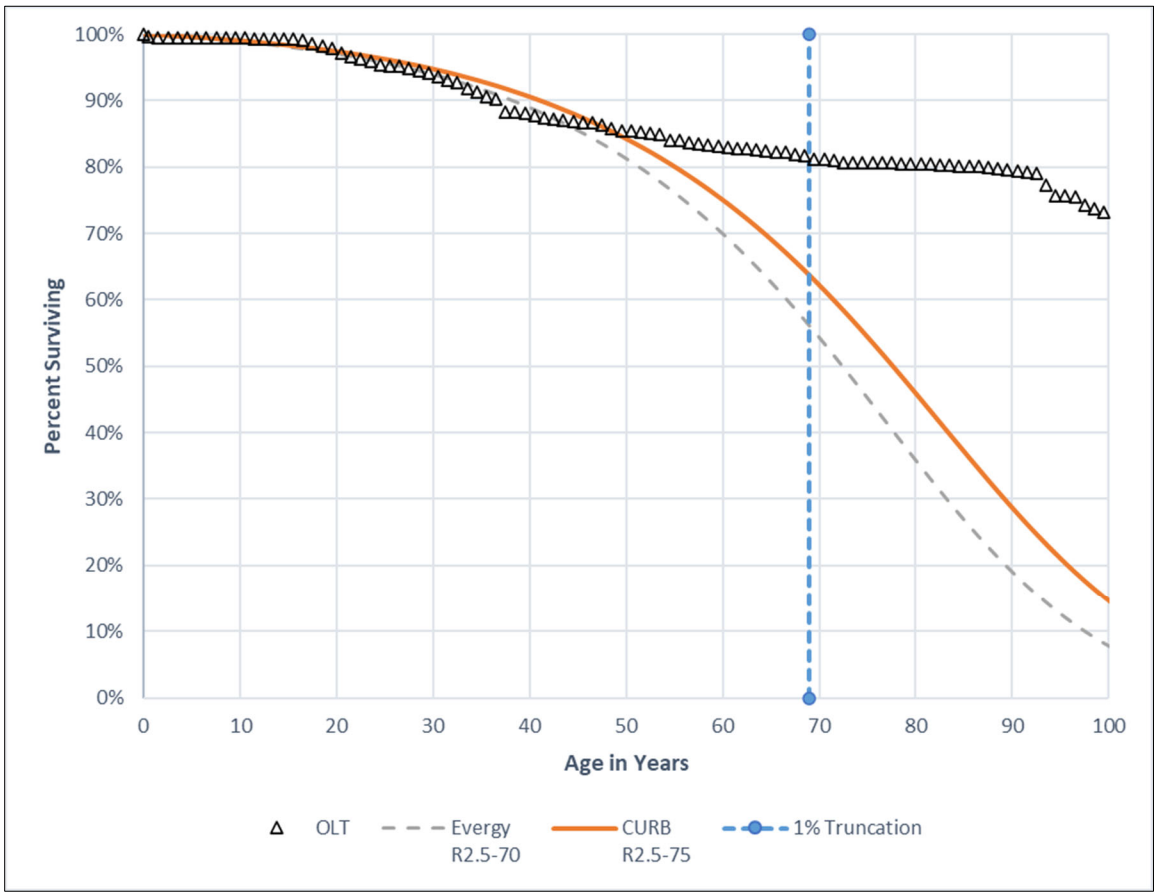
3. Account 366 – Underground Conduit

Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. For this account, Dr. White selected the R2.5-70 curve, and I selected the R2.5-75 curve. Both of these Iowa curves are shown with the OLT curve in the graph below.

[31] Exhibit DJG-16.

Figure 16:
Account 366 – Underground Conduit



As shown in this graph, both Iowa curves provide relatively close fits to the OLT curve through the upper portion of the OLT curve. After age 50, however, the Iowa curve selected by Dr. White takes a notable departure from the retirement pattern displayed in the OLT curve. To be fair, selecting an Iowa curve for this account that attempts to perfectly match the OLT curve from ages 50–70 would likely result in an average life estimate that is substantially longer than the service lives typically observed and estimated for this account across the industry. However, I believe more credit should be given to the observed data than the Iowa curve selected by Dr. White does, particularly since the Company has not presented meaningful evidence outside the statistics to support its

proposed service life for this account. In that regard, the Iowa curve I selected strikes a good balance between giving an appropriate amount of consideration to the observed data while also giving some credit to the notion that the latter, relevant portions of the OLT curve for this account will likely begin to decline at a greater rate than what has been observed thus far.

Q. Does the Iowa curve you selected provide a better mathematical fit to the OLT curve for this account?

A. Yes. The SSD between the Company's Iowa curve and the truncated OLT curve is 0.4180, and the SSD between the R2.5-75 Iowa curve I selected and the truncated OLT curve is 0.1849, which means it results in the closer fit.[32]

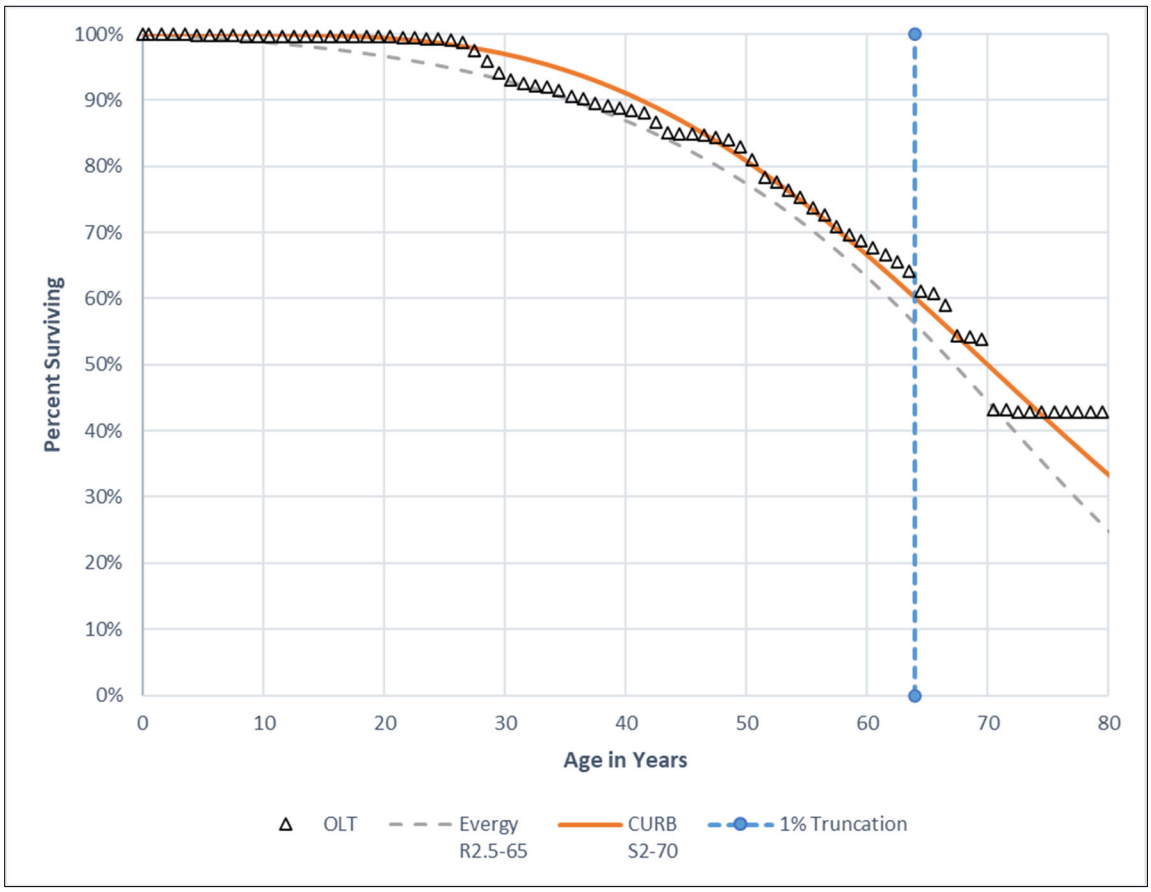
4. Account 369 – Services

Q. Please describe your service life estimate for this account and compare it with the Company's estimate.

A. For this account, Dr. White selected the R2.5-65 curve, and I selected the S2-70 curve. Both of these Iowa curves are shown with the OLT curve in the graph below.

[32] Exhibit DJG-17.

Figure 17:
Account 369 – Services



As shown in this graph, both Iowa curves result in relatively close fits through most of the OLT curve, and they are both arguably within a reasonable range for this account. We can use mathematical curve fitting to further assess the results.

Q. Does the Iowa curve you selected provide a better mathematical fit to the OLT curve for this account?

A. Yes. The SSD between the Company's Iowa curve and the truncated OLT curve is 0.0542, and the SSD between the S2-70 Iowa curve I selected and the truncated OLT curve is 0.0196, which means it results in the closer fit.[33]

VI. NET SALVAGE ANALYSIS

Q. Describe the concept of net salvage.

A. If an asset has any value left when it is retired from service, a utility might decide to sell the asset. The proceeds from this transaction are called "gross salvage." The corresponding expense associated with the removal of the asset from service is called the "cost of removal." The term "net salvage" equates to gross salvage less the cost of removal. Often, the net salvage for utility assets is a negative number (or percentage) because the cost of removing the assets from service exceeds any proceeds received from selling the assets. When a negative net salvage rate is applied to an account to calculate the depreciation rate, it results in increasing the total depreciable base to be recovered over a particular period of time and increases the depreciation rate. Therefore, a greater negative net salvage rate equates to a higher depreciation rate and expense, all else held constant.

Q. Please describe the Company's proposal regarding its net salvage rates for mass property accounts.

A. The Company is proposing notable increases in negative net salvage for several of its mass property accounts. This has an increasing effect on depreciation rates and expense.

[33] Exhibit DJG-18.

Q. Did the Company provide evidence to support its proposed increases in negative net salvage rates?

A. Yes. Unlike the accounts discussed above regarding service life, the Company did provide convincing evidence that was generally supportive of its proposed increase in negative net salvage for its mass property accounts. While I would agree that a general increase in negative net salvage is warranted at this time, I recommend the Commission take a more gradual approach with adopting these increases in order to mitigate the financial impact to customers. As discussed above, even if CURB's proposed depreciation rates are adopted, it will still result in an increase of about $23.5 million to the Company's annual depreciation accrual.

Q. Has there been a trend in increasing negative net salvage in the utility industry?

A. Yes. Negative net salvage rates occur when the cost of removal exceeds the gross salvage of an asset when it is removed from service. Net salvage rates are calculated by considering gross salvage and removal costs as a percentage of the original cost of the assets retired. In other words, salvage and removal costs are based on current dollars, while retirements are based on historical dollars. Increasing labor costs associated with asset removal combined with the fact that original costs remain the same have contributed to increasing negative net salvage over time.

Q. Have other utility commissions expressed concern over increasing negative net salvage rates?

A. Yes. In Pacific Gas and Electric Company's ("PG&E") 2014 rate case, the California commission stated: "We remain concerned with the growing cost burden associated with

increasing cost trends for negative net salvage."[34] The California commission also expressed an interest in the ratemaking concept of gradualism:

> In evaluating whether a proposed increase reflects gradualism, however, we believe the more appropriate measure is how the change affects customers' retail rates. The fact that PG&E previously proposed higher removal costs than adopted has no bearing on how a proposed change would impact current ratepayers. Accordingly, we apply the principle of gradualism based on how a proposed change in estimate compares to adopted costs reflected in current rates, irrespective of what PG&E may have forecasted in an earlier depreciation study.[35]

In PG&E's 2014 rate case, the California Office of Ratepayer Advocates proposed a 25% cap on increased net salvage rates to mitigate sudden increases in net salvage and instead provide for more gradual levels of increases.[36] The California commission ultimately found: "As a general approach, we adopt no more than 25% of PG&E's estimated increases in the accrual provision for removal costs. This limitation tempers the impacts on current ratepayers...."[37]

Q. Given the potentially burdensome impact to customers if Evergy's proposed depreciation rates are adopted without adjustment, do you think it would be appropriate for the Commission to consider a similar approach to California's, as discussed above, regarding Evergy's proposed net salvage rates?

A. Yes. In this case, it would be reasonable for the Commission to consider a gradual approach to address the negative net salvage rate increases proposed by the Company. I believe the concept of gradualism, as it relates to net salvage and depreciation rates, should

[34] Decision Authorizing Pacific Gas and Electric Company's General Rate Case Revenue Requirement for 2014-2016, D.14-08-032, p. 597.

[35] *Id*. at 598.

[36] *Id*. at 592-93.

[37] *Id*. at 602.

be considered on a case-by-case basis in context with the overall impact of the rate proceeding before the Commission.

Q. Please summarize your proposed net salvage adjustments.

A. The benchmark for net salvage gradualism discussed above is 25% of the utility's proposed increase (assuming the increase is supported by evidence). In this case, I would propose a similar approach, but with a 50% limit. This approach, all else constant, would result in higher negative net salvage rates and depreciation rates than would a 25% limit. The current and proposed net salvage rates for the accounts at issue are presented in the tables in my Executive Summary above as well as my exhibits.[38]

VII. CONCLUSION

Q. Please summarize the key points of your testimony and recommendation.

A. Based on my review of the depreciation study, the Company has not made a convincing showing that its proposed depreciation rates for all its accounts are not excessive. An actuarial analysis of the Company's historical retirement rates and patterns shows that Evergy's proposed service lives for the accounts in dispute are generally shorter than what the historical data otherwise indicate. An underestimated service life results in an unreasonably high depreciation rate and expense. In addition, the Commission should consider taking a gradual approach regarding the Company's proposed negative net salvage rate increases. My proposed depreciation rates would reduce the Company's proposed depreciation accrual by $22.7 million; however, they would also equate to an increase in

[38] *See* Exhibit DJG-3.

the annual accrual from current levels in the amount of $23.5 million. For CURB's proposed adjustments to depreciation expense and its impact on the revenue requirement, please see the direct testimony of CURB witness Andrea Crane.

Q. Does this conclude your testimony?

A. Yes.

VERIFICATION

STATE OF OKLAHOMA)
)
COUNTY OF OKLAHOMA) ss:

David J. Garrett, being duly sworn upon his oath, deposes and states that he is a consultant for the Citizens' Utility Ratepayer Board, that he has read and is familiar with the foregoing *Direct Testimony*, and that the statements made herein are true and correct to the best of his knowledge, information, and belief.

David J. Garrett

SUBSCRIBED AND SWORN to before me this 28th day of August, 2023.

Notary Public

My Commission expires:
7/8/2025

HEATHER GARRETT
Notary Public - State of Oklahoma
Commission Number 21008933
My Commission Expires Jul 8, 2025

APPENDIX A:

THE DEPRECIATION SYSTEM

A depreciation accounting system may be thought of as a dynamic system in which estimates of life and salvage are inputs to the system, and the accumulated depreciation account is a measure of the state of the system at any given time.[1] The primary objective of the depreciation system is the timely recovery of capital. The process for calculating the annual accruals is determined by the factors required to define the system. A depreciation system should be defined by four primary factors: 1) a method of allocation; 2) a procedure for applying the method of allocation to a group of property; 3) a technique for applying the depreciation rate; and 4) a model for analyzing the characteristics of vintage groups comprising a continuous property group.[2] The figure below illustrates the basic concept of a depreciation system and includes some of the available parameters.[3]

There are hundreds of potential combinations of methods, procedures, techniques, and models, but in practice, analysts use only a few combinations. Ultimately, the system selected must result in the systematic and rational allocation of capital recovery for the utility. Each of the four primary factors defining the parameters of a depreciation system is discussed further below.

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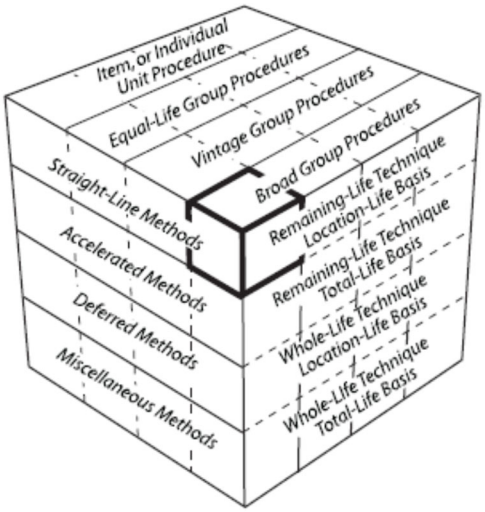
[1] Wolf & W. Chester Fitch, Depreciation Systems 69-70 (Iowa State University Press 1994).

[2] *Id.* at 70, 139–40.

[3] Edison Electric Institute, *Introduction to Depreciation* (inside cover) (EEI April 2013). Some definitions of the terms shown in this diagram are not consistent among depreciation practitioners and literature because depreciation analysis is a relatively small and fragmented field. This diagram simply illustrates some of the available parameters of a depreciation system.

Figure 1:
The Depreciation System Cube



1. Allocation Methods

The "method" refers to the pattern of depreciation in relation to the accounting periods. The method most commonly used in the regulatory context is the "straight-line method"—a type of age-life method in which the depreciable cost of plant is charged in equal amounts to each accounting period over the service life of plant.[4] Because group depreciation rates and plant balances often change, the amount of the annual accrual rarely remains the same, even when the straight-line method is employed.[5] The basic formula for the straight-line method is as follows:[6]

[4] National Association of Regulatory Utility Commissioners, Public Utility Depreciation Practices 56 (NARUC 1996).

[5] *Id*.

[6] *Id*.

Equation 1:
Straight-Line Accrual

$$Annual\ Accrual = \frac{Gross\ Plant - Net\ Salavage}{Service\ Life}$$

Gross plant is a known amount from the utility's records, while both net salvage and service life must be estimated to calculate the annual accrual. The straight-line method differs from accelerated methods of recovery, such as the "sum-of-the-years-digits" method and the "declining balance" method. Accelerated methods are primarily used for tax purposes and are rarely used in the regulatory context for determining annual accruals.[7] In practice, the annual accrual is expressed as a rate which is applied to the original cost of plant to determine the annual accrual in dollars. The formula for determining the straight-line rate is as follows:[8]

Equation 2:
Straight-Line Rate

$$Depreciation\ Rate\ \% = \frac{100 - Net\ Salvage\ \%}{Service\ Life}$$

2. Grouping Procedures

The "procedure" refers to the way the allocation method is applied through subdividing the total property into groups.[9] While single units may be analyzed for depreciation, a group plan of depreciation is particularly adaptable to utility property. Employing a grouping procedure allows for a composite application of depreciation rates to groups of similar property, rather than conducting calculations for each unit. Whereas an individual unit of property has a single life, a group of property displays a dispersion of lives and the life characteristics of the group must be

[7] *Id*. at 57.

[8] *Id*. at 56.

[9] Wolf *supra* n. 1, at 74-75.

described statistically.[10] When analyzing mass property categories, it is important that each group contains homogenous units of plant that are used in the same general manner throughout the plant and operated under the same general conditions.[11]

The "average life" and "equal life" grouping procedures are the two most common. In the average life procedure, a constant annual accrual rate based on the average life of all property in the group is applied to the surviving property. While property having shorter lives than the group average will not be fully depreciated, and likewise, property having longer lives than the group average will be over-depreciated, the ultimate result is that the group will be fully depreciated by the time of the final retirement.[12] Thus, the average life procedure treats each unit as though its life is equal to the average life of the group. By contrast, the equal life procedure treats each unit in the group as though its life was known.[13] Under the equal life procedure the property is divided into subgroups that each has a common life.[14]

3. Application Techniques

The third factor of a depreciation system is the "technique" for applying the depreciation rate. There are two commonly used techniques: "whole life" and "remaining life." The whole life technique applies the depreciation rate on the estimated average service life of a group, while the remaining life technique seeks to recover undepreciated costs over the remaining life of the plant.[15]

In choosing the application technique, consideration should be given to the proper level of the accumulated depreciation account. Depreciation accrual rates are calculated using estimates

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[10] *Id*. at 74.

[11] NARUC *supra* n. 4, at 61–62.

[12] Wolf *supra* n. 1, at 74-75.

[13] *Id*. at 75.

[14] *Id*.

[15] NARUC *supra* n. 4, at 63–64.

of service life and salvage. Periodically these estimates must be revised due to changing conditions, which cause the accumulated depreciation account to be higher or lower than necessary. Unless some corrective action is taken, the annual accruals will not equal the original cost of the plant at the time of final retirement.[16] Analysts can calculate the level of imbalance in the accumulated depreciation account by determining the "calculated accumulated depreciation," (a.k.a. "theoretical reserve" and referred to in these appendices as "CAD"). The CAD is the calculated balance that would be in the accumulated depreciation account at a point in time using current depreciation parameters.[17] An imbalance exists when the actual accumulated depreciation account does not equal the CAD. The choice of application technique will affect how the imbalance is dealt with.

Use of the whole life technique requires that an adjustment be made to accumulated depreciation after calculation of the CAD. The adjustment can be made in a lump sum or over a period of time. With use of the remaining life technique, however, adjustments to accumulated depreciation are amortized over the remaining life of the property and are automatically included in the annual accrual.[18] This is one reason that the remaining life technique is popular among practitioners and regulators. The basic formula for the remaining life technique is as follows:[19]

[16] Wolf *supra* n. 1, at 83.

[17] NARUC *supra* n. 4, at 325.

[18] NARUC *supra* n. 4, at 65 ("The desirability of using the remaining life technique is that any necessary adjustments of [accumulated depreciation] . . . are accrued automatically over the remaining life of the property. Once commenced, adjustments to the depreciation reserve, outside of those inherent in the remaining life rate would require regulatory approval.").

[19] *Id*. at 64.

Equation 3:
Remaining Life Accrual

$$Annual\ Accrual = \frac{Gross\ Plant - Accumulated\ Depreciation - Net\ Salvage}{Average\ Remaining\ Life}$$

The remaining life accrual formula is similar to the basic straight-line accrual formula above with two notable exceptions. First, the numerator has an additional factor in the remaining life formula: the accumulated depreciation. Second, the denominator is "average remaining life" instead of "average life." Essentially, the future accrual of plant (gross plant less accumulated depreciation) is allocated over the remaining life of plant. Thus, the adjustment to accumulated depreciation is "automatic" in the sense that it is built into the remaining life calculation.[20]

4. Analysis Model

The fourth parameter of a depreciation system, the "model," relates to the way of viewing the life and salvage characteristics of the vintage groups that have been combined to form a continuous property group for depreciation purposes.[21] A continuous property group is created when vintage groups are combined to form a common group. Over time, the characteristics of the property may change, but the continuous property group will continue. The two analysis models used among practitioners, the "broad group" and the "vintage group," are two ways of viewing the life and salvage characteristics of the vintage groups that have been combined to form a continuous property group.

The broad group model views the continuous property group as a collection of vintage groups that each have the same life and salvage characteristics. Thus, a single survivor curve and a single salvage schedule are chosen to describe all the vintages in the continuous property group.

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[20] Wolf *supra* n. 1, at 178.

[21] *See* Wolf *supra* n. 1, at 139 (I added the term "model" to distinguish this fourth depreciation system parameter from the other three parameters).

By contrast, the vintage group model views the continuous property group as a collection of vintage groups that may have different life and salvage characteristics. Typically, there is not a significant difference between vintage group and broad group results unless vintages within the applicable property group experienced dramatically different retirement levels than anticipated in the overall estimated life for the group. For this reason, many analysts utilize the broad group procedure because it is more efficient.

APPENDIX B:

IOWA CURVES

Early work in the analysis of the service life of industrial property was based on models that described the life characteristics of human populations.[22] This history explains why the word "mortality" is often used in the context of depreciation analysis. In fact, a group of property installed during the same accounting period is analogous to a group of humans born during the same calendar year. Each period the group will incur a certain fraction of deaths / retirements until there are no survivors. Describing this pattern of mortality is part of actuarial analysis and is regularly used by insurance companies to determine life insurance premiums. The pattern of mortality may be described by several mathematical functions, particularly the survivor curve and frequency curve. Each curve may be derived from the other so that if one curve is known, the other may be obtained. A survivor curve is a graph of the percent of units remaining in service expressed as a function of age.[23] A frequency curve is a graph of the frequency of retirements as a function of age. Several types of survivor and frequency curves are illustrated in the figures below.

1. Development

The survivor curves used by analysts today were developed over several decades from extensive analysis of utility and industrial property. In 1931, Edwin Kurtz and Robley Winfrey used extensive data from a range of 65 industrial property groups to create survivor curves representing the life characteristics of each group of property.[24] They generalized the 65 curves into 13 survivor curve types and published their results in *Bulletin 103: Life Characteristics of*

[22] Wolf *supra* n. 1, at 276.

[23] *Id*. at 23.

[24] *Id*. at 34.

Physical Property. The 13 type curves were designed to be used as valuable aids in forecasting probable future service lives of industrial property. Over the next few years, Winfrey continued gathering additional data, particularly from public utility property and expanded the examined property groups from 65 to 176.[25] This research resulted in 5 additional survivor curve types for a total of 18 curves. In 1935, Winfrey published *Bulletin 125: Statistical Analysis of Industrial Property Retirements*. According to Winfrey, "[t]he 18 type curves are expected to represent quite well all survivor curves commonly encountered in utility and industrial practices."[26] These curves are known as the "Iowa curves" and are used extensively in depreciation analysis in order to obtain the average service lives of property groups. (Use of Iowa curves in actuarial analysis is further discussed in Appendix C.)

In 1942, Winfrey published *Bulletin 155: Depreciation of Group Properties*. In Bulletin 155, Winfrey made some slight revisions to a few of the 18 curve types, and published the equations, tables of the percent surviving, and probable life of each curve at five-percent intervals.[27] Rather than using the original formulas, analysts typically rely on the published tables containing the percentages surviving. This reliance is necessary because, absent knowledge of the integration technique applied to each age interval, it is not possible to recreate the exact original published table values. In the 1970s, John Russo collected data from over 2,000 property accounts reflecting observations during the period 1965 – 1975 as part of his Ph.D. dissertation at Iowa State. Russo essentially repeated Winfrey's data collection, testing, and analysis methods used to

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[25] *Id*.

[26] Robley Winfrey, *Bulletin 125: Statistical Analyses of Industrial Property Retirements* 85, Vol. XXXIV, No. 23 (Iowa State College of Agriculture and Mechanic Arts 1935).

[27] Robley Winfrey, Bulletin 155: Depreciation of Group Properties 121-28, Vol XLI, No. 1 (The Iowa State College Bulletin 1942); see also Wolf supra n.7, at 305–38 (publishing the percent surviving for each Iowa curve, including "O" type curve, at one percent intervals).

develop the original Iowa curves, except that Russo studied industrial property in service several decades after Winfrey published the original Iowa curves. Russo drew three major conclusions from his research:[28]

1. No evidence was found to conclude that the Iowa curve set, as it stands, is not a valid system of standard curves;

2. No evidence was found to conclude that new curve shapes could be produced at this time that would add to the validity of the Iowa curve set; and

3. No evidence was found to suggest that the number of curves within the Iowa curve set should be reduced.

Prior to Russo's study, some had criticized the Iowa curves as being potentially obsolete because their development was rooted in the study of industrial property in existence during the early 1900s. Russo's research, however, negated this criticism by confirming that the Iowa curves represent a sufficiently wide range of life patterns and that, though technology will change over time, the underlying patterns of retirements remain constant and can be adequately described by the Iowa curves.[29]

Over the years, several more curve types have been added to Winfrey's 18 Iowa curves. In 1967, Harold Cowles added four origin-modal curves. In addition, a square curve is sometimes used to depict retirements which are all planned to occur at a given age. Finally, analysts commonly rely on several "half curves" derived from the original Iowa curves. Thus, the term "Iowa curves" could be said to describe up to 31 standardized survivor curves.

[28] *See* Wolf *supra* n. 1, at 37.

[29] *Id*.

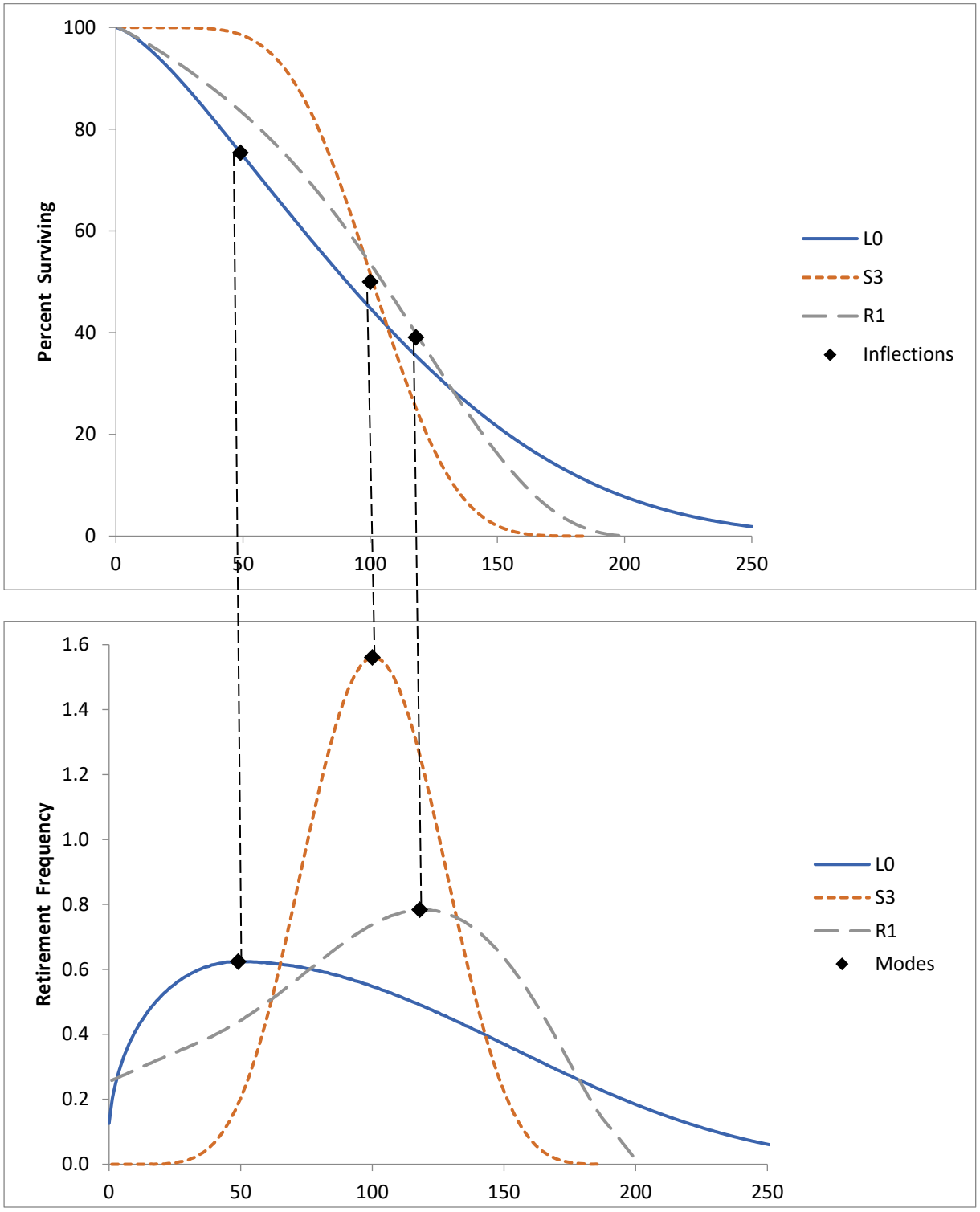
2. Classification

The Iowa curves are classified by three variables: modal location, average life, and variation of life. First, the mode is the percent life that results in the highest point of the frequency curve and the "inflection point" on the survivor curve. The modal age is the age at which the greatest rate of retirement occurs. As illustrated in the figure below, the modes appear at the steepest point of each survivor curve in the top graph, as well as the highest point of each corresponding frequency curve in the bottom graph.

The classification of the survivor curves was made according to whether the mode of the retirement frequency curves was to the left, to the right, or coincident with average service life. There are three modal "families" of curves: six left modal curves (L0, L1, L2, L3, L4, L5); five right modal curves (R1, R2, R3, R4, R5); and seven symmetrical curves (S0, S1, S2, S3, S4, S5, S6).[30] In the figure below, one curve from each family is shown: L0, S3 and R1, with average life at 100 on the x-axis. It is clear from the graphs that the modes for the L0 and R1 curves appear to the left and right of average life respectively, while the S3 mode is coincident with average life.

[30] In 1967, Harold A. Cowles added four origin-modal curves known as "O type" curves. There are also several "half" curves and a square curve, so the total amount of survivor curves commonly called "Iowa" curves is about 31.

Figure 2:
Modal Age Illustration



The second Iowa curve classification variable is average life. The Iowa curves were designed using a single parameter of age expressed as a percent of average life instead of actual age. This design was necessary for the curves to be of practical value. As Winfrey notes:

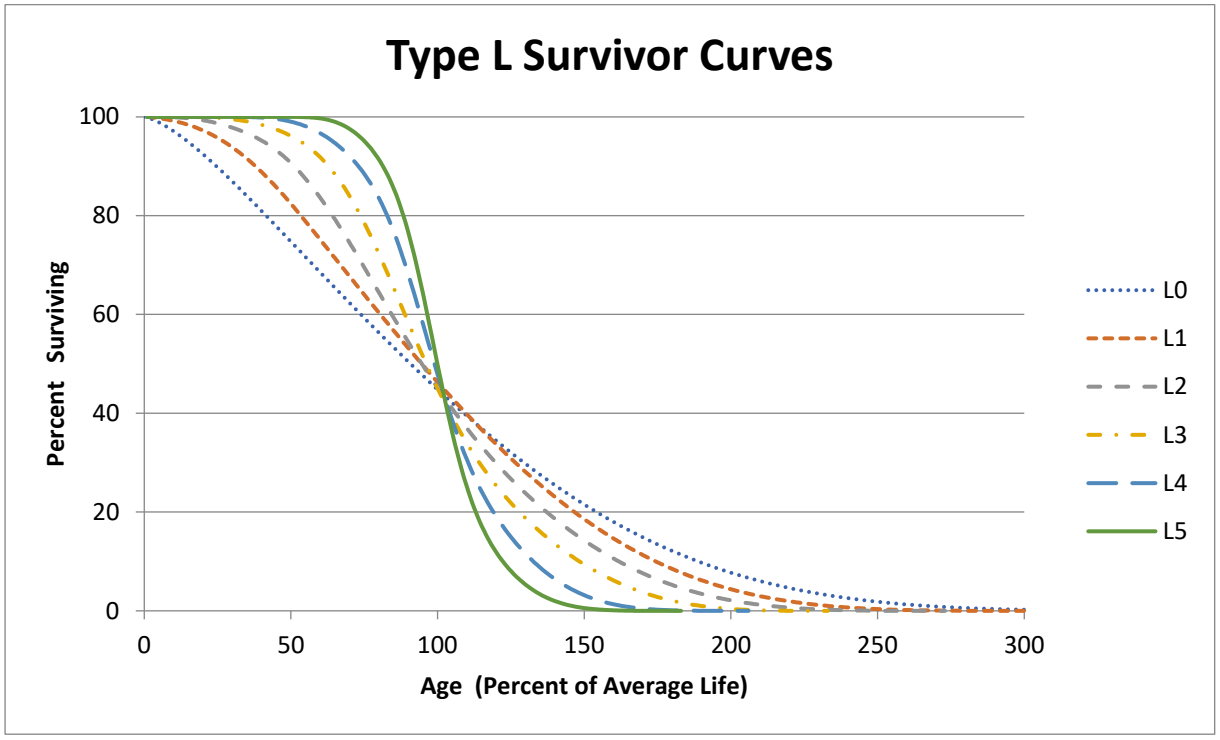
> Since the location of a particular survivor on a graph is affected by both its span in years and the shape of the curve, it is difficult to classify a group of curves unless one of these variables can be controlled. This is easily done by expressing the age in percent of average life."[31]

Because age is expressed in terms of percent of average life, any particular Iowa curve type can be modified to forecast property groups with various average lives.

The third variable, variation of life, is represented by the numbers next to each letter. A lower number (e.g., L1) indicates a relatively low mode, large variation, and large maximum life; a higher number (e.g., L5) indicates a relatively high mode, small variation, and small maximum life. All three classification variables – modal location, average life, and variation of life – are used to describe each Iowa curve. For example, a 13-L1 Iowa curve describes a group of property with a 13-year average life, with the greatest number of retirements occurring before (or to the left of) the average life, and a relatively low mode. The graphs below show these 18 survivor curves, organized by modal family.

[31] Winfrey *supra* n. 26, at 60.

Figure 3:
Type L Survivor and Frequency Curves



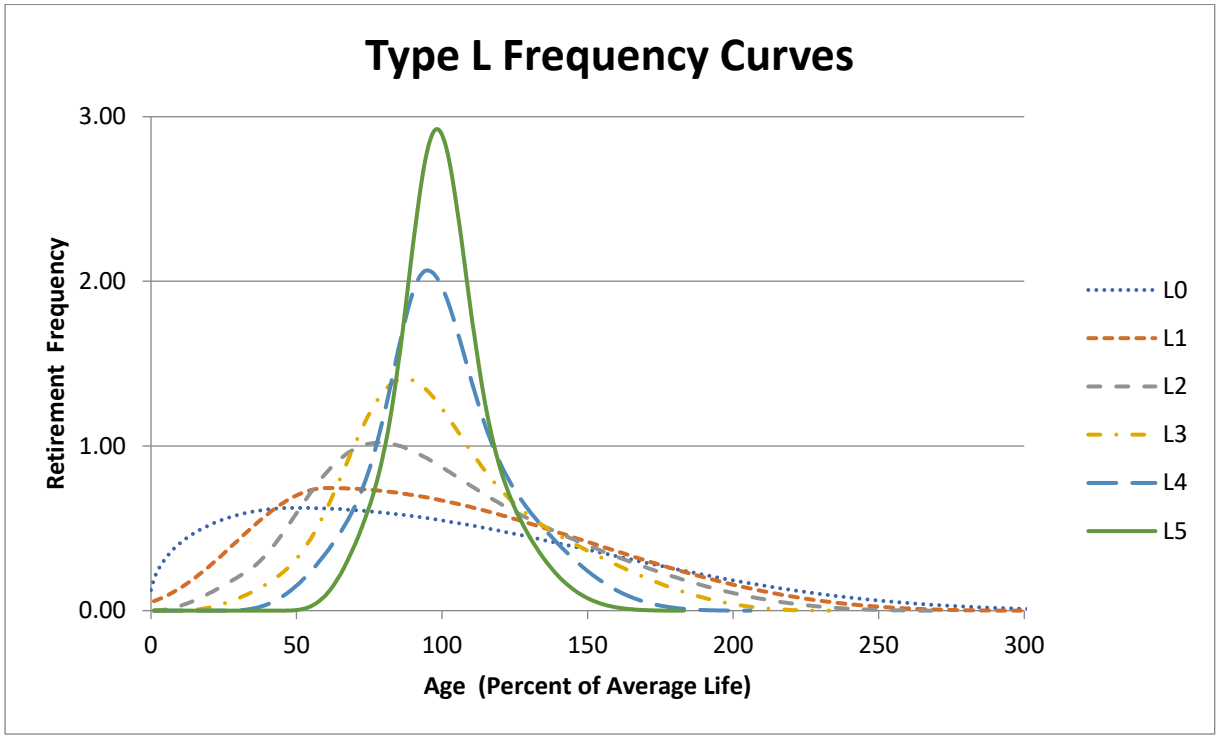
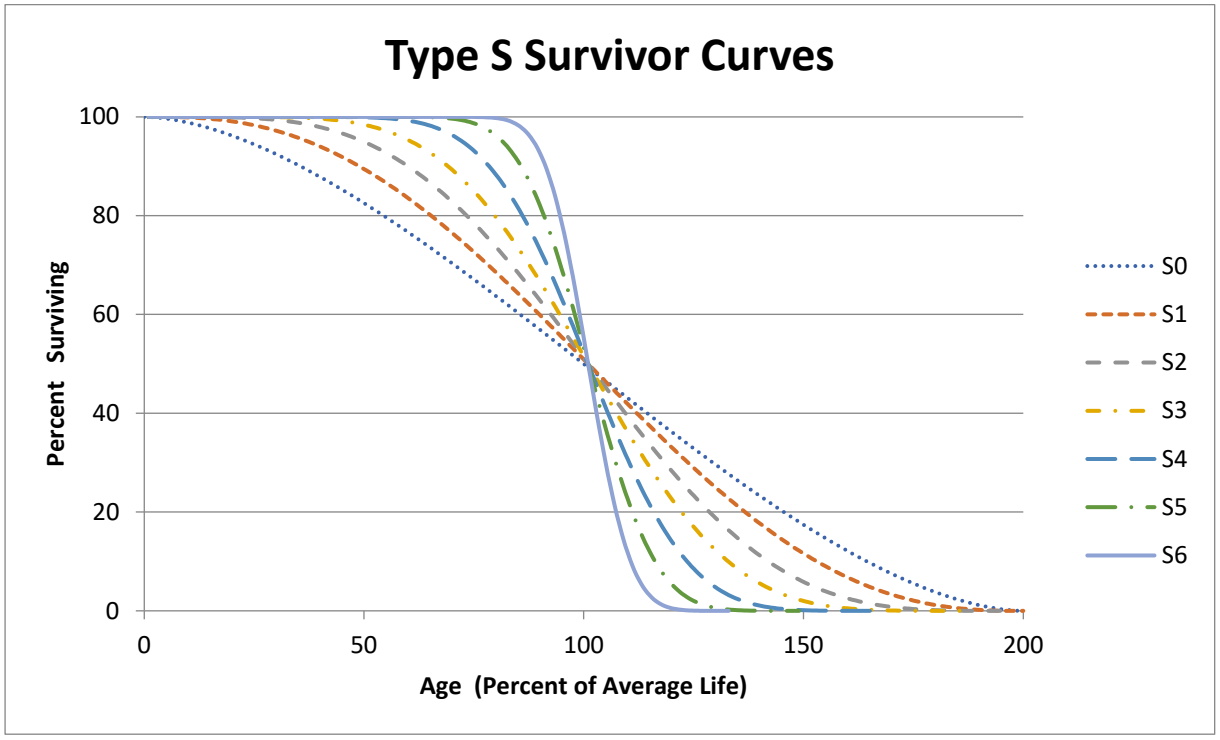


Figure 4:
Type S Survivor and Frequency Curves



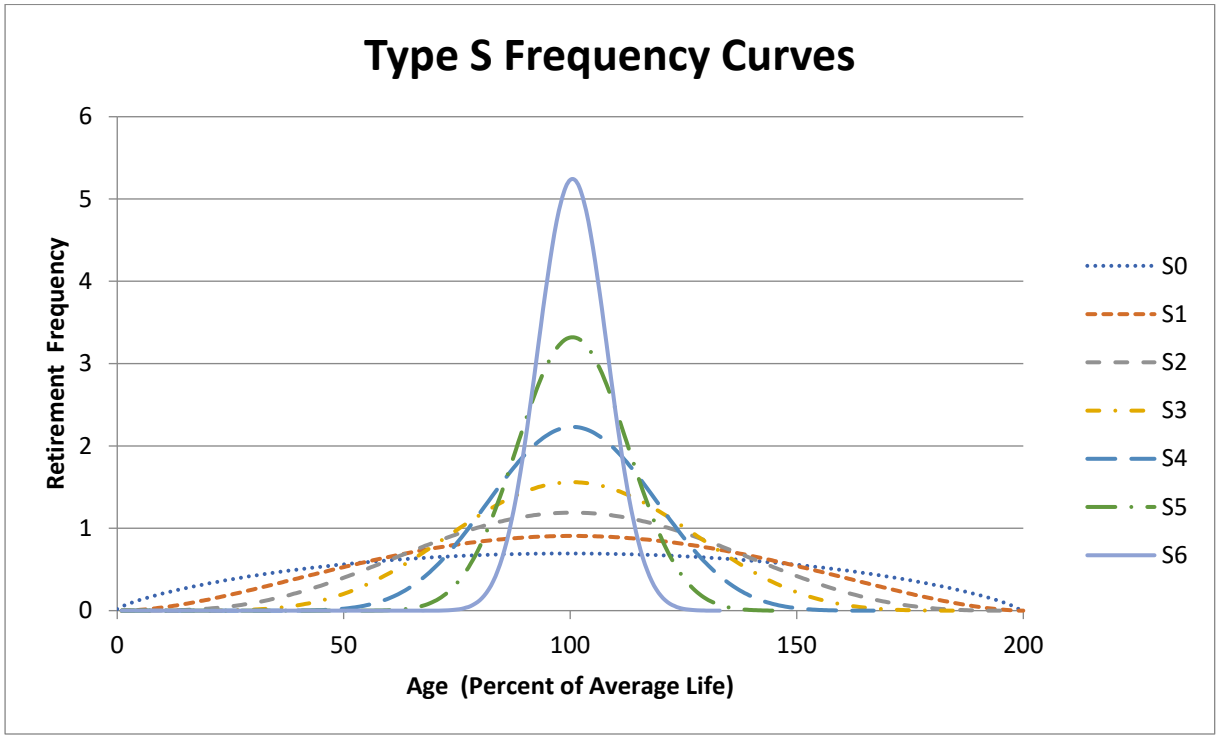
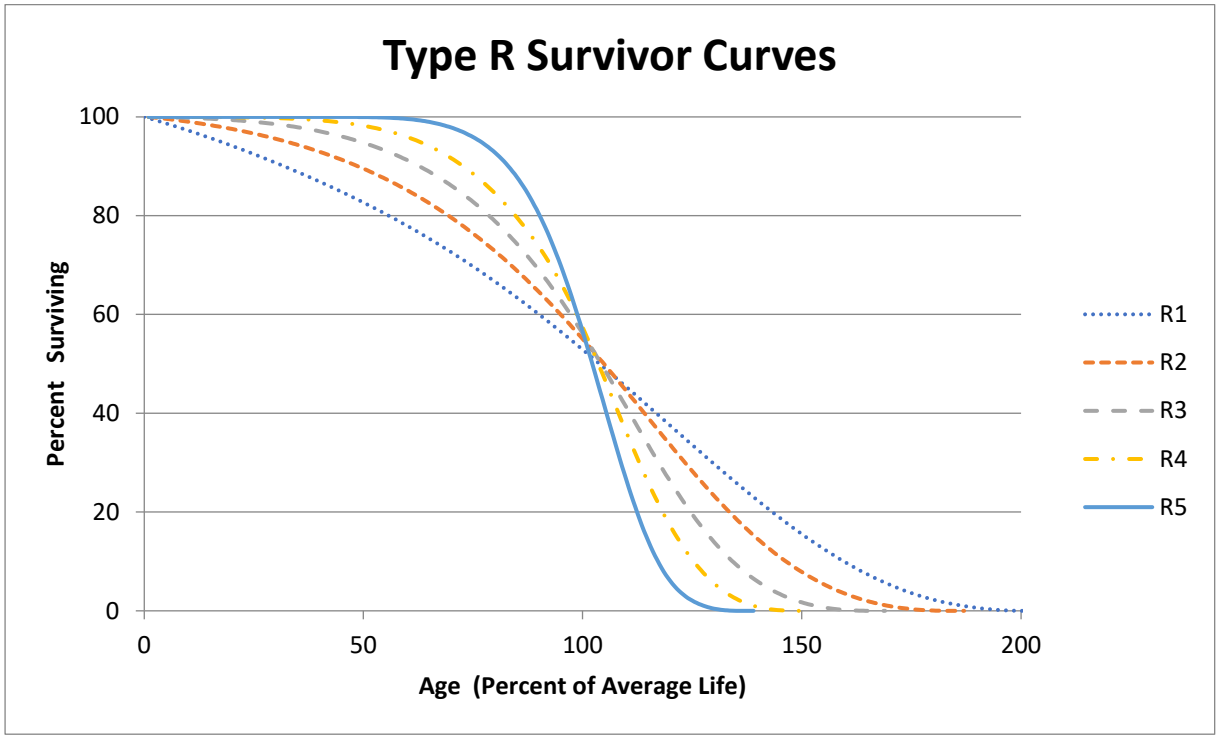
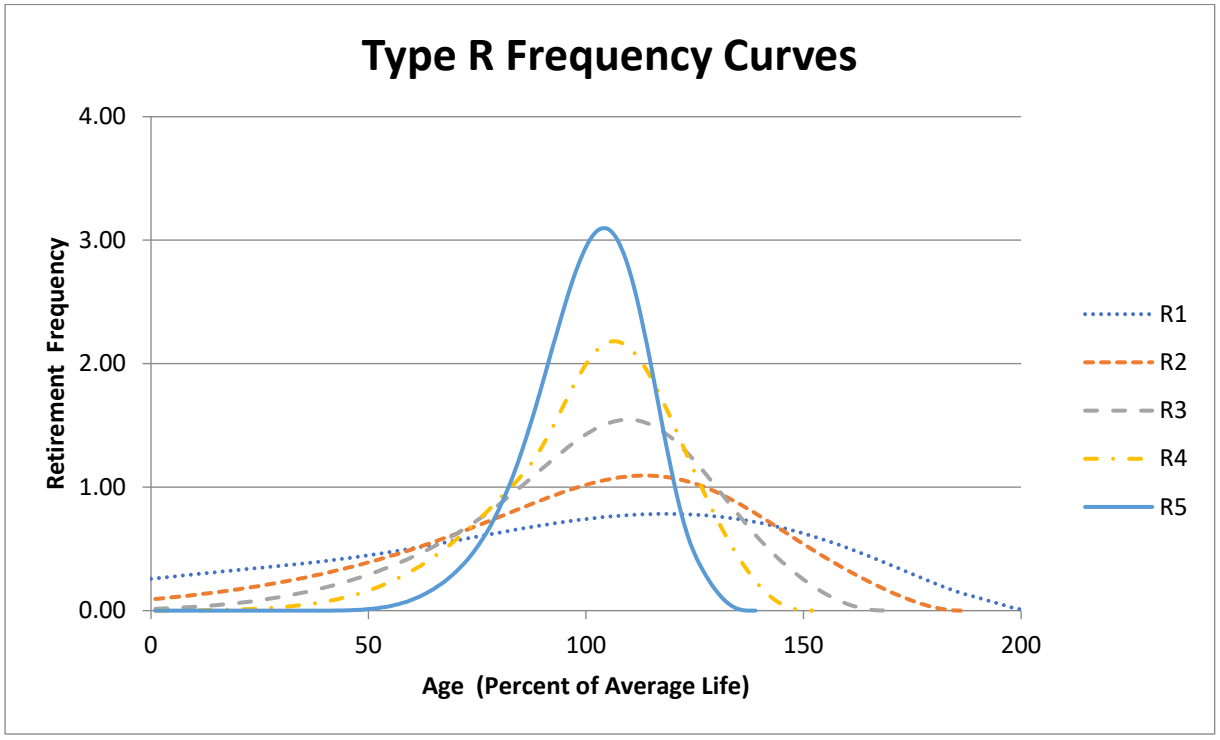


Figure 5:
Type R Survivor and Frequency Curves





As shown in the graphs above, the modes for the L family frequency curves occur to the left of average life (100% on the x-axis), while the S family modes occur at the average, and the R family modes occur after the average.

3. Types of Lives

Several other important statistical analyses and types of lives may be derived from an Iowa curve. These include: 1) average life; 2) realized life; 3) remaining life; and 4) probable life. The figure below illustrates these concepts. It shows the frequency curve, survivor curve, and probable life curve. Age M_x on the x-axis represents the modal age, while age AL_x represents the average age. Thus, this figure illustrates an "L type" Iowa curve since the mode occurs before the average.[32]

First, average life is the area under the survivor curve from age zero to maximum life. Because the survivor curve is measured in percent, the area under the curve must be divided by 100% to convert it from percent-years to years. The formula for average life is as follows:[33]

Equation 4:
Average Life

$$Average\ Life\ = \frac{Area\ Under\ Survivor\ Curve\ from\ Age\ 0\ to\ Max\ Life}{100\%}$$

Thus, average life may not be determined without a complete survivor curve. Many property groups being analyzed will not have experienced full retirement. This dynamic results in a "stub" survivor curve. Iowa curves are used to extend stub curves to maximum life in order to make the average life calculation (see Appendix C).

[32] From age zero to age M_x on the survivor curve, it could be said that the percent surviving from this property group is decreasing at an increasing rate. Conversely, from point M_x to maximum on the survivor curve, the percent surviving is decreasing at a decreasing rate.

[33] NARUC *supra* n. 4, at 71.

Realized life is similar to average life, except that realized life is the average years of service experienced to date from the vintage's original installations.[34] As shown in the figure below, realized life is the area under the survivor curve from zero to age RL_X. Likewise, unrealized life is the area under the survivor curve from age RL_X to maximum life. Thus, it could be said that average life equals realized life plus unrealized life.

Average remaining life represents the future years of service expected from the surviving property.[35] Remaining life is sometimes referred to as "average remaining life" and "life expectancy." To calculate average remaining life at age x, the area under the estimated future portion of the survivor curve is divided by the percent surviving at age x (denoted S_X). Thus, the average remaining life formula is:

Equation 5:
Average Remaining Life

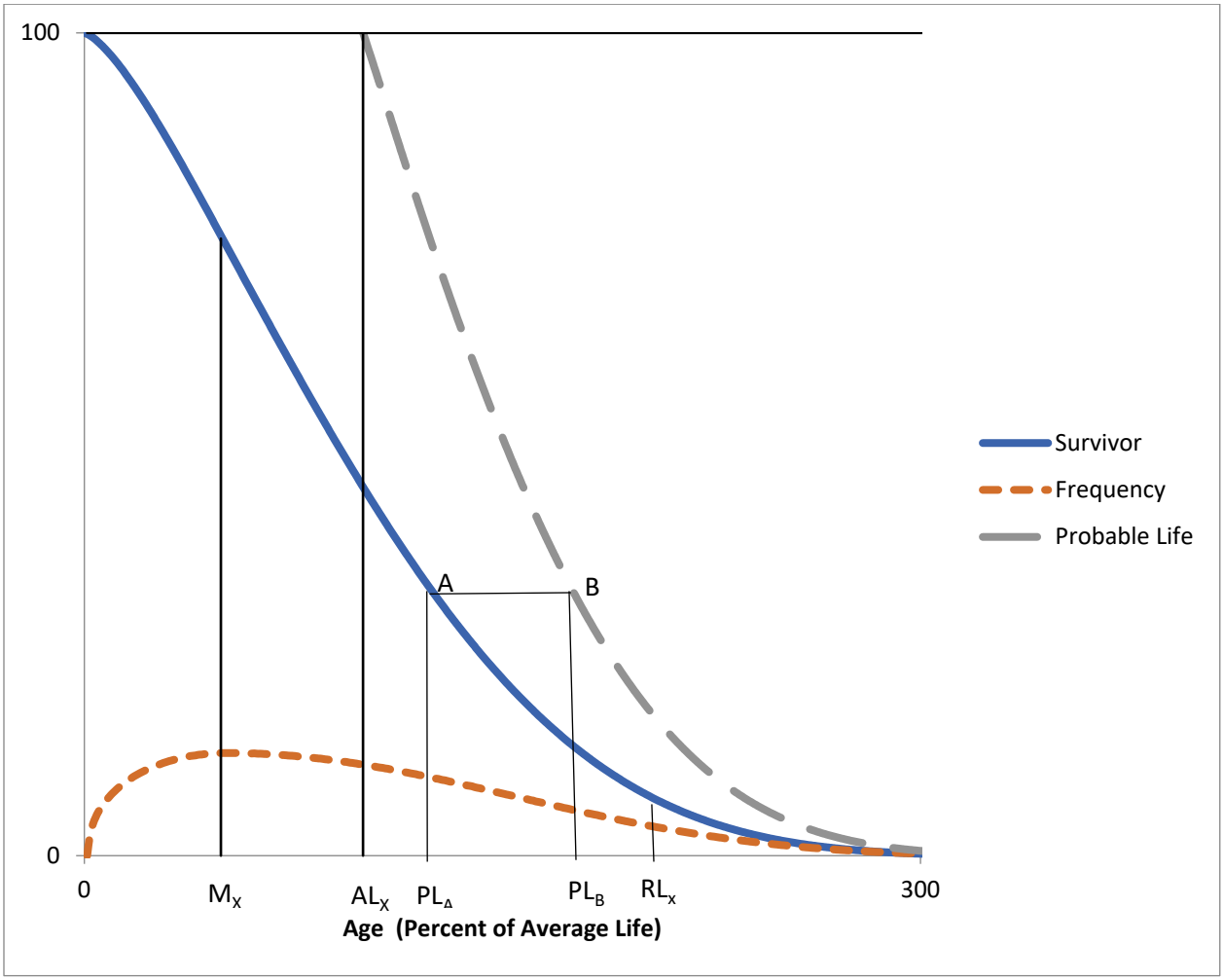
$$Average\ Remaining\ Life\ = \frac{Area\ Under\ Survivor\ Curve\ from\ Age\ x\ to\ Max\ Life}{S_X}$$

It is necessary to determine average remaining life to calculate the annual accrual under the remaining life technique.

[34] *Id*. at 73.

[35] *Id*. at 74.

Figure 6:
Iowa Curve Derivations



Finally, the probable life may also be determined from the Iowa curve. The probable life of a property group is the total life expectancy of the property surviving at any age and is equal to the remaining life plus the current age.[36] The probable life is also illustrated in this figure. The probable life at age PL_A is the age at point PL_B. Thus, to read the probable life at age PL_A, see the corresponding point on the survivor curve above at point "A," then horizontally to point "B" on

[36] Wolf *supra* n. 1, at 28.

the probable life curve, and back down to the age corresponding to point "B." It is no coincidence that the vertical line from AL_X connects at the top of the probable life curve. This connection occurs because at age zero, probable life equals average life.

APPENDIX C:

ACTUARIAL ANALYSIS

Actuarial science is a discipline that applies various statistical methods to assess risk probabilities and other related functions. Actuaries often study human mortality. The results from historical mortality data are used to predict how long similar groups of people who are alive today will live. Insurance companies rely on actuarial analysis in determining premiums for life insurance policies.

The study of human mortality is analogous to estimating service lives of industrial property groups. While some humans die solely from chance, most deaths are related to age; that is, death rates generally increase as age increases. Similarly, physical plant is also subject to forces of retirement. These forces include physical, functional, and contingent factors, as shown in the table below.[37]

Figure 7:
Forces of Retirement

Physical Factors	Functional Factors	Contingent Factors
Wear and tear Decay or deterioration Action of the elements	Inadequacy Obsolescence Changes in technology Regulations Managerial discretion	Casualties or disasters Extraordinary obsolescence

While actuaries study historical mortality data in order to predict how long a group of people will live, depreciation analysts must look at a utility's historical data in order to estimate the average lives of property groups. A utility's historical data is often contained in the Continuing Property Records ("CPR"). Generally, a CPR should contain 1) an inventory of property record

[37] NARUC *supra* n. 4, at 14-15.

units; 2) the association of costs with such units; and 3) the dates of installation and removal of plant. Since actuarial analysis includes the examination of historical data to forecast future retirements, the historical data used in the analysis should not contain events that are anomalous or unlikely to recur.[38] Historical data is used in the retirement rate actuarial method, which is discussed further below.

The Retirement Rate Method

There are several systematic actuarial methods that use historical data to calculate observed survivor curves for property groups. Of these methods, the retirement rate method is superior, and is widely employed by depreciation analysts.[39] The retirement rate method is ultimately used to develop an observed survivor curve, which can be fitted with an Iowa curve discussed in Appendix B to forecast average life. The observed survivor curve is calculated by using an observed life table ("OLT"). The figures below illustrate how the OLT is developed. First, historical property data are organized in a matrix format, with placement years on the left forming rows, and experience years on the top forming columns. The placement year (a.k.a. "vintage year" or "installation year") is the year of placement into service of a group of property. The experience year (a.k.a. "activity year") refers to the accounting data for a particular calendar year. The two matrices below use aged data—that is, data for which the dates of placements, retirements, transfers, and other transactions are known. Without aged data, the retirement rate actuarial method may not be employed. The first matrix is the exposure matrix, which shows the exposures

[38] *Id*. at 112–13.

[39] Anson Marston, Robley Winfrey & Jean C. Hempstead, *Engineering Valuation and Depreciation* 154 (2nd ed., McGraw-Hill Book Company, Inc. 1953).

at the beginning of each year.[40] An exposure is simply the depreciable property subject to retirement during a period. The second matrix is the retirement matrix, which shows the annual retirements during each year. Each matrix covers placement years 2003–2015, and experience years 2008–2015. In the exposure matrix, the number in the 2012 experience column and the 2003 placement row is $192,000. This means at the beginning of 2012, there was $192,000 still exposed to retirement from the vintage group placed in 2003. Likewise, in the retirement matrix, $19,000 of the dollars invested in 2003 were retired during 2012.

Figure 8:
Exposure Matrix

	Experience Years Exposures at January 1 of Each Year (Dollars in 000's)									
Placement Years	2008	2009	2010	2011	2012	2013	2014	2015	Total at Start of Age Interval	Age Interval
2003	261	245	228	211	**192**	173	152	131	131	11.5 - 12.5
2004	267	252	236	220	202	**184**	165	145	297	10.5 - 11.5
2005	304	291	277	263	248	232	**216**	198	536	9.5 - 10.5
2006	345	334	322	310	298	284	270	**255**	**847**	8.5 - 9.5
2007	367	357	347	335	324	312	299	286	1,201	7.5 - 8.5
2008	375	366	357	347	336	325	314	302	1,581	6.5 - 7.5
2009		377	366	356	346	336	327	319	1,986	5.5 - 6.5
2010			381	369	358	347	336	327	2,404	4.5 - 5.5
2011				386	372	359	346	334	2,559	3.5 - 4.5
2012					395	380	366	352	2,722	2.5 - 3.5
2013						401	385	370	2,866	1.5 - 2.5
2014							410	393	2,998	0.5 - 1.5
2015								416	3,141	0.0 - 0.5
Total	1919	2222	2514	2796	3070	3333	3586	3827	23,268	

[40] Technically, the last numbers in each column are "gross additions" rather than exposures. Gross additions do not include adjustments and transfers applicable to plant placed in a previous year. Once retirements, adjustments, and transfers are factored in, the balance at the beginning of the next accounting period is called an "exposure" rather than an addition.

Figure 9:
Retirement Matrix

	Experience Years Retirements During the Year (000's)									
Placement Years	2008	2009	2010	2011	2012	2013	2014	2015	Total at Start of Age Interval	Age Interval
2003	16	17	18	19	19	20	21	23	23	11.5 - 12.5
2004	15	16	17	17	18	19	20	21	43	10.5 - 11.5
2005	13	14	14	15	16	17	17	18	59	9.5 - 10.5
2006	11	12	12	13	13	14	15	15	71	8.5 - 9.5
2007	10	11	11	12	12	13	13	14	82	7.5 - 8.5
2008	9	9	10	10	11	11	12	13	91	6.5 - 7.5
2009		11	10	10	9	9	9	8	95	5.5 - 6.5
2010			12	11	11	10	10	9	100	4.5 - 5.5
2011				14	13	13	12	11	93	3.5 - 4.5
2012					15	14	14	13	91	2.5 - 3.5
2013						16	15	14	93	1.5 - 2.5
2014							17	16	100	0.5 - 1.5
2015								18	112	0.0 - 0.5
Total	74	89	104	121	139	157	175	194	1,052	

These matrices help visualize how exposure and retirement data are calculated for each age interval. An age interval is typically one year. A common convention is to assume that any unit installed during the year is installed in the middle of the calendar year (i.e., July 1st). This convention is called the "half-year convention" and effectively assumes that all units are installed uniformly during the year.[41] Adoption of the half-year convention leads to age intervals of 0–0.5 years, 0.5–1.5 years, etc., as shown in the matrices.

The purpose of the matrices is to calculate the totals for each age interval, which are shown in the second column from the right in each matrix. This column is calculated by adding each number from the corresponding age interval in the matrix. For example, in the exposure matrix, the total amount of exposures at the beginning of the 8.5–9.5 age interval is $847,000. This number was calculated by adding the numbers shown on the "stairs" to the left (192+184+216+255=847). The same calculation is applied to each number in the column. The amounts retired during the

[41] Wolf *supra* n. 1, at 22.

year in the retirements matrix affect the exposures at the beginning of each year in the exposures matrix. For example, the amount exposed to retirement in 2008 from the 2003 vintage is $261,000. The amount retired during 2008 from the 2003 vintage is $16,000. Thus, the amount exposed to retirement at the beginning of 2009 from the 2003 vintage is $245,000 ($261,000 - $16,000). The company's property records may contain other transactions which affect the property, including sales, transfers, and adjusting entries. Although these transactions are not shown in the matrices above, they would nonetheless affect the amount exposed to retirement at the beginning of each year.

The totaled amounts for each age interval in both matrices are used to form the exposure and retirement columns in the OLT, as shown in the chart below. This chart also shows the retirement ratio and the survivor ratio for each age interval. The retirement ratio for an age interval is the ratio of retirements during the interval to the property exposed to retirement at the beginning of the interval. The retirement ratio represents the probability that the property surviving at the beginning of an age interval will be retired during the interval. The survivor ratio is simply the complement to the retirement ratio (1 – retirement ratio). The survivor ratio represents the probability that the property surviving at the beginning of an age interval will survive to the next age interval.

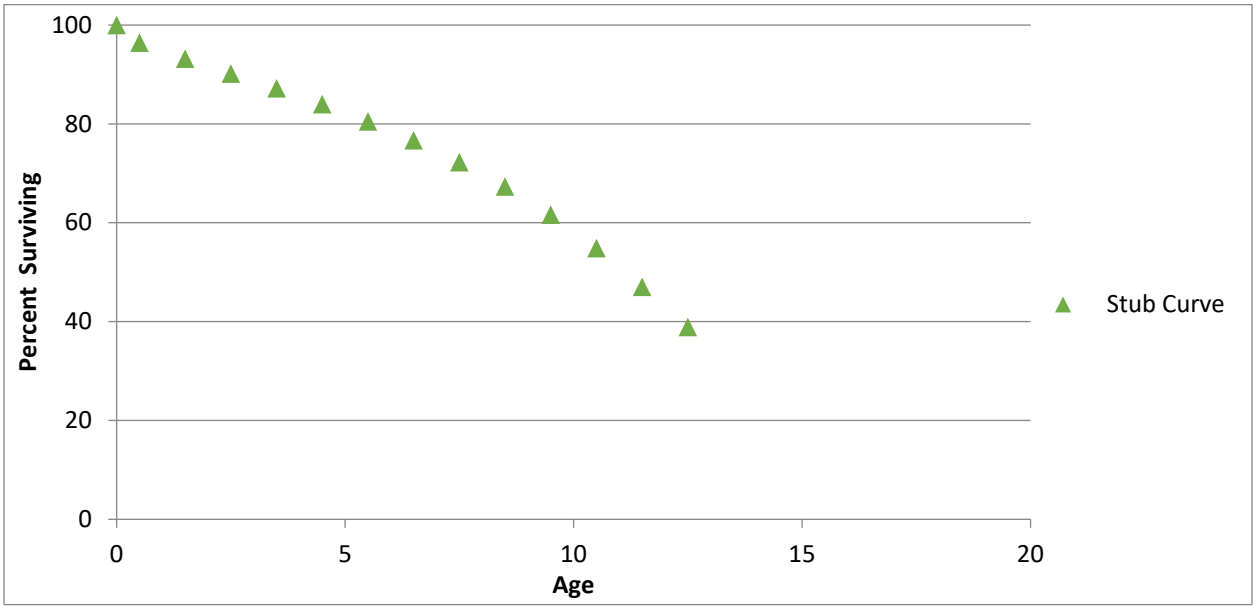
Figure 10:
Observed Life Table

Age at Start of Interval	Exposures at Start of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Start of Age Interval
A	B	C	D = C / B	E = 1 - D	F
0.0	3,141	112	0.036	0.964	**100.00**
0.5	2,998	100	0.033	0.967	**96.43**
1.5	2,866	93	0.032	0.968	**93.21**
2.5	2,722	91	0.033	0.967	**90.19**
3.5	2,559	93	0.037	0.963	**87.19**
4.5	2,404	100	0.042	0.958	**84.01**
5.5	1,986	95	0.048	0.952	**80.50**
6.5	1,581	91	0.058	0.942	**76.67**
7.5	1,201	82	0.068	0.932	**72.26**
8.5	847	71	0.084	0.916	**67.31**
9.5	536	59	0.110	0.890	**61.63**
10.5	297	43	0.143	0.857	**54.87**
11.5	131	23	0.172	0.828	**47.01**
					38.91
Total	23,268	1,052			

Column F on the right shows the percentages surviving at the beginning of each age interval. This column starts at 100 percent surviving. Each consecutive number below is calculated by multiplying the percent surviving from the previous age interval by the corresponding survivor ratio for that age interval. For example, the percent surviving at the start of age interval 1.5 is 93.21 percent, which was calculated by multiplying the percent surviving for age interval 0.5 (96.43 percent) by the survivor ratio for age interval 0.5 (0.967).

The percentages surviving in Column F are the numbers that are used to form the original survivor curve. This particular curve starts at 100 percent surviving and ends at 38.91 percent surviving. An observed survivor curve such as this that does not reach zero percent surviving is called a "stub" curve. The figure below illustrates the stub survivor curve derived from the OLT above.

Figure 11:
Original "Stub" Survivor Curve



The matrices used to develop the basic OLT and stub survivor curve provide a basic illustration of the retirement rate method in that only a few placement and experience years were used. In reality, analysts may have several decades of aged property data to analyze. In that case, it may be useful to use a technique called "banding" in order to identify trends in the data.

Banding

The forces of retirement and characteristics of industrial property are constantly changing. A depreciation analyst may examine the magnitude of these changes. Analysts often use a technique called "banding" to assist with this process. Banding refers to the merging of several years of data into a single data set for further analysis, and it is a common technique associated with the retirement rate method.[42] There are three primary benefits of using bands in depreciation analysis:

[42] NARUC *supra* n. 4, at 113.

1. Increasing the sample size. In statistical analyses, the larger the sample size in relation to the body of total data, the greater the reliability of the result;

2. Smooth the observed data. Generally, the data obtained from a single activity or vintage year will not produce an observed life table that can be easily fit; and

3. Identify trends. By looking at successive bands, the analyst may identify broad trends in the data that may be useful in projecting the future life characteristics of the property.[43]

Two common types of banding methods are the "placement band" method and the "experience band" method." A placement band, as the name implies, isolates selected placement years for analysis. The figure below illustrates the same exposure matrix shown above, except that only the placement years 2005–2008 are considered in calculating the total exposures at the beginning of each age interval.

Figure 12:
Placement Bands

	Experience Years									
	Exposures at January 1 of Each Year (Dollars in 000's)									
Placement Years	2008	2009	2010	2011	2012	2013	2014	2015	Total at Start of Age Interval	Age Interval
2003	261	245	228	211	192	173	152	131		11.5 - 12.5
2004	267	252	236	220	202	184	165	145		10.5 - 11.5
2005	304	291	277	263	248	232	216	198	198	9.5 - 10.5
2006	345	334	322	310	298	284	270	255	471	8.5 - 9.5
2007	367	357	347	335	324	312	299	286	788	7.5 - 8.5
2008	375	366	357	347	336	325	314	302	1,133	6.5 - 7.5
2009		377	366	356	346	336	327	319	1,186	5.5 - 6.5
2010			381	369	358	347	336	327	1,237	4.5 - 5.5
2011				386	372	359	346	334	1,285	3.5 - 4.5
2012					395	380	366	352	1,331	2.5 - 3.5
2013						401	385	370	1,059	1.5 - 2.5
2014							410	393	733	0.5 - 1.5
2015								416	375	0.0 - 0.5
Total	1919	2222	2514	2796	3070	3333	3586	3827	9,796	

The shaded cells within the placement band equal the total exposures at the beginning of age interval 4.5–5.5 ($1,237). The same placement band would be used for the retirement matrix

[43] *Id*.

covering the same placement years of 2005–2008. This use of course would result in a different OLT and original stub survivor curve than those that were calculated above without the restriction of a placement band.

Analysts often use placement bands for comparing the survivor characteristics of properties with different physical characteristics.[44] Placement bands allow analysts to isolate the effects of changes in technology and materials that occur in successive generations of plant. For example, if in 2005 an electric utility began placing transmission poles into service with a special chemical treatment that extended the service lives of those poles, an analyst could use placement bands to isolate and analyze the effect of that change in the property group's physical characteristics. While placement bands are very useful in depreciation analysis, they also possess an intrinsic dilemma. A fundamental characteristic of placement bands is that they yield fairly complete survivor curves for older vintages. However, with newer vintages, which are arguably more valuable for forecasting, placement bands yield shorter survivor curves. Longer "stub" curves are considered more valuable for forecasting average life. Thus, an analyst must select a band width broad enough to provide confidence in the reliability of the resulting curve fit yet narrow enough so that an emerging trend may be observed.[45]

Analysts also use "experience bands." Experience bands show the composite retirement history for all vintages during a select set of activity years. The figure below shows the same data presented in the previous exposure matrices, except that the experience band from 2011–2013 is isolated, resulting in different interval totals.

[44] Wolf *supra* n. 1, at 182.

[45] NARUC *supra* n. 4, at 114.

Figure 13:
Experience Bands

Placement Years	Experience Years: Exposures at January 1 of Each Year (Dollars in 000's) 2008	2009	2010	2011	2012	2013	2014	2015	Total at Start of Age Interval	Age Interval
2003	261	245	228	211	192	173	152	131		11.5 - 12.5
2004	267	252	236	220	202	184	165	145		10.5 - 11.5
2005	304	291	277	263	248	232	216	198	173	9.5 - 10.5
2006	345	334	322	310	298	284	270	255	376	8.5 - 9.5
2007	367	357	347	335	324	312	299	286	645	7.5 - 8.5
2008	375	366	357	347	336	325	314	302	752	6.5 - 7.5
2009		377	366	356	346	336	327	319	872	5.5 - 6.5
2010			381	369	358	347	336	327	959	4.5 - 5.5
2011				386	372	359	346	334	1,008	3.5 - 4.5
2012					395	380	366	352	1,039	2.5 - 3.5
2013						401	385	370	1,072	1.5 - 2.5
2014							410	393	1,121	0.5 - 1.5
2015								416	1,182	0.0 - 0.5
Total	1919	2222	2514	2796	3070	3333	3586	3827	9,199	

The shaded cells within the experience band equal the total exposures at the beginning of age interval 4.5–5.5 ($1,237). The same experience band would be used for the retirement matrix covering the same experience years of 2011–2013. This use of course would result in a different OLT and original stub survivor than if the band had not been used. Analysts often use experience bands to isolate and analyze the effects of an operating environment over time.[46] Likewise, the use of experience bands allows analysis of the effects of an unusual environmental event. For example, if an unusually severe ice storm occurred in 2013, destruction from that storm would affect an electric utility's line transformers of all ages. That is, each of the line transformers from each placement year would be affected, including those recently installed in 2012, as well as those installed in 2003. Using experience bands, an analyst could isolate or even eliminate the 2013 experience year from the analysis. In contrast, a placement band would not effectively isolate the ice storm's effect on life characteristics. Rather, the placement band would show an unusually

[46] *Id*.

large rate of retirement during 2013, making it more difficult to accurately fit the data with a smooth Iowa curve. Experience bands tend to yield the most complete stub curves for recent bands because they have the greatest number of vintages included. Longer stub curves are better for forecasting. The experience bands, however, may also result in more erratic retirement dispersion making the curve-fitting process more difficult.

Depreciation analysts must use professional judgment in determining the types of bands to use and the band widths. In practice, analysts may use various combinations of placement and experience bands in order to increase the data sample size, identify trends and changes in life characteristics, and isolate unusual events. Regardless of which bands are used, observed survivor curves in depreciation analysis rarely reach zero percent. They rarely reach zero percent because, as seen in the OLT above, relatively newer vintage groups have not yet been fully retired at the time the property is studied. An analyst could confine the analysis to older, fully retired vintage groups to get complete survivor curves, but such analysis would ignore some of the property currently in service and would arguably not provide an accurate description of life characteristics for current plant in service. Because a complete curve is necessary to calculate the average life of the property group, however, curve-fitting techniques using Iowa curves or other standardized curves may be employed in order to complete the stub curve.

Curve Fitting

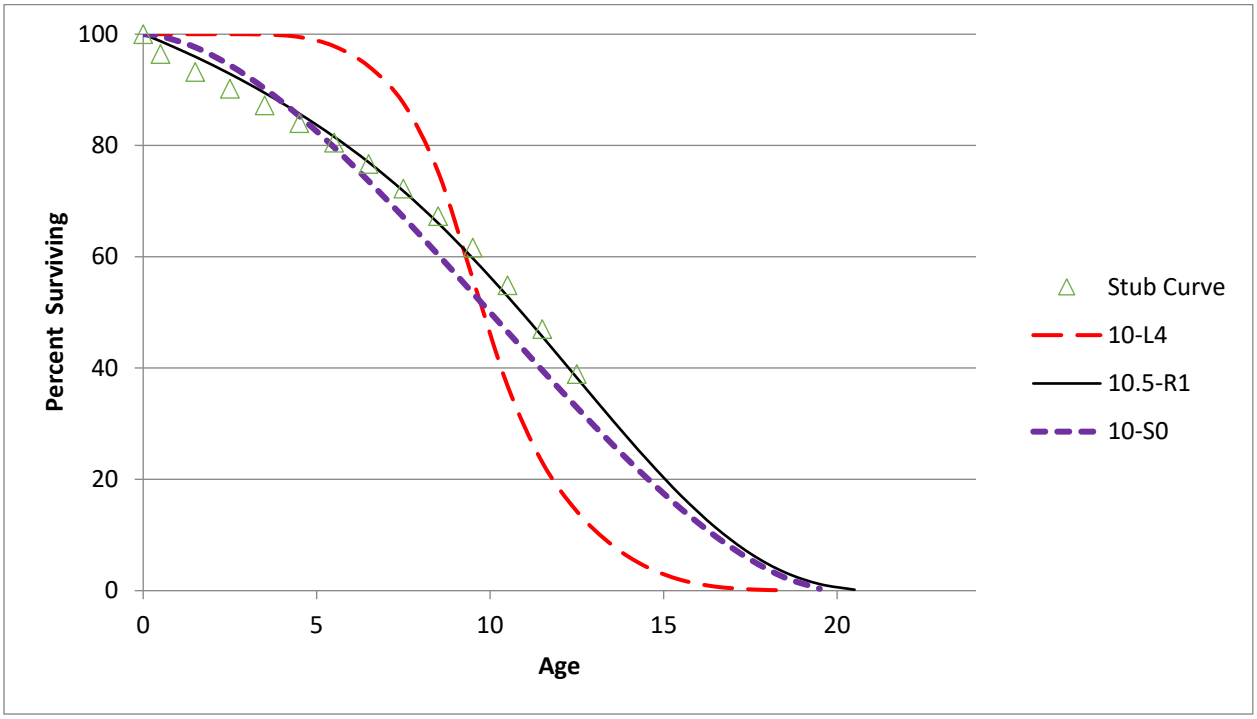
Depreciation analysts typically use the survivor curve rather than the frequency curve to fit the observed stub curves. The most commonly used generalized survivor curves in the curve-fitting process are the Iowa curves discussed above. As Wolf notes, if "the Iowa curves are adopted

as a model, an underlying assumption is that the process describing the retirement pattern is one of the 22 [or more] processes described by the Iowa curves."[47]

Curve fitting may be done through visual matching or mathematical matching. In visual curve fitting, the analyst visually examines the plotted data to make an initial judgment about the Iowa curves that may be a good fit. The figure below illustrates the stub survivor curve shown above. It also shows three different Iowa curves: the 10-L4, the 10.5-R1, and the 10-S0. Visually, the 10.5-R1 curve is clearly a better fit than the other two curves.

[47] Wolf *supra* n. 1, at 46 (22 curves includes Winfrey's 18 original curves plus Cowles's four "O" type curves).

Figure 14:
Visual Curve Fitting



In mathematical fitting, the least squares method is used to calculate the best fit. This mathematical method would be excessively time consuming if done by hand. With the use of modern computer software however, mathematical fitting is an efficient and useful process. The typical logic for a computer program, as well as the software employed for the analysis in this testimony is as follows:

> First (an Iowa curve) curve is arbitrarily selected. . . . If the observed curve is a stub curve, . . . calculate the area under the curve and up to the age at final data point. Call this area the realized life. Then systematically vary the average life of the theoretical survivor curve and calculate its realized life at the age corresponding to the study date. This trial and error procedure ends when you find an average life such that the realized life of the theoretical curve equals the realized life of the observed curve. Call this the average life.
>
> Once the average life is found, calculate the difference between each percent surviving point on the observed survivor curve and the corresponding point on the Iowa curve. Square each difference and sum them. The sum of squares is used as a measure of goodness of fit for that particular Iowa type curve. This procedure is

> repeated for the remaining 21 Iowa type curves. The "best fit" is declared to be the type of curve that minimizes the sum of differences squared.[48]

Mathematical fitting requires less judgment from the analyst and is thus less subjective. Blind reliance on mathematical fitting, however, may lead to poor estimates. Thus, analysts should employ both mathematical and visual curve fitting in reaching their final estimates. This way, analysts may utilize the objective nature of mathematical fitting while still employing professional judgment. As Wolf notes: "The results of mathematical curve fitting serve as a guide for the analyst and speed the visual fitting process. But the results of the mathematical fitting should be checked visually, and the final determination of the best fit be made by the analyst."[49]

In the graph above, visual fitting was sufficient to determine that the 10.5-R1 Iowa curve was a better fit than the 10-L4 and the 10-S0 curves. Using the sum of least squares method, mathematical fitting confirms the same result. In the chart below, the percentages surviving from the OLT that formed the original stub curve are shown in the left column, while the corresponding percentages surviving for each age interval are shown for the three Iowa curves. The right portion of the chart shows the differences between the points on each Iowa curve and the stub curve. These differences are summed at the bottom. Curve 10.5-R1 is the best fit because the sum of the squared differences for this curve is less than the same sum for the other two curves. Curve 10-L4 is the worst fit, which was also confirmed visually.

---

[48] Wolf *supra* n. 1, at 47.

[49] *Id*. at 48.

Figure 15:
Mathematical Fitting

Age Interval	Stub Curve	Iowa Curves			Squared Differences		
		10-L4	10-S0	10.5-R1	10-L4	10-S0	10.5-R1
0.0	100.0	100.0	100.0	100.0	0.0	0.0	0.0
0.5	96.4	100.0	99.7	98.7	12.7	10.3	5.3
1.5	93.2	100.0	97.7	96.0	46.1	19.8	7.6
2.5	90.2	100.0	94.4	92.9	96.2	18.0	7.2
3.5	87.2	100.0	90.2	89.5	162.9	9.3	5.2
4.5	84.0	99.5	85.3	85.7	239.9	1.6	2.9
5.5	80.5	97.9	79.7	81.6	301.1	0.7	1.2
6.5	76.7	94.2	73.6	77.0	308.5	9.5	0.1
7.5	72.3	87.6	67.1	71.8	235.2	26.5	0.2
8.5	67.3	75.2	60.4	66.1	62.7	48.2	1.6
9.5	61.6	56.0	53.5	59.7	31.4	66.6	3.6
10.5	54.9	36.8	46.5	52.9	325.4	69.6	3.9
11.5	47.0	23.1	39.6	45.7	572.6	54.4	1.8
12.5	38.9	14.2	32.9	38.2	609.6	36.2	0.4
SUM					**3004.2**	**371.0**	**41.0**

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EDUCATION

University of Oklahoma — Norman, OK
Master of Business Administration — 2014
Areas of Concentration: Finance, Energy

University of Oklahoma College of Law — Norman, OK
Juris Doctor — 2007
Member, American Indian Law Review

University of Oklahoma — Norman, OK
Bachelor of Business Administration — 2003
Major: Finance

PROFESSIONAL DESIGNATIONS

Society of Depreciation Professionals
Certified Depreciation Professional (CDP)

Society of Utility and Regulatory Financial Analysts
Certified Rate of Return Analyst (CRRA)

WORK EXPERIENCE

Resolve Utility Consulting PLLC — Oklahoma City, OK
Managing Member — 2016 – Present
Provide expert analysis and testimony specializing in depreciation and cost of capital issues for clients in utility regulatory proceedings.

Oklahoma Corporation Commission — Oklahoma City, OK
Public Utility Regulatory Analyst — 2012 – 2016
Assistant General Counsel — 2011 – 2012
Represented commission staff in utility regulatory proceedings and provided legal opinions to commissioners. Provided expert analysis and testimony in depreciation, cost of capital, incentive compensation, payroll and other issues.

Perebus Counsel, PLLC — Oklahoma City, OK
Managing Member — 2009 – 2011
Represented clients in the areas of family law, estate planning, debt negotiations, business organization, and utility regulation.

Moricoli & Schovanec, P.C. — Oklahoma City, OK
Associate Attorney — 2007 – 2009
Represented clients in the areas of contracts, oil and gas, business structures and estate administration.

TEACHING EXPERIENCE

University of Oklahoma — Norman, OK
Adjunct Instructor – "Conflict Resolution" — 2014 – 2021
Adjunct Instructor – "Ethics in Leadership"

Rose State College — Midwest City, OK
Adjunct Instructor – "Legal Research" — 2013 – 2015
Adjunct Instructor – "Oil & Gas Law"

PROFESSIONAL ASSOCIATIONS

Oklahoma Bar Association — 2007 – Present

Society of Depreciation Professionals — 2014 – Present
Board Member – President — 2017
Participate in management of operations, attend meetings, review performance, organize presentation agenda.

Society of Utility Regulatory Financial Analysts — 2014 – Present

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
New Mexico Public Regulation Commission	Southwestern Public Service Company	22-00286-UT	Cost of capital, depreciation rates, net salvage	The New Mexico Large Customer Group; Occidental Permian
Public Utilities Commission of the State of California	Southern California Gas Company San Diego Gas & Electric Company	A.22-05-015 A.22-05-016	Depreciation rates, service lives, net salvage	The Utility Reform Network
Public Utilties Commission of the State of Colorado	Public Service Company of Colorado	22AL-0530E 22AL-0478E	Cost of capital, awarded rate of return, capital structure	Colorado Energy Consumers
New Mexico Public Regulatory Commission	Public Service Company of New Mexico	22-00270-UT	Cost of capital, depreciation rates, net salvage	The Albuquerque Bernalillo County Water Utility Authority
Florida Public Service Commission	Peoples Gas System	20230023-GU 20220219-GU 20220212-GU	Cost of capital, depreciation rates, net salvage	Florida Office of Public Counsel
Maryland Public Service Commission	Potomac Edison Company	9695	Cost of capital, depreciation rates, net salvage	Maryland Office of People's Counsel
Public Service Commission of the State of Montana	Montana-Dakota Utilities Company	2022.11.099	Depreciation rates, service lives, net salvage	Montana Consumer Counsel and Denbury Onshore
Indiana Utility Regulatory Commission	Indiana-American Water Company	45870	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Public Service Commission of South Carolina	Dominion Energy South Carolina	2023-70-G	Depreciation rates, service lives, net salvage	South Carolina Office of Regulatory Staff
Maryland Public Service Commission	Columbia Gas of Maryland	9701	Cost of capital, awarded rate of return, capital structure	Maryland Office of People's Counsel
Pennsylvania Public Utility Commission	Columbia Water Company	R-2023-3040258	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Maryland Public Service Commission	Baltimore Gas and Electric Company	9692	Depreciation rates, service lives, net salvage	Maryland Office of People's Counsel
Arizona Corporation Commission	Arizona Public Service Company	E-01345A-22-0144	Cost of capital, awarded rate of return, capital structure	Residential Utility Consumer Office
Oklahoma Corporation Commission	Public Service Company of Oklahoma	PUD 2022-000093	Cost of capital, depreciation rates, net salvage	Oklahoma Industrial Energy Consumers

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Public Service Commission of the State of Montana	NorthWestern Energy	2022.07.078	Cost of capital, depreciation rates, net salvage	Montana Consumer Counsel and Montana Large Customer Group
Indiana Utility Regulatory Commission	Northern Indiana Public Service Company	45772	Cost of capital, depreciation rates, net salvage	Indiana Office of Utility Consumer Counselor
Public Service Commission of South Carolina	Duke Energy Progress	2022-254-E	Depreciation rates, service lives, net salvage	South Carolina Office of Regulatory Staff
Wyoming Public Service Commission	Cheyenne Light, Fuel and Power Company D/B/A Black Hills Energy	20003-214-ER-22	Depreciation rates, service lives, net salvage	Wyoming Office of Consumer Advocate
Railroad Commission of Texas	Texas Gas Services Company	OS-22-00009896	Depreciation rates, service lives, net salvage	The City of El Paso
Public Utilities Commission of Nevada	Sierra Pacific Power Company	22-06014	Depreciation rates, service lives, net salvage	Bureau of Consumer Protection
Washington Utilities & Transportation Commission	Puget Sound Energy	UE-220066 UG-220067 UG-210918	Depreciation rates, service lives, net salvage	Washington Office of Attorney General
Public Utility Commission of Texas	Oncor Electric Delivery Company LLC	PUC 53601	Depreciation rates, service lives, net salvage	Alliance of Oncor Cities
Florida Public Service Commission	Florida Public Utilities Company	20220067-GU	Cost of capital, depreciation rates	Florida Office of Public Counsel
Public Utility Commission of Texas	Entergy Texas, Inc.	PUC 53719	Depreciation rates, decommissioning costs	Texas Municipal Group
Florida Public Service Commission	Florida City Gas	2020069-GU	Cost of capital, depreciation rates	Florida Office of Public Counsel
Connecticut Public Utilities Regulatory Authority	Aquarion Water Company of Connecticut	22-07-01	Depreciation rates, service lives, net salvage	PURA Staff
Washington Utilities & Transportation Commission	Avista Corporation	UE-220053 UG-220054 UE-210854	Cost of capital, awarded rate of return, capital structure	Washington Office of Attorney General
Federal Energy Regulatory Commission	ANR Pipeline Company	RP22-501-000	Depreciation rates, service lives, net salvage	Ascent Resources - Utica, LLC

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Pennsylvania Public Utility Commission	Columbia Gas of Pennsylvania, Inc.	R-2022-3031211	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Public Service Commission of South Carolina	Piedmont Natural Gas Company	2022-89-G	Depreciation rates, service lives, net salvage	South Carolina Office of Regulatory Staff
Pennsylvania Public Utility Commission	UGI Utilities, Inc. - Gas Division	R-2021-3030218	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Public Utilities Commission of the State of California	Pacific Gas & Electric Company	A.21-06-021	Depreciation rates, service lives, net salvage	The Utility Reform Network
Pennsylvania Public Utility Commission	PECO Energy Company - Gas Division	R-2022-3031113	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Oklahoma Corporation Commission	Oklahoma Gas & Electric Company	PUD 202100164	Cost of capital, depreciation rates, net salvage	Oklahoma Industrial Energy Consumers
Massachusetts Department of Public Utilities	NSTAR Electric Company D/B/A Eversource Energy	D.P.U. 22-22	Depreciation rates, service lives, net salvage	Massachusetts Office of the Attorney General, Office of Ratepayer Advocacy
Michigan Public Service Company	DTE Electric Company	U-20836	Cost of capital, awarded rate of return, capital structure	Michigan Environmental Council and Citizens Utility Board of Michigan
New York State Public Service Commission	Consolidated Edison Company of New York, Inc.	22-E-0064 22-G-0065	Depreciation rates, service lives, net salvage, depreciation reserve	The City of New York
Pennsylvania Public Utility Commission	Aqua Pennsylvania Wastewater / East Whiteland Township	A-2021-3026132	Fair market value estimates for wastewater assets	Pennsylvania Office of Consumer Advocate
Public Service Commission of South Carolina	Kiawah Island Utility, Inc.	2021-324-WS	Cost of capital, awarded rate of return, capital structure	South Carolina Office of Regulatory Staff
Pennsylvania Public Utility Commission	Aqua Pennsylvania Wastewater / Willistown Township	A-2021-3027268	Fair market value estimates for wastewater assets	Pennsylvania Office of Consumer Advocate
Indiana Utility Regulatory Commission	Northern Indiana Public Service Company	45621	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Arkansas Public Service Commission	Southwestern Electric Power Company	21-070-U	Cost of capital, depreciation rates, net salvage	Western Arkansas Large Energy Consumers

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Federal Energy Regulatory Commission	Southern Star Central Gas Pipeline	RP21-778-002	Depreciation rates, service lives, net salvage	Consumer-Owned Shippers
Railroad Commission of Texas	Participating Texas gas utilities in consolidated proceeding	OS-21-00007061	Securitization of extraordinary gas costs arising from winter storms	The City of El Paso
Public Service Commission of South Carolina	Palmetto Wastewater Reclamation, Inc.	2021-153-S	Cost of capital, awarded rate of return, capital structure, ring-fencing	South Carolina Office of Regulatory Staff
Public Utilties Commission of the State of Colorado	Public Service Company of Colorado	21AL-0317E	Cost of capital, depreciation rates, net salvage	Colorado Energy Consumers
Pennsylvania Public Utility Commission	City of Lancaster - Water Department	R-2021-3026682	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Public Utility Commission of Texas	Southwestern Public Service Company	PUC 51802	Depreciation rates, service lives, net salvage	The Alliance of Xcel Municipalities
Pennsylvania Public Utility Commission	The Borough of Hanover - Hanover Municipal Waterworks	R-2021-3026116	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Maryland Public Service Commission	Delmarva Power & Light Company	9670	Cost of capital and authorized rate of return	Maryland Office of People's Counsel
Oklahoma Corporation Commission	Oklahoma Natural Gas Company	PUD 202100063	Cost of capital, awarded rate of return, capital structure	Oklahoma Industrial Energy Consumers
Indiana Utility Regulatory Commission	Indiana Michigan Power Company	45576	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Public Utility Commission of Texas	El Paso Electric Company	PUC 52195	Depreciation rates, service lives, net salvage	The City of El Paso
Pennsylvania Public Utility Commission	Aqua Pennsylvania	R-2021-3027385	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Public Service Commission of the State of Montana	NorthWestern Energy	D2021.02.022	Cost of capital, awarded rate of return, capital structure	Montana Consumer Counsel
Pennsylvania Public Utility Commission	PECO Energy Company	R-2021-3024601	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
New Mexico Public Regulation Commission	Southwestern Public Service Company	20-00238-UT	Cost of capital and authorized rate of return	The New Mexico Large Customer Group; Occidental Permian
Oklahoma Corporation Commission	Public Service Company of Oklahoma	PUD 202100055	Cost of capital, depreciation rates, net salvage	Oklahoma Industrial Energy Consumers
Pennsylvania Public Utility Commission	Duquesne Light Company	R-2021-3024750	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Maryland Public Service Commission	Columbia Gas of Maryland	9664	Cost of capital and authorized rate of return	Maryland Office of People's Counsel
Indiana Utility Regulatory Commission	Southern Indiana Gas Company, d/b/a Vectren Energy Delivery of Indiana, Inc.	45447	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Public Utility Commission of Texas	Southwestern Electric Power Company	PUC 51415	Depreciation rates, service lives, net salvage	Cities Advocating Reasonable Deregulation
New Mexico Public Regulatory Commission	Avangrid, Inc., Avangrid Networks, Inc., NM Green Holdings, Inc., PNM, and PNM Resources	20-00222-UT	Ring fencing and capital structure	The Albuquerque Bernalillo County Water Utility Authority
Indiana Utility Regulatory Commission	Indiana Gas Company, d/b/a Vectren Energy Delivery of Indiana, Inc.	45468	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Public Utilities Commission of Nevada	Nevada Power Company and Sierra Pacific Power Company, d/b/a NV Energy	20-07023	Construction work in progress	MGM Resorts International, Caesars Enterprise Services, LLC, and the Southern Nevada Water Authority
Massachusetts Department of Public Utilities	Boston Gas Company, d/b/a National Grid	D.P.U. 20-120	Depreciation rates, service lives, net salvage	Massachusetts Office of the Attorney General, Office of Ratepayer Advocacy
Public Service Commission of the State of Montana	ABACO Energy Services, LLC	D2020.07.082	Cost of capital and authorized rate of return	Montana Consumer Counsel
Maryland Public Service Commission	Washington Gas Light Company	9651	Cost of capital and authorized rate of return	Maryland Office of People's Counsel
Florida Public Service Commission	Utilities, Inc. of Florida	20200139-WS	Cost of capital and authorized rate of return	Florida Office of Public Counsel
New Mexico Public Regulatory Commission	El Paso Electric Company	20-00104-UT	Cost of capital, depreciation rates, net salvage	City of Las Cruces and Doña Ana County

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Public Utilities Commission of Nevada	Nevada Power Company	20-06003	Cost of capital, awarded rate of return, capital structure, earnings sharing	MGM Resorts International, Caesars Enterprise Services, LLC, Wynn Las Vegas, LLC, Smart Energy Alliance, and Circus Circus Las Vegas, LLC
Wyoming Public Service Commission	Rocky Mountain Power	20000-578-ER-20	Cost of capital and authorized rate of return	Wyoming Industrial Energy Consumers
Florida Public Service Commission	Peoples Gas System	20200051-GU 20200166-GU	Cost of capital, depreciation rates, net salvage	Florida Office of Public Counsel
Wyoming Public Service Commission	Rocky Mountain Power	20000-539-EA-18	Depreciation rates, service lives, net salvage	Wyoming Industrial Energy Consumers
Public Service Commission of South Carolina	Dominion Energy South Carolina	2020-125-E	Depreciation rates, service lives, net salvage	South Carolina Office of Regulatory Staff
Pennsylvania Public Utility Commission	The City of Bethlehem	2020-3020256	Cost of capital, awarded rate of return, capital structure	Pennsylvania Office of Consumer Advocate
Railroad Commission of Texas	Texas Gas Services Company	GUD 10928	Depreciation rates, service lives, net salvage	Gulf Coast Service Area Steering Committee
Public Utilities Commission of the State of California	Southern California Edison	A.19-08-013	Depreciation rates, service lives, net salvage	The Utility Reform Network
Massachusetts Department of Public Utilities	NSTAR Gas Company	D.P.U. 19-120	Depreciation rates, service lives, net salvage	Massachusetts Office of the Attorney General, Office of Ratepayer Advocacy
Georgia Public Service Commission	Liberty Utilities (Peach State Natural Gas)	42959	Depreciation rates, service lives, net salvage	Public Interest Advocacy Staff
Florida Public Service Commission	Florida Public Utilities Company	20190155-EI 20190156-EI 20190174-EI	Depreciation rates, service lives, net salvage	Florida Office of Public Counsel
Illinois Commerce Commission	Commonwealth Edison Company	20-0393	Depreciation rates, service lives, net salvage	The Office of the Illinois Attorney General
Public Utility Commission of Texas	Southwestern Public Service Company	PUC 49831	Depreciation rates, service lives, net salvage	Alliance of Xcel Municipalities
Public Service Commission of South Carolina	Blue Granite Water Company	2019-290-WS	Depreciation rates, service lives, net salvage	South Carolina Office of Regulatory Staff

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Railroad Commission of Texas	CenterPoint Energy Resources	GUD 10920	Depreciation rates and grouping procedure	Alliance of CenterPoint Municipalities
Pennsylvania Public Utility Commission	Aqua Pennsylvania Wastewater / East Norriton Township	A-2019-3009052	Fair market value estimates for wastewater assets	Pennsylvania Office of Consumer Advocate
New Mexico Public Regulation Commission	Southwestern Public Service Company	19-00170-UT	Cost of capital and authorized rate of return	The New Mexico Large Customer Group; Occidental Permian
Indiana Utility Regulatory Commission	Duke Energy Indiana	45253	Cost of capital, depreciation rates, net salvage	Indiana Office of Utility Consumer Counselor
Maryland Public Service Commission	Columbia Gas of Maryland	9609	Depreciation rates, service lives, net salvage	Maryland Office of People's Counsel
Washington Utilities & Transportation Commission	Avista Corporation	UE-190334	Cost of capital, awarded rate of return, capital structure	Washington Office of Attorney General
Indiana Utility Regulatory Commission	Indiana Michigan Power Company	45235	Cost of capital, depreciation rates, net salvage	Indiana Office of Utility Consumer Counselor
Public Utilities Commission of the State of California	Pacific Gas & Electric Company	18-12-009	Depreciation rates, service lives, net salvage	The Utility Reform Network
Oklahoma Corporation Commission	The Empire District Electric Company	PUD 201800133	Cost of capital, authorized ROE, depreciation rates	Oklahoma Industrial Energy Consumers and Oklahoma Energy Results
Arkansas Public Service Commission	Southwestern Electric Power Company	19-008-U	Cost of capital, depreciation rates, net salvage	Western Arkansas Large Energy Consumers
Public Utility Commission of Texas	CenterPoint Energy Houston Electric	PUC 49421	Depreciation rates, service lives, net salvage	Texas Coast Utilities Coalition
Massachusetts Department of Public Utilities	Massachusetts Electric Company and Nantucket Electric Company	D.P.U. 18-150	Depreciation rates, service lives, net salvage	Massachusetts Office of the Attorney General, Office of Ratepayer Advocacy
Oklahoma Corporation Commission	Oklahoma Gas & Electric Company	PUD 201800140	Cost of capital, authorized ROE, depreciation rates	Oklahoma Industrial Energy Consumers and Oklahoma Energy Results
Public Service Commission of the State of Montana	Montana-Dakota Utilities Company	D2018.9.60	Depreciation rates, service lives, net salvage	Montana Consumer Counsel and Denbury Onshore

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Indiana Utility Regulatory Commission	Northern Indiana Public Service Company	45159	Depreciation rates, grouping procedure, demolition costs	Indiana Office of Utility Consumer Counselor
Public Service Commission of the State of Montana	NorthWestern Energy	D2018.2.12	Depreciation rates, service lives, net salvage	Montana Consumer Counsel
Oklahoma Corporation Commission	Public Service Company of Oklahoma	PUD 201800097	Depreciation rates, service lives, net salvage	Oklahoma Industrial Energy Consumers and Wal-Mart
Nevada Public Utilities Commission	Southwest Gas Corporation	18-05031	Depreciation rates, service lives, net salvage	Nevada Bureau of Consumer Protection
Public Utility Commission of Texas	Texas-New Mexico Power Company	PUC 48401	Depreciation rates, service lives, net salvage	Alliance of Texas-New Mexico Power Municipalities
Oklahoma Corporation Commission	Oklahoma Gas & Electric Company	PUD 201700496	Depreciation rates, service lives, net salvage	Oklahoma Industrial Energy Consumers and Oklahoma Energy Results
Maryland Public Service Commission	Washington Gas Light Company	9481	Depreciation rates, service lives, net salvage	Maryland Office of People's Counsel
Indiana Utility Regulatory Commission	Citizens Energy Group	45039	Depreciation rates, service lives, net salvage	Indiana Office of Utility Consumer Counselor
Public Utility Commission of Texas	Entergy Texas, Inc.	PUC 48371	Depreciation rates, decommissioning costs	Texas Municipal Group
Washington Utilities & Transportation Commission	Avista Corporation	UE-180167	Depreciation rates, service lives, net salvage	Washington Office of Attorney General
New Mexico Public Regulation Commission	Southwestern Public Service Company	17-00255-UT	Cost of capital and authorized rate of return	HollyFrontier Navajo Refining; Occidental Permian
Public Utility Commission of Texas	Southwestern Public Service Company	PUC 47527	Depreciation rates, plant service lives	Alliance of Xcel Municipalities
Public Service Commission of the State of Montana	Montana-Dakota Utilities Company	D2017.9.79	Depreciation rates, service lives, net salvage	Montana Consumer Counsel
Florida Public Service Commission	Florida City Gas	20170179-GU	Cost of capital, depreciation rates	Florida Office of Public Counsel

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Washington Utilities & Transportation Commission	Avista Corporation	UE-170485	Cost of capital and authorized rate of return	Washington Office of Attorney General
Wyoming Public Service Commission	Powder River Energy Corporation	10014-182-CA-17	Credit analysis, cost of capital	Private customer
Oklahoma Corporation Commission	Public Service Co. of Oklahoma	PUD 201700151	Depreciation, terminal salvage, risk analysis	Oklahoma Industrial Energy Consumers
Public Utility Commission of Texas	Oncor Electric Delivery Company	PUC 46957	Depreciation rates, simulated analysis	Alliance of Oncor Cities
Nevada Public Utilities Commission	Nevada Power Company	17-06004	Depreciation rates, service lives, net salvage	Nevada Bureau of Consumer Protection
Public Utility Commission of Texas	El Paso Electric Company	PUC 46831	Depreciation rates, interim retirements	City of El Paso
Idaho Public Utilities Commission	Idaho Power Company	IPC-E-16-24	Accelerated depreciation of North Valmy plant	Micron Technology, Inc.
Idaho Public Utilities Commission	Idaho Power Company	IPC-E-16-23	Depreciation rates, service lives, net salvage	Micron Technology, Inc.
Public Utility Commission of Texas	Southwestern Electric Power Company	PUC 46449	Depreciation rates, decommissioning costs	Cities Advocating Reasonable Deregulation
Massachusetts Department of Public Utilities	Eversource Energy	D.P.U. 17-05	Cost of capital, capital structure, and rate of return	Sunrun Inc.; Energy Freedom Coalition of America
Railroad Commission of Texas	Atmos Pipeline - Texas	GUD 10580	Depreciation rates, grouping procedure	City of Dallas
Public Utility Commission of Texas	Sharyland Utility Company	PUC 45414	Depreciation rates, simulated analysis	City of Mission
Oklahoma Corporation Commission	Empire District Electric Company	PUD 201600468	Cost of capital, depreciation rates	Oklahoma Industrial Energy Consumers
Railroad Commission of Texas	CenterPoint Energy Texas Gas	GUD 10567	Depreciation rates, simulated plant analysis	Texas Coast Utilities Coalition

Utility Regulatory Proceedings

Regulatory Agency	Utility Applicant	Docket Number	Issues Addressed	Parties Represented
Arkansas Public Service Commission	Oklahoma Gas & Electric Company	160-159-GU	Cost of capital, depreciation rates, terminal salvage	Arkansas River Valley Energy Consumers; Wal-Mart
Florida Public Service Commission	Peoples Gas	160-159-GU	Depreciation rates, service lives, net salvage	Florida Office of Public Counsel
Arizona Corporation Commission	Arizona Public Service Company	E-01345A-16-0036	Cost of capital, depreciation rates, terminal salvage	Energy Freedom Coalition of America
Nevada Public Utilities Commission	Sierra Pacific Power Company	16-06008	Depreciation rates, net salvage, theoretical reserve	Northern Nevada Utility Customers
Oklahoma Corporation Commission	Oklahoma Gas & Electric Co.	PUD 201500273	Cost of capital, depreciation rates, terminal salvage	Public Utility Division
Oklahoma Corporation Commission	Public Service Co. of Oklahoma	PUD 201500208	Cost of capital, depreciation rates, terminal salvage	Public Utility Division
Oklahoma Corporation Commission	Oklahoma Natural Gas Company	PUD 201500213	Cost of capital, depreciation rates, net salvage	Public Utility Division

Summary Rate and Accrual Adjustment

Exhibit DJG-2

Plant Function	Plant 12/31/2021	Current Parameters Rate	Current Parameters Accrual	Evergy Proposal Rate	Evergy Proposal Accrual	CURB Proposal Rate	CURB Proposal Accrual	CURB Adjustment Rate	CURB Adjustment Adjustment
Kansas Central									
Steam Production	$ 2,419,376,709	3.53%	$ 85,426,131	3.44%	$ 83,138,113	3.44%	$ 83,139,481	0.00%	$ 1,368
Wind Production	692,007,588	5.09%	35,227,026	5.59%	38,690,590	5.59%	38,676,941	0.00%	(13,649)
Other Production	640,182,389	1.55%	9,945,650	1.87%	11,963,807	1.87%	11,962,280	0.00%	(1,527)
Transmission	1,605,042,597	2.24%	35,891,290	2.36%	37,914,166	2.19%	35,180,729	-0.17%	(2,733,437)
Distribution	1,628,942,707	2.39%	38,873,333	2.81%	45,718,512	2.63%	42,811,263	-0.18%	(2,907,249)
General	276,951,981	6.18%	17,106,483	6.22%	17,232,435	6.18%	17,123,052	-0.04%	(109,383)
Total Kansas Central	$ 7,262,503,971	3.06%	$ 222,469,913	3.23%	$ 234,657,623	3.15%	$ 228,893,745	-0.08%	$ (5,763,878)
Kansas South									
Steam Production	$ 1,166,771,838	3.06%	$ 35,666,566	4.79%	$ 55,936,921	4.79%	$ 55,931,068	0.00%	$ (5,853)
Nuclear Production	1,980,685,096	2.11%	41,793,482	2.37%	46,969,192	2.37%	46,910,030	0.00%	(59,162)
Other Production	1,809,058	1.76%	31,791	1.86%	33,600	1.86%	33,617	0.00%	17
Transmission	1,241,775,880	2.22%	27,511,528	2.34%	29,054,314	1.98%	24,544,057	-0.36%	(4,510,257)
Distribution	1,396,614,769	2.37%	33,147,402	2.72%	37,969,835	2.59%	36,153,951	-0.13%	(1,815,884)
General	151,449,621	2.69%	4,080,890	2.92%	4,427,196	2.88%	4,357,960	-0.05%	(69,236)
Total Kansas South	$ 5,939,106,262	2.39%	$ 142,231,659	2.94%	$ 174,391,058	2.83%	$ 167,930,683	-0.11%	$ (6,460,375)
Kansas Metro									
Steam Production	$ 3,862,171,304	3.03%	$ 117,147,395	2.95%	$ 113,768,713	2.94%	$ 113,726,097	0.00%	$ (42,616)
Nuclear Production	1,866,212,291	2.29%	42,790,998	2.23%	41,564,737	2.23%	41,612,587	0.00%	47,850
Solar Production	1,009,191	5.29%	53,386	10.77%	108,690	10.77%	108,697	0.00%	7
Wind Production	268,957,741	4.63%	12,465,625	4.70%	12,653,103	4.71%	12,661,971	0.00%	8,868
Other Production	377,607,308	2.28%	8,625,890	2.32%	8,762,414	2.32%	8,764,943	0.00%	2,529
Transmission	601,875,335	1.89%	11,376,095	2.11%	12,695,477	1.77%	10,658,448	-0.34%	(2,037,029)
Distribution	2,939,321,545	2.33%	68,525,085	2.49%	73,329,349	2.26%	66,294,295	-0.24%	(7,035,054)
General	489,849,916	5.61%	27,483,026	5.61%	27,476,480	5.31%	26,031,144	-0.30%	(1,445,336)
Total Kansas Metro	$ 10,407,004,631	2.77%	$ 288,467,500	2.79%	$ 290,358,963	2.69%	$ 279,858,181	-0.10%	$ (10,500,782)
Total Plant Studied	**$ 23,608,614,864**	**2.77%**	**$ 653,169,072**	**2.96%**	**$ 699,407,644**	**2.87%**	**$ 676,682,609**	**-0.10%**	**$ (22,725,035)**

Mass Property Parameter Comparison

Account No.	Description	Evergy Proposal Iowa Curve	Evergy Proposal Salvage Rate	Evergy Proposal Depr Rate	Evergy Proposal Annual Accrual	CURB Proposal Iowa Curve	CURB Proposal Salvage Rate	CURB Proposal Depr Rate	CURB Proposal Annual Accrual
	KANSAS CENTRAL								
	Transmission Plant								
352.00	Structures and Improvements	R4 - 65	-30.0%	2.04%	1,121,701	R4 - 65	-23.0%	1.91%	1,047,713
352.05	Struct. and Improv. - 34.5 kV	R4 - 65	-30.0%	2.03%	4,354	R4 - 65	-23.0%	1.90%	4,074
353.00	Station Equip.	R1 - 65	-20.0%	1.86%	10,171,126	L1 - 69	-18.0%	1.73%	9,442,355
353.03	Station Equip. - Comm.								
353.05	Station Equip. - 34.5 kV	R1 - 65	-20.0%	1.86%	1,252,063	R1 - 65	-18.0%	1.83%	1,231,727
354.00	Towers and Fixtures.	R4 - 65	-50.0%	3.42%	87,911	R4 - 65	-40.0%	2.85%	73,330
354.05	Towers and Fix. - 34.5 kV	R4 - 65	-50.0%	2.69%	458	R4 - 65	-40.0%	2.25%	383
355.00	Poles and Fixtures	S0.5 - 62	-70.0%	2.74%	15,979,235	S0.5 - 62	-65.0%	2.65%	15,460,621
355.05	Poles and Fixtures - 34.5 kV	S0.5 - 62	-70.0%	2.82%	2,434,950	S0.5 - 62	-65.0%	2.73%	2,357,827
356.00	OH Conductor and Devices	R1.5 - 65	-70.0%	2.62%	5,083,969	S0 - 76	-65.0%	2.10%	4,067,288
356.05	OH Cond. and Dev.- 34.5 kV	R1.5 - 65	-70.0%	2.72%	1,483,109	S0 - 76	-65.0%	2.20%	1,199,541
357.00	UG Conduit								
357.05	UG Conduit - 34.5 kV	R3 - 60	0.0%	1.57%	36,127	R3 - 60	0.0%	1.57%	36,216
358.00	UG Conductor and Devices								
358.05	UG Cond. and Dev. - 34.5 kV	R3 - 50	0.0%	2.04%	259,163	R3 - 50	0.0%	2.04%	259,653
359.00	Roads and Trails								
	Distribution Plant								
361.00	Structures and Improvements	R2.5 - 65	-30.0%	2.08%	560,366	R2.5 - 65	-25.0%	1.98%	533,917
362.00	Station Equip.	S0.5 - 65	-20.0%	1.90%	4,994,630	S0 - 67	-18.0%	1.77%	4,647,541
362.03	Station Equip. - Comm.								
364.00	Poles, Towers and Fixtures.	R0.5 - 62	-80.0%	2.91%	9,996,100	O2 - 67	-65.0%	2.28%	7,830,391
365.00	OH Cond. and Dev.	L1 - 62	-75.0%	2.92%	6,477,275	L1 - 62	-75.0%	2.92%	6,466,487
366.00	UG Conduit	R2.5 - 70	-30.0%	1.92%	939,762	R2.5 - 70	-20.0%	1.74%	852,949
366.01	UG Conduit - Network	R2.5 - 70	-30.0%	1.99%	80,473	R2.5 - 70	-20.0%	1.73%	69,977
367.00	UG Cond. and Dev.	R1.5 - 55	-30.0%	2.43%	3,904,667	R1.5 - 55	-30.0%	2.43%	3,900,764
367.01	UG Cond. and Dev. - Network	R1.5 - 55	-25.0%	2.33%	175,779	R1.5 - 55	-25.0%	2.33%	176,013
368.00	Line Transformers - OH	S0 - 50	-20.0%	2.48%	4,196,001	S0 - 50	-20.0%	2.48%	4,203,706

Mass Property Parameter Comparison

Account No.	Description	Evergy Proposal Iowa Curve	Evergy Proposal Salvage Rate	Evergy Proposal Depr Rate	Evergy Proposal Annual Accrual	CURB Proposal Iowa Curve	CURB Proposal Salvage Rate	CURB Proposal Depr Rate	CURB Proposal Annual Accrual
368.01	Line Transformers - UG	L1.5 - 55	-5.0%	1.97%	2,438,130	L1.5 - 55	-5.0%	1.97%	2,435,184
368.02	Line Capacitors	R0.5 - 55	-50.0%	2.77%	287,892	R0.5 - 55	-40.0%	2.54%	263,973
369.01	Services - OH	R1 - 60	-35.0%	2.31%	693,359	R1 - 60	-30.0%	2.19%	656,602
369.02	Services - UG	R1 - 60	-35.0%	2.31%	1,371,493	R1 - 60	-30.0%	2.20%	1,307,336
369.03	Services - Network	R1 - 60	-35.0%	2.43%	5,537	R1 - 60	-30.0%	2.31%	5,266
370.02	Meters - Electronic	L1.5 - 15	-5.0%	7.44%	5,223,575	L1.5 - 15	-3.0%	7.24%	5,085,336
370.05	Meters - Equip.	S3 - 20	0.0%	4.89%	754,931	S3 - 20	0.0%	4.89%	755,399
371.00	Install. on Cust. Prem.								
372.00	Leased Prop. on Cust. Prem.	O2 - 22	-25.0%	6.06%	1,491,873	O2 - 22	-25.0%	6.06%	1,491,578
373.00	Street Lighting and Signal Sys.	O3 - 27	-20.0%	4.31%	2,126,669	O3 - 27	-20.0%	4.31%	2,128,844
	General Plant								
390.00	Structures and Improvements	L0.5 - 55	-15.0%	1.88%	1,560,148	L0.5 - 55	-10.0%	1.76%	1,464,390
392.00	Transportation Equipment	O4 - 10	0.0%	7.60%	669,191	O4 - 10	0.0%	7.60%	669,455
396.00	Power Operated Equipment	L1 - 20	0.0%	3.82%	228,077	L1 - 20	3.0%	3.59%	214,188
391.00	Office Furn. and Equipment	SQ - 25	0.0%	4.00%	388,671	SQ - 25	0.0%	4.00%	388,671
391.02	Comp and Other Elec. Equip.	SQ - 5	0.0%	14.01%	11,136,584	SQ - 5	0.0%	14.01%	11,136,584
393.00	Stores Equipment	SQ - 25	0.0%	4.00%	90,351	SQ - 25	0.0%	4.00%	90,351
394.00	Tools, Shop and Garage Equip.	SQ - 25	0.0%	4.00%	1,036,622	SQ - 25	0.0%	4.00%	1,036,622
395.00	Laboratory Equipment	SQ - 25	0.0%	4.00%	10,531	SQ - 25	0.0%	4.00%	10,531
397.00	Communication Equipment	SQ - 15	0.0%	3.30%	1,938,300	SQ - 15	0.0%	3.30%	1,938,300
398.00	Misc. Equipment	SQ - 15	0.0%	6.27%	173,960	SQ - 15	0.0%	6.27%	173,960
	KANSAS SOUTH								
	Transmission Plant								
352.00	Structures and Improvements	R4 - 65	-30.0%	1.98%	697,151	R4 - 65	-23.0%	1.85%	653,045
352.05	Struct and Improv. - 34.5 kV								
353.00	Station Equipment	R1 - 65	-20.0%	1.81%	7,765,555	S0 - 69	-18.0%	1.68%	7,199,918
353.03	Station Equip. - Comm.	R2 - 15	-20.0%	7.96%	4,385	R2 - 15	-18.0%	7.81%	4,304

Mass Property Parameter Comparison

Account No.	Description	Evergy Proposal Iowa Curve	Evergy Proposal Salvage Rate	Evergy Proposal Depr Rate	Evergy Proposal Annual Accrual	CURB Proposal Iowa Curve	CURB Proposal Salvage Rate	CURB Proposal Depr Rate	CURB Proposal Annual Accrual
353.05	Station Equipment - 34.5 kV	R1 - 65	-20.0%	1.84%	124,438	R1 - 65	-18.0%	1.80%	121,925
354.00	Towers and Fixtures	R4 - 65	-50.0%	2.02%	142,227	R4 - 65	-40.0%	1.61%	113,344
354.05	Towers and Fixtures - 34.5 kV								
355.00	Poles and Fixtures	S0.5 - 62	-70.0%	2.71%	15,272,840	S0 - 73	-65.0%	2.17%	12,215,848
355.05	Poles and Fixtures - 34.5 kV	S0.5 - 62	-70.0%	2.73%	141,831	S0 - 73	-65.0%	2.20%	114,249
356.00	OH Conductors and Devices	R1.5 - 65	-70.0%	2.53%	4,750,838	R1 - 72	-65.0%	2.12%	3,977,202
356.05	OH Cond. and Dev.- 34.5 kV	R1.5 - 65	-70.0%	2.55%	79,351	R1 - 72	-65.0%	2.21%	68,701
357.00	UG Conduit	R3 - 60	0.0%	1.39%	5,836	R3 - 60	0.0%	1.39%	5,835
357.05	UG Conduit - 34.5 kV	R3 - 60	0.0%	1.66%	532	R3 - 60	0.0%	1.66%	531
358.00	UG Conductors and Devices	R3 - 50	0.0%	1.95%	64,485	R3 - 50	0.0%	1.94%	64,316
358.05	UG Cond. and Dev. - 34.5 kV	R3 - 50	0.0%	1.99%	4,610	R3 - 50	0.0%	1.99%	4,604
359.00	Roads and Trails	R4 - 65	0.0%	1.18%	235	R4 - 65	0.0%	1.18%	235
	Distribution Plant								
361.00	Structures and Improvements	R2.5 - 65	-30.0%	2.05%	217,455	R2.5 - 65	-25.0%	1.94%	206,273
362.00	Station Equipment	S0.5 - 65	-20.0%	1.86%	3,510,425	S0.5 - 65	-18.0%	1.82%	3,441,542
362.03	Station Equip. - Comm.	R2 - 15	-20.0%	8.03%	30,268	R2 - 15	-18.0%	7.88%	29,699
364.00	Poles, Towers and Fixtures	R0.5 - 62	-80.0%	2.95%	7,457,034	R2 - 68	-65.0%	2.57%	6,487,970
365.00	OH Conduct. and Dev.	L1 - 62	-75.0%	2.82%	5,525,756	L1 - 62	-75.0%	2.82%	5,525,879
366.00	UG Conduit	R2.5 - 70	-30.0%	1.86%	1,125,694	R2.5 - 70	-30.0%	1.86%	1,125,145
366.01	UG Conduit - Network	R2.5 - 70	-30.0%	1.88%	68,824	R2.5 - 70	-30.0%	1.88%	68,680
367.00	UG Conductors and Devices	R1.5 - 55	-30.0%	2.37%	3,895,662	R2 - 62	-30.0%	2.10%	3,446,962
367.01	UG Cond. and Dev. - Network	R1.5 - 55	-25.0%	2.27%	247,566	R2 - 62	-25.0%	2.01%	219,595
368.00	Line Transformers - OH	S0 - 50	-20.0%	2.36%	3,063,066	S0 - 50	-15.0%	2.23%	2,890,589
368.01	Line Transformers - UG	L1.5 - 55	-5.0%	1.91%	2,461,459	L1.5 - 55	-5.0%	1.91%	2,465,887
368.02	Line Capacitors	R0.5 - 55	-50.0%	2.70%	226,340	R0.5 - 55	-40.0%	2.47%	207,307
369.01	Services - OH	R1 - 60	-35.0%	2.18%	694,393	R1 - 60	-35.0%	2.18%	695,027
369.02	Services - UG	R1 - 60	-35.0%	2.22%	1,505,635	R1 - 60	-35.0%	2.22%	1,504,087
369.03	Services - Network	R1 - 60	-35.0%	2.13%	15,850	R1 - 60	-35.0%	2.13%	15,819
370.02	AMI Meters	L1.5 - 15	-5.0%	7.20%	4,071,640	L1.5 - 15	-3.0%	7.02%	3,971,407
370.05	Meter Equipment	S3 - 20	0.0%	4.65%	1,159,621	S3 - 20	0.0%	4.65%	1,160,285
371.00	Install. on Cust. Prem.								

Mass Property Parameter Comparison

Account No.	Description	Evergy Proposal Iowa Curve	Evergy Proposal Salvage Rate	Evergy Proposal Depr Rate	Evergy Proposal Annual Accrual	CURB Proposal Iowa Curve	CURB Proposal Salvage Rate	CURB Proposal Depr Rate	CURB Proposal Annual Accrual
372.00	Leased Prop. on Cust. Prem.	O2 - 22	-25.0%	5.50%	904,681	O2 - 22	-25.0%	5.50%	904,080
373.00	Street Lighting and Sig. Sys.	O3 - 27	-20.0%	4.13%	1,788,466	O3 - 27	-20.0%	4.13%	1,787,719
	General Plant								
390.00	Structures and Improvements	L0.5 - 55	-15.0%	1.74%	1,073,907	L0.5 - 55	-10.0%	1.64%	1,011,594
392.00	Transportation Equipment	O4 - 10	0.0%	4.40%	173,320	O4 - 10	0.0%	4.40%	173,132
396.00	Power Operated Equipment	L1 - 20	0.0%	2.69%	88,408	L1 - 20	3.0%	2.49%	81,673
391.00	Office Furn. and Equipment	SQ - 25	0.0%	4.00%	252,118	SQ - 25	0.0%	4.00%	252,118
391.02	Comp and Other Elec. Equip.	SQ - 5	0.0%	17.41%	819,954	SQ - 5	0.0%	17.41%	819,954
393.00	Stores Equipment	SQ - 25	0.0%	4.00%	29,650	SQ - 25	0.0%	4.00%	29,650
394.00	Tools, Shop and Garage Equip.	SQ - 25	0.0%	4.00%	553,502	SQ - 25	0.0%	4.00%	553,502
395.00	Laboratory Equipment								
397.00	Communication Equipment	SQ - 15	0.0%	2.46%	1,374,945	SQ - 15	0.0%	2.46%	1,374,945
398.00	Misc. Equipment	SQ - 15	0.0%	5.54%	61,392	SQ - 15	0.0%	5.54%	61,392
	KANSAS METRO								
	Transmission Plant								
352.00	Structures and Improvements	R4 - 65	-30.0%	1.87%	149,008	R4 - 65	-18.0%	1.59%	127,024
352.05	Structures and Improv.- 34.5 kV								
353.00	Station Equipment	R1 - 65	-20.0%	1.76%	4,232,618	R1 - 65	-15.0%	1.67%	4,005,561
353.03	Station Equip.- Communication	R2 - 15	-20.0%	-0.38%	-29,759	R2 - 15	-10.0%	-3.21%	-251,553
354.00	Towers and Fixtures	R4 - 65	-50.0%	1.83%	90,968	R4 - 65	-30.0%	1.12%	55,502
354.05	Towers and Fixtures - 34.5 kV	R4 - 65	-50.0%	-0.02%	-2	R4 - 65	-30.0%	-2.51%	-261
355.00	Poles and Fixtures	S0.5 - 62	-70.0%	2.71%	4,818,525	S1 - 70	-70.0%	2.39%	4,254,427
355.05	Poles and Fixtures - 34.5 kV	S0.5 - 62	-70.0%	1.44%	281,368	S1 - 70	-70.0%	1.23%	240,015
356.00	OH Conductors and Devices	R1.5 - 65	-70.0%	2.40%	2,589,105	R1.5 - 65	-40.0%	1.78%	1,917,999
356.05	OH Cond. and Devices - 34.5 kV	R1.5 - 65	-70.0%	1.47%	260,999	R1.5 - 65	-40.0%	0.04%	7,234
357.00	Underground Conduit	R3 - 60	0.0%	1.54%	105,861	R3 - 60	0.0%	1.54%	105,884
357.05	Underground Conduit - 34.5 kV	R3 - 60	0.0%	1.62%	16,529	R3 - 60	0.0%	1.62%	16,557

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358.00	UG Conductors and Devices	R3 - 50	0.0%	1.85%	174,695	R3 - 50	0.0%	1.85%	174,488
358.05	UG Cond. and Devices - 34.5 kV	R3 - 50	0.0%	1.93%	5,562	R3 - 50	0.0%	1.93%	5,570
359.00	Roads and Trails								
	Distribution Plant								
361.00	Structures and Improvements	R2.5 - 65	-30.0%	1.86%	281,459	R2.5 - 65	-18.0%	1.58%	238,499
362.00	Station Equipment	S0.5 - 65	-20.0%	1.77%	5,677,802	S0.5 - 65	-13.0%	1.63%	5,233,009
362.03	Station Equip. - Communication	R2 - 15	-20.0%	1.31%	61,769	R2 - 15	-10.0%	-0.71%	-33,686
363.00	Storage Battery Equipment	S3 - 15	-5.0%	5.68%	137,060	S3 - 15	-3.0%	5.35%	129,111
364.00	Poles, Towers and Fixtures	R0.5 - 62	-80.0%	2.82%	12,608,390	R0.5 - 62	-60.0%	2.44%	10,895,912
365.00	OH Conductors and Devices	L1 - 62	-75.0%	2.72%	8,772,302	L1 - 66	-58.0%	2.21%	7,139,586
366.00	Underground Conduit	R2.5 - 70	-30.0%	1.81%	6,263,087	R2.5 - 75	-30.0%	1.67%	5,775,360
367.02	UG Conductors and Devices	R1.5 - 58	-30.0%	2.17%	15,047,536	R1.5 - 58	-25.0%	2.07%	14,331,562
368.00	Line Transformers - Overhead	S2 - 44	-10.0%	2.29%	8,234,479	S2 - 44	0.0%	1.94%	6,991,746
369.00	Services	R2.5 - 65	-50.0%	2.25%	4,377,738	S2 - 70	-50.0%	2.08%	4,052,813
370.02	AMI Meters	L1.5 - 15	-5.0%	6.79%	8,164,910	L1.5 - 15	-3.0%	6.62%	7,964,775
370.02	Meter Equipment	S3 - 20	0.0%	1.72%	931,445	S3 - 20	0.0%	1.72%	933,268
371.00	Install. on Customers' Premises	S2 - 20	-15.0%	4.86%	748,619	S2 - 20	-15.0%	4.86%	748,289
371.01	EV Charging Stations	S4 - 10	-5.0%	9.36%	1,158,409	S4 - 10	-3.0%	8.98%	1,111,572
373.00	Street Lighting and Signal Sys.	O3 - 27	-20.0%	2.80%	864,344	O3 - 27	-13.0%	2.53%	782,478
	General Plant								
390.00	Structures and Improvements	L0.5 - 55	-15.0%	2.12%	2,775,513	L0.5 - 55	-13.0%	2.07%	2,715,429
392.00	Trans. Equip. - Cars	R3 - 8	0.0%	9.37%	123,545	R3 - 8	11.0%	7.09%	93,501
392.01	Trans. Equip. - Light Trucks	L2 - 8	0.0%	10.75%	1,333,067	L2 - 8	13.0%	7.83%	971,535
392.02	Trans. Equip. - Heavy Trucks	L2 - 10	0.0%	9.61%	4,351,546	L2 - 10	9.0%	8.17%	3,698,968
392.03	Trans. Equip. - Heavy Tractors	R1 - 12	0.0%	7.84%	194,702	R1 - 12	15.0%	6.42%	159,530
392.04	Trans. Equip. - Trailers	L0.5 - 25	0.0%	3.82%	119,703	L0.5 - 25	10.0%	3.32%	104,129

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396.00	Power Operated Equipment	L1 - 20	0.0%	4.83%	1,532,913	L1 - 20	13.0%	3.92%	1,242,561
391.00	Office Furniture and Equip.	SQ - 25	0.0%	4.00%	457,049	SQ - 25	0.0%	4.00%	457,049
391.01	Other Electronic Equip.	SQ - 5	0.0%	13.52%	10,356,450	SQ - 5	0.0%	13.52%	10,356,450
393.00	Stores Equipment	SQ - 25	0.0%	3.96%	26,342	SQ - 25	0.0%	3.96%	26,342
394.00	Tools, Shop and Garage Equip.	SQ - 25	0.0%	3.67%	365,466	SQ - 25	0.0%	3.67%	365,466
395.00	Laboratory Equipment	SQ - 25	0.0%	3.28%	301,872	SQ - 25	0.0%	3.28%	301,872
397.00	Communication Equipment	SQ - 15	0.0%	3.55%	5,440,679	SQ - 15	0.0%	3.55%	5,440,679
398.00	Miscellaneous Equipment	SQ - 15	0.0%	6.16%	97,633	SQ - 15	0.0%	6.16%	97,633

Detailed Rate Comparison

Account No.	Description	[1] Plant 12/31/2021	[2] Current Parameters Rate	[2] Current Parameters Annual Accrual	[3] Evergy Proposal Rate	[3] Evergy Proposal Annual Accrual	[4] CURB Proposal Rate	[4] CURB Proposal Annual Accrual	[5] CURB Adjustment Rate	[5] CURB Adjustment Annual Accrual
	KANSAS CENTRAL									
	STEAM PRODUCTION PLANT									
	Steam Production (Consolidated)									
311.00	**Structures and Improvements**	**339,142,927**	**3.21%**	**10,887,614**	**3.12%**	**10,594,715**	**3.12%**	**10,592,803**	**0.00%**	**-1,912**
312.00	**Boiler Plant Equipment**	**568,528,004**	**3.06%**	**17,398,429**	**3.13%**	**17,795,326**	**3.13%**	**17,797,162**	**0.00%**	**1,836**
312.01	**Boiler Equip. - Unit Trains**	**16,760,617**	**3.46%**	**579,592**	**2.87%**	**481,796**	**2.88%**	**482,330**	**0.00%**	**534**
312.02	**Boiler Equip.(AQC)**	**999,444,304**	**4.03%**	**40,286,825**	**3.83%**	**38,266,909**	**3.83%**	**38,262,438**	**0.00%**	**-4,471**
314.00	**Turbogenerator Units**	**298,945,779**	**3.22%**	**9,617,633**	**3.15%**	**9,422,519**	**3.15%**	**9,425,177**	**0.00%**	**2,658**
315.00	**Accessory Electric Equip.**	**153,760,154**	**3.36%**	**5,168,986**	**3.34%**	**5,132,511**	**3.34%**	**5,134,399**	**0.00%**	**1,888**
316.00	**Misc. Power Plant Equip.**	**42,794,924**	**3.47%**	**1,487,052**	**3.38%**	**1,444,337**	**3.38%**	**1,445,172**	**0.00%**	**835**
	Total Steam Production (Consolidated)	**2,419,376,709**	**3.53%**	**85,426,131**	**3.44%**	**83,138,113**	**3.44%**	**83,139,481**	**0.00%**	**1,368**
	Hutchinson Unit 4									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Jeffrey (Consolidated)									
311.00	Structures and Improvements	230,949,047	2.50%	5,783,255	2.61%	6,035,469	2.61%	6,030,627	0.00%	-4,842
312.00	Boiler Plant Equipment	442,809,939	2.79%	12,345,341	2.89%	12,775,266	2.89%	12,776,851	0.00%	1,585
312.01	Boiler Plant Equipment	413,161	2.59%	10,700	2.66%	10,990	2.66%	11,004	0.00%	14
312.02	Boiler Plant Equipment	726,280,546	3.51%	25,474,609	3.37%	24,481,234	3.37%	24,483,243	0.00%	2,009
314.00	Turbogenerators	215,911,075	2.90%	6,268,186	3.01%	6,503,922	3.01%	6,509,095	0.00%	5,173
315.00	Accessory Electric Equipment	105,711,939	2.83%	2,986,868	2.90%	3,062,403	2.90%	3,064,552	0.00%	2,149
316.00	Miscellaneous Power Plant Equipment	30,705,984	3.06%	940,291	3.09%	949,560	3.10%	950,423	0.00%	863
	Total Jeffrey (Consolidated)	**1,752,781,691**	**3.07%**	**53,809,250**	**3.07%**	**53,818,844**	**3.07%**	**53,825,794**	**0.00%**	**6,950**
	Jeffrey Unit 1									
311.00	Structures and Improvements	47,569,066	2.47%	1,174,955	2.41%	1,146,415	2.41%	1,146,632	0.00%	217
312.00	Boiler Plant Equipment	116,207,842	2.69%	3,125,991	2.92%	3,393,269	2.92%	3,390,104	0.00%	-3,165
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	274,826,834	3.84%	10,553,350	3.54%	9,728,870	3.55%	9,742,918	0.01%	14,048
314.00	Turbogenerators	57,717,385	3.13%	1,806,554	3.05%	1,760,380	3.05%	1,759,259	0.00%	-1,121
315.00	Accessory Electric Equipment	38,677,336	2.79%	1,079,098	3.05%	1,179,658	3.06%	1,181,613	0.01%	1,955
316.00	Miscellaneous Power Plant Equipment	4,975,965	2.96%	147,289	2.78%	138,332	2.78%	138,333	0.00%	1

Detailed Rate Comparison

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	Total	539,974,428	3.31%	17,887,237	3.21%	17,346,924	3.21%	17,358,858	0.00%	11,934
	Jeffrey Unit 2									
311.00	Structures and Improvements	27,577,454	1.98%	546,034	1.96%	540,518	1.96%	541,535	0.00%	1,017
312.00	Boiler Plant Equipment	101,221,771	2.66%	2,692,499	2.77%	2,803,843	2.77%	2,805,714	0.00%	1,871
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	163,279,680	3.28%	5,355,574	3.14%	5,126,982	3.14%	5,124,354	0.00%	-2,628
314.00	Turbogenerators	58,385,257	2.94%	1,716,527	2.91%	1,699,011	2.91%	1,701,195	0.00%	2,184
315.00	Accessory Electric Equipment	25,088,044	2.80%	702,465	2.89%	725,045	2.89%	724,768	0.00%	-277
316.00	Miscellaneous Power Plant Equipment	6,015,252	3.35%	201,511	3.15%	189,480	3.15%	189,725	0.00%	245
	Total	381,567,458	2.94%	11,214,610	2.91%	11,084,879	2.91%	11,087,292	0.00%	2,413
	Jeffrey Unit 3									
311.00	Structures and Improvements	47,526,644	2.10%	998,059	2.11%	1,002,812	2.11%	1,000,852	0.00%	-1,960
312.00	Boiler Plant Equipment	139,872,373	2.60%	3,636,682	2.60%	3,636,681	2.60%	3,640,947	0.00%	4,266
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	179,592,920	3.18%	5,711,055	3.05%	5,477,584	3.05%	5,472,568	0.00%	-5,016
314.00	Turbogenerators	89,036,246	2.65%	2,359,460	2.95%	2,626,570	2.95%	2,630,961	0.00%	4,391
315.00	Accessory Electric Equipment	28,292,529	2.60%	735,606	2.48%	701,655	2.48%	702,050	0.00%	395
316.00	Miscellaneous Power Plant Equipment	3,095,477	3.27%	101,222	3.12%	96,579	3.12%	96,625	0.00%	46
	Total	487,416,189	2.78%	13,542,084	2.78%	13,541,881	2.78%	13,544,002	0.00%	2,121
	Jeffrey Common									
311.00	Structures and Improvements	108,275,883	2.83%	3,064,207	3.09%	3,345,724	3.09%	3,341,608	0.00%	-4,116
312.00	Boiler Plant Equipment	85,507,953	3.38%	2,890,169	3.44%	2,941,473	3.44%	2,940,086	0.00%	-1,387
312.01	Boiler Plant Equipment	413,161	2.59%	10,700	2.66%	10,990	2.66%	11,004	0.00%	14
312.02	Boiler Plant Equipment	108,581,112	3.55%	3,854,630	3.82%	4,147,798	3.82%	4,143,404	0.00%	-4,394
314.00	Turbogenerators	10,772,187	3.58%	385,645	3.88%	417,961	3.88%	417,679	0.00%	-282
315.00	Accessory Electric Equipment	13,654,030	3.44%	469,699	3.34%	456,045	3.34%	456,121	0.00%	76
316.00	Miscellaneous Power Plant Equipment	16,619,290	2.95%	490,269	3.16%	525,169	3.16%	525,741	0.00%	572
	Total	343,823,616	3.25%	11,165,319	3.45%	11,845,160	3.44%	11,835,643	0.00%	-9,517
	Lawrence Energy Center (Consolidated)									
311.00	Structures and Improvements	108,193,880	4.72%	5,104,359	4.21%	4,559,246	4.22%	4,562,176	0.00%	2,930
312.00	Boiler Plant Equipment	125,718,065	4.02%	5,053,088	3.99%	5,020,060	3.99%	5,020,312	0.00%	252
312.01	Boiler Plant Equipment	16,347,456	3.48%	568,892	2.88%	470,806	2.88%	471,326	0.00%	520
312.02	Boiler Plant Equipment	273,163,758	5.42%	14,812,216	5.05%	13,785,675	5.04%	13,779,194	0.00%	-6,481
314.00	Turbogenerators	83,034,704	4.03%	3,349,447	3.51%	2,918,597	3.51%	2,916,082	0.00%	-2,515
315.00	Accessory Electric Equipment	48,048,215	4.54%	2,182,118	4.31%	2,070,108	4.31%	2,069,847	0.00%	-261
316.00	Miscellaneous Power Plant Equipment	12,088,940	4.52%	546,761	4.09%	494,777	4.09%	494,748	0.00%	-29
	Total Lawrence Energy Center (Consolidated)	**666,595,018**	**4.74%**	**31,616,881**	**4.40%**	**29,319,269**	**4.40%**	**29,313,686**	**0.00%**	**-5,583**

Detailed Rate Comparison

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	Lawrence Unit 3									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Lawrence Unit 4									
311.00	Structures and Improvements	23,445,311	4.97%	1,165,232	6.39%	1,498,156	6.39%	1,497,763	0.00%	-393
312.00	Boiler Plant Equipment	44,572,669	3.97%	1,769,535	5.42%	2,415,839	5.42%	2,417,415	0.00%	1,576
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	100,891,747	5.43%	5,478,421	7.12%	7,183,493	7.12%	7,179,490	0.00%	-4,003
314.00	Turbogenerators	18,523,442	4.36%	807,622	5.91%	1,094,736	5.91%	1,095,098	0.00%	362
315.00	Accessory Electric Equipment	20,962,001	4.61%	966,348	5.88%	1,232,566	5.88%	1,231,942	0.00%	-624
316.00	Miscellaneous Power Plant Equipment	1,973,323	5.36%	105,770	7.50%	147,999	7.50%	147,990	0.00%	-9
	Total	210,368,493	4.89%	10,292,928	6.45%	13,572,789	6.45%	13,569,698	0.00%	-3,091
	Lawrence Unit 5									
311.00	Structures and Improvements	30,208,831	4.50%	1,359,397	3.11%	939,494	3.11%	940,711	0.00%	1,217
312.00	Boiler Plant Equipment	59,340,559	3.63%	2,154,063	2.86%	1,697,140	2.86%	1,695,698	0.00%	-1,442
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	123,284,671	5.31%	6,546,416	3.44%	4,240,992	3.44%	4,239,915	0.00%	-1,077
314.00	Turbogenerators	62,821,281	3.91%	2,456,312	2.79%	1,752,713	2.79%	1,749,894	0.00%	-2,819
315.00	Accessory Electric Equipment	23,977,942	4.64%	1,112,576	3.13%	750,510	3.13%	750,891	0.00%	381
316.00	Miscellaneous Power Plant Equipment	3,592,976	5.23%	187,913	3.57%	128,269	3.57%	128,439	0.00%	170
	Total	303,226,260	4.56%	13,816,677	3.14%	9,509,118	3.13%	9,505,548	0.00%	-3,570
	Lawrence Common									
311.00	Structures and Improvements	54,539,738	4.73%	2,579,730	3.89%	2,121,596	3.89%	2,123,703	0.00%	2,107
312.00	Boiler Plant Equipment	21,804,837	5.18%	1,129,490	4.16%	907,081	4.16%	907,199	0.00%	118
312.01	Boiler Plant Equipment	16,347,456	3.48%	568,892	2.88%	470,806	2.88%	471,326	0.00%	520
312.02	Boiler Plant Equipment	48,987,340	5.69%	2,787,379	4.82%	2,361,190	4.82%	2,359,789	0.00%	-1,401
314.00	Turbogenerators	1,689,981	5.06%	85,513	4.21%	71,148	4.21%	71,090	0.00%	-58
315.00	Accessory Electric Equipment	3,108,272	3.32%	103,194	2.80%	87,032	2.80%	87,014	0.00%	-18
316.00	Miscellaneous Power Plant Equipment	6,522,641	3.88%	253,078	3.35%	218,509	3.35%	218,319	0.00%	-190
	Total	153,000,265	4.91%	7,507,276	4.08%	6,237,362	4.08%	6,238,440	0.00%	1,078
	Tecumseh Energy Center (Consolidated)									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0

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312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total Tecumseh Energy Center (Consolidated)	**0**		**0**		**0**	**0.00%**	**0**	**0.00%**	**0**
	Tecumseh Unit 7									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Tecumseh Unit 8									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Tecumseh Common									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	WIND PRODUCTION PLANT									
	Wind Production (Consolidated)									

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341.00	**Structures and Improvements**	**27,392,390**	**5.09%**	**1,394,902**	**5.66%**	**1,549,486**	**5.66%**	**1,550,121**	**0.00%**	**635**
344.00	**Generators and Devices**	**576,817,040**	**5.09%**	**29,360,103**	**5.57%**	**32,139,204**	**5.57%**	**32,124,475**	**0.00%**	**-14,729**
345.00	**Accessory Electric Equip.**	**81,436,635**	**5.07%**	**4,126,316**	**5.52%**	**4,496,798**	**5.52%**	**4,497,356**	**0.00%**	**558**
346.00	**Misc. Power Plant Equip.**	**6,361,523**	**5.43%**	**345,705**	**7.94%**	**505,102**	**7.94%**	**504,990**	**0.00%**	**-112**
	Total Wind Production (Consolidated)	**692,007,588**	**5.09%**	**35,227,026**	**5.59%**	**38,690,590**	**5.59%**	**38,676,941**	**0.00%**	**-13,649**
	Central Plains Wind Farm									
341.00	Structures and Improvements	10,089,123	4.99%	503,447	5.63%	568,017	5.63%	568,233	0.00%	216
344.00	Generators and Devices	154,369,555	4.99%	7,703,041	5.13%	7,919,159	5.13%	7,912,513	0.00%	-6,646
345.00	Accessory Electric Equip.	17,577,816	4.98%	875,375	5.18%	910,531	5.18%	910,141	0.00%	-390
346.00	Misc. Power Plant Equip.	1,636,516	5.15%	84,281	8.11%	132,721	8.11%	132,719	0.00%	-2
	Total	183,673,010	4.99%	9,166,144	5.19%	9,530,428	5.19%	9,523,605	0.00%	-6,823
	Flat Ridge Wind Farm									
341.00	Structures and Improvements	4,991,965	5.65%	282,046	6.59%	328,970	6.59%	328,972	0.00%	2
344.00	Generators and Devices	84,762,713	5.83%	4,941,666	7.30%	6,187,678	7.30%	6,187,277	0.00%	-401
345.00	Accessory Electric Equip.	15,505,035	5.53%	857,429	6.57%	1,018,681	6.57%	1,018,968	0.00%	287
346.00	Misc. Power Plant Equip.	1,981,014	6.34%	125,596	11.29%	223,656	11.29%	223,564	0.00%	-92
	Total	107,240,727	5.79%	6,206,737	7.24%	7,758,985	7.23%	7,758,781	0.00%	-204
	Western Plains Wind Farm									
341.00	Structures and Improvements	12,311,302	4.95%	609,409	5.30%	652,499	5.30%	652,916	0.00%	417
344.00	Generators and Devices	337,684,772	4.95%	16,715,396	5.34%	18,032,367	5.34%	18,024,684	0.00%	-7,683
345.00	Accessory Electric Equip.	48,353,784	4.95%	2,393,512	5.31%	2,567,586	5.31%	2,568,247	0.00%	661
346.00	Misc. Power Plant Equip.	2,743,993	4.95%	135,828	5.42%	148,725	5.42%	148,707	0.00%	-18
	Total	401,093,851	4.95%	19,854,145	5.34%	21,401,177	5.33%	21,394,554	0.00%	-6,623
	OTHER PRODUCTION PLANT									
	Other Production (Consolidated)									
341.00	**Structures and Improvements**	**51,411,690**	**0.95%**	**488,637**	**2.02%**	**1,039,073**	**2.02%**	**1,039,916**	**0.00%**	**843**
342.00	**Fuel Hldrs, Prod. and Acces.**	**15,235,965**	**1.79%**	**272,951**	**2.50%**	**381,454**	**2.50%**	**381,546**	**0.00%**	**92**
344.00	**Generators and Devices**	**481,760,813**	**1.57%**	**7,567,054**	**1.85%**	**8,893,806**	**1.85%**	**8,890,727**	**0.00%**	**-3,079**
345.00	**Accessory Electric Equip.**	**79,559,918**	**1.76%**	**1,396,744**	**1.75%**	**1,389,877**	**1.75%**	**1,390,606**	**0.00%**	**729**
346.00	**Misc. Power Plant Equip.**	**12,214,003**	**1.80%**	**220,264**	**2.13%**	**259,597**	**2.12%**	**259,484**	**0.00%**	**-113**
	Total Other Production (Consolidated)	**640,182,389**	**1.55%**	**9,945,650**	**1.87%**	**11,963,807**	**1.87%**	**11,962,280**	**0.00%**	**-1,527**
	Aboline Energy Center									
341.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
342.00	Fuel Hldrs, Prod. and Acces.	0		0		0	0.00%	0	0.00%	0

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344.00	Generators and Devices	0		0		0	0.00%	0	0.00%	0
345.00	Accessory Electric Equip.	0		0		0	0.00%	0	0.00%	0
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Emporia Energy Center (Consolidated)									
341.00	Structures and Improvements	19,232,833	1.80%	347,074	1.90%	365,412	1.90%	366,180	0.00%	768
342.00	Fuel Hldrs, Prod. and Acces.	6,265,958	1.85%	115,909	1.93%	121,149	1.93%	121,150	0.00%	1
344.00	Generators and Devices	242,220,322	1.88%	4,544,335	1.94%	4,692,092	1.94%	4,689,662	0.00%	-2,430
345.00	Accessory Electric Equip.	42,522,224	1.82%	775,964	1.84%	781,798	1.84%	781,990	0.00%	192
346.00	Misc. Power Plant Equip.	9,054,372	1.85%	167,067	1.99%	179,926	1.99%	179,756	0.00%	-170
	Total Emporia Energy Center (Consolidated)	**319,295,709**	**1.86%**	**5,950,349**	**1.92%**	**6,140,377**	**1.92%**	**6,138,738**	**0.00%**	**-1,639**
	Emporia Gas Turbines Unit 1									
341.00	Structures and Improvements	262,428	1.82%	4,776	1.82%	4,776	1.82%	4,763	0.00%	-13
342.00	Fuel Hldrs, Prod. and Acces.	860,285	1.83%	15,743	1.94%	16,689	1.94%	16,683	0.00%	-6
344.00	Generators and Devices	24,391,975	1.90%	463,448	1.95%	475,644	1.95%	476,540	0.00%	896
345.00	Accessory Electric Equip.	4,896,354	1.81%	88,624	1.81%	88,624	1.81%	88,431	0.00%	-193
346.00	Misc. Power Plant Equip.	120,872	1.81%	2,188	1.81%	2,188	1.81%	2,183	0.00%	-5
	Total	30,531,914	1.88%	574,779	1.93%	587,921	1.93%	588,600	0.00%	679
	Emporia Gas Turbines Unit 2									
341.00	Structures and Improvements	262,333	1.82%	4,774	1.82%	4,774	1.82%	4,761	0.00%	-13
342.00	Fuel Hldrs, Prod. and Acces.	618,152	1.86%	11,498	1.98%	12,240	1.98%	12,265	0.00%	25
344.00	Generators and Devices	29,276,614	1.88%	550,400	2.07%	606,026	2.07%	605,231	0.00%	-795
345.00	Accessory Electric Equip.	1,474,294	1.82%	26,832	1.81%	26,684	1.81%	26,675	0.00%	-9
346.00	Misc. Power Plant Equip.	117,703	1.81%	2,130	1.81%	2,131	1.81%	2,126	0.00%	-5
	Total	31,749,096	1.88%	595,634	2.05%	651,855	2.05%	651,059	0.00%	-796
	Emporia Gas Turbines Unit 3									
341.00	Structures and Improvements	262,402	1.82%	4,775	1.82%	4,775	1.82%	4,763	0.00%	-12
342.00	Fuel Hldrs, Prod. and Acces.	622,246	1.86%	11,574	1.99%	12,382	1.99%	12,386	0.00%	4
344.00	Generators and Devices	24,611,066	1.89%	465,149	1.96%	482,376	1.96%	482,669	0.00%	293
345.00	Accessory Electric Equip.	4,631,669	1.81%	83,833	1.81%	83,833	1.81%	83,650	0.00%	-183
346.00	Misc. Power Plant Equip.	154,240	1.81%	2,792	1.81%	2,791	1.81%	2,786	0.00%	-5
	Total	30,281,623	1.88%	568,123	1.94%	586,157	1.94%	586,254	0.00%	97
	Emporia Gas Turbines Unit 4									
341.00	Structures and Improvements	262,324	1.82%	4,774	1.82%	4,774	1.82%	4,761	0.00%	-13
342.00	Fuel Hldrs, Prod. and Acces.	624,803	1.84%	11,496	1.96%	12,246	1.96%	12,235	0.00%	-11
344.00	Generators and Devices	25,412,561	1.89%	480,298	1.99%	505,710	1.99%	505,623	0.00%	-87

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345.00	Accessory Electric Equip.	1,233,441	1.82%	22,448	1.81%	22,325	1.81%	22,325	0.00%	0
346.00	Misc. Power Plant Equip.	154,194	1.81%	2,791	1.81%	2,790	1.81%	2,785	0.00%	-5
	Total	27,687,323	1.88%	521,807	1.98%	547,845	1.98%	547,729	0.00%	-116
	Emporia Gas Turbines Unit 5									
341.00	Structures and Improvements	450,153	1.82%	8,193	1.82%	8,193	1.82%	8,187	0.00%	-6
342.00	Fuel Hldrs, Prod. and Acces.	1,026,706	1.83%	18,789	1.89%	19,405	1.89%	19,356	0.00%	-49
344.00	Generators and Devices	48,343,396	1.83%	884,684	1.85%	894,353	1.85%	892,488	0.00%	-1,865
345.00	Accessory Electric Equip.	8,546,227	1.81%	154,687	1.81%	154,687	1.81%	154,991	0.00%	304
346.00	Misc. Power Plant Equip.	660,370	1.81%	11,953	1.99%	13,141	1.99%	13,158	0.00%	17
	Total	59,026,852	1.83%	1,078,306	1.85%	1,089,779	1.84%	1,088,179	0.00%	-1,600
	Emporia Gas Turbines Unit 6									
341.00	Structures and Improvements	485,661	1.86%	9,034	1.85%	8,985	1.85%	8,999	0.00%	14
342.00	Fuel Hldrs, Prod. and Acces.	1,133,852	1.87%	21,203	1.91%	21,657	1.91%	21,685	0.00%	28
344.00	Generators and Devices	40,345,005	1.88%	758,487	1.88%	758,486	1.88%	759,504	0.00%	1,018
345.00	Accessory Electric Equip.	7,377,988	1.86%	137,231	1.85%	136,493	1.85%	136,510	0.00%	17
346.00	Misc. Power Plant Equip.	260,729	1.86%	4,849	2.25%	5,866	2.25%	5,874	0.00%	8
	Total	49,603,235	1.88%	930,804	1.88%	931,487	1.88%	932,572	0.00%	1,085
	Emporia Gas Turbines Unit 7									
341.00	Structures and Improvements	487,561	1.86%	9,069	1.85%	9,020	1.85%	9,034	0.00%	14
342.00	Fuel Hldrs, Prod. and Acces.	1,131,374	1.87%	21,157	1.91%	21,609	1.91%	21,615	0.00%	6
344.00	Generators and Devices	39,972,779	1.87%	747,491	1.87%	747,491	1.87%	745,686	0.00%	-1,805
345.00	Accessory Electric Equip.	7,463,380	1.86%	138,819	1.85%	138,073	1.85%	138,041	0.00%	-32
346.00	Misc. Power Plant Equip.	180,389	1.86%	3,355	2.43%	4,383	2.43%	4,384	0.00%	1
	Total	49,235,483	1.87%	919,891	1.87%	920,576	1.87%	918,760	0.00%	-1,816
	Emporia Common									
341.00	Structures and Improvements	16,759,971	1.80%	301,679	1.91%	320,115	1.91%	320,912	0.00%	797
342.00	Fuel Hldrs, Prod. and Acces.	248,540	1.79%	4,449	1.98%	4,921	1.98%	4,925	0.00%	4
344.00	Generators and Devices	9,866,926	1.97%	194,378	2.25%	222,006	2.25%	221,919	0.00%	-87
345.00	Accessory Electric Equip.	6,898,871	1.79%	123,490	1.90%	131,079	1.90%	131,369	0.00%	290
346.00	Misc. Power Plant Equip.	7,405,875	1.85%	137,009	1.98%	146,636	1.98%	146,462	0.00%	-174
	Total	41,180,183	1.85%	761,005	2.00%	824,757	2.00%	825,586	0.00%	829
	Gordon Evans Energy Center CTs (Consolidated)									
341.00	Structures and Improvements	12,064,626	1.53%	184,905	1.92%	231,878	1.92%	232,110	0.00%	232
342.00	Fuel Hldrs, Prod. and Acces.	4,990,575	1.61%	80,255	1.90%	95,027	1.91%	95,081	0.00%	54
344.00	Generators and Devices	92,884,322	1.63%	1,509,577	1.80%	1,670,597	1.80%	1,670,672	0.00%	75
345.00	Accessory Electric Equip.	23,037,655	1.54%	355,488	1.64%	378,229	1.64%	378,753	0.00%	524

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346.00	Misc. Power Plant Equip.	563,956	1.88%	10,583	2.93%	16,516	2.93%	16,519	0.00%	3
	Total Gordon Evans Energy Center CTs (Consolidated)	**133,541,134**	**1.60%**	**2,140,808**	**1.79%**	**2,392,247**	**1.79%**	**2,393,135**	**0.00%**	**888**
	Gordon Evans Unit 1									
341.00	Structures and Improvements	1,576,910	1.54%	24,285	1.59%	25,073	1.59%	25,011	0.00%	-62
342.00	Fuel Hldrs, Prod. and Acces.	530,569	1.73%	9,179	1.77%	9,391	1.77%	9,399	0.00%	8
344.00	Generators and Devices	24,373,620	1.69%	411,914	1.80%	438,726	1.80%	438,311	0.00%	-415
345.00	Accessory Electric Equip.	5,141,699	1.55%	79,696	1.67%	85,866	1.67%	86,063	0.00%	197
346.00	Misc. Power Plant Equip.	60,448	2.75%	1,662	2.63%	1,590	2.63%	1,591	0.00%	1
	Total	31,683,246	1.66%	526,736	1.77%	560,646	1.77%	560,374	0.00%	-272
	Gordon Evans Unit 2									
341.00	Structures and Improvements	1,576,910	1.54%	24,285	1.59%	25,073	1.59%	25,011	0.00%	-62
342.00	Fuel Hldrs, Prod. and Acces.	613,936	1.75%	10,743	1.79%	10,990	1.79%	11,002	0.00%	12
344.00	Generators and Devices	24,261,903	1.67%	405,174	1.72%	417,305	1.72%	416,600	0.00%	-705
345.00	Accessory Electric Equip.	5,070,934	1.56%	79,106	1.67%	84,684	1.67%	84,920	0.00%	236
346.00	Misc. Power Plant Equip.	10,194	2.86%	292	2.73%	278	2.73%	278	0.00%	0
	Total	31,533,877	1.65%	519,600	1.71%	538,330	1.71%	537,811	0.00%	-519
	Gordon Evans Unit 3									
341.00	Structures and Improvements	2,886,411	1.53%	44,162	1.60%	46,183	1.60%	46,239	0.00%	56
342.00	Fuel Hldrs, Prod. and Acces.	875,019	1.70%	14,876	1.74%	15,225	1.74%	15,257	0.00%	32
344.00	Generators and Devices	43,197,838	1.56%	673,887	1.81%	781,881	1.81%	783,105	0.00%	1,224
345.00	Accessory Electric Equip.	12,632,110	1.53%	193,271	1.61%	203,377	1.61%	203,472	0.00%	95
346.00	Misc. Power Plant Equip.	69,010	2.79%	1,925	3.21%	2,216	3.21%	2,212	-0.01%	-4
	Total	59,660,388	1.56%	928,121	1.76%	1,048,882	1.76%	1,050,284	0.00%	1,402
	Gordon Evans Common									
341.00	Structures and Improvements	6,024,395	1.53%	92,173	2.25%	135,549	2.26%	135,850	0.00%	301
342.00	Fuel Hldrs, Prod. and Acces.	2,971,051	1.53%	45,457	2.00%	59,421	2.00%	59,424	0.00%	3
344.00	Generators and Devices	1,050,961	1.77%	18,602	3.11%	32,685	3.11%	32,657	0.00%	-28
345.00	Accessory Electric Equip.	192,912	1.77%	3,415	2.23%	4,302	2.23%	4,298	0.00%	-4
346.00	Misc. Power Plant Equip.	424,304	1.58%	6,704	2.93%	12,432	2.93%	12,437	0.00%	5
	Total	10,663,623	1.56%	166,351	2.29%	244,389	2.29%	244,666	0.00%	277
	Hutchinson Energy Center GTs (Consolidated)									
341.00	Structures and Improvements	13,476,284	-1.23%	-165,537	2.37%	318,857	2.37%	318,845	0.00%	-12
342.00	Fuel Hldrs, Prod. and Acces.	2,550,947	1.96%	50,121	5.41%	138,115	5.42%	138,194	0.00%	79
344.00	Generators and Devices	51,399,340	-0.49%	-252,120	1.33%	683,556	1.33%	683,479	0.00%	-77
345.00	Accessory Electric Equip.	3,132,664	0.90%	28,255	-0.73%	-22,783	-0.73%	-22,810	0.00%	-27
346.00	Misc. Power Plant Equip.	1,189,332	1.82%	21,701	2.02%	24,012	2.02%	24,010	0.00%	-2

Detailed Rate Comparison

Account No.	Description	[1] Plant 12/31/2021	[2] Current Parameters Rate	[2] Current Parameters Annual Accrual	[3] Evergy Proposal Rate	[3] Evergy Proposal Annual Accrual	[4] CURB Proposal Rate	[4] CURB Proposal Annual Accrual	[5] CURB Adjustment Rate	[5] CURB Adjustment Annual Accrual
	Total Hutchinson Energy Center GTs (Consolidated)	**71,748,567**	**-0.44%**	**-317,580**	**1.59%**	**1,141,757**	**1.59%**	**1,141,718**	**0.00%**	**-39**
	Hutchinson Unit 1									
341.00	Structures and Improvements	8,792	-0.50%	-44	-0.06%	-5	-0.05%	-4	0.01%	1
342.00	Fuel Hldrs, Prod. and Acces.	138,438	-0.53%	-734	0.71%	983	0.71%	978	0.00%	-5
344.00	Generators and Devices	15,820,424	0.82%	129,728	3.62%	572,700	3.62%	572,324	0.00%	-376
345.00	Accessory Electric Equip.	336,683	0.88%	2,962	1.11%	3,737	1.12%	3,754	0.01%	17
346.00	Misc. Power Plant Equip.	79,394	3.31%	2,628	2.76%	2,191	2.76%	2,193	0.00%	2
	Total	16,383,731	0.82%	134,540	3.54%	579,606	3.54%	579,245	0.00%	-361
	Hutchinson Unit 2									
341.00	Structures and Improvements	16,710	-0.36%	-60	-0.08%	-14	-0.08%	-14	0.00%	0
342.00	Fuel Hldrs, Prod. and Acces.	122,128	-1.15%	-1,404	-0.92%	-1,123	-0.92%	-1,124	0.00%	-1
344.00	Generators and Devices	13,958,917	-0.08%	-11,167	3.60%	502,521	3.60%	503,015	0.00%	494
345.00	Accessory Electric Equip.	314,969	0.67%	2,110	0.97%	3,055	0.97%	3,049	0.00%	-6
346.00	Misc. Power Plant Equip.	26,050	-1.28%	-333	-1.08%	-281	-1.08%	-282	-0.01%	-1
	Total	14,438,774	-0.08%	-10,854	3.49%	504,158	3.50%	504,644	0.00%	486
	Hutchinson Unit 3									
341.00	Structures and Improvements	16,710	-0.36%	-60	-0.08%	-14	-0.08%	-14	0.00%	0
342.00	Fuel Hldrs, Prod. and Acces.	349,145	0.31%	1,082	0.40%	1,397	0.40%	1,409	0.00%	12
344.00	Generators and Devices	13,618,354	-0.18%	-24,513	2.36%	321,393	2.36%	320,990	0.00%	-403
345.00	Accessory Electric Equip.	607,764	2.45%	14,890	2.14%	13,006	2.14%	12,979	0.00%	-27
346.00	Misc. Power Plant Equip.	26,050	-1.28%	-333	-1.08%	-281	-1.08%	-282	-0.01%	-1
	Total	14,618,023	-0.06%	-8,934	2.30%	335,501	2.29%	335,083	0.00%	-418
	Hutchinson Unit 4									
341.00	Structures and Improvements	603,749	-6.14%	-37,070	-10.51%	-63,454	-10.51%	-63,449	0.00%	5
342.00	Fuel Hldrs, Prod. and Acces.	31,064	-4.97%	-1,544	-9.55%	-2,966	-9.55%	-2,968	-0.01%	-2
344.00	Generators and Devices	7,903,385	-4.38%	-346,168	-9.08%	-717,627	-9.08%	-717,417	0.00%	210
345.00	Accessory Electric Equip.	421,500	-4.68%	-19,726	-9.31%	-39,242	-9.31%	-39,251	0.00%	-9
346.00	Misc. Power Plant Equip.	2,210	-4.84%	-107	-9.41%	-208	-9.44%	-209	-0.03%	-1
	Total	8,961,908	-4.51%	-404,615	-9.19%	-823,497	-9.19%	-823,295	0.00%	202
	Hutchinson Common									
341.00	Structures and Improvements	12,830,323	-1.00%	-128,303	2.98%	382,344	2.98%	382,326	0.00%	-18
342.00	Fuel Hldrs, Prod. and Acces.	1,910,172	2.76%	52,721	7.32%	139,824	7.32%	139,899	0.00%	75
344.00	Generators and Devices	98,260	0.00%	0	4.65%	4,569	4.65%	4,567	0.00%	-2
345.00	Accessory Electric Equip.	1,451,748	1.93%	28,019	-0.23%	-3,339	-0.23%	-3,341	0.00%	-2
346.00	Misc. Power Plant Equip.	1,055,628	1.88%	19,846	2.14%	22,591	2.14%	22,591	0.00%	0

Detailed Rate Comparison

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	Total	17,346,131	-0.16%	-27,717	3.15%	545,989	3.15%	546,041	0.00%	52
	Spring Creek Energy Center GTs (Consolidated)									
341.00	Structures and Improvements	6,637,947	1.84%	122,195	1.85%	122,926	1.85%	122,780	0.00%	-146
342.00	Fuel Hldrs, Prod. and Acces.	1,428,485	1.87%	26,666	1.90%	27,163	1.90%	27,122	0.00%	-41
344.00	Generators and Devices	95,256,829	1.85%	1,765,262	1.94%	1,847,561	1.94%	1,846,914	0.00%	-647
345.00	Accessory Electric Equip.	10,867,375	2.18%	237,037	2.32%	252,633	2.33%	252,673	0.00%	40
346.00	Misc. Power Plant Equip.	1,406,343	1.49%	20,913	2.78%	39,143	2.79%	39,199	0.00%	56
	Total Spring Creek Energy Center GTs (Consolidated)	**115,596,979**	**1.88%**	**2,172,073**	**1.98%**	**2,289,426**	**1.98%**	**2,288,689**	**0.00%**	**-737**
	Spring Creek Unit 1									
341.00	Structures and Improvements	1,649,440	1.84%	30,350	1.84%	30,350	1.84%	30,302	0.00%	-48
342.00	Fuel Hldrs, Prod. and Acces.	340,572	1.84%	6,266	1.84%	6,266	1.84%	6,257	0.00%	-9
344.00	Generators and Devices	23,717,901	1.84%	436,410	1.92%	455,384	1.92%	455,945	0.00%	561
345.00	Accessory Electric Equip.	2,251,280	2.08%	46,827	2.25%	50,654	2.25%	50,725	0.00%	71
346.00	Misc. Power Plant Equip.	53,256	0.00%	0	3.30%	1,758	3.30%	1,758	0.00%	0
	Total	28,012,449	1.86%	519,853	1.94%	544,412	1.95%	544,986	0.00%	574
	Spring Creek Unit 2									
341.00	Structures and Improvements	1,649,440	1.84%	30,350	1.84%	30,350	1.84%	30,302	0.00%	-48
342.00	Fuel Hldrs, Prod. and Acces.	340,572	1.84%	6,266	1.84%	6,266	1.84%	6,257	0.00%	-9
344.00	Generators and Devices	23,656,697	1.84%	435,284	1.92%	454,208	1.92%	453,589	0.00%	-619
345.00	Accessory Electric Equip.	2,091,489	2.03%	42,457	2.21%	46,222	2.21%	46,275	0.00%	53
346.00	Misc. Power Plant Equip.	50,181	0.00%	0	3.30%	1,656	3.30%	1,656	0.00%	0
	Total	27,788,379	1.85%	514,357	1.94%	538,702	1.94%	538,079	0.00%	-623
	Spring Creek Unit 3									
341.00	Structures and Improvements	1,649,440	1.84%	30,350	1.84%	30,350	1.84%	30,302	0.00%	-48
342.00	Fuel Hldrs, Prod. and Acces.	340,572	1.84%	6,266	1.84%	6,266	1.84%	6,257	0.00%	-9
344.00	Generators and Devices	23,869,153	1.89%	451,127	1.97%	470,223	1.97%	470,649	0.00%	426
345.00	Accessory Electric Equip.	4,074,734	2.39%	97,386	2.45%	99,831	2.45%	99,677	0.00%	-154
346.00	Misc. Power Plant Equip.	53,874	0.00%	0	3.45%	1,858	3.45%	1,861	0.01%	3
	Total	29,987,773	1.95%	585,129	2.03%	608,528	2.03%	608,746	0.00%	218
	Spring Creek Unit 4									
341.00	Structures and Improvements	1,657,134	1.84%	30,492	1.85%	30,657	1.85%	30,654	0.00%	-3
342.00	Fuel Hldrs, Prod. and Acces.	340,572	1.84%	6,266	1.84%	6,266	1.84%	6,257	0.00%	-9
344.00	Generators and Devices	23,859,171	1.84%	439,009	1.94%	462,868	1.94%	461,851	0.00%	-1,017
345.00	Accessory Electric Equip.	2,106,072	2.07%	43,595	2.20%	46,334	2.20%	46,414	0.00%	80
346.00	Misc. Power Plant Equip.	118,624	0.00%	0	3.30%	3,915	3.30%	3,915	0.00%	0
	Total	28,081,573	1.85%	519,362	1.96%	550,040	1.96%	549,091	0.00%	-949

Detailed Rate Comparison

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	Spring Creek Common									
341.00	Structures and Improvements	32,493	2.01%	653	3.75%	1,219	3.75%	1,220	0.00%	1
342.00	Fuel Hldrs, Prod. and Acces.	66,197	2.42%	1,602	3.17%	2,099	3.17%	2,095	-0.01%	-4
344.00	Generators and Devices	153,907	2.23%	3,432	3.17%	4,878	3.17%	4,880	0.00%	2
345.00	Accessory Electric Equip.	343,800	1.97%	6,772	2.79%	9,592	2.79%	9,582	0.00%	-10
346.00	Misc. Power Plant Equip.	1,130,408	1.85%	20,913	2.65%	29,956	2.65%	30,009	0.00%	53
	Total	1,726,805	1.93%	33,372	2.76%	47,744	2.77%	47,787	0.00%	43
	Tecumseh Energy Center (Consolidated)									
341.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
342.00	Fuel Hldrs, Prod. and Acces.	0		0		0	0.00%	0	0.00%	0
344.00	Generators and Devices	0		0		0	0.00%	0	0.00%	0
345.00	Accessory Electric Equip.	0		0		0	0.00%	0	0.00%	0
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0
	Total Tecumseh Energy Center (Consolidated)	**0**		**0**		**0**	**0.00%**	**0**	**0.00%**	**0**
	Tecumseh Unit 1									
341.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
342.00	Fuel Hldrs, Prod. and Acces.	0		0		0	0.00%	0	0.00%	0
344.00	Generators and Devices	0		0		0	0.00%	0	0.00%	0
345.00	Accessory Electric Equip.	0		0		0	0.00%	0	0.00%	0
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Tecumseh Unit 2									
341.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
342.00	Fuel Hldrs, Prod. and Acces.	0		0		0	0.00%	0	0.00%	0
344.00	Generators and Devices	0		0		0	0.00%	0	0.00%	0
345.00	Accessory Electric Equip.	0		0		0	0.00%	0	0.00%	0
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Tecumseh Common									
341.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
342.00	Fuel Hldrs, Prod. and Acces.	0		0		0	0.00%	0	0.00%	0
344.00	Generators and Devices	0		0		0	0.00%	0	0.00%	0
345.00	Accessory Electric Equip.	0		0		0	0.00%	0	0.00%	0
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0

Detailed Rate Comparison

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	Total Production Plant	**3,751,566,686**	**3.48%**	**130,598,807**	**3.57%**	**133,792,510**	**3.57%**	**133,778,702**	**0.00%**	**-13,808**
	TRANSMISSION PLANT									
352.00	Structures and Improvements	54,985,346	1.75%	962,244	2.04%	1,121,701	1.91%	1,047,713	-0.13%	-73,988
352.05	Struct. and Improv. - 34.5 kV	214,459	1.75%	3,753	2.03%	4,354	1.90%	4,074	-0.13%	-280
353.00	Station Equip.	546,834,699	1.74%	9,514,923	1.86%	10,171,126	1.73%	9,442,355	-0.13%	-728,771
353.03	Station Equip. - Comm.	0		0		0	0.00%	0	0.00%	0
353.05	Station Equip. - 34.5 kV	67,315,200	1.74%	1,171,285	1.86%	1,252,063	1.83%	1,231,727	-0.03%	-20,336
354.00	Towers and Fixtures.	2,570,512	2.01%	51,668	3.42%	87,911	2.85%	73,330	-0.57%	-14,581
354.05	Towers and Fix. - 34.5 kV	17,041	1.85%	315	2.69%	458	2.25%	383	-0.44%	-75
355.00	Poles and Fixtures	583,183,773	2.57%	14,987,823	2.74%	15,979,235	2.65%	15,460,621	-0.09%	-518,614
355.05	Poles and Fixtures - 34.5 kV	86,345,749	2.77%	2,391,777	2.82%	2,434,950	2.73%	2,357,827	-0.09%	-77,123
356.00	OH Conductor and Devices	194,044,638	2.58%	5,006,352	2.62%	5,083,969	2.10%	4,067,288	-0.52%	-1,016,681
356.05	OH Cond. and Dev.- 34.5 kV	54,526,077	2.77%	1,510,372	2.72%	1,483,109	2.20%	1,199,541	-0.52%	-283,568
357.00	UG Conduit	0		0		0	0.00%	0	0.00%	0
357.05	UG Conduit - 34.5 kV	2,301,055	1.65%	37,967	1.57%	36,127	1.57%	36,216	0.00%	89
358.00	UG Conductor and Devices	0		0		0	0.00%	0	0.00%	0
358.05	UG Cond. and Dev. - 34.5 kV	12,704,048	1.99%	252,811	2.04%	259,163	2.04%	259,653	0.00%	490
359.00	Roads and Trails	0		0		0	0.00%	0	0.00%	0
	Total Transmission Plant	**1,605,042,597**	**2.24%**	**35,891,290**	**2.36%**	**37,914,166**	**2.19%**	**35,180,729**	**-0.17%**	**-2,733,437**
	DISTRIBUTION PLANT									
361.00	Structures and Improvements	26,940,712	1.82%	490,321	2.08%	560,366	1.98%	533,917	-0.10%	-26,449
362.00	Station Equip.	262,875,269	1.71%	4,495,168	1.90%	4,994,630	1.77%	4,647,541	-0.13%	-347,089
362.03	Station Equip. - Comm.	0		0		0	0.00%	0	0.00%	0
364.00	Poles, Towers and Fixtures.	343,508,604	2.42%	8,312,909	2.91%	9,996,100	2.28%	7,830,391	-0.63%	-2,165,709
365.00	OH Cond. and Dev.	221,824,498	2.64%	5,856,166	2.92%	6,477,275	2.92%	6,466,487	0.00%	-10,788
366.00	UG Conduit	48,945,940	1.54%	753,768	1.92%	939,762	1.74%	852,949	-0.18%	-86,813
366.01	UG Conduit - Network	4,043,901	1.37%	55,402	1.99%	80,473	1.73%	69,977	-0.26%	-10,496
367.00	UG Cond. and Dev.	160,685,863	2.32%	3,727,912	2.43%	3,904,667	2.43%	3,900,764	0.00%	-3,903
367.01	UG Cond. and Dev. - Network	7,544,124	2.10%	158,426	2.33%	175,779	2.33%	176,013	0.00%	234
368.00	Line Transformers - OH	169,193,557	2.46%	4,162,162	2.48%	4,196,001	2.48%	4,203,706	0.00%	7,705
368.01	Line Transformers - UG	123,762,901	2.01%	2,487,635	1.97%	2,438,130	1.97%	2,435,184	0.00%	-2,946
368.02	Line Capacitors	10,393,231	2.44%	253,594	2.77%	287,892	2.54%	263,973	-0.23%	-23,919
369.01	Services - OH	30,015,577	1.89%	567,294	2.31%	693,359	2.19%	656,602	-0.12%	-36,757
369.02	Services - UG	59,372,025	2.01%	1,193,377	2.31%	1,371,493	2.20%	1,307,336	-0.11%	-64,157
369.03	Services - Network	227,866	1.90%	4,330	2.43%	5,537	2.31%	5,266	-0.12%	-271
370.02	Meters - Electronic	70,209,336	3.98%	2,794,332	7.44%	5,223,575	7.24%	5,085,336	-0.20%	-138,239
370.05	Meters - Equip.	15,438,267	2.37%	365,887	4.89%	754,931	4.89%	755,399	0.00%	468
371.00	Install. on Cust. Prem.	0		0		0	0.00%	0	0.00%	0
372.00	Leased Prop. on Cust. Prem.	24,618,367	5.20%	1,280,155	6.06%	1,491,873	6.06%	1,491,578	0.00%	-295

Detailed Rate Comparison

Account No.	Description	[1] Plant 12/31/2021	[2] Current Parameters Rate	[2] Current Parameters Annual Accrual	[3] Evergy Proposal Rate	[3] Evergy Proposal Annual Accrual	[4] CURB Proposal Rate	[4] CURB Proposal Annual Accrual	[5] CURB Adjustment Rate	[5] CURB Adjustment Annual Accrual
373.00	Street Lighting and Signal Sys.	49,342,669	3.88%	1,914,495	4.31%	2,126,669	4.31%	2,128,844	0.00%	2,175
	Total Distribution Plant	**1,628,942,707**	**2.39%**	**38,873,333**	**2.81%**	**45,718,512**	**2.63%**	**42,811,263**	**-0.18%**	**-2,907,249**
	GENERAL PLANT									
390.00	Structures and Improvements	82,986,592	1.72%	1,427,369	1.88%	1,560,148	1.76%	1,464,390	-0.12%	-95,758
392.00	Transportation Equipment	8,805,137	8.22%	723,782	7.60%	669,191	7.60%	669,455	0.00%	264
396.00	Power Operated Equipment	5,970,625	3.02%	180,313	3.82%	228,077	3.59%	214,188	-0.23%	-13,889
391.00	Office Furn. and Equipment	9,716,783	4.00%	388,671	4.00%	388,671	4.00%	388,671	0.00%	0
391.02	Comp and Other Elec. Equip.	79,505,205	14.01%	11,136,584	14.01%	11,136,584	14.01%	11,136,584	0.00%	0
393.00	Stores Equipment	2,258,778	4.00%	90,351	4.00%	90,351	4.00%	90,351	0.00%	0
394.00	Tools, Shop and Garage Equip.	25,915,544	4.00%	1,036,622	4.00%	1,036,622	4.00%	1,036,622	0.00%	0
395.00	Laboratory Equipment	263,282	4.00%	10,531	4.00%	10,531	4.00%	10,531	0.00%	0
397.00	Communication Equipment	58,756,175	3.30%	1,938,300	3.30%	1,938,300	3.30%	1,938,300	0.00%	0
398.00	Misc. Equipment	2,773,860	6.27%	173,960	6.27%	173,960	6.27%	173,960	0.00%	0
	Total General Plant	**276,951,981**	**6.18%**	**17,106,483**	**6.22%**	**17,232,435**	**6.18%**	**17,123,052**	**-0.04%**	**-109,383**
	TOTAL KANSAS CENTRAL	**7,262,503,971**	**3.06%**	**222,469,913**	**3.23%**	**234,657,623**	**3.15%**	**228,893,745**	**-0.08%**	**-5,763,878**
	KANSAS SOUTH									
	STEAM PRODUCTION PLANT									
	Steam Production (Consolidated)									
311.00	**Structures and Improvements**	**157,589,643**	**2.65%**	**4,174,335**	**4.28%**	**6,743,091**	**4.28%**	**6,742,345**	**0.00%**	**-746**
312.00	**Boiler Plant Equipment**	**398,820,270**	**3.07%**	**12,225,932**	**5.07%**	**20,222,405**	**5.07%**	**20,219,380**	**0.00%**	**-3,025**
312.01	**Boiler Equip. - Unit Trains**	**1,214,490**	**1.75%**	**21,312**	**2.97%**	**36,011**	**2.96%**	**35,985**	**0.00%**	**-26**
312.02	**Boiler Equip.(AQC)**	**431,415,344**	**3.42%**	**14,765,684**	**5.03%**	**21,716,691**	**5.03%**	**21,715,593**	**0.00%**	**-1,098**
314.00	**Turbogenerator Units**	**107,830,353**	**2.39%**	**2,577,286**	**4.12%**	**4,444,012**	**4.12%**	**4,442,171**	**0.00%**	**-1,841**
315.00	**Accessory Electric Equip.**	**52,646,507**	**2.68%**	**1,409,011**	**3.93%**	**2,069,233**	**3.93%**	**2,070,405**	**0.00%**	**1,172**
316.00	**Misc. Power Plant Equip.**	**17,255,231**	**2.86%**	**493,006**	**4.09%**	**705,478**	**4.09%**	**705,188**	**0.00%**	**-290**
	Total Steam Production (Consolidated)	**1,166,771,838**	**3.06%**	**35,666,566**	**4.79%**	**55,936,921**	**4.79%**	**55,931,068**	**0.00%**	**-5,853**
	Gordon Evans Energy Center (Consolidated)									
311.00	Structures and Improvements	89,140	2.55%	2,273	12.95%	11,544	12.95%	11,541	0.00%	-3
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0

Detailed Rate Comparison

Account No.	Description	[1] Plant 12/31/2021	[2] Current Parameters Rate	[2] Current Parameters Annual Accrual	[3] Evergy Proposal Rate	[3] Evergy Proposal Annual Accrual	[4] CURB Proposal Rate	[4] CURB Proposal Annual Accrual	[5] CURB Adjustment Rate	[5] CURB Adjustment Annual Accrual
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total Gordon Evans Energy Center (Consolidated)	**89,140**	**2.55%**	**2,273**	**12.95%**	**11,544**	**12.95%**	**11,541**	**0.00%**	**-3**
	Gordon Evans Unit 1									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Gordon Evans Unit 2									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Gordon Evans Common									
311.00	Structures and Improvements	89,140	2.55%	2,273	12.95%	11,544	12.95%	11,541	0.00%	-3
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	89,140	2.55%	2,273	12.95%	11,544	12.95%	11,541	0.00%	-3
	Jeffrey Energy Center (Consolidated)									
311.00	Structures and Improvements	67,866,652	2.02%	1,370,682	2.95%	2,005,336	2.96%	2,005,611	0.00%	275
312.00	Boiler Plant Equipment	134,624,146	2.37%	3,193,706	3.16%	4,257,801	3.16%	4,257,488	0.00%	-313
312.01	Boiler Plant Equipment	82,818	2.21%	1,830	3.09%	2,559	3.09%	2,556	0.00%	-3
312.02	Boiler Plant Equipment	206,640,519	3.31%	6,831,343	3.61%	7,467,622	3.61%	7,469,134	0.00%	1,512
314.00	Turbogenerators	61,988,755	2.52%	1,564,028	3.26%	2,020,964	3.26%	2,020,461	0.00%	-503
315.00	Accessory Electric Equipment	31,105,866	2.44%	758,730	3.20%	994,248	3.20%	994,585	0.00%	337
316.00	Miscellaneous Power Plant Equipment	8,092,966	2.74%	221,542	3.33%	269,886	3.33%	269,793	0.00%	-93

Detailed Rate Comparison

Account No.	Description	[1] Plant 12/31/2021	[2] Current Parameters Rate	[2] Current Parameters Annual Accrual	[3] Evergy Proposal Rate	[3] Evergy Proposal Annual Accrual	[4] CURB Proposal Rate	[4] CURB Proposal Annual Accrual	[5] CURB Adjustment Rate	[5] CURB Adjustment Annual Accrual
	Total Jeffrey Energy Center (Consolidated)	**510,401,722**	**2.73%**	**13,941,861**	**3.33%**	**17,018,416**	**3.33%**	**17,019,629**	**0.00%**	**1,213**
	Jeffrey Unit 1									
311.00	Structures and Improvements	14,995,841	2.08%	311,914	2.81%	421,383	2.81%	420,762	0.00%	-621
312.00	Boiler Plant Equipment	34,406,384	2.24%	770,703	3.17%	1,090,682	3.17%	1,089,845	0.00%	-837
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	76,352,651	3.73%	2,847,954	3.75%	2,863,224	3.75%	2,865,238	0.00%	2,014
314.00	Turbogenerators	16,620,516	2.83%	470,361	3.30%	548,477	3.30%	548,115	0.00%	-362
315.00	Accessory Electric Equipment	11,651,612	2.43%	283,134	3.33%	387,999	3.33%	388,485	0.00%	486
316.00	Miscellaneous Power Plant Equipment	1,373,146	2.68%	36,800	3.11%	42,704	3.11%	42,722	0.00%	18
	Total	155,400,150	3.04%	4,720,866	3.45%	5,354,469	3.45%	5,355,168	0.00%	699
	Jeffrey Unit 2									
311.00	Structures and Improvements	8,766,602	1.48%	129,745	2.44%	213,905	2.44%	214,172	0.00%	267
312.00	Boiler Plant Equipment	31,005,305	2.22%	688,317	3.06%	948,763	3.06%	949,238	0.00%	475
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	45,402,563	3.04%	1,380,238	3.42%	1,552,768	3.42%	1,552,401	0.00%	-367
314.00	Turbogenerators	16,652,107	2.57%	427,960	3.17%	527,872	3.17%	527,629	0.00%	-243
315.00	Accessory Electric Equipment	7,660,403	2.38%	182,317	3.17%	242,835	3.17%	242,707	0.00%	-128
316.00	Miscellaneous Power Plant Equipment	2,087,432	2.89%	60,327	3.27%	68,259	3.27%	68,260	0.00%	1
	Total	111,574,412	2.57%	2,868,904	3.19%	3,554,402	3.19%	3,554,407	0.00%	5
	Jeffrey Unit 3									
311.00	Structures and Improvements	14,715,830	1.62%	238,396	2.54%	373,782	2.54%	373,496	0.00%	-286
312.00	Boiler Plant Equipment	43,910,828	2.17%	952,865	2.92%	1,282,196	2.92%	1,281,818	0.00%	-378
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	51,496,624	2.87%	1,477,953	3.30%	1,699,389	3.30%	1,700,843	0.00%	1,454
314.00	Turbogenerators	25,541,670	2.19%	559,363	3.19%	814,779	3.19%	814,914	0.00%	135
315.00	Accessory Electric Equipment	8,444,557	2.18%	184,092	2.84%	239,826	2.84%	239,825	0.00%	-1
316.00	Miscellaneous Power Plant Equipment	863,591	3.06%	26,426	3.39%	29,276	3.39%	29,267	0.00%	-9
	Total	144,973,100	2.37%	3,439,095	3.06%	4,439,248	3.06%	4,440,163	0.00%	915
	Jeffrey Common									
311.00	Structures and Improvements	29,388,379	2.35%	690,627	3.39%	996,266	3.39%	997,181	0.00%	915
312.00	Boiler Plant Equipment	25,301,629	3.09%	781,821	3.70%	936,160	3.70%	936,587	0.00%	427
312.01	Boiler Plant Equipment	82,818	2.21%	1,830	3.09%	2,559	3.09%	2,556	0.00%	-3
312.02	Boiler Plant Equipment	33,388,681	3.37%	1,125,198	4.05%	1,352,241	4.05%	1,350,652	0.00%	-1,589
314.00	Turbogenerators	3,174,462	3.35%	106,344	4.09%	129,836	4.09%	129,804	0.00%	-32
315.00	Accessory Electric Equipment	3,349,294	3.26%	109,187	3.69%	123,588	3.69%	123,567	0.00%	-21
316.00	Miscellaneous Power Plant Equipment	3,768,797	2.60%	97,989	3.44%	129,647	3.44%	129,545	0.00%	-102
	Total	98,454,060	2.96%	2,912,996	3.73%	3,670,297	3.73%	3,669,891	0.00%	-406

Detailed Rate Comparison

Account No.	Description	[1] Plant 12/31/2021	[2] Current Parameters Rate	[2] Current Parameters Annual Accrual	[3] Evergy Proposal Rate	[3] Evergy Proposal Annual Accrual	[4] CURB Proposal Rate	[4] CURB Proposal Annual Accrual	[5] CURB Adjustment Rate	[5] CURB Adjustment Annual Accrual
	La Cygne Energy Center (Consolidated)									
311.00	Structures and Improvements	89,633,851	3.13%	2,801,380	5.27%	4,726,211	5.27%	4,725,193	0.00%	-1,018
312.00	Boiler Plant Equipment	264,196,124	3.42%	9,032,226	6.04%	15,964,604	6.04%	15,961,892	0.00%	-2,712
312.01	Boiler Plant Equipment	1,131,672	1.72%	19,482	2.96%	33,452	2.95%	33,429	0.00%	-23
312.02	Boiler Plant Equipment	224,774,825	3.53%	7,934,341	6.34%	14,249,069	6.34%	14,246,459	0.00%	-2,610
314.00	Turbogenerators	45,841,598	2.21%	1,013,258	5.29%	2,423,048	5.28%	2,421,710	0.00%	-1,338
315.00	Accessory Electric Equipment	21,540,641	3.02%	650,281	4.99%	1,074,985	4.99%	1,075,821	0.00%	836
316.00	Miscellaneous Power Plant Equipment	9,162,265	2.96%	271,464	4.75%	435,592	4.75%	435,395	0.00%	-197
	Total La Cygne Energy Center (Consolidated)	**656,280,976**	**3.31%**	**21,722,432**	**5.93%**	**38,906,961**	**5.93%**	**38,899,899**	**0.00%**	**-7,062**
	La Cygne Unit 1									
311.00	Structures and Improvements	26,547,998	1.84%	488,483	4.50%	1,194,660	4.50%	1,193,459	0.00%	-1,201
312.00	Boiler Plant Equipment	179,157,348	3.21%	5,750,951	6.30%	11,286,913	6.30%	11,279,949	0.00%	-6,964
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	224,679,191	3.53%	7,931,175	6.34%	14,244,661	6.34%	14,242,048	0.00%	-2,613
314.00	Turbogenerators	43,438,998	2.13%	925,251	5.31%	2,306,611	5.31%	2,305,295	0.00%	-1,316
315.00	Accessory Electric Equipment	19,208,378	3.01%	578,172	5.01%	962,339	5.01%	963,140	0.00%	801
316.00	Miscellaneous Power Plant Equipment	2,736,658	2.93%	80,184	4.26%	116,581	4.26%	116,583	0.00%	2
	Total	495,768,571	3.18%	15,754,216	6.07%	30,111,765	6.07%	30,100,474	0.00%	-11,291
	La Cygne Unit 2									
311.00	Structures and Improvements	1,917,103	2.59%	49,653	3.62%	69,399	3.62%	69,399	0.00%	0
312.00	Boiler Plant Equipment	7,333,936	2.36%	173,081	4.66%	341,761	4.66%	341,964	0.00%	203
312.01	Boiler Plant Equipment	804,087	1.27%	10,211	2.49%	20,021	2.49%	20,006	0.00%	-15
312.02	Boiler Plant Equipment	95,634	3.31%	3,166	4.61%	4,408	4.61%	4,411	0.00%	3
314.00	Turbogenerators	1,066,499	5.12%	54,605	5.28%	56,312	5.28%	56,286	0.00%	-26
315.00	Accessory Electric Equipment	634,605	2.08%	13,200	3.84%	24,368	3.84%	24,339	0.00%	-29
316.00	Miscellaneous Power Plant Equipment	529,775	1.94%	10,278	3.57%	18,913	3.57%	18,936	0.00%	23
	Total	12,381,639	2.54%	314,194	4.32%	535,182	4.32%	535,342	0.00%	160
	La Cygne Common									
311.00	Structures and Improvements	61,168,750	3.70%	2,263,244	5.66%	3,462,152	5.66%	3,462,335	0.00%	183
312.00	Boiler Plant Equipment	77,704,840	4.00%	3,108,194	5.58%	4,335,930	5.59%	4,339,979	0.01%	4,049
312.01	Boiler Plant Equipment	327,585	2.83%	9,271	4.10%	13,431	4.10%	13,423	0.00%	-8
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	1,336,101	2.50%	33,402	4.50%	60,125	4.50%	60,129	0.00%	4
315.00	Accessory Electric Equipment	1,697,658	3.47%	58,909	5.20%	88,278	5.20%	88,342	0.00%	64
316.00	Miscellaneous Power Plant Equipment	5,895,832	3.07%	181,002	5.09%	300,098	5.09%	299,875	0.00%	-223
	Total	148,130,766	3.82%	5,654,022	5.58%	8,260,014	5.58%	8,264,084	0.00%	4,070
	Murray Gill (Consolidated)									

Detailed Rate Comparison

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311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total Murray Gill (Consolidated)	**0**		**0**		**0**	**0.00%**	**0**	**0.00%**	**0**
	Murray Gill Unit 1									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Murray Gill Unit 2									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Murray Gill Unit 3									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Murray Gill Unit 4									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0

Detailed Rate Comparison

Account No.	Description	[1] Plant 12/31/2021	[2] Current Parameters Rate	[2] Current Parameters Annual Accrual	[3] Evergy Proposal Rate	[3] Evergy Proposal Annual Accrual	[4] CURB Proposal Rate	[4] CURB Proposal Annual Accrual	[5] CURB Adjustment Rate	[5] CURB Adjustment Annual Accrual
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Murray Gill Common									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Neosho (Consolidated)									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total Neosho (Consolidated)	**0**		**0**		**0**	**0.00%**	**0**	**0.00%**	**0**
	Neosho Unit 1									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Neosho Common									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0

Detailed Rate Comparison

Account No.	Description	[1] Plant 12/31/2021	[2] Current Parameters Rate	[2] Current Parameters Annual Accrual	[3] Evergy Proposal Rate	[3] Evergy Proposal Annual Accrual	[4] CURB Proposal Rate	[4] CURB Proposal Annual Accrual	[5] CURB Adjustment Rate	[5] CURB Adjustment Annual Accrual
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Shared Plant and Equipment									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerators	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	NUCLEAR PRODUCTION									
321.00	Structures and Improvements	464,187,704	1.60%	7,427,003	1.93%	8,958,822	1.93%	8,937,614	0.00%	-21,208
322.00	Reactor Plant Equipment	962,750,782	2.14%	20,602,867	2.37%	22,817,193	2.37%	22,787,006	0.00%	-30,187
323.00	Turbogenerator Units	217,914,312	2.38%	5,186,361	2.49%	5,426,067	2.49%	5,416,918	0.00%	-9,149
324.00	Accessory Electric Equip.	160,358,316	1.77%	2,838,342	2.11%	3,383,561	2.11%	3,385,017	0.00%	1,456
325.00	Misc. Power Plant Equip.	126,726,285	2.44%	3,092,121	2.74%	3,472,300	2.74%	3,470,687	0.00%	-1,613
352.00	Structures and Improvements	290,130	1.55%	4,497	1.59%	4,613	1.59%	4,618	0.00%	5
353.00	Station Equipment	33,456,704	2.28%	762,813	3.02%	1,010,392	3.02%	1,011,890	0.00%	1,498
355.00	Poles and Fixtures	58,255	1.99%	1,159	1.65%	961	1.65%	962	0.00%	1
356.00	OH Cond. and Devices.	39,418	1.85%	729	1.63%	643	1.63%	643	0.00%	0
390.00	Structures and Improvements	845,390	1.19%	10,060	3.30%	27,898	3.30%	27,870	0.00%	-28
391.00	Office Furn. and Equipment	5,519,613	3.75%	206,859	3.75%	206,859	3.75%	206,921	0.00%	62
391.02	Office Equipment - Computer	8,299,415	20.00%	1,659,883	20.00%	1,659,883	20.00%	1,659,883	0.00%	0
397.00	Communication Equipment	238,772	0.33%	788	0.00%	0	0.00%	0	0.00%	0
	Total Nuclear Production	**1,980,685,096**	**2.11%**	**41,793,482**	**2.37%**	**46,969,192**	**2.37%**	**46,910,030**	**0.00%**	**-59,162**
	OTHER PRODUCTION									
344.00	**Generators and Devices**	**1,809,058**	**1.76%**	**31,791**	**1.86%**	**33,600**	**1.86%**	**33,617**	**0.00%**	**17**
	Total Other Production (Consolidated)	**1,809,058**	**1.76%**	**31,791**	**1.86%**	**33,600**	**1.86%**	**33,617**	**0.00%**	**17**
	Gordon Evans Unit 2									
344.00	Generators and Devices	228,689	1.67%	3,819	3.29%	7,524	3.29%	7,530	0.00%	6

Detailed Rate Comparison

Account No.	Description	[1] Plant 12/31/2021	[2] Current Parameters Rate	[2] Current Parameters Annual Accrual	[3] Evergy Proposal Rate	[3] Evergy Proposal Annual Accrual	[4] CURB Proposal Rate	[4] CURB Proposal Annual Accrual	[5] CURB Adjustment Rate	[5] CURB Adjustment Annual Accrual
	Total	228,689	1.67%	3,819	3.29%	7,524	3.29%	7,530	0.00%	6
	Gordon Evans Common									
344.00	Generators and Devices	1,580,369	1.77%	27,972	1.65%	26,076	1.65%	26,087	0.00%	11
	Total	1,580,369	1.77%	27,972	1.65%	26,076	1.65%	26,087	0.00%	11
	Total Production Plant	**3,149,265,992**	**2.46%**	**77,491,839**	**3.27%**	**102,939,713**	**3.27%**	**102,874,715**	**0.00%**	**-64,998**
	TRANSMISSION PLANT									
352.00	Structures and Improvements	35,209,671	1.74%	612,648	1.98%	697,151	1.85%	653,045	-0.13%	-44,106
352.05	Struct and Improv. - 34.5 kV	0		0		0	0.00%	0	0.00%	0
353.00	Station Equipment	429,036,203	1.67%	7,164,905	1.81%	7,765,555	1.68%	7,199,918	-0.13%	-565,637
353.03	Station Equip. - Comm.	55,080	1.67%	920	7.96%	4,385	7.81%	4,304	-0.15%	-81
353.05	Station Equipment - 34.5 kV	6,762,945	1.77%	119,704	1.84%	124,438	1.80%	121,925	-0.04%	-2,513
354.00	Towers and Fixtures	7,040,907	1.43%	100,685	2.02%	142,227	1.61%	113,344	-0.41%	-28,883
354.05	Towers and Fixtures - 34.5 kV	0		0		0	0.00%	0	0.00%	0
355.00	Poles and Fixtures	563,573,432	2.59%	14,596,552	2.71%	15,272,840	2.17%	12,215,848	-0.54%	-3,056,992
355.05	Poles and Fixtures - 34.5 kV	5,195,287	2.60%	135,077	2.73%	141,831	2.20%	114,249	-0.53%	-27,582
356.00	OH Conductors and Devices	187,780,161	2.46%	4,619,392	2.53%	4,750,838	2.12%	3,977,202	-0.41%	-773,636
356.05	OH Cond. and Dev.- 34.5 kV	3,111,823	2.77%	86,198	2.55%	79,351	2.21%	68,701	-0.34%	-10,650
357.00	UG Conduit	419,862	1.06%	4,451	1.39%	5,836	1.39%	5,835	0.00%	-1
357.05	UG Conduit - 34.5 kV	32,022	1.66%	532	1.66%	532	1.66%	531	0.00%	-1
358.00	UG Conductors and Devices	3,306,901	1.99%	65,807	1.95%	64,485	1.94%	64,316	-0.01%	-169
358.05	UG Cond. and Dev. - 34.5 kV	231,676	1.95%	4,518	1.99%	4,610	1.99%	4,604	0.00%	-6
359.00	Roads and Trails	19,910	0.70%	139	1.18%	235	1.18%	235	0.00%	0
	Total Transmission Plant	**1,241,775,880**	**2.22%**	**27,511,528**	**2.34%**	**29,054,314**	**1.98%**	**24,544,057**	**-0.36%**	**-4,510,257**
	DISTRIBUTION PLANT									
361.00	Structures and Improvements	10,607,579	1.78%	188,815	2.05%	217,455	1.94%	206,273	-0.11%	-11,182
362.00	Station Equipment	188,732,553	1.72%	3,246,200	1.86%	3,510,425	1.82%	3,441,542	-0.04%	-68,883
362.03	Station Equip. - Comm.	376,941	1.72%	6,483	8.03%	30,268	7.88%	29,699	-0.15%	-569
364.00	Poles, Towers and Fixtures	252,780,833	2.49%	6,294,242	2.95%	7,457,034	2.57%	6,487,970	-0.38%	-969,064
365.00	OH Conduct. and Dev.	195,948,775	2.61%	5,114,263	2.82%	5,525,756	2.82%	5,525,879	0.00%	123
366.00	UG Conduit	60,521,189	1.86%	1,125,695	1.86%	1,125,694	1.86%	1,125,145	0.00%	-549
366.01	UG Conduit - Network	3,660,839	1.81%	66,261	1.88%	68,824	1.88%	68,680	0.00%	-144
367.00	UG Conductors and Devices	164,373,947	2.29%	3,764,163	2.37%	3,895,662	2.10%	3,446,962	-0.27%	-448,700
367.01	UG Cond. and Dev. - Network	10,905,969	2.34%	255,199	2.27%	247,566	2.01%	219,595	-0.26%	-27,971
368.00	Line Transformers - OH	129,790,906	2.26%	2,933,274	2.36%	3,063,066	2.23%	2,890,589	-0.13%	-172,477
368.01	Line Transformers - UG	128,872,178	2.00%	2,577,444	1.91%	2,461,459	1.91%	2,465,887	0.00%	4,428

Detailed Rate Comparison

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368.02	Line Capacitors	8,382,961	2.45%	205,382	2.70%	226,340	2.47%	207,307	-0.23%	-19,033
369.01	Services - OH	31,852,871	2.11%	672,096	2.18%	694,393	2.18%	695,027	0.00%	634
369.02	Services - UG	67,821,424	2.22%	1,505,635	2.22%	1,505,635	2.22%	1,504,087	0.00%	-1,548
369.03	Services - Network	744,140	1.96%	14,585	2.13%	15,850	2.13%	15,819	0.00%	-31
370.02	AMI Meters	56,550,567	3.99%	2,256,368	7.20%	4,071,640	7.02%	3,971,407	-0.18%	-100,233
370.05	Meter Equipment	24,938,084	2.30%	573,576	4.65%	1,159,621	4.65%	1,160,285	0.00%	664
371.00	Install. on Cust. Prem.	0		0		0	0.00%	0	0.00%	0
372.00	Leased Prop. on Cust. Prem.	16,448,737	4.69%	771,445	5.50%	904,681	5.50%	904,080	0.00%	-601
373.00	Street Lighting and Sig. Sys.	43,304,276	3.64%	1,576,276	4.13%	1,788,466	4.13%	1,787,719	0.00%	-747
	Total Distribution Plant	**1,396,614,769**	**2.37%**	**33,147,402**	**2.72%**	**37,969,835**	**2.59%**	**36,153,951**	**-0.13%**	**-1,815,884**
	GENERAL PLANT									
390.00	Structures and Improvements	61,718,743	1.19%	734,453	1.74%	1,073,907	1.64%	1,011,594	-0.10%	-62,313
392.00	Transportation Equipment	3,939,101	6.12%	241,073	4.40%	173,320	4.40%	173,132	0.00%	-188
396.00	Power Operated Equipment	3,286,533	0.42%	13,803	2.69%	88,408	2.49%	81,673	-0.20%	-6,735
391.00	Office Furn. and Equipment	6,302,942	4.00%	252,118	4.00%	252,118	4.00%	252,118	0.00%	0
391.02	Comp and Other Elec. Equip.	4,709,512	17.41%	819,954	17.41%	819,954	17.41%	819,954	0.00%	0
393.00	Stores Equipment	741,239	4.00%	29,650	4.00%	29,650	4.00%	29,650	0.00%	0
394.00	Tools, Shop and Garage Equip.	13,837,556	4.00%	553,502	4.00%	553,502	4.00%	553,502	0.00%	0
395.00	Laboratory Equipment	0		0		0	0.00%	0	0.00%	0
397.00	Communication Equipment	55,805,628	2.46%	1,374,945	2.46%	1,374,945	2.46%	1,374,945	0.00%	0
398.00	Misc. Equipment	1,108,367	5.54%	61,392	5.54%	61,392	5.54%	61,392	0.00%	0
	Total General Plant	**151,449,621**	**2.69%**	**4,080,890**	**2.92%**	**4,427,196**	**2.88%**	**4,357,960**	**-0.05%**	**-69,236**
	TOTAL KANSAS SOUTH	**5,939,106,262**	**2.39%**	**142,231,659**	**2.94%**	**174,391,058**	**2.83%**	**167,930,683**	**-0.11%**	**-6,460,375**
	KANSAS METRO									
	STEAM PRODUCTION PLANT									
	Steam Production (Consolidated)									
311.00	**Structures and Improvements**	**330,037,155**	**3.45%**	**11,373,674**	**3.45%**	**11,378,396**	**3.45%**	**11,374,847**	**0.00%**	**-3,549**
311.02	**Struct. and Improv. - H5 Rebuild**	**8,573,500**	**0.41%**	**35,152**	**2.01%**	**172,327**	**2.01%**	**172,506**	**0.00%**	**179**
311.04	**Structures and Improv. - Itan 2**	**93,401,883**	**1.87%**	**1,746,615**	**1.90%**	**1,774,636**	**1.90%**	**1,771,906**	**0.00%**	**-2,730**
312.00	**Boiler Equipment - Unit Trains**	**1,681,126,211**	**3.63%**	**61,010,569**	**3.66%**	**61,604,281**	**3.66%**	**61,604,787**	**0.00%**	**506**
312.01	**Boiler Equipment (AQC)**	**20,483,086**	**22.53%**	**4,614,058**	**2.25%**	**460,549**	**2.25%**	**459,880**	**0.00%**	**-669**
312.02	**Boiler Equip.(AQC)**	**2,610,471**	**0.00%**	**0**	**1.87%**	**48,816**	**1.87%**	**48,712**	**0.00%**	**-104**
312.03	**Boiler Plant Equip. - H5 Rebuild**	**211,908,313**	**0.67%**	**1,419,786**	**2.06%**	**4,365,311**	**2.06%**	**4,360,253**	**0.00%**	**-5,058**
312.04	**Boiler Plant Equip. - Iatan 2**	**674,292,858**	**2.23%**	**15,036,731**	**1.93%**	**13,013,852**	**1.93%**	**12,980,830**	**0.00%**	**-33,022**

Detailed Rate Comparison

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314.00	**Turbogenerator Units**	**286,419,121**	**2.85%**	**8,165,969**	**2.80%**	**8,013,842**	**2.80%**	**8,021,285**	**0.00%**	**7,443**
314.04	**Turbogenerator Units - Iatan 2**	**231,796,084**	**2.04%**	**4,728,640**	**1.86%**	**4,311,407**	**1.86%**	**4,303,920**	**0.00%**	**-7,487**
315.00	**Accessory Electric Equipment**	**183,429,562**	**3.29%**	**6,027,520**	**2.97%**	**5,447,360**	**2.97%**	**5,448,758**	**0.00%**	**1,398**
315.01	**Acc. Elec. Equip. - H5 Rebuild**	**33,389,822**	**0.66%**	**220,373**	**2.02%**	**674,475**	**2.02%**	**674,099**	**0.00%**	**-376**
315.04	**Acc. Elec. Equip. - Iatan 2**	**57,716,338**	**2.25%**	**1,298,618**	**1.90%**	**1,096,611**	**1.90%**	**1,097,671**	**0.00%**	**1,060**
316.00	**Misc. Power Plant Equipment**	**39,317,621**	**3.48%**	**1,367,417**	**3.20%**	**1,258,142**	**3.20%**	**1,257,712**	**0.00%**	**-430**
316.01	**Misc. Equipment - H5 Rebuild**	**2,305,161**	**0.76%**	**17,520**	**1.96%**	**45,181**	**1.96%**	**45,197**	**0.00%**	**16**
316.04	**Misc. Equipment - Iatan 2**	**5,364,118**	**1.58%**	**84,753**	**1.93%**	**103,527**	**1.93%**	**103,733**	**0.00%**	**206**
	Total Steam Production (Consolidated)	**3,862,171,304**	**3.03%**	**117,147,395**	**2.95%**	**113,768,713**	**2.94%**	**113,726,097**	**0.00%**	**-42,616**
	Hawthorn (Consolidated)									
311.00	Structures and Improvements	43,250,879	2.62%	1,132,382	3.14%	1,356,090	3.13%	1,355,242	0.00%	-848
311.02	Struct. and Improv. - H5 Rebuild	8,573,500	0.41%	35,152	2.01%	172,327	2.01%	172,506	0.00%	179
312.00	Boiler Plant Equipment	199,536,308	2.93%	5,844,120	2.62%	5,229,968	2.62%	5,231,633	0.00%	1,665
312.01	Boiler Equipment - Unit Trains	18,472,368	22.54%	4,163,672	2.27%	419,322	2.27%	418,616	0.00%	-706
312.02	Boiler Equipment (AQC)	0		0		0	0.00%	0	0.00%	0
312.03	Boiler Plant Equip. - H5 Rebuild	211,908,313	0.67%	1,419,786	2.06%	4,365,311	2.06%	4,360,253	0.00%	-5,058
314.00	Turbogenerator Units	127,752,819	2.92%	3,730,379	2.28%	2,918,108	2.29%	2,923,081	0.00%	4,973
315.00	Accessory Electric Equipment	49,045,591	3.11%	1,524,454	2.78%	1,364,871	2.78%	1,364,533	0.00%	-338
315.01	Accessory Elec. Equip. - H5 Rebuild	33,389,822	0.66%	220,373	2.02%	674,475	2.02%	674,099	0.00%	-376
316.00	Misc. Power Plant Equipment	14,959,122	3.30%	492,953	3.25%	486,354	3.25%	485,905	0.00%	-449
316.01	Misc. Equipment - H5 Rebuild	2,305,161	0.76%	17,520	1.96%	45,181	1.96%	45,197	0.00%	16
	Total Hawthorn (Consolidated)	**709,193,883**	**2.62%**	**18,580,791**	**2.40%**	**17,032,007**	**2.40%**	**17,031,066**	**0.00%**	**-941**
	Hawthorn Unit 5									
311.00	Structures and Improvements	21,128,478	2.19%	462,713	2.28%	481,730	2.28%	481,707	0.00%	-23
311.02	Boiler Plant Equipment	8,573,500	0.41%	35,152	2.01%	172,327	2.01%	172,506	0.00%	179
312.00	Boiler Plant Equipment	153,088,201	2.94%	4,500,793	2.65%	4,056,838	2.65%	4,058,810	0.00%	1,972
312.01	Boiler Plant Equipment	18,472,368	22.54%	4,163,672	2.27%	419,322	2.27%	418,616	0.00%	-706
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.03	Boiler Plant Equipment	211,908,313	0.67%	1,419,786	2.06%	4,365,311	2.06%	4,360,253	0.00%	-5,058
314.00	Boiler Plant Equipment	107,071,070	2.95%	3,158,597	2.19%	2,344,856	2.19%	2,349,173	0.00%	4,317
315.00	Boiler Plant Equipment	30,211,639	3.02%	912,392	2.57%	776,439	2.57%	776,426	0.00%	-13
315.01	Turbogenerators	33,389,822	0.66%	220,373	2.02%	674,475	2.02%	674,099	0.00%	-376
316.00	Accessory Electric Equipment	6,217,354	2.72%	169,112	1.89%	117,508	1.89%	117,437	0.00%	-71
316.00	Miscellaneous Power Plant Equipment	2,305,161	0.76%	17,520	1.96%	45,181	1.96%	45,197	0.00%	16
	Total	592,365,906	2.54%	15,060,110	2.27%	13,453,987	2.27%	13,454,227	0.00%	240
	Hawthorn Unit 9									
311.00	Structures and Improvements	2,294,105	2.57%	58,958	2.59%	59,417	2.59%	59,357	0.00%	-60
311.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	45,080,103	2.86%	1,289,291	2.46%	1,108,970	2.46%	1,108,722	0.00%	-248
312.01	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0

Detailed Rate Comparison

Account No.	Description	[1] Plant 12/31/2021	[2] Current Parameters Rate	[2] Current Parameters Annual Accrual	[3] Evergy Proposal Rate	[3] Evergy Proposal Annual Accrual	[4] CURB Proposal Rate	[4] CURB Proposal Annual Accrual	[5] CURB Adjustment Rate	[5] CURB Adjustment Annual Accrual
312.02	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.03	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
314.00	Boiler Plant Equipment	20,559,416	2.76%	567,439	2.77%	569,496	2.77%	570,152	0.00%	656
315.00	Boiler Plant Equipment	16,306,729	3.18%	518,554	2.97%	484,310	2.97%	483,941	0.00%	-369
315.01	Turbogenerators	0		0		0	0.00%	0	0.00%	0
316.00	Accessory Electric Equipment	353,461	3.10%	10,957	2.78%	9,827	2.78%	9,819	0.00%	-8
316.00	Miscellaneous Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	84,593,814	2.89%	2,445,199	2.64%	2,232,020	2.64%	2,231,991	0.00%	-29
	Hawthorn Common									
311.00	Structures and Improvements	19,828,296	3.08%	610,711	4.11%	814,943	4.11%	814,178	0.00%	-765
311.02	Struct. and Improv. - H5 Rebuild	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	1,368,004	3.95%	54,036	4.69%	64,160	4.69%	64,100	0.00%	-60
312.01	Boiler Equipment - Unit Trains	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Equipment (AQC)	0		0		0	0.00%	0	0.00%	0
312.03	Boiler Plant Equip. - H5 Rebuild	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerator Units	122,333	3.55%	4,343	3.07%	3,756	3.07%	3,756	0.00%	0
315.00	Accessory Electric Equipment	2,527,223	3.70%	93,508	4.12%	104,122	4.12%	104,166	0.00%	44
315.01	Accessory Elec. Equip. - H5 Rebuild	0		0		0	0.00%	0	0.00%	0
316.00	Misc. Power Plant Equipment	8,388,307	3.73%	312,884	4.28%	359,019	4.28%	358,649	0.00%	-370
316.01	Misc. Equipment - H5 Rebuild	0		0		0	0.00%	0	0.00%	0
	Total	32,234,163	3.34%	1,075,482	4.18%	1,346,000	4.17%	1,344,849	0.00%	-1,151
	Iatan (Consolidated)									
311.00	Structures and Improvements	135,959,182	2.15%	2,918,057	2.34%	3,180,743	2.34%	3,180,252	0.00%	-491
311.04	Structures and Improv. - Itan 2	93,401,883	1.87%	1,746,615	1.90%	1,774,636	1.90%	1,771,906	0.00%	-2,730
312.00	Boiler Plant Equipment	634,755,270	3.16%	20,035,435	2.90%	18,417,967	2.90%	18,409,457	0.00%	-8,510
312.01	Boiler Equipment - Unit Trains	1,554,088	22.54%	350,292	1.88%	29,217	1.88%	29,260	0.00%	43
312.02	Boiler Equipment (AQC)	0		0		0	0.00%	0	0.00%	0
312.04	Boiler Plant Equip. - Iatan 2	674,292,858	2.23%	15,036,731	1.93%	13,013,852	1.93%	12,980,830	0.00%	-33,022
314.00	Turbogenerator Units	83,037,611	2.78%	2,311,234	3.15%	2,615,843	3.15%	2,616,080	0.00%	237
314.04	Turbogenerator Units - Iatan 2	231,796,084	2.04%	4,728,640	1.86%	4,311,407	1.86%	4,303,920	0.00%	-7,487
315.00	Accessory Electric Equipment	89,948,583	3.14%	2,824,979	2.95%	2,654,393	2.95%	2,655,635	0.00%	1,242
315.04	Accessory Elec. Equip. - Iatan 2	57,716,338	2.25%	1,298,618	1.90%	1,096,611	1.90%	1,097,671	0.00%	1,060
316.00	Misc. Power Plant Equipment	15,475,066	3.23%	499,483	2.95%	455,983	2.95%	455,964	0.00%	-19
316.04	Misc. Power Plant Equip. - Iatan 2	5,364,118	1.58%	84,753	1.93%	103,527	1.93%	103,733	0.00%	206
	Total Iatan (Consolidated)	**2,023,301,081**	**2.56%**	**51,834,837**	**2.36%**	**47,654,179**	**2.35%**	**47,604,707**	**0.00%**	**-49,472**
	Iatan Unit 1									
311.00	Structures and Improvements	9,390,098	2.77%	260,106	3.95%	370,909	3.95%	370,835	0.00%	-74
311.04	Structures and Improv. - Itan 2	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	425,517,789	3.43%	14,595,260	3.34%	14,212,294	3.34%	14,193,983	0.00%	-18,311
312.01	Boiler Equipment - Unit Trains	0		0		0	0.00%	0	0.00%	0

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312.02	Boiler Equipment (AQC)	0		0		0	0.00%	0	0.00%	0
312.04	Boiler Plant Equip. - Iatan 2	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerator Units	77,071,609	2.82%	2,173,419	3.24%	2,497,120	3.24%	2,497,263	0.00%	143
314.04	Turbogenerator Units - Iatan 2	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	61,690,043	3.37%	2,078,954	3.35%	2,066,616	3.35%	2,068,606	0.00%	1,990
315.04	Accessory Elec. Equip. - Iatan 2	0		0		0	0.00%	0	0.00%	0
316.00	Misc. Power Plant Equipment	9,781,946	3.43%	335,521	3.48%	340,412	3.48%	340,193	0.00%	-219
316.04	Misc. Power Plant Equip. - Iatan 2	0		0		0	0.00%	0	0.00%	0
	Total	583,451,485	3.33%	19,443,260	3.34%	19,487,351	3.34%	19,470,881	0.00%	-16,470
	Iatan Unit 2									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
311.04	Structures and Improv. - Itan 2	93,401,883	1.87%	1,746,615	1.90%	1,774,636	1.90%	1,771,906	0.00%	-2,730
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Equipment - Unit Trains	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Equipment (AQC)	0		0		0	0.00%	0	0.00%	0
312.04	Boiler Plant Equip. - Iatan 2	674,292,858	2.23%	15,036,731	1.93%	13,013,852	1.93%	12,980,830	0.00%	-33,022
314.00	Turbogenerator Units	0		0		0	0.00%	0	0.00%	0
314.04	Turbogenerator Units - Iatan 2	231,796,084	2.04%	4,728,640	1.86%	4,311,407	1.86%	4,303,920	0.00%	-7,487
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
315.04	Accessory Elec. Equip. - Iatan 2	57,716,338	2.25%	1,298,618	1.90%	1,096,611	1.90%	1,097,671	0.00%	1,060
316.00	Misc. Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
316.04	Misc. Power Plant Equip. - Iatan 2	5,364,118	1.58%	84,753	1.93%	103,527	1.93%	103,733	0.00%	206
	Total	1,062,571,281	2.15%	22,895,357	1.91%	20,300,033	1.91%	20,258,060	0.00%	-41,973
	Iatan Common									
311.00	Structures and Improvements	126,569,084	2.10%	2,657,951	2.22%	2,809,834	2.22%	2,809,417	0.00%	-417
311.04	Structures and Improv. - Itan 2	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	209,237,481	2.60%	5,440,175	2.01%	4,205,673	2.01%	4,215,474	0.00%	9,801
312.01	Boiler Equipment - Unit Trains	1,554,088	22.54%	350,292	1.88%	29,217	1.88%	29,260	0.00%	43
312.02	Boiler Equipment (AQC)	0		0		0	0.00%	0	0.00%	0
312.04	Boiler Plant Equip. - Iatan 2	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerator Units	5,966,002	2.31%	137,815	1.99%	118,723	1.99%	118,816	0.00%	93
314.04	Turbogenerator Units - Iatan 2	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	28,258,540	2.64%	746,025	2.08%	587,777	2.08%	587,029	0.00%	-748
315.04	Accessory Elec. Equip. - Iatan 2	0		0		0	0.00%	0	0.00%	0
316.00	Misc. Power Plant Equipment	5,693,120	2.88%	163,962	2.03%	115,571	2.03%	115,771	0.00%	200
316.04	Misc. Power Plant Equip. - Iatan 2	0		0		0	0.00%	0	0.00%	0
	Total	377,278,315	2.52%	9,496,220	2.09%	7,866,795	2.09%	7,875,767	0.00%	8,972
	La Cygne Energy Center (Consolidated)									
311.00	Structures and Improvements	143,257,049	4.48%	6,418,804	4.43%	6,348,456	4.43%	6,346,512	0.00%	-1,944
312.00	Boiler Plant Equipment	846,232,533	4.15%	35,118,250	4.48%	37,948,760	4.49%	37,956,103	0.00%	7,343

Detailed Rate Comparison

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312.01	Boiler Equipment - Unit Trains	456,630	21.92%	100,094	2.63%	12,010	2.63%	12,003	0.00%	-7
312.02	Boiler Equipment (AQC)	2,610,471	0.00%	0	1.87%	48,816	1.87%	48,712	0.00%	-104
314.00	Turbogenerator Units	75,628,691	2.81%	2,124,356	3.28%	2,479,891	3.28%	2,482,125	0.00%	2,234
315.00	Accessory Electric Equipment	44,410,441	3.78%	1,677,511	3.21%	1,427,782	3.22%	1,428,275	0.00%	493
316.00	Misc. Power Plant Equipment	8,636,738	4.24%	365,806	3.60%	311,333	3.61%	311,364	0.00%	31
	Total La Cygne Energy Center (Consolidated)	**1,121,232,553**	**4.09%**	**45,804,821**	**4.33%**	**48,577,048**	**4.33%**	**48,585,094**	**0.00%**	**8,046**
	La Cygne Unit 1									
311.00	Structures and Improvements	20,699,548	2.53%	523,699	3.37%	697,575	3.37%	697,794	0.00%	219
312.00	Boiler Plant Equipment	367,275,117	3.92%	14,397,185	5.12%	18,804,486	5.12%	18,794,733	0.00%	-9,753
312.01	Boiler Equipment - Unit Trains	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Equipment (AQC)	2,610,471	0.00%	0	1.87%	48,816	1.87%	48,712	0.00%	-104
314.00	Turbogenerator Units	41,862,104	2.69%	1,126,091	3.71%	1,553,084	3.71%	1,554,870	0.00%	1,786
315.00	Accessory Electric Equipment	21,460,501	3.67%	787,601	3.47%	744,679	3.47%	744,762	0.00%	83
316.00	Misc. Power Plant Equipment	2,428,285	3.84%	93,246	3.46%	84,019	3.46%	84,128	0.00%	109
	Total	456,336,026	3.71%	16,927,822	4.81%	21,932,659	4.80%	21,924,998	0.00%	-7,661
	La Cygne Unit 2									
311.00	Structures and Improvements	4,869,396	3.12%	151,925	3.18%	154,847	3.18%	154,627	0.00%	-220
312.00	Boiler Plant Equipment	343,009,924	3.98%	13,651,795	3.77%	12,931,474	3.77%	12,945,072	0.00%	13,598
312.01	Boiler Equipment - Unit Trains	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Equipment (AQC)	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerator Units	32,781,824	2.91%	953,951	2.68%	878,553	2.68%	878,956	0.00%	403
315.00	Accessory Electric Equipment	18,654,174	3.58%	667,819	2.75%	512,990	2.75%	513,286	0.00%	296
316.00	Misc. Power Plant Equipment	1,335,658	3.88%	51,823	2.28%	30,453	2.28%	30,494	0.00%	41
	Total	400,650,976	3.86%	15,477,313	3.62%	14,508,317	3.62%	14,522,435	0.00%	14,118
	La Cygne Common									
311.00	Structures and Improvements	117,688,105	4.88%	5,743,180	4.67%	5,496,034	4.67%	5,494,092	0.00%	-1,942
312.00	Boiler Plant Equipment	135,947,492	5.20%	7,069,270	4.57%	6,212,800	4.57%	6,216,297	0.00%	3,497
312.01	Boiler Equipment - Unit Trains	456,630	21.92%	100,094	2.63%	12,010	2.63%	12,003	0.00%	-7
312.02	Boiler Equipment (AQC)	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerator Units	984,763	4.50%	44,314	4.90%	48,254	4.90%	48,299	0.00%	45
315.00	Accessory Electric Equipment	4,295,766	5.17%	222,091	3.96%	170,113	3.96%	170,227	0.00%	114
316.00	Misc. Power Plant Equipment	4,872,795	4.53%	220,737	4.04%	196,861	4.04%	196,742	0.00%	-119
	Total	264,245,551	5.07%	13,399,686	4.59%	12,136,072	4.59%	12,137,661	0.00%	1,589
	Montrose Energy Center (Consolidated)									
311.00	Structures and Improvements	6,483,371	13.65%	884,980	7.18%	465,506	7.18%	465,242	0.00%	-264
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Equipment - Unit Trains	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Equipment (AQC)	0		0		0	0.00%	0	0.00%	0

Detailed Rate Comparison

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314.00	Turbogenerator Units	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Misc. Power Plant Equipment	51,452	7.74%	3,982	3.00%	1,543	3.00%	1,542	0.00%	-1
	Total Montrose Energy Center (Consolidated)	**6,534,823**	**13.60%**	**888,962**	**7.15%**	**467,049**	**7.14%**	**466,784**	**0.00%**	**-265**
	Montrose Unit 2									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Equipment - Unit Trains	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Equipment (AQC)	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerator Units	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Misc. Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Montrose Unit 3									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Equipment - Unit Trains	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Equipment (AQC)	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerator Units	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Misc. Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Montrose Common									
311.00	Structures and Improvements	6,483,371	13.65%	884,980	7.18%	465,506	7.18%	465,242	0.00%	-264
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Equipment - Unit Trains	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Equipment (AQC)	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerator Units	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Misc. Power Plant Equipment	51,452	7.74%	3,982	3.00%	1,543	3.00%	1,542	0.00%	-1
	Total	6,534,823	13.60%	888,962	7.15%	467,049	7.14%	466,784	0.00%	-265
	Northeast Bulk Oil									
311.00	Structures and Improvements	1,086,674	1.79%	19,451	2.54%	27,601	2.54%	27,599	0.00%	-2
312.00	Boiler Plant Equipment	602,100	2.12%	12,764	1.26%	7,586	1.26%	7,595	0.00%	9
312.01	Boiler Equipment - Unit Trains	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Equipment (AQC)	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerator Units	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	24,947	2.31%	576	1.26%	314	1.26%	315	0.00%	1

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316.00	Misc. Power Plant Equipment	195,243	2.66%	5,193	1.50%	2,929	1.50%	2,937	0.00%	8
	Total	1,908,964	1.99%	37,984	2.01%	38,430	2.01%	38,445	0.00%	15
	Shared Plant and Equipment									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Equipment - Unit Trains	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Equipment (AQC)	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerator Units	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Misc. Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	Shared Recorded Reserves									
311.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
312.00	Boiler Plant Equipment	0		0		0	0.00%	0	0.00%	0
312.01	Boiler Equipment - Unit Trains	0		0		0	0.00%	0	0.00%	0
312.02	Boiler Equipment (AQC)	0		0		0	0.00%	0	0.00%	0
314.00	Turbogenerator Units	0		0		0	0.00%	0	0.00%	0
315.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
316.00	Misc. Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0
	NUCLEAR PRODUCTION									
321.00	Structures and Improvements	467,880,442	1.72%	8,047,544	1.79%	8,375,060	1.79%	8,374,414	0.00%	-646
322.00	Reactor Plant Equipment	947,521,407	2.44%	23,119,523	2.13%	20,182,206	2.13%	20,228,715	0.00%	46,509
323.00	Turbogenerator Units	221,352,376	1.72%	3,807,261	2.22%	4,914,023	2.22%	4,919,740	0.00%	5,717
324.00	Accessory Electric Equip.	167,671,985	2.39%	4,007,360	2.11%	3,537,879	2.11%	3,539,124	0.00%	1,245
325.00	Misc. Power Plant Equip.	127,681,804	3.06%	3,907,063	2.49%	3,179,277	2.49%	3,177,968	0.00%	-1,309
328.03	Disallowance - KCC	-114,771,119	2.44%	-2,800,415	1.48%	-1,698,613	1.48%	-1,703,642	0.00%	-5,029
352.01	Structures and Improvements	250,476	1.19%	2,980	1.41%	3,532	1.41%	3,524	0.00%	-8
353.01	Station Equipment	31,717,103	1.84%	583,595	3.18%	1,008,604	3.18%	1,009,914	0.00%	1,310
355.01	Poles and Fixtures	58,255	2.43%	1,416	1.43%	833	1.43%	832	0.00%	-1
356.01	OH Cond. and Devices.	39,418	1.39%	548	1.43%	564	1.43%	563	0.00%	-1
390.00	Structures and Improvements	1,169,403	2.40%	28,066	3.83%	44,788	3.83%	44,808	0.00%	20
391.01	Office Furniture and Equip.	6,947,278	5.00%	347,364	4.00%	277,891	4.00%	277,931	0.00%	40
391.02	Office Equipment - Computer	8,693,463	20.00%	1,738,693	20.00%	1,738,693	20.00%	1,738,695	0.00%	2
397.01	Communication Equipment	0		0		0	0.00%	0	0.00%	0
	Total Nuclear Production	**1,866,212,291**	**2.29%**	**42,790,998**	**2.23%**	**41,564,737**	**2.23%**	**41,612,587**	**0.00%**	**47,850**

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	SOLAR PRODUCTION (GREENWOOD)									
341.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
342.00	Fuel Hldrs, Prod. and Acces.	0		0		0	0.00%	0	0.00%	0
344.00	Generators and Devices	0		0		0	0.00%	0	0.00%	0
344.01	Solar Panels	1,009,191	5.29%	53,386	10.77%	108,690	10.77%	108,697	0.00%	7
345.00	Accessory Electric Equipment	0		0		0	0.00%	0	0.00%	0
346.00	Misc. Power Plant Equipment	0		0		0	0.00%	0	0.00%	0
	Total Solar Production (Greenwood)	**1,009,191**	**5.29%**	**53,386**	**10.77%**	**108,690**	**10.77%**	**108,697**	**0.00%**	**7**
	WIND PRODUCTION (SPEARVILLE)									
341.02	Structures and Improvements	6,115,361	4.61%	281,919	5.52%	337,568	5.52%	337,499	0.00%	-69
344.02	Generators and Devices	261,840,434	4.63%	12,123,212	4.68%	12,254,133	4.68%	12,263,047	0.00%	8,914
345.02	Accessory Electric Equipment	707,218	5.82%	41,160	5.64%	39,887	5.64%	39,903	0.00%	16
346.02	Misc. Power Plant Equipment	294,728	6.56%	19,334	7.30%	21,515	7.30%	21,522	0.00%	7
	Total Solar Production (Greenwood)	**268,957,741**	**4.63%**	**12,465,625**	**4.70%**	**12,653,103**	**4.71%**	**12,661,971**	**0.00%**	**8,868**
	OTHER PRODUCTION PLANT									
	Other Production (Consolidated)									
341.00	**Structures and Improvements**	**8,915,050**	**2.66%**	**237,023**	**2.86%**	**254,810**	**2.86%**	**254,604**	**0.00%**	**-206**
342.00	**Fuel Hldrs, Prod. and Acces.**	**22,021,230**	**2.49%**	**547,553**	**2.50%**	**549,627**	**2.50%**	**549,748**	**0.00%**	**121**
344.00	**Generators and Devices**	**322,836,148**	**2.29%**	**7,377,881**	**2.33%**	**7,518,605**	**2.33%**	**7,521,067**	**0.00%**	**2,462**
345.00	**Accessory Electric Equip.**	**23,140,710**	**1.90%**	**438,640**	**1.77%**	**410,029**	**1.77%**	**410,175**	**0.00%**	**146**
346.00	**Misc. Power Plant Equip.**	**694,170**	**3.57%**	**24,793**	**4.23%**	**29,343**	**4.23%**	**29,348**	**0.00%**	**5**
	Total Other Production (Consolidated)	**377,607,308**	**2.28%**	**8,625,890**	**2.32%**	**8,762,414**	**2.32%**	**8,764,943**	**0.00%**	**2,529**
	Hawthorn CTs (Consolidated)									
341.00	Structures and Improvements	1,015,037	2.24%	22,699	1.98%	20,077	1.98%	20,070	0.00%	-7
342.00	Fuel Hldrs, Prod. and Acces.	4,763,330	2.17%	103,235	2.69%	128,197	2.69%	128,047	0.00%	-150
344.00	Generators and Devices	113,641,450	2.26%	2,573,882	2.52%	2,868,330	2.52%	2,865,556	0.00%	-2,774
345.00	Accessory Electric Equip.	6,361,951	2.26%	144,010	2.19%	139,330	2.19%	139,321	0.00%	-9
346.00	Misc. Power Plant Equip.	3,527	3.57%	126	3.66%	129	3.65%	129	-0.01%	0
	Total Hawthorn CTs (Consolidated)	**125,785,295**	**2.26%**	**2,843,952**	**2.51%**	**3,156,063**	**2.51%**	**3,153,123**	**0.00%**	**-2,940**
	Hawthorn Unit 6									
341.00	Structures and Improvements	205,594	2.58%	5,304	2.26%	4,646	2.26%	4,645	0.00%	-1
342.00	Fuel Hldrs, Prod. and Acces.	1,083,233	2.26%	24,481	1.95%	21,123	1.95%	21,074	0.00%	-49
344.00	Generators and Devices	66,533,578	2.41%	1,603,459	2.98%	1,982,701	2.98%	1,980,062	0.00%	-2,639

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345.00	Accessory Electric Equip.	2,531,747	2.19%	55,445	2.06%	52,154	2.06%	52,218	0.00%	64
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0
	Total	70,354,152	2.40%	1,688,689	2.93%	2,060,624	2.93%	2,057,998	0.00%	-2,626
	Hawthorn Unit 7									
341.00	Structures and Improvements	724,678	2.15%	15,581	1.92%	13,914	1.92%	13,904	0.00%	-10
342.00	Fuel Hldrs, Prod. and Acces.	2,054,064	2.14%	43,957	2.83%	58,131	2.83%	58,058	0.00%	-73
344.00	Generators and Devices	22,869,354	2.06%	471,109	1.88%	429,944	1.88%	429,698	0.00%	-246
345.00	Accessory Electric Equip.	2,293,614	2.22%	50,918	2.26%	51,835	2.26%	51,777	0.00%	-58
346.00	Misc. Power Plant Equip.	3,527	3.57%	126	3.66%	129	3.65%	129	-0.01%	0
	Total	27,945,237	2.08%	581,691	1.98%	553,953	1.98%	553,565	0.00%	-388
	Hawthorn Unit 8									
341.00	Structures and Improvements	84,765	2.14%	1,814	1.79%	1,517	1.79%	1,521	0.01%	4
342.00	Fuel Hldrs, Prod. and Acces.	1,626,033	2.14%	34,797	3.01%	48,943	3.01%	48,915	0.00%	-28
344.00	Generators and Devices	24,238,518	2.06%	499,314	1.88%	455,685	1.88%	455,797	0.00%	112
345.00	Accessory Electric Equip.	1,536,590	2.45%	37,647	2.30%	35,341	2.30%	35,327	0.00%	-14
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0
	Total	27,485,906	2.09%	573,572	1.97%	541,486	1.97%	541,560	0.00%	74
	Miami County CT									
341.00	Structures and Improvements	1,833,893	2.31%	42,363	2.05%	37,595	2.05%	37,550	0.00%	-45
342.00	Fuel Hldrs, Prod. and Acces.	2,031,591	2.27%	46,117	1.90%	38,600	1.90%	38,522	0.00%	-78
344.00	Generators and Devices	26,315,002	2.14%	563,141	1.89%	497,354	1.89%	498,075	0.00%	721
345.00	Accessory Electric Equip.	1,989,353	2.27%	45,159	1.98%	39,389	1.98%	39,326	0.00%	-63
346.00	Misc. Power Plant Equip.	88,193	3.30%	2,910	3.09%	2,725	3.09%	2,724	0.00%	-1
	Total	32,258,032	2.17%	699,690	1.91%	615,663	1.91%	616,197	0.00%	534
	Northeast (Consolidated)									
341.00	Structures and Improvements	1,622,867	3.45%	55,991	5.05%	82,034	5.05%	81,994	0.00%	-40
342.00	Fuel Hldrs, Prod. and Acces.	11,909,298	2.55%	303,334	2.67%	317,768	2.67%	318,080	0.00%	312
344.00	Generators and Devices	69,961,528	2.56%	1,790,535	2.74%	1,915,480	2.74%	1,917,285	0.00%	1,805
345.00	Accessory Electric Equip.	7,724,300	1.19%	91,919	1.20%	92,325	1.20%	92,596	0.00%	271
346.00	Misc. Power Plant Equip.	353,082	3.86%	13,628	4.93%	17,412	4.93%	17,421	0.00%	9
	Total Northeast (Consolidated)	**91,571,075**	**2.46%**	**2,255,407**	**2.65%**	**2,425,019**	**2.65%**	**2,427,376**	**0.00%**	**2,357**
	Northeast Unit 11									
341.00	Structures and Improvements	25,928	3.45%	895	3.11%	806	3.11%	807	0.00%	1
342.00	Fuel Hldrs, Prod. and Acces.	13,607	2.49%	339	3.39%	461	3.39%	461	0.00%	0
344.00	Generators and Devices	9,856,177	2.56%	252,318	3.04%	299,628	3.04%	300,095	0.00%	467
345.00	Accessory Electric Equip.	110,591	1.19%	1,316	3.03%	3,351	3.03%	3,350	0.00%	-1

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346.00	Misc. Power Plant Equip.	73,167	3.86%	2,824	4.84%	3,541	4.84%	3,539	0.00%	-2
	Total	10,079,470	2.56%	257,692	3.05%	307,787	3.06%	308,253	0.00%	466
	Northeast Unit 12									
341.00	Structures and Improvements	18,411	3.45%	635	3.14%	578	3.14%	578	0.00%	0
342.00	Fuel Hldrs, Prod. and Acces.	13,607	2.49%	339	3.39%	461	3.39%	461	0.00%	0
344.00	Generators and Devices	12,779,714	2.56%	327,161	3.44%	439,622	3.44%	440,210	0.00%	588
345.00	Accessory Electric Equip.	110,591	1.19%	1,316	3.03%	3,351	3.03%	3,350	0.00%	-1
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0
	Total	12,922,323	2.55%	329,451	3.44%	444,012	3.44%	444,599	0.00%	587
	Northeast Unit 13									
341.00	Structures and Improvements	39,619	3.45%	1,367	3.30%	1,308	3.30%	1,306	-0.01%	-2
342.00	Fuel Hldrs, Prod. and Acces.	13,607	2.49%	339	3.38%	460	3.38%	460	0.00%	0
344.00	Generators and Devices	11,343,641	2.56%	290,397	2.83%	321,025	2.84%	321,623	0.01%	598
345.00	Accessory Electric Equip.	21,663	1.19%	258	3.50%	758	3.50%	758	0.00%	0
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0
	Total	11,418,530	2.56%	292,361	2.83%	323,551	2.84%	324,146	0.01%	595
	Northeast Unit 14									
341.00	Structures and Improvements	6,074	3.46%	210	3.03%	184	3.03%	184	0.01%	0
342.00	Fuel Hldrs, Prod. and Acces.	13,607	2.49%	339	3.38%	460	3.38%	460	0.00%	0
344.00	Generators and Devices	9,774,968	2.56%	250,239	2.62%	256,104	2.62%	256,214	0.00%	110
345.00	Accessory Electric Equip.	25,686	1.19%	305	3.44%	884	3.44%	884	0.00%	0
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0
	Total	9,820,335	2.56%	251,093	2.62%	257,632	2.62%	257,742	0.00%	110
	Northeast Unit 15									
341.00	Structures and Improvements	9,957	3.45%	344	3.03%	302	3.03%	302	0.00%	0
342.00	Fuel Hldrs, Prod. and Acces.	9,702,859	2.56%	248,393	2.71%	262,947	2.71%	263,250	0.00%	303
344.00	Generators and Devices	34,983	1.19%	416	3.31%	1,157	3.31%	1,159	0.01%	2
345.00	Accessory Electric Equip.	0		0		0	0.00%	0	0.00%	0
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0
	Total	9,747,799	2.56%	249,153	2.71%	264,406	2.72%	264,711	0.00%	305
	Northeast Unit 16									
341.00	Structures and Improvements	15,400	3.45%	532	3.03%	467	3.03%	467	0.00%	0
342.00	Fuel Hldrs, Prod. and Acces.	0		0		0	0.00%	0	0.00%	0
344.00	Generators and Devices	9,422,460	2.56%	241,215	2.71%	255,348	2.71%	254,968	0.00%	-380
345.00	Accessory Electric Equip.	30,133	1.19%	359	3.48%	1,049	3.48%	1,048	0.00%	-1
346.00	Misc. Power Plant Equip.	79,148	3.86%	3,055	3.98%	3,150	3.98%	3,154	0.00%	4

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	Total	9,547,141	2.57%	245,161	2.72%	260,014	2.72%	259,637	0.00%	-377
	Northeast Unit 17									
341.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
342.00	Fuel Hldrs, Prod. and Acces.	14,371	2.49%	358	3.34%	480	3.34%	480	0.00%	0
344.00	Generators and Devices	8,213,903	2.56%	210,276	2.04%	167,564	2.04%	167,730	0.00%	166
345.00	Accessory Electric Equip.	8,262	1.19%	98	3.93%	325	3.93%	324	-0.01%	-1
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0
	Total	8,236,536	2.56%	210,732	2.04%	168,369	2.05%	168,535	0.00%	166
	Northeast Unit 18									
341.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
342.00	Fuel Hldrs, Prod. and Acces.	13,607	2.49%	339	3.38%	460	3.38%	460	0.00%	0
344.00	Generators and Devices	8,397,110	2.56%	214,966	2.01%	168,782	2.01%	169,031	0.00%	249
345.00	Accessory Electric Equip.	45,936	1.19%	546	3.31%	1,521	3.31%	1,521	0.00%	0
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0
	Total	8,456,653	2.55%	215,851	2.02%	170,763	2.02%	171,011	0.00%	248
	Northeast Common									
341.00	Structures and Improvements	1,507,478	3.45%	52,008	5.20%	78,389	5.20%	78,349	0.00%	-40
342.00	Fuel Hldrs, Prod. and Acces.	2,124,033	2.49%	52,888	2.45%	52,039	2.45%	52,048	0.00%	9
344.00	Generators and Devices	138,572	2.56%	3,547	4.51%	6,250	4.51%	6,255	0.00%	5
345.00	Accessory Electric Equip.	7,371,438	1.19%	87,721	1.10%	81,086	1.10%	81,360	0.00%	274
346.00	Misc. Power Plant Equip.	200,767	3.86%	7,749	5.34%	10,721	5.34%	10,728	0.00%	7
	Total	11,342,288	1.80%	203,913	2.01%	228,485	2.02%	228,740	0.00%	255
	West Gardner (Consolidated)									
341.00	Structures and Improvements	4,443,253	2.61%	115,970	2.59%	115,104	2.59%	114,990	0.00%	-114
342.00	Fuel Hldrs, Prod. and Acces.	3,317,011	2.86%	94,867	1.96%	65,062	1.96%	65,099	0.00%	37
344.00	Generators and Devices	112,918,168	2.17%	2,450,323	1.98%	2,237,441	1.98%	2,240,151	0.00%	2,710
345.00	Accessory Electric Equip.	7,065,106	2.23%	157,552	1.97%	138,985	1.97%	138,932	0.00%	-53
346.00	Misc. Power Plant Equip.	249,368	3.26%	8,129	3.64%	9,077	3.64%	9,074	0.00%	-3
	Total West Gardner (Consolidated)	**127,992,906**	**2.21%**	**2,826,841**	**2.00%**	**2,565,669**	**2.01%**	**2,568,247**	**0.00%**	**2,578**
	West Gardner Unit 1									
341.00	Structures and Improvements	541,963	2.61%	14,146	2.03%	11,002	2.03%	10,985	0.00%	-17
342.00	Fuel Hldrs, Prod. and Acces.	826,673	2.86%	23,643	1.92%	15,872	1.92%	15,908	0.00%	36
344.00	Generators and Devices	28,727,040	2.17%	623,377	2.03%	583,159	2.03%	584,235	0.00%	1,076
345.00	Accessory Electric Equip.	1,647,516	2.23%	36,740	1.93%	31,798	1.93%	31,794	0.00%	-4
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0

Detailed Rate Comparison

Account No.	Description	[1] Plant 12/31/2021	[2] Current Parameters Rate	[2] Current Parameters Annual Accrual	[3] Evergy Proposal Rate	[3] Evergy Proposal Annual Accrual	[4] CURB Proposal Rate	[4] CURB Proposal Annual Accrual	[5] CURB Adjustment Rate	[5] CURB Adjustment Annual Accrual
	Total	31,743,192	2.20%	697,906	2.02%	641,831	2.03%	642,922	0.00%	1,091
	West Gardner Unit 2									
341.00	Structures and Improvements	563,190	2.61%	14,699	2.01%	11,320	2.01%	11,323	0.00%	3
342.00	Fuel Hldrs, Prod. and Acces.	762,512	2.86%	21,808	1.92%	14,641	1.92%	14,655	0.00%	14
344.00	Generators and Devices	28,516,713	2.17%	618,812	2.02%	576,038	2.02%	576,869	0.00%	831
345.00	Accessory Electric Equip.	1,632,869	2.23%	36,413	1.91%	31,188	1.91%	31,140	0.00%	-48
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0
	Total	31,475,284	2.20%	691,732	2.01%	633,187	2.01%	633,988	0.00%	801
	West Gardner Unit 3									
341.00	Structures and Improvements	555,191	2.61%	14,491	2.00%	11,104	2.00%	11,082	0.00%	-22
342.00	Fuel Hldrs, Prod. and Acces.	775,694	2.86%	22,185	1.93%	14,971	1.93%	14,965	0.00%	-6
344.00	Generators and Devices	27,636,208	2.17%	599,706	1.92%	530,615	1.92%	531,890	0.00%	1,275
345.00	Accessory Electric Equip.	1,639,014	2.23%	36,550	1.90%	31,141	1.90%	31,098	0.00%	-43
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0
	Total	30,606,107	2.20%	672,932	1.92%	587,831	1.92%	589,036	0.00%	1,205
	West Gardner Unit 4									
341.00	Structures and Improvements	554,193	2.61%	14,464	1.99%	11,028	1.99%	11,054	0.00%	26
342.00	Fuel Hldrs, Prod. and Acces.	775,309	2.86%	22,174	1.93%	14,963	1.93%	14,958	0.00%	-5
344.00	Generators and Devices	27,685,422	2.17%	600,773	1.93%	534,329	1.93%	533,843	0.00%	-486
345.00	Accessory Electric Equip.	1,627,131	2.23%	36,285	1.89%	30,753	1.89%	30,791	0.00%	38
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0
	Total	30,642,055	2.20%	673,696	1.93%	591,073	1.93%	590,646	0.00%	-427
	West Gardner Common									
341.00	Structures and Improvements	2,228,716	2.61%	58,170	3.17%	70,650	3.17%	70,546	0.00%	-104
342.00	Fuel Hldrs, Prod. and Acces.	176,823	2.86%	5,057	2.61%	4,615	2.61%	4,613	0.00%	-2
344.00	Generators and Devices	352,785	2.17%	7,655	3.77%	13,300	3.77%	13,314	0.00%	14
345.00	Accessory Electric Equip.	518,576	2.23%	11,564	2.72%	14,105	2.72%	14,109	0.00%	4
346.00	Misc. Power Plant Equip.	249,368	3.26%	8,129	3.64%	9,077	3.64%	9,074	0.00%	-3
	Total	3,526,268	2.57%	90,575	3.17%	111,747	3.17%	111,655	0.00%	-92
	Shared Depreciation Reserves									
341.00	Structures and Improvements	0		0		0	0.00%	0	0.00%	0
342.00	Fuel Hldrs, Prod. and Acces.	0		0		0	0.00%	0	0.00%	0
344.00	Generators and Devices	0		0		0	0.00%	0	0.00%	0
345.00	Accessory Electric Equip.	0		0		0	0.00%	0	0.00%	0
346.00	Misc. Power Plant Equip.	0		0		0	0.00%	0	0.00%	0
	Total	0		0		0	0.00%	0	0.00%	0

Detailed Rate Comparison

Account No.	Description	[1] Plant 12/31/2021	[2] Current Parameters Rate	[2] Current Parameters Annual Accrual	[3] Evergy Proposal Rate	[3] Evergy Proposal Annual Accrual	[4] CURB Proposal Rate	[4] CURB Proposal Annual Accrual	[5] CURB Adjustment Rate	[5] CURB Adjustment Annual Accrual
	TRANSMISSION PLANT									
352.00	Structures and Improvements	7,968,329	1.19%	94,823	1.87%	149,008	1.59%	127,024	-0.28%	-21,984
352.05	Structures and Improv.- 34.5 kV	0		0		0	0.00%	0	0.00%	0
353.00	Station Equipment	240,489,682	1.84%	4,425,010	1.76%	4,232,618	1.67%	4,005,561	-0.09%	-227,057
353.03	Station Equip.- Communication	7,831,222	1.82%	142,528	-0.38%	-29,759	-3.21%	-251,553	-2.83%	-221,794
354.00	Towers and Fixtures	4,970,925	0.67%	33,306	1.83%	90,968	1.12%	55,502	-0.71%	-35,466
354.05	Towers and Fixtures - 34.5 kV	10,400	0.66%	69	-0.02%	-2	-2.51%	-261	-2.49%	-259
355.00	Poles and Fixtures	177,805,337	2.43%	4,320,670	2.71%	4,818,525	2.39%	4,254,427	-0.32%	-564,098
355.05	Poles and Fixtures - 34.5 kV	19,539,451	2.43%	474,808	1.44%	281,368	1.23%	240,015	-0.21%	-41,353
356.00	OH Conductors and Devices	107,879,393	1.39%	1,499,523	2.40%	2,589,105	1.78%	1,917,999	-0.62%	-671,106
356.05	OH Cond. and Devices - 34.5 kV	17,755,048	1.39%	246,796	1.47%	260,999	0.04%	7,234	-1.43%	-253,765
357.00	Underground Conduit	6,874,102	0.88%	60,492	1.54%	105,861	1.54%	105,884	0.00%	23
357.05	Underground Conduit - 34.5 kV	1,020,332	0.88%	8,979	1.62%	16,529	1.62%	16,557	0.00%	28
358.00	UG Conductors and Devices	9,442,939	0.71%	67,045	1.85%	174,695	1.85%	174,488	0.00%	-207
358.05	UG Cond. and Devices - 34.5 kV	288,175	0.71%	2,046	1.93%	5,562	1.93%	5,570	0.00%	8
359.00	Roads and Trails	0		0		0	0.00%	0	0.00%	0
	Total Transmission Plant	**601,875,335**	**1.89%**	**11,376,095**	**2.11%**	**12,695,477**	**1.77%**	**10,658,448**	**-0.34%**	**-2,037,029**
	DISTRIBUTION PLANT									
361.00	Structures and Improvements	15,132,165	1.47%	222,443	1.86%	281,459	1.58%	238,499	-0.28%	-42,960
362.00	Station Equipment	320,779,807	1.92%	6,158,972	1.77%	5,677,802	1.63%	5,233,009	-0.14%	-444,793
362.03	Station Equip. - Communication	4,715,170	4.76%	224,442	1.31%	61,769	-0.71%	-33,686	-2.02%	-95,455
363.00	Storage Battery Equipment	2,413,035	6.67%	160,949	5.68%	137,060	5.35%	129,111	-0.33%	-7,949
364.00	Poles, Towers and Fixtures	447,106,053	2.61%	11,669,468	2.82%	12,608,390	2.44%	10,895,912	-0.38%	-1,712,478
365.00	OH Conductors and Devices	322,511,122	2.45%	7,901,523	2.72%	8,772,302	2.21%	7,139,586	-0.51%	-1,632,716
366.00	Underground Conduit	346,026,905	1.83%	6,332,292	1.81%	6,263,087	1.67%	5,775,360	-0.14%	-487,727
367.02	UG Conductors and Devices	693,434,808	1.94%	13,452,635	2.17%	15,047,536	2.07%	14,331,562	-0.10%	-715,974
368.00	Line Transformers - Overhead	359,584,257	2.02%	7,263,602	2.29%	8,234,479	1.94%	6,991,746	-0.35%	-1,242,733
369.00	Services	194,566,117	2.38%	4,630,673	2.25%	4,377,738	2.08%	4,052,813	-0.17%	-324,925
370.02	AMI Meters	120,249,041	4.88%	5,868,153	6.79%	8,164,910	6.62%	7,964,775	-0.17%	-200,135
370.02	Meter Equipment	54,153,772	2.99%	1,619,198	1.72%	931,445	1.72%	933,268	0.00%	1,823
371.00	Install. on Customers' Premises	15,403,693	4.51%	694,707	4.86%	748,619	4.86%	748,289	0.00%	-330
371.01	EV Charging Stations	12,376,166	9.84%	1,217,815	9.36%	1,158,409	8.98%	1,111,572	-0.38%	-46,837
373.00	Street Lighting and Signal Sys.	30,869,434	3.59%	1,108,213	2.80%	864,344	2.53%	782,478	-0.27%	-81,866
	Total Distribution Plant	**2,939,321,545**	**2.33%**	**68,525,085**	**2.49%**	**73,329,349**	**2.26%**	**66,294,295**	**-0.24%**	**-7,035,054**
	GENERAL PLANT									
390.00	Structures and Improvements	130,920,416	2.40%	3,142,090	2.12%	2,775,513	2.07%	2,715,429	-0.05%	-60,084

Detailed Rate Comparison

Account No.	Description	[1] Plant 12/31/2021	[2] Current Parameters Rate	[2] Current Parameters Annual Accrual	[3] Evergy Proposal Rate	[3] Evergy Proposal Annual Accrual	[4] CURB Proposal Rate	[4] CURB Proposal Annual Accrual	[5] CURB Adjustment Rate	[5] CURB Adjustment Annual Accrual
392.00	Trans. Equip. - Cars	1,318,508	10.58%	139,498	9.37%	123,545	7.09%	93,501	-2.28%	-30,044
392.01	Trans. Equip. - Light Trucks	12,400,620	10.26%	1,272,304	10.75%	1,333,067	7.83%	971,535	-2.92%	-361,532
392.02	Trans. Equip. - Heavy Trucks	45,281,434	7.84%	3,550,065	9.61%	4,351,546	8.17%	3,698,968	-1.44%	-652,578
392.03	Trans. Equip. - Heavy Tractors	2,483,436	5.09%	126,407	7.84%	194,702	6.42%	159,530	-1.42%	-35,172
392.04	Trans. Equip. - Trailers	3,133,587	2.79%	87,427	3.82%	119,703	3.32%	104,129	-0.50%	-15,574
396.00	Power Operated Equipment	31,737,330	5.46%	1,732,859	4.83%	1,532,913	3.92%	1,242,561	-0.91%	-290,352
391.00	Office Furniture and Equip.	11,426,224	5.00%	571,311	4.00%	457,049	4.00%	457,049	0.00%	0
391.01	Other Electronic Equip.	76,584,454	13.52%	10,356,450	13.52%	10,356,450	13.52%	10,356,450	0.00%	0
393.00	Stores Equipment	665,553	3.96%	26,342	3.96%	26,342	3.96%	26,342	0.00%	0
394.00	Tools, Shop and Garage Equip.	9,968,515	5.00%	498,426	3.67%	365,466	3.67%	365,466	0.00%	0
395.00	Laboratory Equipment	9,199,355	5.00%	459,968	3.28%	301,872	3.28%	301,872	0.00%	0
397.00	Communication Equipment	153,146,484	3.55%	5,440,679	3.55%	5,440,679	3.55%	5,440,679	0.00%	0
398.00	Miscellaneous Equipment	1,584,000	5.00%	79,200	6.16%	97,633	6.16%	97,633	0.00%	0
	Total General Plant	**489,849,916**	**5.61%**	**27,483,026**	**5.61%**	**27,476,480**	**5.31%**	**26,031,144**	**-0.30%**	**-1,445,336**
	TOTAL KANSAS METRO	**10,407,004,631**	**2.77%**	**288,467,500**	**2.79%**	**290,358,963**	**2.69%**	**279,858,181**	**-0.10%**	**-10,500,782**
	TOTAL PLANT STUDIED	**23,608,614,864**	**2.77%**	**653,169,072**	**2.96%**	**699,407,644**	**2.87%**	**676,682,609**	**-0.10%**	**-22,725,035**

[1], [2], [3] From depreciation study and workpapers

[4] From Exhibit DJG-5

[5] = [4] - [3]; some figures hard coded on unadjusted accounts

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
				KANSAS CENTRAL						
	STEAM PRODUCTION PLANT									
	Steam Production (Consolidated)									
311.00	**Structures and Improvements**	**339,142,927**		**-11%**	**376,577,524**	**159,731,058**	**216,846,466**	**20.47**	**10,592,803**	**3.12%**
312.00	**Boiler Plant Equipment**	**568,528,004**		**-8%**	**613,096,320**	**247,227,537**	**365,868,783**	**20.56**	**17,797,162**	**3.13%**
312.01	**Boiler Equip. - Unit Trains**	**16,760,617**		**-19%**	**19,906,877**	**8,923,402**	**10,983,474**	**22.77**	**482,330**	**2.88%**
312.02	**Boiler Equip.(AQC)**	**999,444,304**		**-8%**	**1,074,950,620**	**320,307,682**	**754,642,938**	**19.72**	**38,262,438**	**3.83%**
314.00	**Turbogenerator Units**	**298,945,779**		**-5%**	**315,134,316**	**118,339,009**	**196,795,306**	**20.88**	**9,425,177**	**3.15%**
315.00	**Accessory Electric Equip.**	**153,760,154**		**-7%**	**164,502,128**	**67,665,015**	**96,837,113**	**18.86**	**5,134,399**	**3.34%**
316.00	**Misc. Power Plant Equip.**	**42,794,924**		**-10%**	**47,245,110**	**16,732,697**	**30,512,414**	**21.11**	**1,445,172**	**3.38%**
	Total Steam Production (Consolidated)	**2,419,376,709**		**-8%**	**2,611,412,895**	**938,926,400**	**1,672,486,495**	**20.12**	**83,139,481**	**3.44%**
	Hutchinson Unit 4									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								
	Total	0								
	Jeffrey (Consolidated)									
311.00	Structures and Improvements	230,949,047		-10%	254,201,170	116,863,001	137,338,169	22.77	6,030,627	**2.61%**
312.00	Boiler Plant Equipment	442,809,939		-8%	476,709,733	185,756,914	290,952,818	22.77	12,776,851	**2.89%**
312.01	Boiler Plant Equipment	413,161		-13%	468,880	218,378	250,502	22.76	11,004	**2.66%**
312.02	Boiler Plant Equipment	726,280,546		-7%	778,647,958	220,708,028	557,939,930	22.79	24,483,243	**3.37%**
314.00	Turbogenerators	215,911,075		-5%	227,087,268	78,843,600	148,243,668	22.77	6,509,095	**3.01%**
315.00	Accessory Electric Equipment	105,711,939		-7%	113,185,507	43,392,328	69,793,178	22.77	3,064,552	**2.90%**
316.00	Miscellaneous Power Plant Equipment	30,705,984		-9%	33,621,617	11,966,253	21,655,364	22.78	950,423	**3.10%**
	Total Jeffrey (Consolidated)	**1,752,781,691**		**-7%**	**1,883,922,132**	**657,748,502**	**1,226,173,630**	**22.78**	**53,825,794**	**3.07%**
	Jeffrey Unit 1									
311.00	Structures and Improvements	47,569,066		-6%	50,328,072	24,230,722	26,097,350	22.76	1,146,632	**2.41%**
312.00	Boiler Plant Equipment	116,207,842		-6%	122,947,897	45,721,337	77,226,560	22.78	3,390,104	**2.92%**
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	274,826,834		-6%	290,491,964	68,450,867	222,041,097	22.79	9,742,918	**3.55%**
314.00	Turbogenerators	57,717,385		-5%	60,314,667	20,238,749	40,075,918	22.78	1,759,259	**3.05%**
315.00	Accessory Electric Equipment	38,677,336		-6%	40,920,621	13,991,661	26,928,960	22.79	1,181,613	**3.06%**
316.00	Miscellaneous Power Plant Equipment	4,975,965		-5%	5,199,883	2,048,667	3,151,216	22.78	138,333	**2.78%**
	Total	539,974,428		-6%	570,203,104	174,682,004	395,521,100	22.78	17,358,858	3.21%
	Jeffrey Unit 2									
311.00	Structures and Improvements	27,577,454		-6%	29,314,834	17,000,325	12,314,509	22.74	541,535	**1.96%**

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
312.00	Boiler Plant Equipment	101,221,771		-6%	107,598,743	43,712,635	63,886,108	22.77	2,805,714	**2.77%**
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	163,279,680		-6%	173,403,020	56,618,986	116,784,034	22.79	5,124,354	**3.14%**
314.00	Turbogenerators	58,385,257		-5%	61,362,905	22,609,672	38,753,233	22.78	1,701,195	**2.91%**
315.00	Accessory Electric Equipment	25,088,044		-6%	26,668,591	10,158,373	16,510,218	22.78	724,768	**2.89%**
316.00	Miscellaneous Power Plant Equipment	6,015,252		-5%	6,316,015	1,992,193	4,323,822	22.79	189,725	**3.15%**
	Total	381,567,458		-6%	404,664,107	152,092,184	252,571,923	22.78	11,087,292	2.91%
	Jeffrey Unit 3									
311.00	Structures and Improvements	47,526,644		-6%	50,330,716	27,561,343	22,769,373	22.75	1,000,852	**2.11%**
312.00	Boiler Plant Equipment	139,872,373		-6%	148,124,843	65,220,484	82,904,359	22.77	3,640,947	**2.60%**
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	179,592,920		-6%	190,188,902	65,523,810	124,665,092	22.78	5,472,568	**3.05%**
314.00	Turbogenerators	89,036,246		-5%	93,220,950	33,287,656	59,933,294	22.78	2,630,961	**2.95%**
315.00	Accessory Electric Equipment	28,292,529		-6%	29,961,788	13,976,120	15,985,668	22.77	702,050	**2.48%**
316.00	Miscellaneous Power Plant Equipment	3,095,477		-5%	3,240,964	1,038,877	2,202,087	22.79	96,625	**3.12%**
	Total	487,416,189		-6%	515,068,163	206,608,290	308,459,873	22.77	13,544,002	2.78%
	Jeffrey Common									
311.00	Structures and Improvements	108,275,883		-15%	124,192,438	48,070,611	76,121,827	22.78	3,341,608	**3.09%**
312.00	Boiler Plant Equipment	85,507,953		-15%	98,077,622	31,102,459	66,975,163	22.78	2,940,086	**3.44%**
312.01	Boiler Plant Equipment	413,161		-14%	468,938	218,378	250,560	22.77	11,004	**2.66%**
312.02	Boiler Plant Equipment	108,581,112		-15%	124,542,535	30,114,364	94,428,171	22.79	4,143,404	**3.82%**
314.00	Turbogenerators	10,772,187		-14%	12,226,432	2,707,523	9,518,910	22.79	417,679	**3.88%**
315.00	Accessory Electric Equipment	13,654,030		-15%	15,661,172	5,266,173	10,394,999	22.79	456,121	**3.34%**
316.00	Miscellaneous Power Plant Equipment	16,619,290		-14%	18,862,894	6,886,515	11,976,379	22.78	525,741	**3.16%**
	Total	343,823,616		-15%	394,032,032	124,366,023	269,666,008	22.78	11,835,643	3.44%
	Lawrence Energy Center (Consolidated)									
311.00	Structures and Improvements	108,193,880		-13%	122,376,354	42,868,057	79,508,297	17.43	4,562,176	**4.22%**
312.00	Boiler Plant Equipment	125,718,065		-8%	136,386,588	61,470,623	74,915,965	14.92	5,020,312	**3.99%**
312.01	Boiler Plant Equipment	16,347,456		-19%	19,437,997	8,705,025	10,732,972	22.77	471,326	**2.88%**
312.02	Boiler Plant Equipment	273,163,758		-8%	296,302,662	99,599,654	196,703,008	14.28	13,779,194	**5.04%**
314.00	Turbogenerators	83,034,704		-6%	88,047,048	39,495,409	48,551,639	16.65	2,916,082	**3.51%**
315.00	Accessory Electric Equipment	48,048,215		-7%	51,316,622	24,272,687	27,043,935	13.07	2,069,847	**4.31%**
316.00	Miscellaneous Power Plant Equipment	12,088,940		-13%	13,623,493	4,766,444	8,857,049	17.90	494,748	**4.09%**
	Total Lawrence Energy Center (Consolidated)	**666,595,018**		**-9%**	**727,490,763**	**281,177,898**	**446,312,865**	**15.23**	**29,313,686**	**4.40%**
	Lawrence Unit 3									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Total Rate
	Total	0								
	Lawrence Unit 4									
311.00	Structures and Improvements	23,445,311		-4%	24,359,678	14,699,109	9,660,570	6.45	1,497,763	**6.39%**
312.00	Boiler Plant Equipment	44,572,669		-4%	46,311,003	30,718,677	15,592,326	6.45	2,417,415	**5.42%**
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	100,891,747		-4%	104,826,525	58,518,813	46,307,712	6.45	7,179,490	**7.12%**
314.00	Turbogenerators	18,523,442		-4%	19,190,286	12,126,901	7,063,384	6.45	1,095,098	**5.91%**
315.00	Accessory Electric Equipment	20,962,001		-4%	21,779,519	13,833,490	7,946,029	6.45	1,231,942	**5.88%**
316.00	Miscellaneous Power Plant Equipment	1,973,323		-4%	2,044,363	1,089,830	954,533	6.45	147,990	**7.50%**
	Total	210,368,493		-4%	218,511,374	130,986,820	87,524,554	6.45	13,569,698	6.45%
	Lawrence Unit 5									
311.00	Structures and Improvements	30,208,831		-8%	32,504,702	11,065,905	21,438,797	22.79	940,711	**3.11%**
312.00	Boiler Plant Equipment	59,340,559		-8%	63,850,441	25,239,399	38,611,043	22.77	1,695,698	**2.86%**
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	123,284,671		-8%	132,654,306	36,026,635	96,627,671	22.79	4,239,915	**3.44%**
314.00	Turbogenerators	62,821,281		-6%	66,841,843	26,979,269	39,862,574	22.78	1,749,894	**2.79%**
315.00	Accessory Electric Equipment	23,977,942		-8%	25,800,266	8,687,466	17,112,799	22.79	750,891	**3.13%**
316.00	Miscellaneous Power Plant Equipment	3,592,976		-6%	3,822,926	894,510	2,928,416	22.80	128,439	**3.57%**
	Total	303,226,260		-7%	325,474,485	108,893,184	216,581,300	22.78	9,505,548	3.13%
	Lawrence Common									
311.00	Structures and Improvements	54,539,738		-20%	65,502,225	17,103,043	48,399,182	22.79	2,123,703	**3.89%**
312.00	Boiler Plant Equipment	21,804,837		-20%	26,187,609	5,512,547	20,675,062	22.79	907,199	**4.16%**
312.01	Boiler Plant Equipment	16,347,456		-19%	19,437,125	8,705,025	10,732,100	22.77	471,326	**2.88%**
312.02	Boiler Plant Equipment	48,987,340		-20%	58,833,795	5,054,205	53,779,590	22.79	2,359,789	**4.82%**
314.00	Turbogenerators	1,689,981		-19%	2,009,387	389,239	1,620,149	22.79	71,090	**4.21%**
315.00	Accessory Electric Equipment	3,108,272		-20%	3,733,035	1,751,730	1,981,304	22.77	87,014	**2.80%**
316.00	Miscellaneous Power Plant Equipment	6,522,641		-19%	7,755,420	2,782,104	4,973,316	22.78	218,319	**3.35%**
	Total	153,000,265		-20%	183,458,597	41,297,894	142,160,703	22.79	6,238,440	4.08%
	Tecumseh Energy Center (Consolidated)									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								
	Total Tecumseh Energy Center (Consolidated)	**0**								
	Tecumseh Unit 7									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Total Rate
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								
	Total	0								
	Tecumseh Unit 8									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								
	Total	0								
	Tecumseh Common									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								
	Total	0								
	WIND PRODUCTION PLANT									
	Wind Production (Consolidated)									
341.00	**Structures and Improvements**	**27,392,390**		**-2%**	**27,950,737**	**11,680,290**	**16,270,447**	**10.50**	**1,550,121**	**5.66%**
344.00	**Generators and Devices**	**576,817,040**		**-2%**	**589,686,622**	**216,916,642**	**372,769,980**	**11.60**	**32,124,475**	**5.57%**
345.00	**Accessory Electric Equip.**	**81,436,635**		**-2%**	**83,123,313**	**30,773,356**	**52,349,957**	**11.64**	**4,497,356**	**5.52%**
346.00	**Misc. Power Plant Equip.**	**6,361,523**		**-2%**	**6,477,254**	**1,789,554**	**4,687,700**	**9.28**	**504,990**	**7.94%**
	Total Wind Production (Consolidated)	**692,007,588**		**-2%**	**707,237,925**	**261,159,841**	**446,078,084**	**11.53**	**38,676,941**	**5.59%**
	Central Plains Wind Farm									
341.00	Structures and Improvements	10,089,123		-2%	10,250,549	6,028,579	4,221,970	7.43	568,233	**5.63%**
344.00	Generators and Devices	154,369,555		-2%	156,839,468	98,049,495	58,789,973	7.43	7,912,513	**5.13%**
345.00	Accessory Electric Equip.	17,577,816		-2%	17,841,483	11,079,139	6,762,344	7.43	910,141	**5.18%**
346.00	Misc. Power Plant Equip.	1,636,516		-2%	1,661,064	674,964	986,100	7.43	132,719	**8.11%**
	Total	183,673,010		-2%	186,592,564	115,832,177	70,760,387	7.43	9,523,605	5.19%
	Flat Ridge Wind Farm									
341.00	Structures and Improvements	4,991,965		-1%	5,041,885	2,920,015	2,121,870	6.45	328,972	**6.59%**
344.00	Generators and Devices	84,762,713		-1%	85,610,340	45,702,403	39,907,937	6.45	6,187,277	**7.30%**
345.00	Accessory Electric Equip.	15,505,035		-1%	15,644,580	9,072,238	6,572,343	6.45	1,018,968	**6.57%**

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
346.00	Misc. Power Plant Equip.	1,981,014		-1%	1,998,843	556,853	1,441,990	6.45	223,564	**11.29%**
	Total	107,240,727		-1%	108,295,648	58,251,508	50,044,141	6.45	7,758,781	7.23%
	Western Plains Wind Farm									
341.00	Structures and Improvements	12,311,302		-3%	12,656,018	2,731,697	9,924,322	15.20	652,916	**5.30%**
344.00	Generators and Devices	337,684,772		-3%	347,139,946	73,164,744	273,975,202	15.20	18,024,684	**5.34%**
345.00	Accessory Electric Equip.	48,353,784		-3%	49,659,336	10,621,979	39,037,357	15.20	2,568,247	**5.31%**
346.00	Misc. Power Plant Equip.	2,743,993		-3%	2,818,081	557,737	2,260,344	15.20	148,707	**5.42%**
	Total	401,093,851		-3%	412,273,381	87,076,157	325,197,225	15.20	21,394,554	5.33%
	OTHER PRODUCTION PLANT									
	Other Production (Consolidated)									
341.00	**Structures and Improvements**	**51,411,690**		**-3%**	**53,008,356**	**28,547,175**	**24,461,181**	**23.52**	**1,039,916**	**2.02%**
342.00	**Fuel Hldrs, Prod. and Acces.**	**15,235,965**		**-2%**	**15,562,904**	**7,050,461**	**8,512,443**	**22.31**	**381,546**	**2.50%**
344.00	**Generators and Devices**	**481,760,813**		**-1%**	**485,566,433**	**209,997,999**	**275,568,434**	**31.00**	**8,890,727**	**1.85%**
345.00	**Accessory Electric Equip.**	**79,559,918**		**-1%**	**80,222,436**	**35,691,050**	**44,531,386**	**32.02**	**1,390,606**	**1.75%**
346.00	**Misc. Power Plant Equip.**	**12,214,003**		**-5%**	**12,870,880**	**5,257,520**	**7,613,360**	**29.34**	**259,484**	**2.12%**
	Total Other Production (Consolidated)	**640,182,389**		**-1%**	**647,231,010**	**286,544,206**	**360,686,804**	**30.15**	**11,962,280**	**1.87%**
	Aboline Energy Center									
341.00	Structures and Improvements	0								
342.00	Fuel Hldrs, Prod. and Acces.	0								
344.00	Generators and Devices	0								
345.00	Accessory Electric Equip.	0								
346.00	Misc. Power Plant Equip.	0								
	Total	0								
	Emporia Energy Center (Consolidated)									
341.00	Structures and Improvements	19,232,833		0%	19,250,311	7,512,422	11,737,889	32.05	366,180	**1.90%**
342.00	Fuel Hldrs, Prod. and Acces.	6,265,958		-1%	6,309,361	2,100,022	4,209,339	34.74	121,150	**1.93%**
344.00	Generators and Devices	242,220,322		-1%	243,993,562	81,101,853	162,891,709	34.73	4,689,662	**1.94%**
345.00	Accessory Electric Equip.	42,522,224		0%	42,672,405	15,728,613	26,943,792	34.46	781,990	**1.84%**
346.00	Misc. Power Plant Equip.	9,054,372		0%	9,063,419	3,205,211	5,858,209	32.59	179,756	**1.99%**
	Total Emporia Energy Center (Consolidated)	**319,295,709**		**-1%**	**321,289,058**	**109,648,120**	**211,640,938**	**34.48**	**6,138,738**	**1.92%**
	Emporia Gas Turbines Unit 1									
341.00	Structures and Improvements	262,428		-1%	265,315	99,653	165,662	34.78	4,763	**1.82%**
342.00	Fuel Hldrs, Prod. and Acces.	860,285		-1%	869,748	289,500	580,248	34.78	16,683	**1.94%**
344.00	Generators and Devices	24,391,975		-1%	24,660,287	8,086,226	16,574,061	34.78	476,540	**1.95%**
345.00	Accessory Electric Equip.	4,896,354		-1%	4,925,732	1,850,116	3,075,616	34.78	88,431	**1.81%**
346.00	Misc. Power Plant Equip.	120,872		-1%	121,597	45,672	75,925	34.78	2,183	**1.81%**
	Total	30,531,914		-1%	30,842,679	10,371,167	20,471,512	34.78	588,600	1.93%

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
	Emporia Gas Turbines Unit 2									
341.00	Structures and Improvements	262,333		-1%	265,219	99,617	165,602	34.78	4,761	**1.82%**
342.00	Fuel Hldrs, Prod. and Acces.	618,152		-1%	624,952	198,236	426,715	34.79	12,265	**1.98%**
344.00	Generators and Devices	29,276,614		-1%	29,598,657	8,542,659	21,055,998	34.79	605,231	**2.07%**
345.00	Accessory Electric Equip.	1,474,294		-1%	1,483,140	555,399	927,740	34.78	26,675	**1.81%**
346.00	Misc. Power Plant Equip.	117,703		-1%	118,409	44,475	73,934	34.78	2,126	**1.81%**
	Total	31,749,096		-1%	32,090,376	9,440,386	22,649,990	34.79	651,059	2.05%
	Emporia Gas Turbines Unit 3									
341.00	Structures and Improvements	262,402		-1%	265,288	99,643	165,646	34.78	4,763	**1.82%**
342.00	Fuel Hldrs, Prod. and Acces.	622,246		-1%	629,091	198,191	430,900	34.79	12,386	**1.99%**
344.00	Generators and Devices	24,611,066		-1%	24,881,788	8,094,543	16,787,245	34.78	482,669	**1.96%**
345.00	Accessory Electric Equip.	4,631,669		-1%	4,659,459	1,750,103	2,909,356	34.78	83,650	**1.81%**
346.00	Misc. Power Plant Equip.	154,240		-1%	155,165	58,280	96,885	34.78	2,786	**1.81%**
	Total	30,281,623		-1%	30,590,791	10,200,760	20,390,031	34.78	586,254	1.94%
	Emporia Gas Turbines Unit 4									
341.00	Structures and Improvements	262,324		-1%	265,210	99,613	165,596	34.78	4,761	**1.82%**
342.00	Fuel Hldrs, Prod. and Acces.	624,803		-1%	631,676	206,026	425,649	34.79	12,235	**1.96%**
344.00	Generators and Devices	25,412,561		-1%	25,692,099	8,101,476	17,590,623	34.79	505,623	**1.99%**
345.00	Accessory Electric Equip.	1,233,441		-1%	1,240,842	464,385	776,457	34.78	22,325	**1.81%**
346.00	Misc. Power Plant Equip.	154,194		-1%	155,119	58,263	96,856	34.78	2,785	**1.81%**
	Total	27,687,323		-1%	27,984,945	8,929,763	19,055,182	34.79	547,729	1.98%
	Emporia Gas Turbines Unit 5									
341.00	Structures and Improvements	450,153		-1%	456,005	171,276	284,729	34.78	8,187	**1.82%**
342.00	Fuel Hldrs, Prod. and Acces.	1,026,706		-1%	1,040,053	366,859	673,194	34.78	19,356	**1.89%**
344.00	Generators and Devices	48,343,396		-1%	48,971,860	17,931,121	31,040,739	34.78	892,488	**1.85%**
345.00	Accessory Electric Equip.	8,546,227		-1%	8,614,597	3,224,010	5,390,587	34.78	154,991	**1.81%**
346.00	Misc. Power Plant Equip.	660,370		-1%	665,653	207,895	457,758	34.79	13,158	**1.99%**
	Total	59,026,852		-1%	59,748,168	21,901,161	37,847,007	34.78	1,088,179	1.84%
	Emporia Gas Turbines Unit 6									
341.00	Structures and Improvements	485,661		-1%	491,975	170,797	321,178	35.69	8,999	**1.85%**
342.00	Fuel Hldrs, Prod. and Acces.	1,133,852		-1%	1,148,592	374,650	773,942	35.69	21,685	**1.91%**
344.00	Generators and Devices	40,345,005		-1%	40,869,490	13,762,783	27,106,707	35.69	759,504	**1.88%**
345.00	Accessory Electric Equip.	7,377,988		-1%	7,444,390	2,572,362	4,872,028	35.69	136,510	**1.85%**
346.00	Misc. Power Plant Equip.	260,729		-1%	263,076	53,330	209,745	35.71	5,874	**2.25%**
	Total	49,603,235		-1%	50,217,522	16,933,922	33,283,600	35.69	932,572	1.88%
	Emporia Gas Turbines Unit 7									
341.00	Structures and Improvements	487,561		-1%	493,899	171,465	322,435	35.69	9,034	**1.85%**
342.00	Fuel Hldrs, Prod. and Acces.	1,131,374		-1%	1,146,082	374,657	771,425	35.69	21,615	**1.91%**
344.00	Generators and Devices	39,972,779		-1%	40,492,425	13,878,884	26,613,541	35.69	745,686	**1.87%**
345.00	Accessory Electric Equip.	7,463,380		-1%	7,530,550	2,603,881	4,926,669	35.69	138,041	**1.85%**
346.00	Misc. Power Plant Equip.	180,389		-1%	182,013	25,415	156,597	35.72	4,384	**2.43%**

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
	Total	49,235,483		-1%	49,844,969	17,054,302	32,790,667	35.69	918,760	1.87%
	Emporia Common									
341.00	Structures and Improvements	16,759,971		-8%	18,050,489	6,600,359	11,450,130	35.68	320,912	**1.91%**
342.00	Fuel Hldrs, Prod. and Acces.	248,540		-8%	267,678	91,902	175,775	35.69	4,925	**1.98%**
344.00	Generators and Devices	9,866,926		-8%	10,626,679	2,704,161	7,922,518	35.70	221,919	**2.25%**
345.00	Accessory Electric Equip.	6,898,871		-7%	7,395,590	2,708,357	4,687,233	35.68	131,369	**1.90%**
346.00	Misc. Power Plant Equip.	7,405,875		-7%	7,939,098	2,711,880	5,227,218	35.69	146,462	**1.98%**
	Total	41,180,183		-8%	44,279,533	14,816,659	29,462,875	35.69	825,586	2.00%
	Gordon Evans Energy Center CTs (Consolidated)									
341.00	Structures and Improvements	12,064,626		0%	12,115,435	7,364,585	4,750,850	20.47	232,110	**1.92%**
342.00	Fuel Hldrs, Prod. and Acces.	4,990,575		0%	5,008,973	3,202,577	1,806,396	19.00	95,081	**1.91%**
344.00	Generators and Devices	92,884,322		-1%	93,666,790	48,140,169	45,526,621	27.25	1,670,672	**1.80%**
345.00	Accessory Electric Equip.	23,037,655		-1%	23,164,547	12,807,712	10,356,836	27.34	378,753	**1.64%**
346.00	Misc. Power Plant Equip.	563,956		0%	564,828	219,108	345,719	20.93	16,519	**2.93%**
	Total Gordon Evans Energy Center CTs (Consolidated)	**133,541,134**		**-1%**	**134,520,573**	**71,734,151**	**62,786,422**	**26.24**	**2,393,135**	**1.79%**
	Gordon Evans Unit 1									
341.00	Structures and Improvements	1,576,910		-2%	1,602,141	916,096	686,044	27.43	25,011	**1.59%**
342.00	Fuel Hldrs, Prod. and Acces.	530,569		-2%	539,058	281,161	257,898	27.44	9,399	**1.77%**
344.00	Generators and Devices	24,373,620		-2%	24,763,598	12,736,352	12,027,246	27.44	438,311	**1.80%**
345.00	Accessory Electric Equip.	5,141,699		-1%	5,203,399	2,841,840	2,361,559	27.44	86,063	**1.67%**
346.00	Misc. Power Plant Equip.	60,448		-1%	61,173	17,471	43,702	27.47	1,591	**2.63%**
	Total	31,683,246		-2%	32,169,369	16,792,920	15,376,449	27.44	560,374	1.77%
	Gordon Evans Unit 2									
341.00	Structures and Improvements	1,576,910		-2%	1,602,141	916,096	686,044	27.43	25,011	**1.59%**
342.00	Fuel Hldrs, Prod. and Acces.	613,936		-2%	623,759	321,873	301,886	27.44	11,002	**1.79%**
344.00	Generators and Devices	24,261,903		-2%	24,650,093	13,218,600	11,431,493	27.44	416,600	**1.72%**
345.00	Accessory Electric Equip.	5,070,934		-1%	5,131,785	2,801,571	2,330,214	27.44	84,920	**1.67%**
346.00	Misc. Power Plant Equip.	10,194		-1%	10,316	2,674	7,643	27.47	278	**2.73%**
	Total	31,533,877		-2%	32,018,095	17,260,815	14,757,280	27.44	537,811	1.71%
	Gordon Evans Unit 3									
341.00	Structures and Improvements	2,886,411		-2%	2,938,366	1,627,041	1,311,326	28.36	46,239	**1.60%**
342.00	Fuel Hldrs, Prod. and Acces.	875,019		-2%	890,769	458,083	432,686	28.36	15,257	**1.74%**
344.00	Generators and Devices	43,197,838		-2%	43,975,399	21,758,711	22,216,688	28.37	783,105	**1.81%**
345.00	Accessory Electric Equip.	12,632,110		-1%	12,808,960	7,038,498	5,770,461	28.36	203,472	**1.61%**
346.00	Misc. Power Plant Equip.	69,010		-1%	69,976	7,130	62,846	28.41	2,212	**3.21%**
	Total	59,660,388		-2%	60,683,471	30,889,464	29,794,007	28.37	1,050,284	1.76%
	Gordon Evans Common									
341.00	Structures and Improvements	6,024,395		-29%	7,759,421	3,905,352	3,854,069	28.37	135,850	**2.26%**
342.00	Fuel Hldrs, Prod. and Acces.	2,971,051		-29%	3,826,714	2,141,460	1,685,253	28.36	59,424	**2.00%**

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
344.00	Generators and Devices	1,050,961		-29%	1,353,638	426,505	927,132	28.39	32,657	**3.11%**
345.00	Accessory Electric Equip.	192,912		-28%	247,699	125,802	121,897	28.36	4,298	**2.23%**
346.00	Misc. Power Plant Equip.	424,304		-28%	544,806	191,833	352,973	28.38	12,437	**2.93%**
	Total	10,663,623		-29%	13,732,278	6,790,953	6,941,325	28.37	244,666	2.29%
	Hutchinson Energy Center GTs (Consolidated)									
341.00	Structures and Improvements	13,476,284		-11%	14,927,624	10,440,799	4,486,824	14.07	318,845	**2.37%**
342.00	Fuel Hldrs, Prod. and Acces.	2,550,947		-9%	2,772,219	1,045,499	1,726,720	12.49	138,194	**5.42%**
344.00	Generators and Devices	51,399,340		-1%	51,689,143	36,967,882	14,721,261	21.54	683,479	**1.33%**
345.00	Accessory Electric Equip.	3,132,664		-5%	3,299,523	3,233,846	65,677	-2.88	-22,810	**-0.73%**
346.00	Misc. Power Plant Equip.	1,189,332		-10%	1,308,205	1,011,159	297,047	12.37	24,010	**2.02%**
	Total Hutchinson Energy Center GTs (Consolidated)	**71,748,567**		**-3%**	**73,996,714**	**52,699,185**	**21,297,529**	**18.65**	**1,141,718**	**1.59%**
	Hutchinson Unit 1									
341.00	Structures and Improvements	8,792		-1%	8,862	8,911	-49	12.29	-4	**-0.05%**
342.00	Fuel Hldrs, Prod. and Acces.	138,438		-1%	139,546	127,528	12,018	12.29	978	**0.71%**
344.00	Generators and Devices	15,820,424		-1%	15,946,987	8,907,397	7,039,590	12.30	572,324	**3.62%**
345.00	Accessory Electric Equip.	336,683		-1%	338,703	292,563	46,141	12.29	3,754	**1.12%**
346.00	Misc. Power Plant Equip.	79,394		-1%	79,870	52,899	26,971	12.30	2,193	**2.76%**
	Total	16,383,731		-1%	16,513,969	9,389,297	7,124,671	12.30	579,245	3.54%
	Hutchinson Unit 2									
341.00	Structures and Improvements	16,710		-1%	16,844	17,010	-167	12.29	-14	**-0.08%**
342.00	Fuel Hldrs, Prod. and Acces.	122,128		-1%	123,105	136,911	-13,806	12.28	-1,124	**-0.92%**
344.00	Generators and Devices	13,958,917		-1%	14,070,588	7,883,499	6,187,089	12.30	503,015	**3.60%**
345.00	Accessory Electric Equip.	314,969		-1%	316,859	279,388	37,471	12.29	3,049	**0.97%**
346.00	Misc. Power Plant Equip.	26,050		-1%	26,206	29,674	-3,468	12.28	-282	**-1.08%**
	Total	14,438,774		-1%	14,553,602	8,346,483	6,207,119	12.30	504,644	3.50%
	Hutchinson Unit 3									
341.00	Structures and Improvements	16,710		-1%	16,844	17,010	-167	12.29	-14	**-0.08%**
342.00	Fuel Hldrs, Prod. and Acces.	349,145		-1%	351,938	334,622	17,316	12.29	1,409	**0.40%**
344.00	Generators and Devices	13,618,354		-1%	13,727,301	9,779,121	3,948,180	12.30	320,990	**2.36%**
345.00	Accessory Electric Equip.	607,764		-1%	611,411	451,764	159,646	12.30	12,979	**2.14%**
346.00	Misc. Power Plant Equip.	26,050		-1%	26,206	29,674	-3,468	12.28	-282	**-1.08%**
	Total	14,618,023		-1%	14,733,700	10,612,192	4,121,507	12.30	335,083	2.29%
	Hutchinson Unit 4									
341.00	Structures and Improvements	603,749		1%	599,523	820,327	-220,804	3.48	-63,449	**-10.51%**
342.00	Fuel Hldrs, Prod. and Acces.	31,064		1%	30,847	41,175	-10,328	3.48	-2,968	**-9.55%**
344.00	Generators and Devices	7,903,385		1%	7,848,061	10,344,674	-2,496,613	3.48	-717,417	**-9.08%**
345.00	Accessory Electric Equip.	421,500		1%	418,128	554,723	-136,595	3.48	-39,251	**-9.31%**
346.00	Misc. Power Plant Equip.	2,210		1%	2,192	2,919	-726	3.48	-209	**-9.44%**
	Total	8,961,908		1%	8,898,751	11,763,817	-2,865,066	3.48	-823,295	-9.19%

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
	Hutchinson Common									
341.00	Structures and Improvements	12,830,323		-11%	14,280,149	9,577,540	4,702,609	12.30	382,326	**2.98%**
342.00	Fuel Hldrs, Prod. and Acces.	1,910,172		-11%	2,126,021	405,263	1,720,759	12.30	139,899	**7.32%**
344.00	Generators and Devices	98,260		-11%	109,363	53,191	56,172	12.30	4,567	**4.65%**
345.00	Accessory Electric Equip.	1,451,748		-11%	1,614,344	1,655,409	-41,065	12.29	-3,341	**-0.23%**
346.00	Misc. Power Plant Equip.	1,055,628		-11%	1,173,858	895,992	277,866	12.30	22,591	**2.14%**
	Total	17,346,131		-11%	19,303,736	12,587,395	6,716,341	12.30	546,041	3.15%
	Spring Creek Energy Center GTs (Consolidated)									
341.00	Structures and Improvements	6,637,947		-1%	6,714,987	3,229,369	3,485,618	28.39	122,780	**1.85%**
342.00	Fuel Hldrs, Prod. and Acces.	1,428,485		-3%	1,472,352	702,363	769,988	28.39	27,122	**1.90%**
344.00	Generators and Devices	95,256,829		-1%	96,216,937	43,788,095	52,428,843	28.39	1,846,914	**1.94%**
345.00	Accessory Electric Equip.	10,867,375		-2%	11,085,961	3,920,879	7,165,082	28.36	252,673	**2.33%**
346.00	Misc. Power Plant Equip.	1,406,343		-38%	1,934,429	822,043	1,112,385	28.38	39,199	**2.79%**
	Total Spring Creek Energy Center GTs (Consolidated)	**115,596,979**		**-2%**	**117,424,665**	**52,462,749**	**64,961,916**	**28.38**	**2,288,689**	**1.98%**
	Spring Creek Unit 1									
341.00	Structures and Improvements	1,649,440		-1%	1,664,285	804,617	859,668	28.37	30,302	**1.84%**
342.00	Fuel Hldrs, Prod. and Acces.	340,572		-1%	343,637	166,135	177,502	28.37	6,257	**1.84%**
344.00	Generators and Devices	23,717,901		-1%	23,931,362	10,996,201	12,935,161	28.37	455,945	**1.92%**
345.00	Accessory Electric Equip.	2,251,280		-1%	2,264,788	825,219	1,439,569	28.38	50,725	**2.25%**
346.00	Misc. Power Plant Equip.	53,256		-1%	53,522	3,585	49,937	28.41	1,758	**3.30%**
	Total	28,012,449		-1%	28,257,594	12,795,757	15,461,837	28.37	544,986	1.95%
	Spring Creek Unit 2									
341.00	Structures and Improvements	1,649,440		-1%	1,664,285	804,617	859,668	28.37	30,302	**1.84%**
342.00	Fuel Hldrs, Prod. and Acces.	340,572		-1%	343,637	166,135	177,502	28.37	6,257	**1.84%**
344.00	Generators and Devices	23,656,697		-1%	23,869,607	11,001,297	12,868,310	28.37	453,589	**1.92%**
345.00	Accessory Electric Equip.	2,091,489		-1%	2,104,038	791,206	1,312,832	28.37	46,275	**2.21%**
346.00	Misc. Power Plant Equip.	50,181		-1%	50,432	3,378	47,054	28.41	1,656	**3.30%**
	Total	27,788,379		-1%	28,031,999	12,766,634	15,265,366	28.37	538,079	1.94%
	Spring Creek Unit 3									
341.00	Structures and Improvements	1,649,440		-1%	1,664,285	804,617	859,668	28.37	30,302	**1.84%**
342.00	Fuel Hldrs, Prod. and Acces.	340,572		-1%	343,637	166,135	177,502	28.37	6,257	**1.84%**
344.00	Generators and Devices	23,869,153		-1%	24,083,975	10,731,662	13,352,313	28.37	470,649	**1.97%**
345.00	Accessory Electric Equip.	4,074,734		-1%	4,099,182	1,270,356	2,828,826	28.38	99,677	**2.45%**
346.00	Misc. Power Plant Equip.	53,874		-1%	54,143	1,265	52,878	28.41	1,861	**3.45%**
	Total	29,987,773		-1%	30,245,223	12,974,036	17,271,187	28.37	608,746	2.03%
	Spring Creek Unit 4									
341.00	Structures and Improvements	1,657,134		-1%	1,672,048	802,390	869,658	28.37	30,654	**1.85%**
342.00	Fuel Hldrs, Prod. and Acces.	340,572		-1%	343,637	166,135	177,502	28.37	6,257	**1.84%**
344.00	Generators and Devices	23,859,171		-1%	24,073,904	10,971,198	13,102,705	28.37	461,851	**1.94%**
345.00	Accessory Electric Equip.	2,106,072		-1%	2,118,708	801,937	1,316,772	28.37	46,414	**2.20%**
346.00	Misc. Power Plant Equip.	118,624		-1%	119,217	7,985	111,232	28.41	3,915	**3.30%**

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Total Rate
	Total	28,081,573		-1%	28,327,514	12,749,645	15,577,869	28.37	549,091	1.96%
	Spring Creek Common									
341.00	Structures and Improvements	32,493		-47%	47,765	13,128	34,637	28.39	1,220	**3.75%**
342.00	Fuel Hldrs, Prod. and Acces.	66,197		-47%	97,310	37,823	59,487	28.39	2,095	**3.17%**
344.00	Generators and Devices	153,907		-47%	226,243	87,736	138,507	28.38	4,880	**3.17%**
345.00	Accessory Electric Equip.	343,800		-47%	504,011	232,161	271,849	28.37	9,582	**2.79%**
346.00	Misc. Power Plant Equip.	1,130,408		-47%	1,657,178	805,830	851,348	28.37	30,009	**2.65%**
	Total	1,726,805		-47%	2,532,507	1,176,678	1,355,829	28.37	47,787	2.77%
	Tecumseh Energy Center (Consolidated)									
341.00	Structures and Improvements	0								
342.00	Fuel Hldrs, Prod. and Acces.	0								
344.00	Generators and Devices	0								
345.00	Accessory Electric Equip.	0								
346.00	Misc. Power Plant Equip.	0								
	Total Tecumseh Energy Center (Consolidated)	**0**								
	Tecumseh Unit 1									
341.00	Structures and Improvements	0								
342.00	Fuel Hldrs, Prod. and Acces.	0								
344.00	Generators and Devices	0								
345.00	Accessory Electric Equip.	0								
346.00	Misc. Power Plant Equip.	0								
	Total	0								
	Tecumseh Unit 2									
341.00	Structures and Improvements	0								
342.00	Fuel Hldrs, Prod. and Acces.	0								
344.00	Generators and Devices	0								
345.00	Accessory Electric Equip.	0								
346.00	Misc. Power Plant Equip.	0								
	Total	0								
	Tecumseh Common									
341.00	Structures and Improvements	0								
342.00	Fuel Hldrs, Prod. and Acces.	0								
344.00	Generators and Devices	0								
345.00	Accessory Electric Equip.	0								
346.00	Misc. Power Plant Equip.	0								
	Total	0								
	Total Production Plant	**3,751,566,686**		**-6%**	**3,965,881,830**	**1,486,630,447**	**2,479,251,383**	**18.53**	**133,778,702**	**3.57%**

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
	TRANSMISSION PLANT									
352.00	Structures and Improvements	54,985,346	R4 - 65	-23%	67,631,976	12,794,674	54,837,302	52.34	1,047,713	**1.91%**
352.05	Struct. and Improv. - 34.5 kV	214,459	R4 - 65	-23%	263,785	46,746	217,039	53.28	4,074	**1.90%**
353.00	Station Equip.	546,834,699	L1 - 69	-18%	645,264,945	82,972,695	562,292,250	59.55	9,442,355	**1.73%**
353.03	Station Equip. - Comm.	0								
353.05	Station Equip. - 34.5 kV	67,315,200	R1 - 65	-18%	79,431,936	7,745,396	71,686,540	58.20	1,231,727	**1.83%**
354.00	Towers and Fixtures.	2,570,512	R4 - 65	-40%	3,598,717	2,308,106	1,290,611	17.60	73,330	**2.85%**
354.05	Towers and Fix. - 34.5 kV	17,041	R4 - 65	-40%	23,857	15,209	8,649	22.58	383	**2.25%**
355.00	Poles and Fixtures	583,183,773	S0.5 - 62	-65%	962,253,225	120,886,220	841,367,006	54.42	15,460,621	**2.65%**
355.05	Poles and Fixtures - 34.5 kV	86,345,749	S0.5 - 62	-65%	142,470,486	15,713,698	126,756,788	53.76	2,357,827	**2.73%**
356.00	OH Conductor and Devices	194,044,638	S0 - 76	-65%	320,173,653	59,785,887	260,387,765	64.02	4,067,288	**2.10%**
356.05	OH Cond. and Dev.- 34.5 kV	54,526,077	S0 - 76	-65%	89,968,027	11,733,972	78,234,055	65.22	1,199,541	**2.20%**
357.00	UG Conduit	0								
357.05	UG Conduit - 34.5 kV	2,301,055	R3 - 60	0%	2,301,055	507,290	1,793,765	49.53	36,216	**1.57%**
358.00	UG Conductor and Devices	0								
358.05	UG Cond. and Dev. - 34.5 kV	12,704,048	R3 - 50	0%	12,704,048	1,811,586	10,892,462	41.95	259,653	**2.04%**
359.00	Roads and Trails	0								
	Total Transmission Plant	**1,605,042,597**		**-45%**	**2,326,085,709**	**316,321,477**	**2,009,764,232**	**57.13**	**35,180,729**	**2.19%**
	DISTRIBUTION PLANT									
361.00	Structures and Improvements	26,940,712	R2.5 - 65	-25%	33,675,890	5,960,283	27,715,607	51.91	533,917	**1.98%**
362.00	Station Equip.	262,875,269	S0 - 67	-18%	310,192,817	51,045,933	259,146,885	55.76	4,647,541	**1.77%**
362.03	Station Equip. - Comm.	0								
364.00	Poles, Towers and Fixtures.	343,508,604	O2 - 67	-65%	566,789,197	98,766,747	468,022,450	59.77	7,830,391	**2.28%**
365.00	OH Cond. and Dev.	221,824,498	L1 - 62	-75%	388,192,872	60,859,292	327,333,579	50.62	6,466,487	**2.92%**
366.00	UG Conduit	48,945,940	R2.5 - 70	-20%	58,735,128	11,234,421	47,500,707	55.69	852,949	**1.74%**
366.01	UG Conduit - Network	4,043,901	R2.5 - 70	-20%	4,852,681	2,183,773	2,668,909	38.14	69,977	**1.73%**
367.00	UG Cond. and Dev.	160,685,863	R1.5 - 55	-30%	208,891,622	29,027,406	179,864,215	46.11	3,900,764	**2.43%**
367.01	UG Cond. and Dev. - Network	7,544,124	R1.5 - 55	-25%	9,430,155	2,250,569	7,179,586	40.79	176,013	**2.33%**
368.00	Line Transformers - OH	169,193,557	S0 - 50	-20%	203,032,268	47,453,096	155,579,172	37.01	4,203,706	**2.48%**
368.01	Line Transformers - UG	123,762,901	L1.5 - 55	-5%	129,951,046	23,728,336	106,222,710	43.62	2,435,184	**1.97%**
368.02	Line Capacitors	10,393,231	R0.5 - 55	-40%	14,550,523	3,165,369	11,385,155	43.13	263,973	**2.54%**
369.01	Services - OH	30,015,577	R1 - 60	-30%	39,020,250	11,672,771	27,347,479	41.65	656,602	**2.19%**
369.02	Services - UG	59,372,025	R1 - 60	-30%	77,183,633	14,470,701	62,712,932	47.97	1,307,336	**2.20%**
369.03	Services - Network	227,866	R1 - 60	-30%	296,226	68,981	227,245	43.15	5,266	**2.31%**
370.02	Meters - Electronic	70,209,336	L1.5 - 15	-3%	72,315,616	19,478,972	52,836,644	10.39	5,085,336	**7.24%**
370.05	Meters - Equip.	15,438,267	S3 - 20	0%	15,438,267	6,267,725	9,170,542	12.14	755,399	**4.89%**
371.00	Install. on Cust. Prem.	0								
372.00	Leased Prop. on Cust. Prem.	24,618,367	O2 - 22	-25%	30,772,959	2,045,169	28,727,789	19.26	1,491,578	**6.06%**
373.00	Street Lighting and Signal Sys.	49,342,669	O3 - 27	-20%	59,211,203	3,392,901	55,818,302	26.22	2,128,844	**4.31%**
	Total Distribution Plant	**1,628,942,707**		**-36%**	**2,222,532,353**	**393,072,445**	**1,829,459,908**	**42.73**	**42,811,263**	**2.63%**
	GENERAL PLANT									
390.00	Structures and Improvements	82,986,592	L0.5 - 55	-10%	91,285,251	26,632,447	64,652,804	44.15	1,464,390	**1.76%**

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
392.00	Transportation Equipment	8,805,137	O4 - 10	0%	8,805,137	818,535	7,986,602	11.93	669,455	**7.60%**
396.00	Power Operated Equipment	5,970,625	L1 - 20	3%	5,791,506	3,015,636	2,775,871	12.96	214,188	**3.59%**
391.00	Office Furn. and Equipment	9,716,783	SQ - 25	0%	9,716,783	3,586,545	6,130,238	15.77	388,671	**4.00%**
391.02	Comp and Other Elec. Equip.	79,505,205	SQ - 5	0%	79,505,205	44,236,928	35,268,277	3.00	11,136,584	**14.01%**
393.00	Stores Equipment	2,258,778	SQ - 25	0%	2,258,778	763,541	1,495,237	16.55	90,351	**4.00%**
394.00	Tools, Shop and Garage Equip.	25,915,544	SQ - 25	0%	25,915,544	7,570,648	18,344,896	17.70	1,036,622	**4.00%**
395.00	Laboratory Equipment	263,282	SQ - 25	0%	263,282	60,368	202,914	19.27	10,531	**4.00%**
397.00	Communication Equipment	58,756,175	SQ - 15	0%	58,756,175	37,879,845	20,876,330	10.55	1,938,300	**3.30%**
398.00	Misc. Equipment	2,773,860	SQ - 15	0%	2,773,860	1,129,187	1,644,673	9.45	173,960	**6.27%**
	Total General Plant	**276,951,981**		**-3%**	**285,071,521**	**125,693,679**	**159,377,842**	**9.31**	**17,123,052**	**6.18%**
	TOTAL KANSAS CENTRAL	**7,262,503,971**		**-21%**	**8,799,571,413**	**2,321,718,049**	**6,477,853,365**	**28.30**	**228,893,745**	**3.15%**
	KANSAS SOUTH									
	STEAM PRODUCTION PLANT									
	Steam Production (Consolidated)									
311.00	**Structures and Improvements**	**157,589,643**		**-16%**	**182,139,933**	**60,279,038**	**121,860,896**	**18.07**	**6,742,345**	**4.28%**
312.00	**Boiler Plant Equipment**	**398,820,270**		**-10%**	**437,788,042**	**139,348,859**	**298,439,182**	**14.76**	**20,219,380**	**5.07%**
312.01	**Boiler Equip. - Unit Trains**	**1,214,490**		**-8%**	**1,315,284**	**654,076**	**661,209**	**18.37**	**35,985**	**2.96%**
312.02	**Boiler Equip.(AQC)**	**431,415,344**		**-6%**	**456,482,710**	**138,676,138**	**317,806,572**	**14.63**	**21,715,593**	**5.03%**
314.00	**Turbogenerator Units**	**107,830,353**		**-5%**	**113,121,001**	**41,120,980**	**72,000,021**	**16.21**	**4,442,171**	**4.12%**
315.00	**Accessory Electric Equip.**	**52,646,507**		**-7%**	**56,149,824**	**21,493,520**	**34,656,305**	**16.74**	**2,070,405**	**3.93%**
316.00	**Misc. Power Plant Equip.**	**17,255,231**		**-14%**	**19,650,535**	**6,540,069**	**13,110,466**	**18.59**	**705,188**	**4.09%**
	Total Steam Production (Consolidated)	**1,166,771,838**		**-9%**	**1,266,647,329**	**408,112,679**	**858,534,650**	**15.35**	**55,931,068**	**4.79%**
	Gordon Evans Energy Center (Consolidated)									
311.00	Structures and Improvements	89,140		0%	89,477	26,466	63,011	5.46	11,541	**12.95%**
312.00	Boiler Plant Equipment									
312.01	Boiler Plant Equipment									
312.02	Boiler Plant Equipment									
314.00	Turbogenerators									
315.00	Accessory Electric Equipment									
316.00	Miscellaneous Power Plant Equipment									
	Total Gordon Evans Energy Center (Consolidated)	**89,140**		**0%**	**89,477**	**26,466**	**63,011**	**5.46**	**11,541**	**12.95%**
	Gordon Evans Unit 1									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Total Rate
	Total	0								
	Gordon Evans Unit 2									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								
	Total	0								
	Gordon Evans Common									
311.00	Structures and Improvements	89,140		0%	89,477	26,466	63,011	5.46	11,541	**12.95%**
312.00	Boiler Plant Equipment									
312.01	Boiler Plant Equipment									
312.02	Boiler Plant Equipment									
314.00	Turbogenerators									
315.00	Accessory Electric Equipment									
316.00	Miscellaneous Power Plant Equipment									
	Total	89,140		0%	89,477	26,466	63,011	5.46	11,541	12.95%
	Jeffrey Energy Center (Consolidated)									
311.00	Structures and Improvements	67,866,652		-10%	74,943,237	29,279,541	45,663,695	22.77	2,005,611	**2.96%**
312.00	Boiler Plant Equipment	134,624,146		-8%	145,475,828	48,518,427	96,957,402	22.77	4,257,488	**3.16%**
312.01	Boiler Plant Equipment	82,818		-15%	94,962	36,802	58,160	22.76	2,556	**3.09%**
312.02	Boiler Plant Equipment	206,640,519		-8%	222,659,010	52,540,131	170,118,878	22.78	7,469,134	**3.61%**
314.00	Turbogenerators	61,988,755		-6%	65,402,151	19,393,158	46,008,992	22.77	2,020,461	**3.26%**
315.00	Accessory Electric Equipment	31,105,866		-7%	33,367,439	10,714,383	22,653,055	22.78	994,585	**3.20%**
316.00	Miscellaneous Power Plant Equipment	8,092,966		-10%	8,866,566	2,722,432	6,144,134	22.77	269,793	**3.33%**
	Total Jeffrey Energy Center (Consolidated)	**510,401,722**		**-8%**	**550,809,191**	**163,204,875**	**387,604,316**	**22.77**	**17,019,629**	**3.33%**
	Jeffrey Unit 1									
311.00	Structures and Improvements	14,995,841		-6%	15,910,587	6,334,036	9,576,552	22.76	420,762	**2.81%**
312.00	Boiler Plant Equipment	34,406,384		-6%	36,505,173	11,689,394	24,815,779	22.77	1,089,845	**3.17%**
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	76,352,651		-6%	81,010,163	15,711,378	65,298,785	22.79	2,865,238	**3.75%**
314.00	Turbogenerators	16,620,516		-5%	17,434,921	4,948,869	12,486,052	22.78	548,115	**3.30%**
315.00	Accessory Electric Equipment	11,651,612		-6%	12,362,360	3,512,662	8,849,699	22.78	388,485	**3.33%**
316.00	Miscellaneous Power Plant Equipment	1,373,146		-5%	1,440,430	467,225	973,205	22.78	42,722	**3.11%**
	Total	155,400,150		-6%	164,663,635	42,663,565	122,000,071	22.78	5,355,168	3.45%
	Jeffrey Unit 2									
311.00	Structures and Improvements	8,766,602		-7%	9,353,964	4,483,693	4,870,271	22.74	214,172	**2.44%**
312.00	Boiler Plant Equipment	31,005,305		-7%	33,051,655	11,437,508	21,614,147	22.77	949,238	**3.06%**
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	45,402,563		-7%	48,399,132	13,019,916	35,379,216	22.79	1,552,401	**3.42%**

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
314.00	Turbogenerators	16,652,107		-5%	17,551,321	5,531,924	12,019,396	22.78	527,629	**3.17%**
315.00	Accessory Electric Equipment	7,660,403		-7%	8,165,990	2,637,129	5,528,861	22.78	242,707	**3.17%**
316.00	Miscellaneous Power Plant Equipment	2,087,432		-5%	2,200,153	644,514	1,555,640	22.79	68,260	**3.27%**
	Total	111,574,412		-6%	118,722,215	37,754,684	80,967,531	22.78	3,554,407	3.19%
	Jeffrey Unit 3									
311.00	Structures and Improvements	14,715,830		-6%	15,613,496	7,116,462	8,497,034	22.75	373,496	**2.54%**
312.00	Boiler Plant Equipment	43,910,828		-6%	46,589,389	17,402,383	29,187,005	22.77	1,281,818	**2.92%**
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	51,496,624		-6%	54,637,918	15,892,720	38,745,198	22.78	1,700,843	**3.30%**
314.00	Turbogenerators	25,541,670		-5%	26,793,212	8,229,481	18,563,731	22.78	814,914	**3.19%**
315.00	Accessory Electric Equipment	8,444,557		-6%	8,959,675	3,498,849	5,460,826	22.77	239,825	**2.84%**
316.00	Miscellaneous Power Plant Equipment	863,591		-5%	905,907	238,919	666,988	22.79	29,267	**3.39%**
	Total	144,973,100		-6%	153,499,596	52,378,813	101,120,783	22.77	4,440,163	3.06%
	Jeffrey Common									
311.00	Structures and Improvements	29,388,379		-16%	34,061,131	11,345,351	22,715,780	22.78	997,181	**3.39%**
312.00	Boiler Plant Equipment	25,301,629		-16%	29,324,588	7,989,141	21,335,447	22.78	936,587	**3.70%**
312.01	Boiler Plant Equipment	82,818		-15%	94,992	36,802	58,190	22.77	2,556	**3.09%**
312.02	Boiler Plant Equipment	33,388,681		-16%	38,697,481	7,916,117	30,781,364	22.79	1,350,652	**4.05%**
314.00	Turbogenerators	3,174,462		-15%	3,641,108	682,884	2,958,224	22.79	129,804	**4.09%**
315.00	Accessory Electric Equipment	3,349,294		-16%	3,881,832	1,065,744	2,816,087	22.79	123,567	**3.69%**
316.00	Miscellaneous Power Plant Equipment	3,768,797		-15%	4,322,810	1,371,774	2,951,037	22.78	129,545	**3.44%**
	Total	98,454,060		-16%	114,023,943	30,407,813	83,616,129	22.78	3,669,891	3.73%
	La Cygne Energy Center (Consolidated)									
311.00	Structures and Improvements	89,633,851		-19%	107,107,219	30,973,030	76,134,189	16.11	4,725,193	**5.27%**
312.00	Boiler Plant Equipment	264,196,124		-11%	292,312,213	90,830,433	201,481,781	12.62	15,961,892	**6.04%**
312.01	Boiler Plant Equipment	1,131,672		-8%	1,220,323	617,274	603,049	18.04	33,429	**2.95%**
312.02	Boiler Plant Equipment	224,774,825		-4%	233,823,700	86,136,007	147,687,693	10.37	14,246,459	**6.34%**
314.00	Turbogenerators	45,841,598		-4%	47,718,850	21,727,822	25,991,029	10.73	2,421,710	**5.28%**
315.00	Accessory Electric Equipment	21,540,641		-6%	22,782,386	10,779,136	12,003,250	11.16	1,075,821	**4.99%**
316.00	Miscellaneous Power Plant Equipment	9,162,265		-18%	10,783,969	3,817,637	6,966,332	16.00	435,395	**4.75%**
	Total La Cygne Energy Center (Consolidated)	**656,280,976**		**-9%**	**715,748,660**	**244,881,338**	**470,867,322**	**12.10**	**38,899,899**	**5.93%**
	La Cygne Unit 1									
311.00	Structures and Improvements	26,547,998		-4%	27,636,466	15,284,167	12,352,299	10.35	1,193,459	**4.50%**
312.00	Boiler Plant Equipment	179,157,348		-4%	186,323,642	69,463,369	116,860,273	10.36	11,279,949	**6.30%**
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	224,679,191		-4%	233,666,359	86,118,744	147,547,614	10.36	14,242,048	**6.34%**
314.00	Turbogenerators	43,438,998		-4%	44,959,363	21,076,510	23,882,852	10.36	2,305,295	**5.31%**
315.00	Accessory Electric Equipment	19,208,378		-4%	19,995,921	10,017,791	9,978,130	10.36	963,140	**5.01%**
316.00	Miscellaneous Power Plant Equipment	2,736,658		-4%	2,832,441	1,625,804	1,206,637	10.35	116,583	**4.26%**
	Total	495,768,571		-4%	515,414,192	203,586,387	311,827,805	10.36	30,100,474	6.07%
	La Cygne Unit 2									

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
311.00	Structures and Improvements	1,917,103		-1%	1,943,942	691,287	1,252,656	18.05	69,399	**3.62%**
312.00	Boiler Plant Equipment	7,333,936		-1%	7,436,611	1,260,745	6,175,866	18.06	341,964	**4.66%**
312.01	Boiler Plant Equipment	804,087		-1%	808,107	447,600	360,507	18.02	20,006	**2.49%**
312.02	Boiler Plant Equipment	95,634		-1%	96,973	17,262	79,711	18.07	4,411	**4.61%**
314.00	Turbogenerators	1,066,499		-1%	1,071,831	56,431	1,015,400	18.04	56,286	**5.28%**
315.00	Accessory Electric Equipment	634,605		-1%	643,489	204,172	439,317	18.05	24,339	**3.84%**
316.00	Miscellaneous Power Plant Equipment	529,775		-1%	532,424	190,622	341,802	18.05	18,936	**3.57%**
	Total	12,381,639		-1%	12,533,379	2,868,119	9,665,260	18.05	535,342	4.32%
	La Cygne Common									
311.00	Structures and Improvements	61,168,750		-27%	77,561,975	14,997,576	62,564,399	18.07	3,462,335	**5.66%**
312.00	Boiler Plant Equipment	77,704,840		-27%	98,529,737	20,106,318	78,423,419	18.07	4,339,979	**5.59%**
312.01	Boiler Plant Equipment	327,585		-26%	412,102	169,674	242,428	18.06	13,423	**4.10%**
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	1,336,101		-26%	1,680,815	594,880	1,085,935	18.06	60,129	**4.50%**
315.00	Accessory Electric Equipment	1,697,658		-27%	2,152,630	557,173	1,595,458	18.06	88,342	**5.20%**
316.00	Miscellaneous Power Plant Equipment	5,895,832		-26%	7,416,957	2,001,211	5,415,746	18.06	299,875	**5.09%**
	Total	148,130,766		-27%	187,754,216	38,426,832	149,327,384	18.07	8,264,084	5.58%
	Murray Gill (Consolidated)									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								
	Total Murray Gill (Consolidated)	**0**								
	Murray Gill Unit 1									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								
	Total	0								
	Murray Gill Unit 2									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Total Rate
	Total	0								
	Murray Gill Unit 3									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								
	Total	0								
	Murray Gill Unit 4									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								
	Total	0								
	Murray Gill Common									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								
	Total	0								
	Neosho (Consolidated)									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								
	Total Neosho (Consolidated)	**0**								
	Neosho Unit 1									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Total Rate
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								
	Total	0								
	Neosho Common									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								
	Total	0								
	Shared Plant and Equipment									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								
314.00	Turbogenerators	0								
315.00	Accessory Electric Equipment	0								
316.00	Miscellaneous Power Plant Equipment	0								
	Total	0								
	NUCLEAR PRODUCTION									
321.00	Structures and Improvements	464,187,704		-1%	468,365,393	264,945,294	203,420,100	22.76	8,937,614	**1.93%**
322.00	Reactor Plant Equipment	962,750,782		-1%	971,415,539	452,555,424	518,860,115	22.77	22,787,006	**2.37%**
323.00	Turbogenerator Units	217,914,312		0%	218,568,055	95,170,668	123,397,387	22.78	5,416,918	**2.49%**
324.00	Accessory Electric Equip.	160,358,316		0%	160,839,391	83,762,552	77,076,839	22.77	3,385,017	**2.11%**
325.00	Misc. Power Plant Equip.	126,726,285		-1%	127,866,822	48,804,566	79,062,256	22.78	3,470,687	**2.74%**
352.00	Structures and Improvements	290,130		-2%	295,642	190,626	105,016	22.74	4,618	**1.59%**
353.00	Station Equipment	33,456,704		-1%	33,858,184	10,797,203	23,060,981	22.79	1,011,890	**3.02%**
355.00	Poles and Fixtures	58,255		-4%	60,818	38,949	21,869	22.74	962	**1.65%**
356.00	OH Cond. and Devices.	39,418		-4%	41,152	26,534	14,618	22.74	643	**1.63%**
390.00	Structures and Improvements	845,390		-1%	852,999	217,559	635,439	22.80	27,870	**3.30%**
391.00	Office Furn. and Equipment	5,519,613		0%	5,519,613	2,978,617	2,540,996	12.28	206,921	**3.75%**
391.02	Office Equipment - Computer	8,299,415		0%	8,299,415	5,809,590	2,489,825	1.50	1,659,883	**20.00%**
397.00	Communication Equipment	238,772		0%	238,772	238,772	0	1.50	0	**0.00%**
	Total Nuclear Production	**1,980,685,096**		**-1%**	**1,996,221,796**	**965,536,354**	**1,030,685,442**	**21.97**	**46,910,030**	**2.37%**
	OTHER PRODUCTION									

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
344.00	**Generators and Devices**	**1,809,058**		**-1%**	**1,821,721**	**899,228**	**922,493**	**27.44**	**33,617**	**1.86%**
	Total Other Production (Consolidated)	**1,809,058**		**-1%**	**1,821,721**	**899,228**	**922,493**	**27.44**	**33,617**	**1.86%**
	Gordon Evans Unit 2									
344.00	Generators and Devices	228,689		-1%	230,290	23,352	206,938	27.48	7,530	**3.29%**
	Total	228,689		-1%	230,290	23,352	206,938	27.48	7,530	3.29%
	Gordon Evans Common									
344.00	Generators and Devices	1,580,369		-1%	1,591,432	875,876	715,556	27.43	26,087	**1.65%**
	Total	1,580,369		-1%	1,591,432	875,876	715,556	27.43	26,087	1.65%
	Total Production Plant	**3,149,265,992**		**-4%**	**3,264,690,846**	**1,374,548,261**	**1,890,142,585**	**18.37**	**102,874,715**	**3.27%**
	TRANSMISSION PLANT									
352.00	Structures and Improvements	35,209,671	R4 - 65	-23%	43,307,895	7,161,876	36,146,019	55.35	653,045	**1.85%**
352.05	Struct and Improv. - 34.5 kV	0								
353.00	Station Equipment	429,036,203	S0 - 69	-18%	506,262,720	76,643,637	429,619,082	59.67	7,199,918	**1.68%**
353.03	Station Equip. - Comm.	55,080	R2 - 15	-18%	64,994	6,200	58,795	13.66	4,304	**7.81%**
353.05	Station Equipment - 34.5 kV	6,762,945	R1 - 65	-18%	7,980,275	628,180	7,352,095	60.30	121,925	**1.80%**
354.00	Towers and Fixtures	7,040,907	R4 - 65	-40%	9,857,270	7,099,605	2,757,665	24.33	113,344	**1.61%**
354.05	Towers and Fixtures - 34.5 kV	0								
355.00	Poles and Fixtures	563,573,432	S0 - 73	-65%	929,896,163	132,445,580	797,450,583	65.28	12,215,848	**2.17%**
355.05	Poles and Fixtures - 34.5 kV	5,195,287	S0 - 73	-65%	8,572,224	848,980	7,723,244	67.60	114,249	**2.20%**
356.00	OH Conductors and Devices	187,780,161	R1 - 72	-65%	309,837,266	72,557,417	237,279,848	59.66	3,977,202	**2.12%**
356.05	OH Cond. and Dev.- 34.5 kV	3,111,823	R1 - 72	-65%	5,134,508	336,418	4,798,090	69.84	68,701	**2.21%**
357.00	UG Conduit	419,862	R3 - 60	0%	419,862	318,799	101,063	17.32	5,835	**1.39%**
357.05	UG Conduit - 34.5 kV	32,022	R3 - 60	0%	32,022	3,517	28,505	53.69	531	**1.66%**
358.00	UG Conductors and Devices	3,306,901	R3 - 50	0%	3,306,901	734,275	2,572,626	40.00	64,316	**1.94%**
358.05	UG Cond. and Dev. - 34.5 kV	231,676	R3 - 50	0%	231,676	28,494	203,182	44.13	4,604	**1.99%**
359.00	Roads and Trails	19,910	R4 - 65	0%	19,910	16,843	3,067	13.05	235	**1.18%**
	Total Transmission Plant	**1,241,775,880**		**-47%**	**1,824,923,685**	**298,829,820**	**1,526,093,865**	**62.18**	**24,544,057**	**1.98%**
	DISTRIBUTION PLANT									
361.00	Structures and Improvements	10,607,579	R2.5 - 65	-25%	13,259,474	3,018,039	10,241,434	49.65	206,273	**1.94%**
362.00	Station Equipment	188,732,553	S0.5 - 65	-18%	222,704,413	35,759,869	186,944,544	54.32	3,441,542	**1.82%**
362.03	Station Equip. - Comm.	376,941	R2 - 15	-18%	444,790	60,183	384,608	12.95	29,699	**7.88%**
364.00	Poles, Towers and Fixtures	252,780,833	R2 - 68	-65%	417,088,374	60,704,182	356,384,192	54.93	6,487,970	**2.57%**
365.00	OH Conduct. and Dev.	195,948,775	L1 - 62	-75%	342,910,356	70,871,351	272,039,005	49.23	5,525,879	**2.82%**
366.00	UG Conduit	60,521,189	R2.5 - 70	-30%	78,677,546	15,961,990	62,715,555	55.74	1,125,145	**1.86%**
366.01	UG Conduit - Network	3,660,839	R2.5 - 70	-30%	4,759,091	1,850,504	2,908,586	42.35	68,680	**1.88%**
367.00	UG Conductors and Devices	164,373,947	R2 - 62	-30%	213,686,131	42,889,169	170,796,962	49.55	3,446,962	**2.10%**
367.01	UG Cond. and Dev. - Network	10,905,969	R2 - 62	-25%	13,632,461	3,906,610	9,725,851	44.29	219,595	**2.01%**

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
368.00	Line Transformers - OH	129,790,906	S0 - 50	-15%	149,259,542	40,544,474	108,715,068	37.61	2,890,589	**2.23%**
368.01	Line Transformers - UG	128,872,178	L1.5 - 55	-5%	135,315,787	29,258,004	106,057,782	43.01	2,465,887	**1.91%**
368.02	Line Capacitors	8,382,961	R0.5 - 55	-40%	11,736,145	2,413,532	9,322,614	44.97	207,307	**2.47%**
369.01	Services - OH	31,852,871	R1 - 60	-35%	43,001,376	14,428,815	28,572,561	41.11	695,027	**2.18%**
369.02	Services - UG	67,821,424	R1 - 60	-35%	91,558,922	24,235,967	67,322,956	44.76	1,504,087	**2.22%**
369.03	Services - Network	744,140	R1 - 60	-35%	1,004,589	530,807	473,782	29.95	15,819	**2.13%**
370.02	AMI Meters	56,550,567	L1.5 - 15	-3%	58,247,084	13,409,899	44,837,185	11.29	3,971,407	**7.02%**
370.05	Meter Equipment	24,938,084	S3 - 20	0%	24,938,084	6,872,451	18,065,633	15.57	1,160,285	**4.65%**
371.00	Install. on Cust. Prem.	0								
372.00	Leased Prop. on Cust. Prem.	16,448,737	O2 - 22	-25%	20,560,921	3,573,264	16,987,657	18.79	904,080	**5.50%**
373.00	Street Lighting and Sig. Sys.	43,304,276	O3 - 27	-20%	51,965,131	5,109,016	46,856,115	26.21	1,787,719	**4.13%**
	Total Distribution Plant	**1,396,614,769**		**-36%**	**1,894,750,218**	**375,398,126**	**1,519,352,092**	**42.02**	**36,153,951**	**2.59%**
	GENERAL PLANT									
390.00	Structures and Improvements	61,718,743	L0.5 - 55	-10%	67,890,617	19,829,775	48,060,842	47.51	1,011,594	**1.64%**
392.00	Transportation Equipment	3,939,101	O4 - 10	0%	3,939,101	1,823,426	2,115,675	12.22	173,132	**4.40%**
396.00	Power Operated Equipment	3,286,533	L1 - 20	3%	3,187,937	2,009,397	1,178,540	14.43	81,673	**2.49%**
391.00	Office Furn. and Equipment	6,302,942	SQ - 25	0%	6,302,942	1,890,501	4,412,441	17.50	252,118	**4.00%**
391.02	Comp and Other Elec. Equip.	4,709,512	SQ - 5	0%	4,709,512	2,542,987	2,166,525	2.31	819,954	**17.41%**
393.00	Stores Equipment	741,239	SQ - 25	0%	741,239	334,404	406,835	13.72	29,650	**4.00%**
394.00	Tools, Shop and Garage Equip.	13,837,556	SQ - 25	0%	13,837,556	3,515,570	10,321,986	18.65	553,502	**4.00%**
395.00	Laboratory Equipment	0								
397.00	Communication Equipment	55,805,628	SQ - 15	0%	55,805,628	44,910,320	10,895,308	7.42	1,374,945	**2.46%**
398.00	Misc. Equipment	1,108,367	SQ - 15	0%	1,108,367	573,469	534,898	8.71	61,392	**5.54%**
	Total General Plant	**151,449,621**		**-4%**	**157,522,899**	**77,429,849**	**80,093,050**	**18.38**	**4,357,960**	**2.88%**
	TOTAL KANSAS SOUTH	**5,939,106,262**		**-20%**	**7,141,887,649**	**2,126,206,057**	**5,015,681,592**	**29.87**	**167,930,683**	**2.83%**
	KANSAS METRO									
	STEAM PRODUCTION PLANT									
	Steam Production (Consolidated)									
311.00	**Structures and Improvements**	**330,037,155**		**-19%**	**391,416,672**	**91,164,991**	**300,251,681**	**26.40**	**11,374,847**	**3.45%**
311.02	**Struct. and Improv. - H5 Rebuild**	**8,573,500**		**-9%**	**9,368,159**	**3,847,186**	**5,520,973**	**32.00**	**172,506**	**2.01%**
311.04	**Structures and Improv. - Itan 2**	**93,401,883**		**-8%**	**100,919,230**	**20,305,475**	**80,613,754**	**45.50**	**1,771,906**	**1.90%**
312.00	**Boiler Equipment - Unit Trains**	**1,681,126,211**		**-7%**	**1,807,053,689**	**674,209,774**	**1,132,843,915**	**18.39**	**61,604,787**	**3.66%**
312.01	**Boiler Equipment (AQC)**	**20,483,086**		**-8%**	**22,184,391**	**7,220,802**	**14,963,589**	**32.54**	**459,880**	**2.25%**
312.02	**Boiler Equip.(AQC)**	**2,610,471**		**-4%**	**2,724,070**	**2,221,162**	**502,909**	**10.32**	**48,712**	**1.87%**
312.03	**Boiler Plant Equip. - H5 Rebuild**	**211,908,313**		**-9%**	**231,549,618**	**92,000,471**	**139,549,148**	**32.00**	**4,360,253**	**2.06%**
312.04	**Boiler Plant Equip. - Iatan 2**	**674,292,858**		**-8%**	**728,529,101**	**137,868,140**	**590,660,961**	**45.50**	**12,980,830**	**1.93%**
314.00	**Turbogenerator Units**	**286,419,121**		**-5%**	**302,059,288**	**132,718,118**	**169,341,169**	**21.11**	**8,021,285**	**2.80%**
314.04	**Turbogenerator Units - Iatan 2**	**231,796,084**		**-6%**	**244,726,570**	**49,034,392**	**195,692,178**	**45.47**	**4,303,920**	**1.86%**
315.00	**Accessory Electric Equipment**	**183,429,562**		**-9%**	**199,517,528**	**78,128,165**	**121,389,363**	**22.28**	**5,448,758**	**2.97%**

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
315.01	**Acc. Elec. Equip. - H5 Rebuild**	**33,389,822**		**-9%**	**36,484,651**	**14,910,410**	**21,574,241**	**32.00**	**674,099**	**2.02%**
315.04	**Acc. Elec. Equip. - Iatan 2**	**57,716,338**		**-8%**	**62,361,025**	**12,411,585**	**49,949,440**	**45.50**	**1,097,671**	**1.90%**
316.00	**Misc. Power Plant Equipment**	**39,317,621**		**-24%**	**48,585,556**	**16,867,331**	**31,718,225**	**25.22**	**1,257,712**	**3.20%**
316.01	**Misc. Equipment - H5 Rebuild**	**2,305,161**		**-8%**	**2,478,732**	**1,030,829**	**1,447,903**	**32.04**	**45,197**	**1.96%**
316.04	**Misc. Equipment - Iatan 2**	**5,364,118**		**-6%**	**5,663,181**	**945,682**	**4,717,499**	**45.48**	**103,733**	**1.93%**
	Total Steam Production (Consolidated)	**3,862,171,304**		**-9%**	**4,195,621,462**	**1,334,884,512**	**2,860,736,950**	**25.15**	**113,726,097**	**2.94%**
	Hawthorn (Consolidated)									
311.00	Structures and Improvements	43,250,879		-42%	61,576,615	18,708,205	42,868,410	31.63	1,355,242	**3.13%**
311.02	Struct. and Improv. - H5 Rebuild	8,573,500		-9%	9,368,159	3,847,186	5,520,973	32.00	172,506	**2.01%**
312.00	Boiler Plant Equipment	199,536,308		-9%	217,976,139	60,501,656	157,474,483	30.10	5,231,633	**2.62%**
312.01	Boiler Equipment - Unit Trains	18,472,368		-8%	19,862,708	6,445,332	13,417,376	32.05	418,616	**2.27%**
312.02	Boiler Equipment (AQC)	0								
312.03	Boiler Plant Equip. - H5 Rebuild	211,908,313		-9%	231,549,618	92,000,471	139,549,148	32.00	4,360,253	**2.06%**
314.00	Turbogenerator Units	127,752,819		-7%	137,126,855	48,718,113	88,408,741	30.25	2,923,081	**2.29%**
315.00	Accessory Electric Equipment	49,045,591		-12%	55,054,496	15,791,629	39,262,867	28.77	1,364,533	**2.78%**
315.01	Accessory Elec. Equip. - H5 Rebuild	33,389,822		-9%	36,484,651	14,910,410	21,574,241	32.00	674,099	**2.02%**
316.00	Misc. Power Plant Equipment	14,959,122		-48%	22,164,428	6,680,506	15,483,922	31.87	485,905	**3.25%**
316.01	Misc. Equipment - H5 Rebuild	2,305,161		-8%	2,478,732	1,030,829	1,447,903	32.04	45,197	**1.96%**
	Total Hawthorn (Consolidated)	**709,193,883**		**-12%**	**793,642,401**	**268,634,338**	**525,008,063**	**30.83**	**17,031,066**	**2.40%**
	Hawthorn Unit 5									
311.00	Structures and Improvements	21,128,478		-9%	23,093,426	7,669,159	15,424,267	32.02	481,707	**2.28%**
311.02	Boiler Plant Equipment	8,573,500		-9%	9,370,836	3,847,186	5,523,649	32.02	172,506	**2.01%**
312.00	Boiler Plant Equipment	153,088,201		-9%	167,172,315	37,046,869	130,125,447	32.06	4,058,810	**2.65%**
312.01	Boiler Plant Equipment	18,472,368		-8%	19,857,796	6,445,332	13,412,464	32.04	418,616	**2.27%**
312.02	Boiler Plant Equipment	0								
312.03	Boiler Plant Equipment	211,908,313		-9%	231,615,786	92,000,471	139,615,315	32.02	4,360,253	**2.06%**
314.00	Boiler Plant Equipment	107,071,070		-8%	115,101,400	39,833,889	75,267,511	32.04	2,349,173	**2.19%**
315.00	Boiler Plant Equipment	30,211,639		-9%	32,991,110	8,098,887	24,892,223	32.06	776,426	**2.57%**
315.01	Turbogenerators	33,389,822		-9%	36,495,075	14,910,410	21,584,666	32.02	674,099	**2.02%**
316.00	Accessory Electric Equipment	6,217,354		-8%	6,683,656	2,924,492	3,759,164	32.01	117,437	**1.89%**
316.00	Miscellaneous Power Plant Equipment	2,305,161		-8%	2,478,048	1,030,829	1,447,219	32.02	45,197	**1.96%**
	Total	592,365,906		-9%	644,859,448	213,807,524	431,051,924	32.04	13,454,227	2.27%
	Hawthorn Unit 9									
311.00	Structures and Improvements	2,294,105		-7%	2,456,986	1,105,423	1,351,564	22.77	59,357	**2.59%**
311.02	Boiler Plant Equipment	0								
312.00	Boiler Plant Equipment	45,080,103		-7%	48,280,790	23,024,095	25,256,695	22.78	1,108,722	**2.46%**
312.01	Boiler Plant Equipment	0								
312.02	Boiler Plant Equipment	0								
312.03	Boiler Plant Equipment	0								
314.00	Boiler Plant Equipment	20,559,416		-6%	21,772,422	8,784,356	12,988,066	22.78	570,152	**2.77%**
315.00	Boiler Plant Equipment	16,306,729		-7%	17,464,507	6,440,340	11,024,166	22.78	483,941	**2.97%**
315.01	Turbogenerators	0								
316.00	Accessory Electric Equipment	353,461		-6%	374,315	150,548	223,767	22.79	9,819	**2.78%**
316.00	Miscellaneous Power Plant Equipment	0						0.00		

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
	Total	84,593,814		-7%	90,349,020	39,504,763	50,844,258	22.78	2,231,991	2.64%
	Hawthorn Common									
311.00	Structures and Improvements	19,828,296		-82%	36,028,014	9,933,623	26,094,391	32.05	814,178	**4.11%**
311.02	Struct. and Improv. - H5 Rebuild	0								
312.00	Boiler Plant Equipment	1,368,004		-82%	2,487,031	430,692	2,056,339	32.08	64,100	**4.69%**
312.01	Boiler Equipment - Unit Trains	0								
312.02	Boiler Equipment (AQC)	0								
312.03	Boiler Plant Equip. - H5 Rebuild	0								
314.00	Turbogenerator Units	122,333		-80%	220,322	99,868	120,454	32.07	3,756	**3.07%**
315.00	Accessory Electric Equipment	2,527,223		-82%	4,591,964	1,252,402	3,339,562	32.06	104,166	**4.12%**
315.01	Accessory Elec. Equip. - H5 Rebuild	0								
316.00	Misc. Power Plant Equipment	8,388,307		-80%	15,107,341	3,605,466	11,501,875	32.07	358,649	**4.28%**
316.01	Misc. Equipment - H5 Rebuild	0								
	Total	32,234,163		-81%	58,434,672	15,322,052	43,112,620	32.06	1,344,849	4.17%
	Iatan (Consolidated)									
311.00	Structures and Improvements	135,959,182		-17%	159,353,335	25,294,281	134,059,055	42.15	3,180,252	**2.34%**
311.04	Structures and Improv. - Itan 2	93,401,883		-8%	100,919,230	20,305,475	80,613,754	45.50	1,771,906	**1.90%**
312.00	Boiler Plant Equipment	634,755,270		-9%	690,163,862	255,930,156	434,233,706	23.59	18,409,457	**2.90%**
312.01	Boiler Equipment - Unit Trains	1,554,088		-16%	1,798,019	468,493	1,329,526	45.44	29,260	**1.88%**
312.02	Boiler Equipment (AQC)	0								
312.04	Boiler Plant Equip. - Iatan 2	674,292,858		-8%	728,529,101	137,868,140	590,660,961	45.50	12,980,830	**1.93%**
314.00	Turbogenerator Units	83,037,611		-4%	86,435,410	38,334,793	48,100,617	18.39	2,616,080	**3.15%**
314.04	Turbogenerator Units - Iatan 2	231,796,084		-6%	244,726,570	49,034,392	195,692,178	45.47	4,303,920	**1.86%**
315.00	Accessory Electric Equipment	89,948,583		-9%	97,602,328	35,555,562	62,046,766	23.36	2,655,635	**2.95%**
315.04	Accessory Elec. Equip. - Iatan 2	57,716,338		-8%	62,361,025	12,411,585	49,949,440	45.50	1,097,671	**1.90%**
316.00	Misc. Power Plant Equipment	15,475,066		-8%	16,680,922	5,595,955	11,084,967	24.31	455,964	**2.95%**
316.04	Misc. Power Plant Equip. - Iatan 2	5,364,118		-6%	5,663,181	945,682	4,717,499	45.48	103,733	**1.93%**
	Total Iatan (Consolidated)	**2,023,301,081**		**-8%**	**2,194,232,983**	**581,744,514**	**1,612,488,469**	**33.87**	**47,604,707**	**2.35%**
	Iatan Unit 1									
311.00	Structures and Improvements	9,390,098		-4%	9,775,092	3,433,811	6,341,281	17.10	370,835	**3.95%**
311.04	Structures and Improv. - Itan 2	0								
312.00	Boiler Plant Equipment	425,517,789		-4%	442,964,018	200,246,915	242,717,104	17.10	14,193,983	**3.34%**
312.01	Boiler Equipment - Unit Trains	0								
312.02	Boiler Equipment (AQC)	0								
312.04	Boiler Plant Equip. - Iatan 2	0								
314.00	Turbogenerator Units	77,071,609		-3%	79,537,900	36,834,695	42,703,205	17.10	2,497,263	**3.24%**
314.04	Turbogenerator Units - Iatan 2	0								
315.00	Accessory Electric Equipment	61,690,043		-4%	64,219,335	28,846,168	35,373,167	17.10	2,068,606	**3.35%**
315.04	Accessory Elec. Equip. - Iatan 2	0								
316.00	Misc. Power Plant Equipment	9,781,946		-3%	10,094,968	4,274,263	5,820,705	17.11	340,193	**3.48%**
316.04	Misc. Power Plant Equip. - Iatan 2	0								
	Total	583,451,485		-4%	606,591,314	273,635,852	332,955,462	17.10	19,470,881	3.34%
	Iatan Unit 2									
311.00	Structures and Improvements	0								

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
311.04	Structures and Improv. - Itan 2	93,401,883		-8%	100,874,034	20,305,475	80,568,558	45.47	1,771,906	**1.90%**
312.00	Boiler Plant Equipment	0								
312.01	Boiler Equipment - Unit Trains	0								
312.02	Boiler Equipment (AQC)	0								
312.04	Boiler Plant Equip. - Iatan 2	674,292,858		-8%	728,236,287	137,868,140	590,368,147	45.48	12,980,830	**1.93%**
314.00	Turbogenerator Units	0								
314.04	Turbogenerator Units - Iatan 2	231,796,084		-6%	244,776,665	49,034,392	195,742,273	45.48	4,303,920	**1.86%**
315.00	Accessory Electric Equipment	0								
315.04	Accessory Elec. Equip. - Iatan 2	57,716,338		-8%	62,333,645	12,411,585	49,922,060	45.48	1,097,671	**1.90%**
316.00	Misc. Power Plant Equipment	0								
316.04	Misc. Power Plant Equip. - Iatan 2	5,364,118		-6%	5,664,509	945,682	4,718,826	45.49	103,733	**1.93%**
	Total	1,062,571,281		-7%	1,141,885,139	220,565,274	921,319,865	45.48	20,258,060	1.91%
	Iatan Common									
311.00	Structures and Improvements	126,569,084		-18%	149,604,657	21,860,470	127,744,187	45.47	2,809,417	**2.22%**
311.04	Structures and Improv. - Itan 2	0								
312.00	Boiler Plant Equipment	209,237,481		-18%	247,318,703	55,683,241	191,635,461	45.46	4,215,474	**2.01%**
312.01	Boiler Equipment - Unit Trains	1,554,088		-16%	1,798,080	468,493	1,329,587	45.44	29,260	**1.88%**
312.02	Boiler Equipment (AQC)	0								
312.04	Boiler Plant Equip. - Iatan 2	0								
314.00	Turbogenerator Units	5,966,002		-16%	6,902,664	1,500,098	5,402,566	45.47	118,816	**1.99%**
314.04	Turbogenerator Units - Iatan 2	0								
315.00	Accessory Electric Equipment	28,258,540		-18%	33,401,594	6,709,395	26,692,200	45.47	587,029	**2.08%**
315.04	Accessory Elec. Equip. - Iatan 2	0								
316.00	Misc. Power Plant Equipment	5,693,120		-16%	6,586,940	1,321,692	5,265,248	45.48	115,771	**2.03%**
316.04	Misc. Power Plant Equip. - Iatan 2	0								
	Total	377,278,315		-18%	445,612,638	87,543,388	358,069,250	45.46	7,875,767	2.09%
	La Cygne Energy Center (Consolidated)									
311.00	Structures and Improvements	143,257,049		-14%	162,731,252	53,427,761	109,303,491	17.22	6,346,512	**4.43%**
312.00	Boiler Plant Equipment	846,232,533		-6%	898,287,505	357,495,675	540,791,829	14.25	37,956,103	**4.49%**
312.01	Boiler Equipment - Unit Trains	456,630		-15%	523,664	306,977	216,687	18.05	12,003	**2.63%**
312.02	Boiler Equipment (AQC)	2,610,471		-4%	2,724,070	2,221,162	502,909	10.32	48,712	**1.87%**
314.00	Turbogenerator Units	75,628,691		-4%	78,497,023	45,665,211	32,831,811	13.23	2,482,125	**3.28%**
315.00	Accessory Electric Equipment	44,410,441		-5%	46,834,784	26,769,316	20,065,468	14.05	1,428,275	**3.22%**
316.00	Misc. Power Plant Equipment	8,636,738		-10%	9,490,613	4,516,914	4,973,699	15.97	311,364	**3.61%**
	Total La Cygne Energy Center (Consolidated)	**1,121,232,553**		**-7%**	**1,199,088,912**	**490,403,016**	**708,685,896**	**14.59**	**48,585,094**	**4.33%**
	La Cygne Unit 1									
311.00	Structures and Improvements	20,699,548		-4%	21,589,629	14,367,465	7,222,164	10.35	697,794	**3.37%**
312.00	Boiler Plant Equipment	367,275,117		-4%	383,067,947	188,354,515	194,713,432	10.36	18,794,733	**5.12%**
312.01	Boiler Equipment - Unit Trains	0								
312.02	Boiler Equipment (AQC)	2,610,471		-4%	2,725,332	2,221,162	504,170	10.35	48,712	**1.87%**
314.00	Turbogenerator Units	41,862,104		-4%	43,452,864	27,344,410	16,108,454	10.36	1,554,870	**3.71%**
315.00	Accessory Electric Equipment	21,460,501		-4%	22,383,303	14,667,572	7,715,730	10.36	744,762	**3.47%**
316.00	Misc. Power Plant Equipment	2,428,285		-4%	2,520,560	1,648,993	871,567	10.36	84,128	**3.46%**
	Total	456,336,026		-4%	475,739,634	248,604,117	227,135,517	10.36	21,924,998	4.80%

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
	La Cygne Unit 2									
311.00	Structures and Improvements	4,869,396		-4%	5,083,649	2,291,092	2,792,558	18.06	154,627	**3.18%**
312.00	Boiler Plant Equipment	343,009,924		-4%	358,102,361	124,314,351	233,788,009	18.06	12,945,072	**3.77%**
312.01	Boiler Equipment - Unit Trains	0								
312.02	Boiler Equipment (AQC)	0								
314.00	Turbogenerator Units	32,781,824		-4%	33,929,188	18,064,040	15,865,148	18.05	878,956	**2.68%**
315.00	Accessory Electric Equipment	18,654,174		-4%	19,474,958	10,210,139	9,264,819	18.05	513,286	**2.75%**
316.00	Misc. Power Plant Equipment	1,335,658		-4%	1,382,406	831,990	550,416	18.05	30,494	**2.28%**
	Total	400,650,976		-4%	417,972,562	155,711,612	262,260,950	18.06	14,522,435	3.62%
	La Cygne Common									
311.00	Structures and Improvements	117,688,105		-16%	136,047,449	36,769,205	99,278,245	18.07	5,494,092	**4.67%**
312.00	Boiler Plant Equipment	135,947,492		-16%	157,155,301	44,826,808	112,328,492	18.07	6,216,297	**4.57%**
312.01	Boiler Equipment - Unit Trains	456,630		-15%	523,755	306,977	216,778	18.06	12,003	**2.63%**
312.02	Boiler Equipment (AQC)	0								
314.00	Turbogenerator Units	984,763		-15%	1,129,523	256,762	872,761	18.07	48,299	**4.90%**
315.00	Accessory Electric Equipment	4,295,766		-16%	4,965,905	1,891,604	3,074,302	18.06	170,227	**3.96%**
316.00	Misc. Power Plant Equipment	4,872,795		-15%	5,589,096	2,035,932	3,553,164	18.06	196,742	**4.04%**
	Total	264,245,551		-16%	305,411,029	86,087,287	219,323,742	18.07	12,137,661	4.59%
	Montrose Energy Center (Consolidated)									
311.00	Structures and Improvements	6,483,371		-2%	6,627,502	-6,140,227	12,767,730	27.44	465,242	**7.18%**
312.00	Boiler Plant Equipment	0								
312.01	Boiler Equipment - Unit Trains	0								
312.02	Boiler Equipment (AQC)	0								
314.00	Turbogenerator Units	0								
315.00	Accessory Electric Equipment	0								
316.00	Misc. Power Plant Equipment	51,452		-1%	51,812	9,464	42,348	27.46	1,542	**3.00%**
	Total Montrose Energy Center (Consolidated)	**6,534,823**		**-2%**	**6,679,314**	**-6,130,763**	**12,810,077**	**27.44**	**466,784**	**7.14%**
	Montrose Unit 2									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Equipment - Unit Trains	0								
312.02	Boiler Equipment (AQC)	0								
314.00	Turbogenerator Units	0								
315.00	Accessory Electric Equipment	0								
316.00	Misc. Power Plant Equipment	0								
	Total	0								
	Montrose Unit 3									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Equipment - Unit Trains	0								
312.02	Boiler Equipment (AQC)	0								
314.00	Turbogenerator Units	0								

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Total Rate
315.00	Accessory Electric Equipment	0								
316.00	Misc. Power Plant Equipment	0								
	Total	0								
	Montrose Common									
311.00	Structures and Improvements	6,483,371		-2%	6,626,005	-6,140,227	12,766,233	27.44	465,242	**7.18%**
312.00	Boiler Plant Equipment	0								
312.01	Boiler Equipment - Unit Trains	0								
312.02	Boiler Equipment (AQC)	0								
314.00	Turbogenerator Units	0								
315.00	Accessory Electric Equipment	0								
316.00	Misc. Power Plant Equipment	51,452		-1%	51,812	9,464	42,348	27.46	1,542	**3.00%**
	Total	6,534,823		-2%	6,677,817	-6,130,763	12,808,581	27.44	466,784	7.14%
	Northeast Bulk Oil									
311.00	Structures and Improvements	1,086,674		-4%	1,127,968	-125,028	1,252,996	45.40	27,599	**2.54%**
312.00	Boiler Plant Equipment	602,100		-4%	626,184	282,287	343,897	45.28	7,595	**1.26%**
312.01	Boiler Equipment - Unit Trains	0								
312.02	Boiler Equipment (AQC)	0								
314.00	Turbogenerator Units	0								
315.00	Accessory Electric Equipment	24,947		-4%	25,920	11,658	14,262	45.29	315	**1.26%**
316.00	Misc. Power Plant Equipment	195,243		-1%	197,781	64,491	133,290	45.39	2,937	**1.50%**
	Total	1,908,964		-4%	1,977,853	233,408	1,744,445	45.37	38,445	2.01%
	Shared Plant and Equipment									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Equipment - Unit Trains	0								
312.02	Boiler Equipment (AQC)	0								
314.00	Turbogenerator Units	0								
315.00	Accessory Electric Equipment	0								
316.00	Misc. Power Plant Equipment	0								
	Total	0								
	Shared Recorded Reserves									
311.00	Structures and Improvements	0								
312.00	Boiler Plant Equipment	0								
312.01	Boiler Equipment - Unit Trains	0								
312.02	Boiler Equipment (AQC)	0								
314.00	Turbogenerator Units	0								
315.00	Accessory Electric Equipment	0								
316.00	Misc. Power Plant Equipment	0								
	Total	0								
	NUCLEAR PRODUCTION									

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
321.00	Structures and Improvements	467,880,442		-1%	472,091,366	281,489,712	190,601,654	22.76	8,374,414	**1.79%**
322.00	Reactor Plant Equipment	947,521,407		-1%	956,049,100	495,441,261	460,607,838	22.77	20,228,715	**2.13%**
323.00	Turbogenerator Units	221,352,376		0%	222,016,433	109,993,963	112,022,470	22.77	4,919,740	**2.22%**
324.00	Accessory Electric Equip.	167,671,985		0%	168,175,001	87,589,145	80,585,856	22.77	3,539,124	**2.11%**
325.00	Misc. Power Plant Equip.	127,681,804		-1%	128,830,940	56,436,820	72,394,120	22.78	3,177,968	**2.49%**
328.03	Disallowance - KCC	-114,771,119		0%	-115,115,432	-76,374,622	-38,740,810	22.74	-1,703,642	**1.48%**
352.01	Structures and Improvements	250,476		-2%	255,235	175,099	80,136	22.74	3,524	**1.41%**
353.01	Station Equipment	31,717,103		-1%	32,097,708	9,081,760	23,015,949	22.79	1,009,914	**3.18%**
355.01	Poles and Fixtures	58,255		-4%	60,818	41,894	18,925	22.74	832	**1.43%**
356.01	OH Cond. and Devices.	39,418		-4%	41,152	28,347	12,805	22.74	563	**1.43%**
390.00	Structures and Improvements	1,169,403		-1%	1,179,928	158,314	1,021,614	22.80	44,808	**3.83%**
391.01	Office Furniture and Equip.	6,947,278		0%	6,947,278	2,500,380	4,446,898	16.00	277,931	**4.00%**
391.02	Office Equipment - Computer	8,693,463		0%	8,693,463	6,085,420	2,608,043	1.50	1,738,695	**20.00%**
397.01	Communication Equipment	0								
	Total Nuclear Production	**1,866,212,291**		**-1%**	**1,881,322,990**	**972,647,494**	**908,675,497**	**21.84**	**41,612,587**	**2.23%**
	SOLAR PRODUCTION (GREENWOOD)									
341.00	Structures and Improvements	0								
342.00	Fuel Hldrs, Prod. and Acces.	0								
344.00	Generators and Devices	0								
344.01	Solar Panels	1,009,191		-58%	1,591,494	359,953	1,231,542	11.33	108,697	**10.77%**
345.00	Accessory Electric Equipment	0								
346.00	Misc. Power Plant Equipment	0								
	Total Solar Production (Greenwood)	**1,009,191**		**-58%**	**1,591,494**	**359,953**	**1,231,542**	**11.33**	**108,697**	**10.77%**
	WIND PRODUCTION (SPEARVILLE)									
341.02	Structures and Improvements	6,115,361		-3%	6,287,610	3,449,241	2,838,370	8.41	337,499	**5.52%**
344.02	Generators and Devices	261,840,434		-3%	269,217,318	166,085,090	103,132,228	8.41	12,263,047	**4.68%**
345.02	Accessory Electric Equipment	707,218		-3%	726,407	390,826	335,581	8.41	39,903	**5.64%**
346.02	Misc. Power Plant Equipment	294,728		-3%	302,724	121,728	180,996	8.41	21,522	**7.30%**
	Total Solar Production (Greenwood)	**268,957,741**		**-3%**	**276,534,059**	**170,046,884**	**106,487,175**	**8.41**	**12,661,971**	**4.71%**
	OTHER PRODUCTION PLANT									
	Other Production (Consolidated)									
341.00	**Structures and Improvements**	**8,915,050**		**-14%**	**10,142,591**	**4,300,753**	**5,841,838**	**22.94**	**254,604**	**2.86%**
342.00	**Fuel Hldrs, Prod. and Acces.**	**22,021,230**		**-7%**	**23,479,624**	**12,167,695**	**11,311,929**	**20.58**	**549,748**	**2.50%**
344.00	**Generators and Devices**	**322,836,148**		**-3%**	**331,660,090**	**161,657,971**	**170,002,118**	**22.60**	**7,521,067**	**2.33%**
345.00	**Accessory Electric Equip.**	**23,140,710**		**-16%**	**26,914,407**	**17,507,944**	**9,406,463**	**22.93**	**410,175**	**1.77%**
346.00	**Misc. Power Plant Equip.**	**694,170**		**-21%**	**838,694**	**218,685**	**620,010**	**21.13**	**29,348**	**4.23%**
	Total Other Production (Consolidated)	**377,607,308**		**-4%**	**393,035,406**	**195,853,047**	**197,182,358**	**22.50**	**8,764,943**	**2.32%**

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
	Hawthorn CTs (Consolidated)									
341.00	Structures and Improvements	1,015,037		-5%	1,065,483	608,172	457,311	22.79	20,070	**1.98%**
342.00	Fuel Hldrs, Prod. and Acces.	4,763,330		-5%	5,001,193	2,082,441	2,918,752	22.79	128,047	**2.69%**
344.00	Generators and Devices	113,641,450		-5%	119,798,170	54,492,683	65,305,487	22.79	2,865,556	**2.52%**
345.00	Accessory Electric Equip.	6,361,951		-5%	6,673,485	3,498,519	3,174,965	22.79	139,321	**2.19%**
346.00	Misc. Power Plant Equip.	3,527		-4%	3,683	749	2,934	22.81	129	**3.65%**
	Total Hawthorn CTs (Consolidated)	**125,785,295**		**-5%**	**132,542,014**	**60,682,563**	**71,859,450**	**22.79**	**3,153,123**	**2.51%**
	Hawthorn Unit 6									
341.00	Structures and Improvements	205,594		-6%	217,724	111,919	105,805	22.78	4,645	**2.26%**
342.00	Fuel Hldrs, Prod. and Acces.	1,083,233		-6%	1,147,144	667,284	479,860	22.77	21,074	**1.95%**
344.00	Generators and Devices	66,533,578		-6%	70,459,059	25,333,456	45,125,603	22.79	1,980,062	**2.98%**
345.00	Accessory Electric Equip.	2,531,747		-6%	2,673,525	1,483,998	1,189,527	22.78	52,218	**2.06%**
346.00	Misc. Power Plant Equip.	0								
	Total	70,354,152		-6%	74,497,452	27,596,657	46,900,795	22.79	2,057,998	2.93%
	Hawthorn Unit 7									
341.00	Structures and Improvements	724,678		-5%	758,738	442,146	316,592	22.77	13,904	**1.92%**
342.00	Fuel Hldrs, Prod. and Acces.	2,054,064		-5%	2,150,605	827,473	1,323,132	22.79	58,058	**2.83%**
344.00	Generators and Devices	22,869,354		-5%	23,944,214	14,159,987	9,784,227	22.77	429,698	**1.88%**
345.00	Accessory Electric Equip.	2,293,614		-4%	2,394,533	1,215,060	1,179,473	22.78	51,777	**2.26%**
346.00	Misc. Power Plant Equip.	3,527		-4%	3,682	749	2,933	22.80	129	**3.65%**
	Total	27,945,237		-5%	29,251,772	16,645,415	12,606,357	22.77	553,565	1.98%
	Hawthorn Unit 8									
341.00	Structures and Improvements	84,765		-5%	88,749	54,107	34,642	22.77	1,521	**1.79%**
342.00	Fuel Hldrs, Prod. and Acces.	1,626,033		-5%	1,702,457	587,684	1,114,773	22.79	48,915	**3.01%**
344.00	Generators and Devices	24,238,518		-5%	25,377,728	14,999,239	10,378,489	22.77	455,797	**1.88%**
345.00	Accessory Electric Equip.	1,536,590		-4%	1,604,200	799,462	804,738	22.78	35,327	**2.30%**
346.00	Misc. Power Plant Equip.	0								
	Total	27,485,906		-5%	28,773,134	16,440,492	12,332,642	22.77	541,560	1.97%
	Miami County CT									
341.00	Structures and Improvements	1,833,893		-1%	1,846,730	885,816	960,915	25.59	37,550	**2.05%**
342.00	Fuel Hldrs, Prod. and Acces.	2,031,591		-1%	2,045,812	1,060,423	985,389	25.58	38,522	**1.90%**
344.00	Generators and Devices	26,315,002		-1%	26,499,207	13,758,456	12,740,751	25.58	498,075	**1.89%**
345.00	Accessory Electric Equip.	1,989,353		0%	1,995,321	989,353	1,005,968	25.58	39,326	**1.98%**
346.00	Misc. Power Plant Equip.	88,193		0%	88,458	18,700	69,758	25.61	2,724	**3.09%**
	Total	32,258,032		-1%	32,475,528	16,712,748	15,762,780	25.58	616,197	1.91%
	Northeast (Consolidated)									
341.00	Structures and Improvements	1,622,867		-42%	2,308,527	827,318	1,481,209	18.06	81,994	**5.05%**
342.00	Fuel Hldrs, Prod. and Acces.	11,909,298		-10%	13,053,218	7,311,379	5,741,839	18.05	318,080	**2.67%**
344.00	Generators and Devices	69,961,528		-2%	71,435,884	36,818,581	34,617,303	18.06	1,917,285	**2.74%**
345.00	Accessory Electric Equip.	7,724,300		-43%	11,041,896	9,370,988	1,670,908	18.05	92,596	**1.20%**
346.00	Misc. Power Plant Equip.	353,082		-26%	446,439	131,629	314,810	18.07	17,421	**4.93%**

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
	Total Northeast (Consolidated)	**91,571,075**		**-7%**	**98,285,964**	**54,459,895**	**43,826,069**	**18.05**	**2,427,376**	**2.65%**
	Northeast Unit 11									
341.00	Structures and Improvements	25,928		-2%	26,524	11,946	14,578	18.06	807	**3.11%**
342.00	Fuel Hldrs, Prod. and Acces.	13,607		-2%	13,920	5,588	8,332	18.06	461	**3.39%**
344.00	Generators and Devices	9,856,177		-2%	10,082,869	4,663,146	5,419,723	18.06	300,095	**3.04%**
345.00	Accessory Electric Equip.	110,591		-2%	112,913	52,412	60,502	18.06	3,350	**3.03%**
346.00	Misc. Power Plant Equip.	73,167		-2%	74,704	10,747	63,956	18.07	3,539	**4.84%**
	Total	10,079,470		-2%	10,310,930	4,743,839	5,567,091	18.06	308,253	3.06%
	Northeast Unit 12									
341.00	Structures and Improvements	18,411		-2%	18,834	8,396	10,438	18.06	578	**3.14%**
342.00	Fuel Hldrs, Prod. and Acces.	13,607		-2%	13,920	5,588	8,332	18.06	461	**3.39%**
344.00	Generators and Devices	12,779,714		-2%	13,073,647	5,123,454	7,950,193	18.06	440,210	**3.44%**
345.00	Accessory Electric Equip.	110,591		-2%	112,913	52,412	60,502	18.06	3,350	**3.03%**
346.00	Misc. Power Plant Equip.	0								
	Total	12,922,323		-2%	13,219,315	5,189,850	8,029,466	18.06	444,599	3.44%
	Northeast Unit 13									
341.00	Structures and Improvements	39,619		-2%	40,372	16,788	23,584	18.06	1,306	**3.30%**
342.00	Fuel Hldrs, Prod. and Acces.	13,607		-2%	13,866	5,566	8,300	18.06	460	**3.38%**
344.00	Generators and Devices	11,343,641		-2%	11,559,170	5,750,661	5,808,509	18.06	321,623	**2.84%**
345.00	Accessory Electric Equip.	21,663		-2%	22,010	8,319	13,691	18.06	758	**3.50%**
346.00	Misc. Power Plant Equip.	0								
	Total	11,418,530		-2%	11,635,417	5,781,333	5,854,084	18.06	324,146	2.84%
	Northeast Unit 14									
341.00	Structures and Improvements	6,074		-2%	6,189	2,860	3,329	18.06	184	**3.03%**
342.00	Fuel Hldrs, Prod. and Acces.	13,607		-2%	13,866	5,566	8,300	18.06	460	**3.38%**
344.00	Generators and Devices	9,774,968		-2%	9,960,692	5,333,468	4,627,224	18.06	256,214	**2.62%**
345.00	Accessory Electric Equip.	25,686		-2%	26,097	10,132	15,965	18.06	884	**3.44%**
346.00	Misc. Power Plant Equip.	0								
	Total	9,820,335		-2%	10,006,844	5,352,027	4,654,818	18.06	257,742	2.62%
	Northeast Unit 15									
341.00	Structures and Improvements	9,957		-2%	10,146	4,689	5,458	18.06	302	**3.03%**
342.00	Fuel Hldrs, Prod. and Acces.	9,702,859		-2%	9,887,213	5,132,910	4,754,303	18.06	263,250	**2.71%**
344.00	Generators and Devices	34,983		-2%	35,543	14,615	20,928	18.06	1,159	**3.31%**
345.00	Accessory Electric Equip.	0								
346.00	Misc. Power Plant Equip.	0								
	Total	9,747,799		-2%	9,932,902	5,152,213	4,780,689	18.06	264,711	2.72%
	Northeast Unit 16									
341.00	Structures and Improvements	15,400		-2%	15,693	7,252	8,441	18.06	467	**3.03%**
342.00	Fuel Hldrs, Prod. and Acces.	0								

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
344.00	Generators and Devices	9,422,460		-2%	9,601,487	4,996,766	4,604,720	18.06	254,968	**2.71%**
345.00	Accessory Electric Equip.	30,133		-2%	30,615	11,692	18,924	18.06	1,048	**3.48%**
346.00	Misc. Power Plant Equip.	79,148		-2%	80,414	23,429	56,985	18.07	3,154	**3.98%**
	Total	9,547,141		-2%	9,728,209	5,039,139	4,689,070	18.06	259,637	2.72%
	Northeast Unit 17									
341.00	Structures and Improvements	0								
342.00	Fuel Hldrs, Prod. and Acces.	14,371		-2%	14,644	5,967	8,677	18.06	480	**3.34%**
344.00	Generators and Devices	8,213,903		-2%	8,369,967	5,342,440	3,027,527	18.05	167,730	**2.04%**
345.00	Accessory Electric Equip.	8,262		-2%	8,394	2,531	5,863	18.07	324	**3.93%**
346.00	Misc. Power Plant Equip.	0								
	Total	8,236,536		-2%	8,393,005	5,350,939	3,042,067	18.05	168,535	2.05%
	Northeast Unit 18									
341.00	Structures and Improvements	0								
342.00	Fuel Hldrs, Prod. and Acces.	13,607		-2%	13,866	5,566	8,300	18.06	460	**3.38%**
344.00	Generators and Devices	8,397,110		-2%	8,556,655	5,505,646	3,051,009	18.05	169,031	**2.01%**
345.00	Accessory Electric Equip.	45,936		-2%	46,671	19,206	27,465	18.06	1,521	**3.31%**
346.00	Misc. Power Plant Equip.	0								
	Total	8,456,653		-2%	8,617,192	5,530,418	3,086,774	18.05	171,011	2.02%
	Northeast Common									
341.00	Structures and Improvements	1,507,478		-45%	2,190,366	775,387	1,414,979	18.06	78,349	**5.20%**
342.00	Fuel Hldrs, Prod. and Acces.	2,124,033		-45%	3,084,096	2,144,629	939,467	18.05	52,048	**2.45%**
344.00	Generators and Devices	138,572		-45%	201,345	88,384	112,961	18.06	6,255	**4.51%**
345.00	Accessory Electric Equip.	7,371,438		-45%	10,681,214	9,214,285	1,466,929	18.03	81,360	**1.10%**
346.00	Misc. Power Plant Equip.	200,767		-45%	291,313	97,452	193,860	18.07	10,728	**5.34%**
	Total	11,342,288		-45%	16,448,333	12,320,137	4,128,196	18.05	228,740	2.02%
	West Gardner (Consolidated)									
341.00	Structures and Improvements	4,443,253		-11%	4,922,249	1,979,448	2,942,801	25.59	114,990	**2.59%**
342.00	Fuel Hldrs, Prod. and Acces.	3,317,011		-2%	3,379,783	1,713,452	1,666,331	25.60	65,099	**1.96%**
344.00	Generators and Devices	112,918,168		-1%	113,931,731	56,588,251	57,343,480	25.60	2,240,151	**1.98%**
345.00	Accessory Electric Equip.	7,065,106		-2%	7,202,914	3,649,084	3,553,830	25.58	138,932	**1.97%**
346.00	Misc. Power Plant Equip.	249,368		-20%	300,089	67,607	232,481	25.62	9,074	**3.64%**
	Total West Gardner (Consolidated)	**127,992,906**		**-1%**	**129,736,765**	**63,997,842**	**65,738,923**	**25.60**	**2,568,247**	**2.01%**
	West Gardner Unit 1									
341.00	Structures and Improvements	541,963		-1%	546,299	265,299	281,000	25.58	10,985	**2.03%**
342.00	Fuel Hldrs, Prod. and Acces.	826,673		-1%	833,286	426,363	406,924	25.58	15,908	**1.92%**
344.00	Generators and Devices	28,727,040		-1%	28,956,856	14,012,128	14,944,728	25.58	584,235	**2.03%**
345.00	Accessory Electric Equip.	1,647,516		-1%	1,655,754	842,462	813,292	25.58	31,794	**1.93%**
346.00	Misc. Power Plant Equip.	0								
	Total	31,743,192		-1%	31,992,195	15,546,251	16,445,944	25.58	642,922	2.03%

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
	West Gardner Unit 2									
341.00	Structures and Improvements	563,190		-1%	567,696	278,045	289,650	25.58	11,323	**2.01%**
342.00	Fuel Hldrs, Prod. and Acces.	762,512		-1%	768,612	393,725	374,887	25.58	14,655	**1.92%**
344.00	Generators and Devices	28,516,713		-1%	28,744,847	13,988,530	14,756,317	25.58	576,869	**2.02%**
345.00	Accessory Electric Equip.	1,632,869		-1%	1,641,033	844,479	796,554	25.58	31,140	**1.91%**
346.00	Misc. Power Plant Equip.	0								
	Total	31,475,284		-1%	31,722,188	15,504,779	16,217,409	25.58	633,988	2.01%
	West Gardner Unit 3									
341.00	Structures and Improvements	555,191		-1%	559,633	276,153	283,480	25.58	11,082	**2.00%**
342.00	Fuel Hldrs, Prod. and Acces.	775,694		-1%	781,900	399,086	382,814	25.58	14,965	**1.93%**
344.00	Generators and Devices	27,636,208		-1%	27,857,298	14,251,560	13,605,738	25.58	531,890	**1.92%**
345.00	Accessory Electric Equip.	1,639,014		-1%	1,647,209	851,712	795,497	25.58	31,098	**1.90%**
346.00	Misc. Power Plant Equip.	0								
	Total	30,606,107		-1%	30,846,039	15,778,510	15,067,529	25.58	589,036	1.92%
	West Gardner Unit 4									
341.00	Structures and Improvements	554,193		-1%	558,627	275,871	282,755	25.58	11,054	**1.99%**
342.00	Fuel Hldrs, Prod. and Acces.	775,309		-1%	781,511	398,887	382,624	25.58	14,958	**1.93%**
344.00	Generators and Devices	27,685,422		-1%	27,906,905	14,251,196	13,655,709	25.58	533,843	**1.93%**
345.00	Accessory Electric Equip.	1,627,131		-1%	1,635,267	847,622	787,645	25.58	30,791	**1.89%**
346.00	Misc. Power Plant Equip.	0								
	Total	30,642,055		-1%	30,882,310	15,773,577	15,108,733	25.58	590,646	1.93%
	West Gardner Common									
341.00	Structures and Improvements	2,228,716		-21%	2,690,060	884,080	1,805,980	25.60	70,546	**3.17%**
342.00	Fuel Hldrs, Prod. and Acces.	176,823		-21%	213,425	95,391	118,034	25.59	4,613	**2.61%**
344.00	Generators and Devices	352,785		-21%	425,811	84,837	340,975	25.61	13,314	**3.77%**
345.00	Accessory Electric Equip.	518,576		-20%	623,847	262,810	361,037	25.59	14,109	**2.72%**
346.00	Misc. Power Plant Equip.	249,368		-20%	299,990	67,607	232,383	25.61	9,074	**3.64%**
	Total	3,526,268		-21%	4,253,134	1,394,725	2,858,409	25.60	111,655	3.17%
	Shared Depreciation Reserves									
341.00	Structures and Improvements	0								
342.00	Fuel Hldrs, Prod. and Acces.	0								
344.00	Generators and Devices	0								
345.00	Accessory Electric Equip.	0								
346.00	Misc. Power Plant Equip.	0								
	Total	0								
	TRANSMISSION PLANT									
352.00	Structures and Improvements	7,968,329	R4 - 65	-18%	9,402,628	3,785,649	5,616,979	44.22	127,024	**1.59%**
352.05	Structures and Improv.- 34.5 kV	0								
353.00	Station Equipment	240,489,682	R1 - 65	-15%	276,563,134	58,220,011	218,343,123	54.51	4,005,561	**1.67%**
353.03	Station Equip.- Communication	7,831,222	R2 - 15	-10%	8,614,344	9,502,327	-887,983	3.53	-251,553	**-3.21%**

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
354.00	Towers and Fixtures	4,970,925	R4 - 65	-30%	6,462,203	4,909,801	1,552,402	27.97	55,502	**1.12%**
354.05	Towers and Fixtures - 34.5 kV	10,400	R4 - 65	-30%	13,520	15,615	-2,095	8.03	-261	**-2.51%**
355.00	Poles and Fixtures	177,805,337	S1 - 70	-70%	302,269,073	59,894,345	242,374,728	56.97	4,254,427	**2.39%**
355.05	Poles and Fixtures - 34.5 kV	19,539,451	S1 - 70	-70%	33,217,067	27,564,720	5,652,346	23.55	240,015	**1.23%**
356.00	OH Conductors and Devices	107,879,393	R1.5 - 65	-40%	151,031,150	58,315,056	92,716,094	48.34	1,917,999	**1.78%**
356.05	OH Cond. and Devices - 34.5 kV	17,755,048	R1.5 - 65	-40%	24,857,067	24,704,931	152,136	21.03	7,234	**0.04%**
357.00	Underground Conduit	6,874,102	R3 - 60	0%	6,874,102	2,562,494	4,311,608	40.72	105,884	**1.54%**
357.05	Underground Conduit - 34.5 kV	1,020,332	R3 - 60	0%	1,020,332	195,123	825,209	49.84	16,557	**1.62%**
358.00	UG Conductors and Devices	9,442,939	R3 - 50	0%	9,442,939	2,803,678	6,639,261	38.05	174,488	**1.85%**
358.05	UG Cond. and Devices - 34.5 kV	288,175	R3 - 50	0%	288,175	66,695	221,480	39.76	5,570	**1.93%**
359.00	Roads and Trails	0								
	Total Transmission Plant	**601,875,335**		**-38%**	**830,055,734**	**252,540,445**	**577,515,289**	**54.18**	**10,658,448**	**1.77%**
	DISTRIBUTION PLANT									
361.00	Structures and Improvements	15,132,165	R2.5 - 65	-18%	17,855,955	7,602,879	10,253,076	42.99	238,499	**1.58%**
362.00	Station Equipment	320,779,807	S0.5 - 65	-13%	362,481,182	88,480,826	274,000,356	52.36	5,233,009	**1.63%**
362.03	Station Equip. - Communication	4,715,170	R2 - 15	-10%	5,186,687	5,353,434	-166,747	4.95	-33,686	**-0.71%**
363.00	Storage Battery Equipment	2,413,035	S3 - 15	-3%	2,485,426	1,709,468	775,958	6.01	129,111	**5.35%**
364.00	Poles, Towers and Fixtures	447,106,053	R0.5 - 62	-60%	715,369,685	145,404,504	569,965,180	52.31	10,895,912	**2.44%**
365.00	OH Conductors and Devices	322,511,122	L1 - 66	-58%	509,567,573	131,812,102	377,755,471	52.91	7,139,586	**2.21%**
366.00	Underground Conduit	346,026,905	R2.5 - 75	-30%	449,834,977	104,757,199	345,077,777	59.75	5,775,360	**1.67%**
367.02	UG Conductors and Devices	693,434,808	R1.5 - 58	-25%	866,793,510	198,512,791	668,280,719	46.63	14,331,562	**2.07%**
368.00	Line Transformers - Overhead	359,584,257	S2 - 44	0%	359,584,257	157,942,296	201,641,961	28.84	6,991,746	**1.94%**
369.00	Services	194,566,117	S2 - 70	-50%	291,849,176	68,417,576	223,431,600	55.13	4,052,813	**2.08%**
370.02	AMI Meters	120,249,041	L1.5 - 15	-3%	123,856,512	27,084,493	96,772,019	12.15	7,964,775	**6.62%**
370.02	Meter Equipment	54,153,772	S3 - 20	0%	54,153,772	46,398,316	7,755,456	8.31	933,268	**1.72%**
371.00	Install. on Customers' Premises	15,403,693	S2 - 20	-15%	17,714,247	9,370,825	8,343,421	11.15	748,289	**4.86%**
371.01	EV Charging Stations	12,376,166	S4 - 10	-3%	12,747,451	6,867,233	5,880,218	5.29	1,111,572	**8.98%**
373.00	Street Lighting and Signal Sys.	30,869,434	O3 - 27	-13%	34,882,460	14,279,827	20,602,633	26.33	782,478	**2.53%**
	Total Distribution Plant	**2,939,321,545**		**-30%**	**3,824,362,869**	**1,013,993,770**	**2,810,369,099**	**42.39**	**66,294,295**	**2.26%**
	GENERAL PLANT									
390.00	Structures and Improvements	130,920,416	L0.5 - 55	-13%	147,940,070	23,654,902	124,285,168	45.77	2,715,429	**2.07%**
392.00	Trans. Equip. - Cars	1,318,508	R3 - 8	11%	1,173,472	721,862	451,610	4.83	93,501	**7.09%**
392.01	Trans. Equip. - Light Trucks	12,400,620	L2 - 8	13%	10,788,539	6,455,491	4,333,048	4.46	971,535	**7.83%**
392.02	Trans. Equip. - Heavy Trucks	45,281,434	L2 - 10	9%	41,206,105	18,087,553	23,118,552	6.25	3,698,968	**8.17%**
392.03	Trans. Equip. - Heavy Tractors	2,483,436	R1 - 12	15%	2,110,921	419,901	1,691,020	10.60	159,530	**6.42%**
392.04	Trans. Equip. - Trailers	3,133,587	L0.5 - 25	10%	2,820,228	712,667	2,107,561	20.24	104,129	**3.32%**
396.00	Power Operated Equipment	31,737,330	L1 - 20	13%	27,611,477	9,929,839	17,681,638	14.23	1,242,561	**3.92%**
391.00	Office Furniture and Equip.	11,426,224	SQ - 25	0%	11,426,224	4,645,324	6,780,900	14.84	457,049	**4.00%**
391.01	Other Electronic Equip.	76,584,454	SQ - 5	0%	76,584,454	48,483,354	28,101,100	2.37	10,356,450	**13.52%**
393.00	Stores Equipment	665,553	SQ - 25	0%	665,553	337,611	327,942	12.32	26,342	**3.96%**
394.00	Tools, Shop and Garage Equip.	9,968,515	SQ - 25	0%	9,968,515	3,663,691	6,304,824	17.20	365,466	**3.67%**
395.00	Laboratory Equipment	9,199,355	SQ - 25	0%	9,199,355	4,675,021	4,524,334	14.83	301,872	**3.28%**
397.00	Communication Equipment	153,146,484	SQ - 15	0%	153,146,484	107,913,521	45,232,963	8.13	5,440,679	**3.55%**

Depreciation Rate Development

Account No.	Description	[1] Plant 12/31/2021	[2] Iowa Curve	[3] Net Salvage	[4] Depreciable Base	[5] Book Reserve	[6] Future Accruals	[7] Remaining Life	[8] Total Accrual	[9] Rate
398.00	Miscellaneous Equipment	1,584,000	SQ - 15	0%	1,584,000	781,212	802,788	8.08	97,633	**6.16%**
	Total General Plant	**489,849,916**		**-1%**	**496,225,398**	**230,481,951**	**265,743,447**	**10.21**	**26,031,144**	**5.31%**
	TOTAL KANSAS METRO	**10,407,004,631**		**-14%**	**11,898,749,411**	**4,170,808,055**	**7,727,941,356**	**27.61**	**279,858,181**	**2.69%**
	TOTAL PLANT STUDIED	**23,608,614,864**		**-18%**	**27,840,208,473**	**8,618,732,161**	**19,221,476,312**	**28.41**	**676,682,609**	**2.87%**

[1] From depreciation study
[2] Average life and Iowa curve shape developed through statistical analysis and professional judgment
[3] Mass net salvage rates developed through statistical analysis and professional judgment; terminal net salvage rates not adjusted
[4] = [1]*(1-[3])
[5] From depreciation study
[6] = [4] - [5]
[7] Composite remaining life based on Iowa cuve in [2]; see remaining life exhibit for detailed calculations
[8] = [6] / [7]; some figures hard coded on unadjusted accounts
[9] = [8] / [1]; some figures hard coded on unadjusted accounts

Kansas Central
Account 353.00 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R1-65**	**CURB L1-69**	**Evergy SSD**	**CURB SSD**
0.0	484,819,940	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	460,247,171	99.98%	99.80%	99.96%	0.0000	0.0000
1.5	413,184,259	99.95%	99.40%	99.86%	0.0000	0.0000
2.5	398,285,257	99.85%	98.99%	99.76%	0.0001	0.0000
3.5	333,596,737	99.73%	98.57%	99.63%	0.0001	0.0000
4.5	321,763,513	99.51%	98.14%	99.48%	0.0002	0.0000
5.5	281,071,130	99.44%	97.70%	99.32%	0.0003	0.0000
6.5	277,435,321	99.34%	97.26%	99.13%	0.0004	0.0000
7.5	244,954,242	98.81%	96.80%	98.93%	0.0004	0.0000
8.5	226,982,460	98.46%	96.34%	98.69%	0.0005	0.0000
9.5	190,259,041	97.74%	95.87%	98.43%	0.0004	0.0000
10.5	185,023,125	97.38%	95.39%	98.14%	0.0004	0.0001
11.5	172,390,445	97.18%	94.90%	97.83%	0.0005	0.0000
12.5	151,130,357	96.85%	94.40%	97.48%	0.0006	0.0000
13.5	125,511,064	96.67%	93.90%	97.11%	0.0008	0.0000
14.5	115,822,465	96.42%	93.38%	96.70%	0.0009	0.0000
15.5	107,411,966	95.99%	92.86%	96.26%	0.0010	0.0000
16.5	107,360,108	95.85%	92.33%	95.79%	0.0012	0.0000
17.5	105,403,046	95.74%	91.79%	95.28%	0.0016	0.0000
18.5	107,283,085	95.56%	91.25%	94.74%	0.0019	0.0001
19.5	104,938,007	95.45%	90.69%	94.16%	0.0023	0.0002
20.5	101,319,975	94.95%	90.13%	93.55%	0.0023	0.0002
21.5	99,176,581	94.41%	89.56%	92.91%	0.0024	0.0002
22.5	95,465,332	94.05%	88.98%	92.23%	0.0026	0.0003
23.5	93,931,056	93.78%	88.39%	91.51%	0.0029	0.0005
24.5	95,586,681	93.61%	87.80%	90.77%	0.0034	0.0008
25.5	96,280,264	93.12%	87.19%	89.99%	0.0035	0.0010
26.5	95,314,449	92.05%	86.58%	89.18%	0.0030	0.0008
27.5	96,736,592	91.65%	85.95%	88.34%	0.0032	0.0011
28.5	92,782,954	90.64%	85.32%	87.47%	0.0028	0.0010
29.5	89,286,857	90.18%	84.67%	86.57%	0.0030	0.0013
30.5	87,570,938	89.13%	84.01%	85.64%	0.0026	0.0012
31.5	83,869,883	88.49%	83.35%	84.69%	0.0026	0.0014
32.5	80,399,200	88.03%	82.67%	83.72%	0.0029	0.0019
33.5	74,087,024	85.59%	81.97%	82.73%	0.0013	0.0008
34.5	70,677,204	83.74%	81.27%	81.72%	0.0006	0.0004
35.5	66,720,050	81.80%	80.55%	80.69%	0.0002	0.0001
36.5	65,504,979	80.49%	79.82%	79.64%	0.0000	0.0001
37.5	60,529,787	77.67%	79.08%	78.59%	0.0002	0.0001
38.5	49,289,152	77.24%	78.32%	77.52%	0.0001	0.0000
39.5	36,728,700	75.57%	77.55%	76.45%	0.0004	0.0001
40.5	33,360,467	74.26%	76.76%	75.37%	0.0006	0.0001
41.5	26,669,393	72.96%	75.96%	74.29%	0.0009	0.0002
42.5	25,718,292	72.05%	75.15%	73.21%	0.0010	0.0001
43.5	21,943,218	71.45%	74.32%	72.13%	0.0008	0.0000
44.5	19,384,065	69.88%	73.48%	71.06%	0.0013	0.0001
45.5	18,712,918	68.02%	72.62%	69.98%	0.0021	0.0004
46.5	17,383,030	65.73%	71.74%	68.90%	0.0036	0.0010
47.5	16,174,572	63.82%	70.85%	67.83%	0.0049	0.0016
48.5	15,104,823	62.73%	69.94%	66.75%	0.0052	0.0016
49.5	14,865,752	62.28%	69.02%	65.68%	0.0045	0.0012
50.5	12,265,693	61.07%	68.09%	64.61%	0.0049	0.0013
51.5	11,118,635	59.69%	67.14%	63.55%	0.0055	0.0015
52.5	10,719,637	58.96%	66.17%	62.49%	0.0052	0.0012
53.5	10,268,467	58.08%	65.19%	61.43%	0.0050	0.0011
54.5	8,695,914	55.58%	64.19%	60.37%	0.0074	0.0023
55.5	7,635,173	55.34%	63.18%	59.32%	0.0061	0.0016
56.5	6,166,117	54.56%	62.15%	58.27%	0.0058	0.0014
57.5	5,378,756	52.92%	61.11%	57.23%	0.0067	0.0019

Kansas Central
Account 353.00 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R1-65**	**CURB L1-69**	**Evergy SSD**	**CURB SSD**
58.5	5,276,839	52.63%	60.06%	56.19%	0.0055	0.0013
59.5	4,324,722	51.94%	58.99%	55.16%	0.0050	0.0010
60.5	4,115,429	51.09%	57.91%	54.13%	0.0046	0.0009
61.5	3,539,324	50.67%	56.81%	53.11%	0.0038	0.0006
62.5	3,499,542	50.26%	55.71%	52.09%	0.0030	0.0003
63.5	3,187,003	48.88%	54.59%	51.08%	0.0033	0.0005
64.5	3,055,574	48.64%	53.46%	50.08%	0.0023	0.0002
65.5	2,906,910	48.24%	52.33%	49.08%	0.0017	0.0001
66.5	2,513,037	48.21%	51.18%	48.09%	0.0009	0.0000
67.5	2,354,045	48.21%	50.02%	47.11%	0.0003	0.0001
68.5	1,654,388	48.20%	48.85%	46.14%	0.0000	0.0004
69.5	1,261,680	48.06%	47.68%	45.17%	0.0000	0.0008
70.5	1,247,298	47.99%	46.50%	44.21%	0.0002	0.0014
71.5	697,039	47.23%	45.31%	43.26%	0.0004	0.0016
72.5	579,240	47.11%	44.12%	42.31%	0.0009	0.0023
73.5	494,725	47.07%	42.92%	41.38%	0.0017	0.0032
74.5	474,273	47.05%	41.72%	40.45%	0.0028	0.0044
75.5	154,200	47.05%	40.52%	39.54%	0.0043	0.0056
76.5	153,275	47.05%	39.31%	38.63%	0.0060	0.0071
77.5	146,163	47.05%	38.10%	37.73%	0.0080	0.0087
78.5	146,163	47.05%	36.90%	36.84%	0.0103	0.0104
79.5	146,163	47.05%	35.70%	35.97%	0.0129	0.0123
80.5	145,357	47.05%	34.49%	35.10%	0.0158	0.0143
81.5	33,236	47.05%	33.30%	34.24%	0.0189	0.0164
82.5	33,236	47.05%	32.10%	33.39%	0.0223	0.0187
83.5	33,236	47.05%	30.91%	32.55%	0.0260	0.0210
84.5	33,236	47.05%	29.73%	31.72%	0.0300	0.0235
85.5	23,547	47.05%	28.56%	30.91%	0.0342	0.0261
86.5	23,547	47.05%	27.40%	30.10%	0.0386	0.0287
87.5	23,547	47.05%	26.24%	29.31%	0.0433	0.0315
88.5	23,547	47.05%	25.10%	28.52%	0.0482	0.0343
89.5	23,547	47.05%	23.97%	27.75%	0.0532	0.0372
90.5	15,248	47.05%	22.86%	26.99%	0.0585	0.0402
91.5	0	47.05%	21.76%	26.24%	0.0640	0.0433
92.5			20.68%	25.50%		
Sum of Squared Differences for Entire OLT Curve				[8]	0.6563	0.4311
SSD for Truncated OLT Curve (Up to 1% of Beginning Exposures)				[9]	0.1309	0.0338

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Kansas Central
Accounts 356.00 and 356.05 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R1.5-65**	**CURB S0-76**	**Evergy SSD**	**CURB SSD**
0.0	208,215,916	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	201,621,144	99.61%	99.86%	99.99%	0.0000	0.0000
1.5	184,354,053	98.89%	99.59%	99.94%	0.0000	0.0001
2.5	174,934,505	98.37%	99.30%	99.83%	0.0001	0.0002
3.5	156,991,768	98.06%	99.01%	99.70%	0.0001	0.0003
4.5	146,109,303	97.90%	98.71%	99.54%	0.0001	0.0003
5.5	136,582,792	97.49%	98.39%	99.34%	0.0001	0.0003
6.5	134,908,440	97.28%	98.07%	99.12%	0.0001	0.0003
7.5	128,673,467	97.12%	97.74%	98.87%	0.0000	0.0003
8.5	121,343,549	96.86%	97.41%	98.59%	0.0000	0.0003
9.5	117,488,405	96.60%	97.06%	98.30%	0.0000	0.0003
10.5	109,566,035	96.47%	96.70%	97.98%	0.0000	0.0002
11.5	98,182,759	96.05%	96.33%	97.64%	0.0000	0.0003
12.5	80,883,594	95.58%	95.95%	97.27%	0.0000	0.0003
13.5	75,392,452	95.07%	95.57%	96.89%	0.0000	0.0003
14.5	66,204,641	94.52%	95.17%	96.49%	0.0000	0.0004
15.5	64,080,122	93.80%	94.76%	96.06%	0.0001	0.0005
16.5	61,494,394	92.50%	94.34%	95.62%	0.0003	0.0010
17.5	60,930,651	92.00%	93.91%	95.17%	0.0004	0.0010
18.5	61,260,787	91.88%	93.46%	94.69%	0.0003	0.0008
19.5	61,621,034	91.77%	93.01%	94.20%	0.0002	0.0006
20.5	59,281,542	91.29%	92.54%	93.69%	0.0002	0.0006
21.5	59,128,466	90.92%	92.07%	93.16%	0.0001	0.0005
22.5	55,005,262	90.76%	91.58%	92.62%	0.0001	0.0003
23.5	54,679,145	90.14%	91.07%	92.07%	0.0001	0.0004
24.5	55,168,271	89.83%	90.56%	91.50%	0.0001	0.0003
25.5	54,889,235	89.64%	90.03%	90.91%	0.0000	0.0002
26.5	52,480,680	85.76%	89.48%	90.31%	0.0014	0.0021
27.5	52,791,512	85.68%	88.93%	89.70%	0.0011	0.0016
28.5	52,440,400	85.54%	88.35%	89.08%	0.0008	0.0013
29.5	52,031,221	85.13%	87.76%	88.44%	0.0007	0.0011
30.5	51,253,635	84.90%	87.16%	87.79%	0.0005	0.0008
31.5	50,580,966	84.64%	86.53%	87.13%	0.0004	0.0006
32.5	47,401,728	83.37%	85.90%	86.45%	0.0006	0.0010
33.5	42,792,703	82.16%	85.24%	85.77%	0.0009	0.0013
34.5	42,149,354	81.77%	84.57%	85.07%	0.0008	0.0011
35.5	39,142,960	79.55%	83.87%	84.36%	0.0019	0.0023
36.5	36,638,167	77.51%	83.16%	83.65%	0.0032	0.0038
37.5	32,648,545	77.34%	82.43%	82.92%	0.0026	0.0031
38.5	26,739,495	77.20%	81.68%	82.18%	0.0020	0.0025
39.5	23,439,665	74.80%	80.90%	81.43%	0.0037	0.0044
40.5	22,950,713	74.49%	80.11%	80.68%	0.0032	0.0038
41.5	18,851,483	74.21%	79.30%	79.91%	0.0026	0.0033
42.5	17,399,201	73.55%	78.46%	79.14%	0.0024	0.0031
43.5	17,353,555	73.11%	77.60%	78.36%	0.0020	0.0028
44.5	16,635,445	72.77%	76.72%	77.57%	0.0016	0.0023
45.5	15,535,412	72.59%	75.81%	76.77%	0.0010	0.0017
46.5	14,987,601	72.49%	74.88%	75.96%	0.0006	0.0012
47.5	14,212,767	71.91%	73.93%	75.15%	0.0004	0.0010
48.5	14,041,857	71.74%	72.96%	74.33%	0.0001	0.0007
49.5	13,769,437	71.54%	71.96%	73.50%	0.0000	0.0004
50.5	12,902,687	71.35%	70.94%	72.67%	0.0000	0.0002
51.5	12,001,884	71.19%	69.89%	71.83%	0.0002	0.0000
52.5	11,852,598	70.93%	68.82%	70.98%	0.0004	0.0000
53.5	11,032,060	69.98%	67.72%	70.13%	0.0005	0.0000
54.5	8,004,025	69.80%	66.60%	69.28%	0.0010	0.0000
55.5	7,893,555	69.51%	65.45%	68.41%	0.0016	0.0001
56.5	6,540,760	68.68%	64.29%	67.55%	0.0019	0.0001
57.5	6,314,488	68.15%	63.09%	66.68%	0.0026	0.0002
58.5	6,033,434	67.56%	61.88%	65.80%	0.0032	0.0003
59.5	5,715,025	67.30%	60.64%	64.92%	0.0044	0.0006
60.5	5,676,134	66.98%	59.38%	64.03%	0.0058	0.0009

Kansas Central
Accounts 356.00 and 356.05 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R1.5-65**	**CURB S0-76**	**Evergy SSD**	**CURB SSD**
61.5	5,381,621	64.58%	58.10%	63.15%	0.0042	0.0002
62.5	5,321,307	63.95%	56.80%	62.26%	0.0051	0.0003
63.5	5,054,916	63.76%	55.48%	61.36%	0.0069	0.0006
64.5	5,216,233	63.12%	54.14%	60.46%	0.0081	0.0007
65.5	5,200,896	62.79%	52.78%	59.56%	0.0100	0.0010
66.5	4,841,849	62.18%	51.41%	58.66%	0.0116	0.0012
67.5	4,763,487	61.17%	50.02%	57.75%	0.0124	0.0012
68.5	4,481,180	60.38%	48.62%	56.85%	0.0138	0.0012
69.5	3,977,100	58.78%	47.21%	55.94%	0.0134	0.0008
70.5	3,845,958	56.84%	45.78%	55.03%	0.0122	0.0003
71.5	3,659,461	55.24%	44.35%	54.12%	0.0119	0.0001
72.5	2,734,129	53.51%	42.92%	53.20%	0.0112	0.0000
73.5	2,445,906	49.47%	41.48%	52.29%	0.0064	0.0008
74.5	2,093,946	43.51%	40.03%	51.38%	0.0012	0.0062
75.5	292,844	40.78%	38.59%	50.46%	0.0005	0.0094
76.5	285,228	40.78%	37.15%	49.55%	0.0013	0.0077
77.5	285,228	40.78%	35.72%	48.63%	0.0026	0.0062
78.5	285,228	40.78%	34.29%	47.72%	0.0042	0.0048
79.5	285,228	40.78%	32.88%	46.80%	0.0062	0.0036
80.5	285,228	40.78%	31.47%	45.89%	0.0087	0.0026
81.5	284,381	40.66%	30.09%	44.98%	0.0112	0.0019
82.5	283,994	40.60%	28.71%	44.07%	0.0141	0.0012
83.5	283,994	40.60%	27.36%	43.16%	0.0175	0.0007
84.5	283,994	40.60%	26.03%	42.25%	0.0212	0.0003
85.5	283,994	40.60%	24.72%	41.35%	0.0252	0.0001
86.5	283,994	40.60%	23.44%	40.44%	0.0295	0.0000
87.5	283,994	40.60%	22.18%	39.54%	0.0339	0.0001
88.5	146,117	40.60%	20.95%	38.65%	0.0386	0.0004
89.5	146,117	40.60%	19.76%	37.75%	0.0434	0.0008
90.5	139,101	38.65%	18.60%	36.86%	0.0402	0.0003
91.5	78,275	37.03%	17.47%	35.97%	0.0383	0.0001
92.5	78,275	37.03%	16.37%	35.09%	0.0427	0.0004
93.5	78,275	37.03%	15.31%	34.21%	0.0472	0.0008
94.5	78,275	37.03%	14.29%	33.33%	0.0517	0.0014
95.5	78,275	37.03%	13.30%	32.46%	0.0563	0.0021
96.5	-121,623	36.57%	12.36%	31.59%	0.0586	0.0025
97.5	0	36.57%	11.44%	30.73%	0.0631	0.0034
98.5			10.57%	29.87%		
Sum of Squared Differences for Entire OLT Curve				[8]	0.8433	0.1250
SSD for Truncated OLT Curve (Up to 1% of Beginning Exposures)				[9]	0.1870	0.0744

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy S0.5-65**	**CURB S0-67**	**Evergy SSD**	**CURB SSD**
0.0	225,454,117	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	212,868,791	99.99%	99.99%	99.99%	0.0000	0.0000
1.5	206,352,564	99.92%	99.95%	99.92%	0.0000	0.0000
2.5	195,143,526	99.82%	99.89%	99.79%	0.0000	0.0000
3.5	176,277,899	99.59%	99.79%	99.63%	0.0000	0.0000
4.5	165,948,494	99.47%	99.67%	99.42%	0.0000	0.0000
5.5	152,741,286	99.22%	99.52%	99.18%	0.0000	0.0000
6.5	142,618,857	98.98%	99.34%	98.90%	0.0000	0.0000
7.5	133,784,615	98.71%	99.14%	98.59%	0.0000	0.0000
8.5	119,326,028	97.95%	98.91%	98.25%	0.0001	0.0000
9.5	118,708,504	97.10%	98.66%	97.88%	0.0002	0.0001
10.5	115,820,464	96.48%	98.38%	97.49%	0.0004	0.0001
11.5	112,263,146	96.28%	98.08%	97.07%	0.0003	0.0001
12.5	108,455,061	95.98%	97.75%	96.62%	0.0003	0.0000
13.5	99,690,476	95.67%	97.39%	96.14%	0.0003	0.0000
14.5	93,320,776	95.27%	97.01%	95.65%	0.0003	0.0000
15.5	80,248,881	94.32%	96.60%	95.13%	0.0005	0.0001
16.5	79,836,332	93.90%	96.16%	94.58%	0.0005	0.0000
17.5	77,266,158	93.32%	95.70%	94.02%	0.0006	0.0000
18.5	74,704,115	92.21%	95.21%	93.43%	0.0009	0.0001
19.5	71,797,289	91.32%	94.70%	92.83%	0.0011	0.0002
20.5	67,880,473	90.91%	94.16%	92.20%	0.0011	0.0002
21.5	65,279,656	90.52%	93.60%	91.56%	0.0009	0.0001
22.5	61,768,924	90.34%	93.00%	90.90%	0.0007	0.0000
23.5	59,868,079	89.90%	92.39%	90.22%	0.0006	0.0000
24.5	60,096,222	89.38%	91.74%	89.52%	0.0006	0.0000
25.5	57,622,835	89.15%	91.08%	88.81%	0.0004	0.0000
26.5	56,844,259	88.53%	90.39%	88.08%	0.0003	0.0000
27.5	56,861,578	88.07%	89.67%	87.33%	0.0003	0.0001
28.5	56,028,056	87.15%	88.93%	86.57%	0.0003	0.0000
29.5	53,831,587	86.22%	88.16%	85.79%	0.0004	0.0000
30.5	52,161,376	85.06%	87.38%	85.00%	0.0005	0.0000
31.5	48,113,729	84.43%	86.57%	84.20%	0.0005	0.0000
32.5	43,620,800	83.83%	85.74%	83.38%	0.0004	0.0000
33.5	40,466,656	83.24%	84.88%	82.55%	0.0003	0.0000
34.5	37,934,494	82.47%	84.00%	81.71%	0.0002	0.0001
35.5	33,113,896	81.05%	83.11%	80.85%	0.0004	0.0000
36.5	31,279,667	78.90%	82.19%	79.99%	0.0011	0.0001
37.5	29,709,071	77.78%	81.25%	79.11%	0.0012	0.0002
38.5	27,814,868	76.35%	80.29%	78.22%	0.0016	0.0004
39.5	23,369,886	75.72%	79.31%	77.32%	0.0013	0.0003
40.5	20,815,895	75.24%	78.32%	76.41%	0.0009	0.0001
41.5	18,971,144	74.53%	77.30%	75.50%	0.0008	0.0001
42.5	17,330,847	73.68%	76.27%	74.57%	0.0007	0.0001
43.5	15,809,820	72.60%	75.23%	73.63%	0.0007	0.0001
44.5	14,232,322	71.73%	74.16%	72.69%	0.0006	0.0001
45.5	13,531,268	71.31%	73.08%	71.74%	0.0003	0.0000
46.5	11,554,945	70.16%	71.99%	70.77%	0.0003	0.0000
47.5	10,794,934	69.78%	70.88%	69.81%	0.0001	0.0000
48.5	9,915,798	69.09%	69.76%	68.83%	0.0000	0.0000
49.5	9,148,627	67.94%	68.63%	67.85%	0.0000	0.0000
50.5	8,301,936	67.01%	67.48%	66.86%	0.0000	0.0000
51.5	7,763,765	65.85%	66.33%	65.87%	0.0000	0.0000
52.5	6,841,367	63.53%	65.16%	64.87%	0.0003	0.0002
53.5	6,549,185	62.64%	63.98%	63.87%	0.0002	0.0002
54.5	5,958,264	61.75%	62.80%	62.86%	0.0001	0.0001
55.5	5,313,287	60.11%	61.60%	61.85%	0.0002	0.0003
56.5	4,579,755	59.43%	60.40%	60.83%	0.0001	0.0002
57.5	4,087,180	58.67%	59.20%	59.81%	0.0000	0.0001
58.5	3,828,867	57.98%	57.98%	58.79%	0.0000	0.0001
59.5	3,611,453	57.38%	56.76%	57.76%	0.0000	0.0000
60.5	3,430,261	56.16%	55.54%	56.73%	0.0000	0.0000
61.5	3,179,776	55.28%	54.31%	55.70%	0.0001	0.0000
62.5	2,996,804	54.67%	53.08%	54.67%	0.0003	0.0000

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy S0.5-65**	**CURB S0-67**	**Evergy SSD**	**CURB SSD**
63.5	2,744,412	53.88%	51.85%	53.63%	0.0004	0.0000
64.5	2,543,172	53.48%	50.62%	52.60%	0.0008	0.0001
65.5	2,260,597	52.19%	49.39%	51.56%	0.0008	0.0000
66.5	1,730,827	51.37%	48.15%	50.52%	0.0010	0.0001
67.5	1,446,465	50.25%	46.92%	49.48%	0.0011	0.0001
68.5	1,111,241	48.91%	45.69%	48.45%	0.0010	0.0000
69.5	886,811	48.73%	44.46%	47.41%	0.0018	0.0002
70.5	722,489	47.18%	43.24%	46.37%	0.0016	0.0001
71.5	605,143	47.13%	42.02%	45.34%	0.0026	0.0003
72.5	472,197	46.76%	40.81%	44.31%	0.0035	0.0006
73.5	416,282	46.66%	39.60%	43.27%	0.0050	0.0011
74.5	365,730	45.00%	38.40%	42.25%	0.0044	0.0008
75.5	176,345	44.87%	37.21%	41.22%	0.0059	0.0013
76.5	158,344	44.18%	36.02%	40.20%	0.0067	0.0016
77.5	133,099	40.25%	34.84%	39.18%	0.0029	0.0001
78.5	110,998	40.10%	33.68%	38.16%	0.0041	0.0004
79.5	83,988	35.54%	32.52%	37.15%	0.0009	0.0003
80.5	44,427	35.28%	31.37%	36.14%	0.0015	0.0001
81.5	34,013	34.37%	30.24%	35.13%	0.0017	0.0001
82.5	26,770	34.37%	29.12%	34.14%	0.0028	0.0000
83.5	24,117	33.60%	28.01%	33.14%	0.0031	0.0000
84.5	19,974	33.60%	26.92%	32.16%	0.0045	0.0002
85.5	19,675	33.10%	25.84%	31.17%	0.0053	0.0004
86.5	19,081	33.10%	24.78%	30.20%	0.0069	0.0008
87.5	17,798	30.87%	23.73%	29.23%	0.0051	0.0003
88.5	14,798	30.87%	22.70%	28.27%	0.0067	0.0007
89.5	13,392	27.94%	21.69%	27.32%	0.0039	0.0000
90.5	12,145	27.94%	20.69%	26.37%	0.0053	0.0002
91.5	11,860	27.94%	19.71%	25.44%	0.0068	0.0006
92.5	8,052	27.94%	18.76%	24.51%	0.0084	0.0012
93.5	7,909	27.94%	17.82%	23.59%	0.0102	0.0019
94.5	7,839	27.69%	16.90%	22.68%	0.0116	0.0025
95.5	7,839	27.69%	16.00%	21.79%	0.0137	0.0035
96.5	5,371	27.69%	15.12%	20.90%	0.0158	0.0046
97.5	1,778	27.69%	14.27%	20.02%	0.0180	0.0059
98.5	1,778	27.69%	13.44%	19.15%	0.0203	0.0073
99.5	1,778	27.69%	12.63%	18.30%	0.0227	0.0088
100.5	1,778	27.69%	11.84%	17.46%	0.0251	0.0105
101.5	1,778	27.69%	11.07%	16.63%	0.0276	0.0122
102.5	1,778	27.69%	10.33%	15.81%	0.0301	0.0141
103.5			9.62%	15.00%		
Sum of Squared Differences for Entire OLT Curve				[8]	0.3262	0.0871
SSD for Truncated OLT Curve (Up to 1% of Beginning Exposures)				[9]	0.0265	0.0043

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R0.5-62**	**CURB O2-67**	**Evergy SSD**	**CURB SSD**
0.0	333,048,017	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	307,040,910	99.40%	99.69%	99.63%	0.0000	0.0000
1.5	285,712,590	98.54%	99.08%	98.81%	0.0000	0.0000
2.5	270,413,071	97.87%	98.46%	97.97%	0.0000	0.0000
3.5	257,960,249	97.31%	97.84%	97.13%	0.0000	0.0000
4.5	252,710,784	96.54%	97.21%	96.29%	0.0000	0.0000
5.5	234,120,949	95.58%	96.57%	95.45%	0.0001	0.0000
6.5	228,737,585	94.55%	95.94%	94.62%	0.0002	0.0000
7.5	215,876,608	93.37%	95.29%	93.78%	0.0004	0.0000
8.5	210,320,207	91.98%	94.65%	92.94%	0.0007	0.0001
9.5	203,934,605	90.75%	93.99%	92.10%	0.0011	0.0002
10.5	197,707,599	89.25%	93.34%	91.26%	0.0017	0.0004
11.5	189,697,842	87.65%	92.67%	90.42%	0.0025	0.0008
12.5	180,306,537	86.06%	92.01%	89.58%	0.0035	0.0012
13.5	164,846,135	84.54%	91.34%	88.74%	0.0046	0.0018
14.5	156,643,001	83.19%	90.66%	87.90%	0.0056	0.0022
15.5	148,912,059	81.95%	89.98%	87.06%	0.0065	0.0026
16.5	141,564,969	80.71%	89.30%	86.22%	0.0074	0.0030
17.5	132,133,313	79.37%	88.61%	85.38%	0.0085	0.0036
18.5	124,542,939	77.93%	87.92%	84.54%	0.0100	0.0044
19.5	117,232,376	76.37%	87.22%	83.70%	0.0118	0.0054
20.5	110,380,282	74.64%	86.52%	82.86%	0.0141	0.0068
21.5	105,813,916	73.26%	85.81%	82.02%	0.0157	0.0077
22.5	101,767,410	71.61%	85.10%	81.18%	0.0182	0.0092
23.5	97,848,464	70.49%	84.38%	80.34%	0.0193	0.0097
24.5	93,422,853	69.51%	83.66%	79.51%	0.0200	0.0100
25.5	88,137,840	68.61%	82.93%	78.67%	0.0205	0.0101
26.5	84,582,963	67.78%	82.20%	77.83%	0.0208	0.0101
27.5	79,779,479	67.15%	81.46%	76.99%	0.0205	0.0097
28.5	74,730,658	66.80%	80.72%	76.15%	0.0194	0.0087
29.5	68,225,462	66.41%	79.97%	75.31%	0.0184	0.0079
30.5	63,445,112	66.13%	79.21%	74.47%	0.0171	0.0070
31.5	58,516,649	65.80%	78.45%	73.63%	0.0160	0.0061
32.5	53,563,096	65.50%	77.68%	72.79%	0.0148	0.0053
33.5	47,648,485	64.77%	76.91%	71.95%	0.0147	0.0052
34.5	43,315,163	64.48%	76.12%	71.11%	0.0136	0.0044
35.5	36,917,348	64.17%	75.33%	70.27%	0.0125	0.0037
36.5	33,476,288	63.78%	74.53%	69.43%	0.0116	0.0032
37.5	33,252,912	63.42%	73.73%	68.59%	0.0106	0.0027
38.5	30,794,082	63.08%	72.91%	67.75%	0.0097	0.0022
39.5	29,003,753	62.79%	72.09%	66.91%	0.0087	0.0017
40.5	27,614,390	62.50%	71.26%	66.07%	0.0077	0.0013
41.5	26,506,626	62.10%	70.42%	65.23%	0.0069	0.0010
42.5	24,280,960	61.68%	69.58%	64.39%	0.0062	0.0007
43.5	23,431,993	60.99%	68.72%	63.55%	0.0060	0.0007
44.5	21,779,966	60.67%	67.86%	62.72%	0.0052	0.0004
45.5	21,653,959	60.35%	66.99%	61.88%	0.0044	0.0002
46.5	20,530,760	60.00%	66.11%	61.04%	0.0037	0.0001
47.5	19,648,943	59.72%	65.22%	60.20%	0.0030	0.0000
48.5	18,695,612	59.12%	64.32%	59.36%	0.0027	0.0000

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R0.5-62**	**CURB O2-67**	**Evergy SSD**	**CURB SSD**
49.5	17,981,101	58.77%	63.42%	58.52%	0.0022	0.0000
50.5	17,221,767	58.46%	62.50%	57.68%	0.0016	0.0001
51.5	16,548,599	58.12%	61.58%	56.84%	0.0012	0.0002
52.5	16,153,624	57.73%	60.65%	56.00%	0.0009	0.0003
53.5	15,115,891	57.49%	59.71%	55.17%	0.0005	0.0005
54.5	14,183,166	57.25%	58.77%	54.33%	0.0002	0.0009
55.5	13,211,578	56.34%	57.82%	53.49%	0.0002	0.0008
56.5	11,900,567	54.73%	56.85%	52.66%	0.0005	0.0004
57.5	10,796,116	53.48%	55.89%	51.82%	0.0006	0.0003
58.5	9,821,846	52.42%	54.91%	50.99%	0.0006	0.0002
59.5	9,256,590	51.76%	53.93%	50.15%	0.0005	0.0003
60.5	8,435,680	49.98%	52.94%	49.32%	0.0009	0.0000
61.5	7,606,103	48.89%	51.95%	48.49%	0.0009	0.0000
62.5	6,885,603	48.37%	50.95%	47.66%	0.0007	0.0001
63.5	6,386,789	48.14%	49.94%	46.83%	0.0003	0.0002
64.5	5,756,770	48.08%	48.93%	46.00%	0.0001	0.0004
65.5	5,048,878	48.00%	47.92%	45.18%	0.0000	0.0008
66.5	4,283,778	47.90%	46.90%	44.36%	0.0001	0.0013
67.5	3,512,339	47.76%	45.87%	43.54%	0.0004	0.0018
68.5	3,065,140	47.59%	44.85%	42.72%	0.0008	0.0024
69.5	2,456,501	47.40%	43.82%	41.91%	0.0013	0.0030
70.5	2,456,182	47.40%	42.79%	41.10%	0.0021	0.0040
71.5	2,073,612	47.25%	41.75%	40.30%	0.0030	0.0048
72.5	1,609,546	47.05%	40.72%	39.50%	0.0040	0.0057
73.5	1,031,775	46.73%	39.68%	38.70%	0.0050	0.0064
74.5	725,492	46.46%	38.65%	37.91%	0.0061	0.0073
75.5			37.61%	37.13%		
Sum of Squared Differences for Entire OLT Curve				[8]	0.4611	0.2035
SSD for Truncated OLT Curve (Up to 1% of Beginning Exposures)				[9]	0.4388	0.1699

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

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Account 353.00 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R1-65**	**CURB S0-69**	**Evergy SSD**	**CURB SSD**
0.0	406,927,567	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	376,379,203	100.00%	99.80%	99.99%	0.0000	0.0000
1.5	328,244,249	99.97%	99.40%	99.92%	0.0000	0.0000
2.5	307,935,068	99.95%	98.99%	99.80%	0.0001	0.0000
3.5	276,669,232	99.84%	98.57%	99.65%	0.0002	0.0000
4.5	254,935,723	99.59%	98.14%	99.45%	0.0002	0.0000
5.5	247,285,941	99.39%	97.70%	99.22%	0.0003	0.0000
6.5	221,043,478	99.16%	97.26%	98.95%	0.0004	0.0000
7.5	189,743,583	98.11%	96.80%	98.66%	0.0002	0.0000
8.5	167,908,187	98.00%	96.34%	98.34%	0.0003	0.0000
9.5	143,849,411	97.78%	95.87%	97.99%	0.0004	0.0000
10.5	128,853,301	97.29%	95.39%	97.61%	0.0004	0.0000
11.5	118,703,560	95.54%	94.90%	97.21%	0.0000	0.0003
12.5	115,396,881	95.27%	94.40%	96.78%	0.0001	0.0002
13.5	113,969,645	95.12%	93.90%	96.33%	0.0001	0.0001
14.5	103,420,211	93.87%	93.38%	95.86%	0.0000	0.0004
15.5	99,024,415	93.41%	92.86%	95.36%	0.0000	0.0004
16.5	98,671,201	93.01%	92.33%	94.85%	0.0000	0.0003
17.5	96,188,938	92.59%	91.79%	94.31%	0.0001	0.0003
18.5	88,148,870	92.14%	91.25%	93.75%	0.0001	0.0003
19.5	84,112,663	91.77%	90.69%	93.17%	0.0001	0.0002
20.5	81,132,468	91.11%	90.13%	92.58%	0.0001	0.0002
21.5	80,553,029	90.37%	89.56%	91.96%	0.0001	0.0003
22.5	77,627,359	90.12%	88.98%	91.33%	0.0001	0.0001
23.5	73,059,655	89.83%	88.39%	90.68%	0.0002	0.0001
24.5	71,235,622	88.34%	87.80%	90.02%	0.0000	0.0003
25.5	68,934,551	87.69%	87.19%	89.34%	0.0000	0.0003
26.5	68,711,479	87.43%	86.58%	88.64%	0.0001	0.0001
27.5	69,741,246	87.28%	85.95%	87.93%	0.0002	0.0000
28.5	69,469,391	86.81%	85.32%	87.20%	0.0002	0.0000
29.5	67,556,043	86.04%	84.67%	86.46%	0.0002	0.0000
30.5	66,561,148	85.67%	84.01%	85.70%	0.0003	0.0000
31.5	63,985,157	85.25%	83.35%	84.93%	0.0004	0.0000
32.5	61,404,245	82.28%	82.67%	84.15%	0.0000	0.0004
33.5	60,471,189	81.64%	81.97%	83.36%	0.0000	0.0003
34.5	60,077,593	81.10%	81.27%	82.55%	0.0000	0.0002
35.5	58,190,458	80.87%	80.55%	81.73%	0.0000	0.0001
36.5	54,459,538	80.52%	79.82%	80.90%	0.0000	0.0000
37.5	46,808,004	80.03%	79.08%	80.06%	0.0001	0.0000
38.5	45,148,279	79.76%	78.32%	79.21%	0.0002	0.0000
39.5	43,069,289	79.18%	77.55%	78.35%	0.0003	0.0001
40.5	41,327,007	77.51%	76.76%	77.48%	0.0001	0.0000
41.5	38,129,839	76.79%	75.96%	76.60%	0.0001	0.0000
42.5	35,911,759	75.39%	75.15%	75.71%	0.0000	0.0000
43.5	28,947,612	74.52%	74.32%	74.81%	0.0000	0.0000
44.5	26,098,765	72.85%	73.48%	73.90%	0.0000	0.0001
45.5	23,967,679	70.93%	72.62%	72.99%	0.0003	0.0004
46.5	21,836,201	69.76%	71.74%	72.07%	0.0004	0.0005
47.5	20,465,229	69.11%	70.85%	71.14%	0.0003	0.0004
48.5	18,985,721	68.23%	69.94%	70.20%	0.0003	0.0004
49.5	15,259,563	67.63%	69.02%	69.26%	0.0002	0.0003
50.5	14,132,479	67.06%	68.09%	68.31%	0.0001	0.0002
51.5	12,841,945	66.74%	67.14%	67.35%	0.0000	0.0000
52.5	11,245,396	66.15%	66.17%	66.39%	0.0000	0.0000
53.5	9,807,211	64.88%	65.19%	65.42%	0.0000	0.0000
54.5	8,597,658	64.27%	64.19%	64.45%	0.0000	0.0000
55.5	7,623,921	63.97%	63.18%	63.48%	0.0001	0.0000
56.5	7,414,126	63.39%	62.15%	62.49%	0.0002	0.0001
57.5	6,779,591	62.96%	61.11%	61.51%	0.0003	0.0002
58.5	6,666,128	62.65%	60.06%	60.52%	0.0007	0.0005
59.5	5,798,494	57.52%	58.99%	59.53%	0.0002	0.0004
60.5	4,933,027	56.75%	57.91%	58.54%	0.0001	0.0003
61.5	4,823,817	56.21%	56.81%	57.54%	0.0000	0.0002
62.5	4,191,147	55.57%	55.71%	56.54%	0.0000	0.0001

Kansas South
Account 353.00 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R1-65**	**CURB S0-69**	**Evergy SSD**	**CURB SSD**
63.5	4,007,345	54.97%	54.59%	55.54%	0.0000	0.0000
64.5	3,816,894	54.06%	53.46%	54.53%	0.0000	0.0000
65.5	2,735,754	53.85%	52.33%	53.53%	0.0002	0.0000
66.5	2,504,867	53.39%	51.18%	52.52%	0.0005	0.0001
67.5	1,749,128	53.24%	50.02%	51.51%	0.0010	0.0003
68.5	1,330,902	52.45%	48.85%	50.51%	0.0013	0.0004
69.5	1,114,833	51.48%	47.68%	49.50%	0.0014	0.0004
70.5	1,083,730	51.33%	46.50%	48.49%	0.0023	0.0008
71.5	1,046,590	51.33%	45.31%	47.49%	0.0036	0.0015
72.5	847,239	51.07%	44.12%	46.48%	0.0048	0.0021
73.5	686,900	50.74%	42.92%	45.47%	0.0061	0.0028
74.5	665,601	50.69%	41.72%	44.47%	0.0080	0.0039
75.5	665,499	50.68%	40.52%	43.47%	0.0103	0.0052
76.5	654,771	49.91%	39.31%	42.47%	0.0112	0.0055
77.5	649,164	49.61%	38.10%	41.47%	0.0132	0.0066
78.5	458,147	49.61%	36.90%	40.48%	0.0162	0.0083
79.5	421,578	49.42%	35.70%	39.49%	0.0188	0.0099
80.5	408,556	49.42%	34.49%	38.50%	0.0223	0.0119
81.5	407,661	49.31%	33.30%	37.51%	0.0256	0.0139
82.5	395,853	49.31%	32.10%	36.53%	0.0296	0.0163
83.5	352,207	49.31%	30.91%	35.56%	0.0338	0.0189
84.5	351,687	49.31%	29.73%	34.58%	0.0383	0.0217
85.5	333,986	49.31%	28.56%	33.62%	0.0431	0.0246
86.5	333,978	49.31%	27.40%	32.66%	0.0480	0.0277
87.5	333,978	49.31%	26.24%	31.70%	0.0532	0.0310
88.5	332,309	49.31%	25.10%	30.75%	0.0586	0.0344
89.5	330,963	49.11%	23.97%	29.81%	0.0632	0.0373
90.5	315,960	48.91%	22.86%	28.87%	0.0679	0.0402
91.5	302,694	48.91%	21.76%	27.94%	0.0737	0.0440
92.5	292,226	48.83%	20.68%	27.02%	0.0792	0.0476
93.5	289,696	48.50%	19.61%	26.10%	0.0834	0.0502
94.5	192,842	48.50%	18.57%	25.20%	0.0896	0.0543
95.5	192,842	48.50%	17.54%	24.30%	0.0958	0.0586
96.5	192,656	48.50%	16.54%	23.41%	0.1021	0.0630
97.5	190,214	48.18%	15.56%	22.53%	0.1064	0.0658
98.5	2,480	48.18%	14.60%	21.66%	0.1128	0.0704
99.5	2,291	48.18%	13.67%	20.79%	0.1191	0.0750
100.5	2,291	48.18%	12.76%	19.94%	0.1255	0.0797
101.5	2,291	48.18%	11.88%	19.10%	0.1318	0.0845
102.5	0	48.18%	11.03%	18.27%	0.1380	0.0894
103.5			10.20%	17.46%		
Sum of Squared Differences for Entire OLT Curve				[8]	1.8493	1.1175
SSD for Truncated OLT Curve (Up to 1% of Beginning Exposures)				[9]	0.0088	0.0093

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Kansas South
Accounts 355.00 and 355.05 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy S0.5-62**	**CURB S0-73**	**Evergy SSD**	**CURB SSD**
0.0	508,763,195	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	459,691,814	99.98%	99.99%	99.99%	0.0000	0.0000
1.5	407,014,915	99.80%	99.95%	99.93%	0.0000	0.0000
2.5	374,710,692	99.16%	99.88%	99.82%	0.0001	0.0000
3.5	331,583,540	98.88%	99.77%	99.68%	0.0001	0.0001
4.5	302,894,333	98.58%	99.64%	99.50%	0.0001	0.0001
5.5	280,837,613	98.13%	99.47%	99.29%	0.0002	0.0001
6.5	233,105,978	97.68%	99.28%	99.05%	0.0003	0.0002
7.5	199,439,670	97.46%	99.06%	98.79%	0.0003	0.0002
8.5	180,519,889	96.77%	98.81%	98.49%	0.0004	0.0003
9.5	104,007,023	96.58%	98.54%	98.18%	0.0004	0.0003
10.5	89,355,524	96.29%	98.23%	97.83%	0.0004	0.0002
11.5	70,119,933	96.05%	97.90%	97.47%	0.0003	0.0002
12.5	56,604,934	95.93%	97.54%	97.08%	0.0003	0.0001
13.5	56,819,661	95.00%	97.14%	96.67%	0.0005	0.0003
14.5	47,219,332	94.26%	96.72%	96.24%	0.0006	0.0004
15.5	46,359,705	93.84%	96.28%	95.79%	0.0006	0.0004
16.5	45,484,385	93.50%	95.80%	95.31%	0.0005	0.0003
17.5	42,424,045	92.89%	95.29%	94.83%	0.0006	0.0004
18.5	41,911,312	91.91%	94.76%	94.32%	0.0008	0.0006
19.5	49,043,647	91.78%	94.19%	93.79%	0.0006	0.0004
20.5	45,605,623	91.53%	93.60%	93.25%	0.0004	0.0003
21.5	37,677,553	90.86%	92.98%	92.69%	0.0004	0.0003
22.5	40,745,478	90.30%	92.33%	92.11%	0.0004	0.0003
23.5	39,330,357	89.87%	91.65%	91.52%	0.0003	0.0003
24.5	38,378,803	89.74%	90.95%	90.91%	0.0001	0.0001
25.5	32,383,133	88.52%	90.22%	90.28%	0.0003	0.0003
26.5	33,292,240	88.22%	89.46%	89.65%	0.0002	0.0002
27.5	33,896,467	87.93%	88.68%	88.99%	0.0001	0.0001
28.5	28,153,663	87.32%	87.87%	88.33%	0.0000	0.0001
29.5	30,248,628	87.23%	87.03%	87.65%	0.0000	0.0000
30.5	30,458,522	86.59%	86.17%	86.96%	0.0000	0.0000
31.5	27,767,608	85.98%	85.29%	86.25%	0.0000	0.0000
32.5	27,613,739	85.62%	84.38%	85.54%	0.0002	0.0000
33.5	28,684,385	85.27%	83.45%	84.81%	0.0003	0.0000
34.5	28,526,577	84.93%	82.49%	84.07%	0.0006	0.0001
35.5	28,225,083	84.13%	81.52%	83.31%	0.0007	0.0001
36.5	28,699,506	83.62%	80.52%	82.55%	0.0010	0.0001
37.5	19,986,192	81.40%	79.50%	81.78%	0.0004	0.0000
38.5	20,058,835	80.57%	78.46%	81.00%	0.0004	0.0000
39.5	19,850,722	79.91%	77.39%	80.20%	0.0006	0.0000
40.5	15,397,938	78.70%	76.32%	79.40%	0.0006	0.0000
41.5	15,055,811	78.25%	75.22%	78.59%	0.0009	0.0000
42.5	14,717,383	77.61%	74.10%	77.77%	0.0012	0.0000
43.5	14,839,717	76.90%	72.97%	76.94%	0.0015	0.0000
44.5	13,920,431	75.99%	71.82%	76.10%	0.0017	0.0000
45.5	13,262,477	75.44%	70.66%	75.26%	0.0023	0.0000
46.5	12,735,838	75.03%	69.48%	74.40%	0.0031	0.0000
47.5	10,781,726	74.77%	68.29%	73.54%	0.0042	0.0002
48.5	10,030,025	73.80%	67.08%	72.67%	0.0045	0.0001
49.5	7,388,646	72.54%	65.87%	71.80%	0.0045	0.0001
50.5	7,316,782	71.99%	64.64%	70.92%	0.0054	0.0001
51.5	6,322,081	71.35%	63.40%	70.03%	0.0063	0.0002
52.5	5,922,124	69.64%	62.15%	69.14%	0.0056	0.0000
53.5	5,492,048	69.02%	60.90%	68.24%	0.0066	0.0001
54.5	3,708,533	67.16%	59.63%	67.34%	0.0057	0.0000
55.5	3,664,751	66.76%	58.36%	66.43%	0.0070	0.0000
56.5	3,031,374	63.48%	57.09%	65.52%	0.0041	0.0004
57.5	2,821,530	62.34%	55.81%	64.60%	0.0043	0.0005
58.5	2,211,924	61.70%	54.52%	63.68%	0.0052	0.0004
59.5	2,107,426	60.97%	53.23%	62.75%	0.0060	0.0003
60.5	1,840,626	60.58%	51.94%	61.82%	0.0075	0.0002
61.5	1,551,327	59.84%	50.65%	60.89%	0.0084	0.0001
62.5	1,454,269	59.54%	49.36%	59.95%	0.0104	0.0000

Kansas South
Accounts 355.00 and 355.05 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy S0.5-62**	**CURB S0-73**	**Evergy SSD**	**CURB SSD**
63.5	1,282,645	57.80%	48.06%	59.01%	0.0095	0.0001
64.5	996,413	54.82%	46.77%	58.07%	0.0065	0.0011
65.5	905,056	54.45%	45.48%	57.13%	0.0080	0.0007
66.5	809,675	52.71%	44.20%	56.18%	0.0072	0.0012
67.5	717,784	47.09%	42.92%	55.23%	0.0017	0.0066
68.5	685,603	46.96%	41.64%	54.29%	0.0028	0.0054
69.5	447,285	46.77%	40.37%	53.33%	0.0041	0.0043
70.5	420,376	46.69%	39.11%	52.38%	0.0058	0.0032
71.5	411,800	46.66%	37.85%	51.43%	0.0078	0.0023
72.5	405,269	46.65%	36.60%	50.48%	0.0101	0.0015
73.5	390,745	46.54%	35.36%	49.53%	0.0125	0.0009
74.5	387,859	46.34%	34.14%	48.58%	0.0149	0.0005
75.5	387,587	46.33%	32.92%	47.62%	0.0180	0.0002
76.5	387,798	46.33%	31.72%	46.67%	0.0214	0.0000
77.5	387,710	46.33%	30.52%	45.72%	0.0250	0.0000
78.5	355,850	46.20%	29.35%	44.77%	0.0284	0.0002
79.5	-24,195	46.18%	28.18%	43.83%	0.0324	0.0006
80.5	-24,444	46.52%	27.03%	42.88%	0.0380	0.0013
81.5	-25,087	46.52%	25.90%	41.94%	0.0425	0.0021
82.5	-25,235	46.54%	24.79%	40.99%	0.0473	0.0031
83.5	-21,754	46.54%	23.69%	40.06%	0.0522	0.0042
84.5	9,107	46.75%	22.61%	39.12%	0.0583	0.0058
85.5	8,753	46.50%	21.55%	38.19%	0.0623	0.0069
86.5	8,340	45.82%	20.51%	37.26%	0.0641	0.0073
87.5	8,340	45.82%	19.49%	36.33%	0.0693	0.0090
88.5	8,044	45.82%	18.49%	35.41%	0.0747	0.0108
89.5	7,995	45.82%	17.51%	34.49%	0.0801	0.0128
90.5	7,124	45.82%	16.55%	33.58%	0.0856	0.0150
91.5	4,139	37.09%	15.62%	32.67%	0.0461	0.0020
92.5	3,107	27.84%	14.71%	31.77%	0.0172	0.0015
93.5	3,107	27.84%	13.83%	30.87%	0.0196	0.0009
94.5	2,226	24.24%	12.97%	29.97%	0.0127	0.0033
95.5	2,187	23.82%	12.13%	29.09%	0.0137	0.0028
96.5	2,070	22.54%	11.32%	28.21%	0.0126	0.0032
97.5	1,640	22.12%	10.54%	27.33%	0.0134	0.0027
98.5	1,545	22.12%	9.78%	26.46%	0.0152	0.0019
99.5	1,545	22.12%	9.05%	25.60%	0.0171	0.0012
100.5	1,545	22.12%	8.35%	24.75%	0.0190	0.0007
101.5	510	12.94%	7.67%	23.91%	0.0028	0.0120
102.5			7.03%	23.07%		
Sum of Squared Differences for Entire OLT Curve				[8]	1.2002	0.1492
SSD for Truncated OLT Curve (Up to 1% of Beginning Exposures)				[9]	0.0618	0.0078

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Kansas South
Accounts 356.00 and 356.05 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R1.5-65**	**CURB R1-72**	**Evergy SSD**	**CURB SSD**
0.0	134,751,937	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	131,450,192	99.85%	99.86%	99.82%	0.0000	0.0000
1.5	120,803,710	99.11%	99.59%	99.46%	0.0000	0.0000
2.5	114,489,766	98.66%	99.30%	99.09%	0.0000	0.0000
3.5	102,289,081	98.06%	99.01%	98.71%	0.0001	0.0000
4.5	99,567,080	97.27%	98.71%	98.33%	0.0002	0.0001
5.5	94,752,008	96.22%	98.39%	97.94%	0.0005	0.0003
6.5	86,493,557	96.53%	98.07%	97.54%	0.0002	0.0001
7.5	72,957,816	96.41%	97.74%	97.13%	0.0002	0.0001
8.5	64,674,115	96.25%	97.41%	96.72%	0.0001	0.0000
9.5	41,414,017	96.15%	97.06%	96.30%	0.0001	0.0000
10.5	39,810,036	95.93%	96.70%	95.88%	0.0001	0.0000
11.5	31,580,406	94.58%	96.33%	95.44%	0.0003	0.0001
12.5	28,058,766	94.26%	95.95%	95.00%	0.0003	0.0001
13.5	28,167,688	94.13%	95.57%	94.56%	0.0002	0.0000
14.5	25,731,410	93.72%	95.17%	94.10%	0.0002	0.0000
15.5	25,404,179	93.58%	94.76%	93.64%	0.0001	0.0000
16.5	25,137,263	93.51%	94.34%	93.18%	0.0001	0.0000
17.5	25,325,172	93.51%	93.91%	92.70%	0.0000	0.0001
18.5	25,482,275	93.18%	93.46%	92.22%	0.0000	0.0001
19.5	32,086,198	93.09%	93.01%	91.74%	0.0000	0.0002
20.5	31,785,940	93.09%	92.54%	91.24%	0.0000	0.0003
21.5	26,971,560	92.42%	92.07%	90.74%	0.0000	0.0003
22.5	24,309,399	91.06%	91.58%	90.24%	0.0000	0.0001
23.5	23,396,963	90.12%	91.07%	89.72%	0.0001	0.0000
24.5	20,766,600	90.09%	90.56%	89.20%	0.0000	0.0001
25.5	19,602,018	89.80%	90.03%	88.68%	0.0000	0.0001
26.5	21,747,273	89.72%	89.48%	88.14%	0.0000	0.0002
27.5	23,371,499	87.16%	88.93%	87.60%	0.0003	0.0000
28.5	18,071,639	87.14%	88.35%	87.05%	0.0001	0.0000
29.5	20,054,019	87.14%	87.76%	86.50%	0.0000	0.0000
30.5	20,622,389	86.99%	87.16%	85.93%	0.0000	0.0001
31.5	25,537,773	86.99%	86.53%	85.36%	0.0000	0.0003
32.5	25,753,537	86.88%	85.90%	84.77%	0.0001	0.0004
33.5	27,341,833	86.76%	85.24%	84.18%	0.0002	0.0007
34.5	28,161,731	86.45%	84.57%	83.58%	0.0004	0.0008
35.5	27,707,344	86.27%	83.87%	82.97%	0.0006	0.0011
36.5	33,627,974	86.24%	83.16%	82.35%	0.0009	0.0015
37.5	26,749,247	86.03%	82.43%	81.73%	0.0013	0.0019
38.5	27,204,430	86.02%	81.68%	81.09%	0.0019	0.0024
39.5	27,066,656	85.46%	80.90%	80.44%	0.0021	0.0025
40.5	24,273,250	85.45%	80.11%	79.78%	0.0029	0.0032
41.5	24,290,613	85.45%	79.30%	79.10%	0.0038	0.0040
42.5	25,196,315	85.45%	78.46%	78.42%	0.0049	0.0049
43.5	24,914,052	84.37%	77.60%	77.73%	0.0046	0.0044
44.5	23,007,394	84.25%	76.72%	77.02%	0.0057	0.0052
45.5	20,998,035	84.23%	75.81%	76.31%	0.0071	0.0063
46.5	21,043,165	83.91%	74.88%	75.58%	0.0081	0.0069
47.5	19,091,194	83.91%	73.93%	74.84%	0.0100	0.0082
48.5	18,493,375	83.88%	72.96%	74.08%	0.0119	0.0096
49.5	12,521,052	83.86%	71.96%	73.32%	0.0142	0.0111
50.5	12,347,716	83.40%	70.94%	72.54%	0.0155	0.0118
51.5	10,824,530	83.36%	69.89%	71.75%	0.0182	0.0135
52.5	9,978,398	83.29%	68.82%	70.94%	0.0210	0.0152
53.5	9,968,844	83.28%	67.72%	70.13%	0.0242	0.0173
54.5	3,879,484	83.23%	66.60%	69.30%	0.0277	0.0194
55.5	3,746,257	81.76%	65.45%	68.46%	0.0266	0.0177
56.5	3,116,105	78.13%	64.29%	67.61%	0.0192	0.0111
57.5	3,066,261	77.87%	63.09%	66.74%	0.0218	0.0124
58.5	2,321,975	77.79%	61.88%	65.86%	0.0253	0.0142
59.5	2,300,011	77.79%	60.64%	64.97%	0.0294	0.0164
60.5	1,299,770	77.73%	59.38%	64.07%	0.0337	0.0187
61.5	832,901	77.73%	58.10%	63.16%	0.0385	0.0212
62.5	720,114	77.05%	56.80%	62.23%	0.0410	0.0220

Kansas South
Accounts 356.00 and 356.05 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R1.5-65**	**CURB R1-72**	**Evergy SSD**	**CURB SSD**
63.5	683,783	77.05%	55.48%	61.29%	0.0465	0.0248
64.5	237,645	77.05%	54.14%	60.34%	0.0525	0.0279
65.5	199,462	77.05%	52.78%	59.38%	0.0589	0.0312
66.5	192,452	77.05%	51.41%	58.41%	0.0658	0.0347
67.5	192,452	77.05%	50.02%	57.43%	0.0731	0.0385
68.5	190,886	77.05%	48.62%	56.44%	0.0808	0.0425
69.5	2,253	77.05%	47.21%	55.44%	0.0891	0.0467
70.5	1,096	77.05%	45.78%	54.43%	0.0978	0.0512
71.5	1,096	77.05%	44.35%	53.41%	0.1069	0.0559
72.5	1,096	77.05%	42.92%	52.38%	0.1165	0.0609
73.5	153	77.05%	41.48%	51.34%	0.1265	0.0661
74.5	153	77.05%	40.03%	50.30%	0.1370	0.0716
75.5	43	77.05%	38.59%	49.25%	0.1479	0.0773
76.5	843,246	77.05%	37.15%	48.19%	0.1592	0.0833
77.5	843,246	77.05%	35.72%	47.13%	0.1708	0.0895
78.5	843,246	77.05%	34.29%	46.06%	0.1828	0.0960
79.5	1,152,941	77.05%	32.88%	44.99%	0.1951	0.1028
80.5	1,152,917	77.05%	31.47%	43.91%	0.2077	0.1098
81.5	1,152,917	77.05%	30.09%	42.83%	0.2206	0.1171
82.5	1,152,917	77.05%	28.71%	41.74%	0.2337	0.1246
83.5	1,178,223	77.05%	27.36%	40.66%	0.2469	0.1324
84.5	1,180,516	77.05%	26.03%	39.57%	0.2603	0.1405
85.5	1,180,516	77.05%	24.72%	38.48%	0.2739	0.1488
86.5	1,180,516	77.05%	23.44%	37.39%	0.2875	0.1573
87.5	1,180,516	77.05%	22.18%	36.31%	0.3011	0.1660
88.5	1,180,516	77.05%	20.95%	35.22%	0.3147	0.1750
89.5	1,180,516	77.05%	19.76%	34.14%	0.3282	0.1842
90.5	1,180,516	77.05%	18.60%	33.05%	0.3417	0.1936
91.5	1,155,378	75.41%	17.47%	31.98%	0.3357	0.1886
92.5	1,155,378	75.41%	16.37%	30.91%	0.3486	0.1981
93.5	1,155,378	75.41%	15.31%	29.84%	0.3612	0.2077
94.5	312,175	75.41%	14.29%	28.78%	0.3736	0.2174
95.5	312,175	75.41%	13.30%	27.73%	0.3857	0.2274
96.5	312,175	75.41%	12.36%	26.68%	0.3976	0.2374
97.5	2,461	75.41%	11.44%	25.65%	0.4092	0.2476
98.5	2,461	75.41%	10.57%	24.62%	0.4204	0.2579
99.5	2,461	75.41%	9.74%	23.61%	0.4313	0.2683
100.5	2,461	75.41%	8.94%	22.61%	0.4418	0.2788
101.5	2,293	75.41%	8.18%	21.62%	0.4519	0.2894
102.5			7.47%	20.64%		
Sum of Squared Differences for Entire OLT Curve				[8]	9.7064	5.5577
SSD for Truncated OLT Curve (Up to 1% of Beginning Exposures)				[9]	0.3129	0.2271

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Kansas South
Account 364.00 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R0.5-62**	**CURB R2-68**	**Evergy SSD**	**CURB SSD**
0.0	132,466,655	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	121,148,030	98.60%	99.69%	99.93%	0.0001	0.0002
1.5	107,948,318	97.85%	99.08%	99.79%	0.0002	0.0004
2.5	98,634,348	97.67%	98.46%	99.63%	0.0001	0.0004
3.5	93,060,489	97.51%	97.84%	99.48%	0.0000	0.0004
4.5	92,632,181	97.36%	97.21%	99.31%	0.0000	0.0004
5.5	81,849,983	97.14%	96.57%	99.13%	0.0000	0.0004
6.5	77,766,635	96.92%	95.94%	98.95%	0.0001	0.0004
7.5	74,287,651	96.76%	95.29%	98.76%	0.0002	0.0004
8.5	73,458,935	96.59%	94.65%	98.56%	0.0004	0.0004
9.5	69,325,278	96.37%	93.99%	98.35%	0.0006	0.0004
10.5	64,239,052	96.16%	93.34%	98.12%	0.0008	0.0004
11.5	63,090,317	95.90%	92.67%	97.89%	0.0010	0.0004
12.5	57,373,120	95.70%	92.01%	97.65%	0.0014	0.0004
13.5	55,435,731	95.41%	91.34%	97.40%	0.0017	0.0004
14.5	53,832,392	95.16%	90.66%	97.14%	0.0020	0.0004
15.5	50,444,869	94.90%	89.98%	96.86%	0.0024	0.0004
16.5	48,066,550	94.66%	89.30%	96.57%	0.0029	0.0004
17.5	47,235,330	94.40%	88.61%	96.27%	0.0034	0.0004
18.5	44,245,186	93.38%	87.92%	95.96%	0.0030	0.0007
19.5	42,697,797	93.10%	87.22%	95.63%	0.0035	0.0006
20.5	40,716,140	92.81%	86.52%	95.29%	0.0040	0.0006
21.5	40,965,032	92.54%	85.81%	94.94%	0.0045	0.0006
22.5	41,050,424	92.28%	85.10%	94.57%	0.0052	0.0005
23.5	41,770,346	91.98%	84.38%	94.19%	0.0058	0.0005
24.5	38,670,555	91.70%	83.66%	93.79%	0.0065	0.0004
25.5	36,727,695	91.40%	82.93%	93.37%	0.0072	0.0004
26.5	35,537,121	91.05%	82.20%	92.94%	0.0078	0.0004
27.5	34,401,255	90.69%	81.46%	92.49%	0.0085	0.0003
28.5	32,798,771	90.30%	80.72%	92.03%	0.0092	0.0003
29.5	30,005,022	89.88%	79.97%	91.54%	0.0098	0.0003
30.5	28,252,005	89.47%	79.21%	91.04%	0.0105	0.0002
31.5	25,683,699	89.09%	78.45%	90.52%	0.0113	0.0002
32.5	23,268,349	88.65%	77.68%	89.98%	0.0120	0.0002
33.5	19,465,117	88.19%	76.91%	89.41%	0.0127	0.0001
34.5	16,956,087	87.68%	76.12%	88.83%	0.0134	0.0001
35.5	13,168,845	87.16%	75.33%	88.23%	0.0140	0.0001
36.5	11,317,816	86.61%	74.53%	87.60%	0.0146	0.0001
37.5	10,658,887	86.03%	73.73%	86.95%	0.0151	0.0001
38.5	9,371,842	85.53%	72.91%	86.28%	0.0159	0.0001
39.5	8,253,436	84.99%	72.09%	85.59%	0.0166	0.0000
40.5	7,263,313	84.46%	71.26%	84.87%	0.0174	0.0000
41.5	6,742,658	83.79%	70.42%	84.12%	0.0179	0.0000
42.5	5,816,441	83.16%	69.58%	83.35%	0.0185	0.0000
43.5	5,316,207	82.53%	68.72%	82.56%	0.0191	0.0000
44.5	4,975,510	81.95%	67.86%	81.73%	0.0199	0.0000
45.5	5,465,123	81.42%	66.99%	80.89%	0.0208	0.0000
46.5	5,345,090	80.71%	66.11%	80.01%	0.0213	0.0000
47.5	5,126,052	80.01%	65.22%	79.10%	0.0219	0.0001
48.5	4,960,285	79.17%	64.32%	78.17%	0.0220	0.0001
49.5	4,961,235	78.34%	63.42%	77.21%	0.0223	0.0001
50.5	4,940,050	77.52%	62.50%	76.21%	0.0225	0.0002
51.5	4,851,655	76.63%	61.58%	75.19%	0.0226	0.0002
52.5	5,022,464	75.74%	60.65%	74.14%	0.0228	0.0003
53.5	4,869,051	74.82%	59.71%	73.06%	0.0228	0.0003
54.5	4,804,296	73.89%	58.77%	71.94%	0.0229	0.0004
55.5	4,817,677	72.95%	57.82%	70.80%	0.0229	0.0005
56.5	4,518,700	71.86%	56.85%	69.63%	0.0225	0.0005
57.5	4,341,747	69.22%	55.89%	68.42%	0.0178	0.0001
58.5	3,846,024	65.99%	54.91%	67.19%	0.0123	0.0001

Kansas South
Account 364.00 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R0.5-62**	**CURB R2-68**	**Evergy SSD**	**CURB SSD**
59.5	3,771,810	63.62%	53.93%	65.92%	0.0094	0.0005
60.5	3,726,768	62.47%	52.94%	64.62%	0.0091	0.0005
61.5	3,684,288	61.35%	51.95%	63.30%	0.0088	0.0004
62.5	3,477,317	60.25%	50.95%	61.95%	0.0087	0.0003
63.5	3,616,261	59.08%	49.94%	60.56%	0.0084	0.0002
64.5	3,220,276	57.83%	48.93%	59.15%	0.0079	0.0002
65.5	2,790,786	56.54%	47.92%	57.72%	0.0074	0.0001
66.5	2,359,442	55.02%	46.90%	56.26%	0.0066	0.0002
67.5	2,132,160	53.33%	45.87%	54.77%	0.0056	0.0002
68.5	1,842,218	51.28%	44.85%	53.27%	0.0041	0.0004
69.5	1,437,905	49.47%	43.82%	51.74%	0.0032	0.0005
70.5	1,293,105	47.43%	42.79%	50.20%	0.0022	0.0008
71.5	1,023,279	45.74%	41.75%	48.64%	0.0016	0.0008
72.5	773,031	43.87%	40.72%	47.06%	0.0010	0.0010
73.5	483,356	41.77%	39.68%	45.47%	0.0004	0.0014
74.5	320,405	39.36%	38.65%	43.88%	0.0001	0.0020
75.5	52	37.18%	37.61%	42.27%	0.0000	0.0026
76.5	3	4.29%	36.58%	40.66%	0.1043	0.1323
77.5	3	4.29%	35.55%	39.06%	0.0977	0.1209
78.5	0	4.29%	34.52%	37.45%	0.0914	0.1099
79.5	0	4.29%	33.49%	35.85%	0.0853	0.0996
80.5	0	4.29%	32.47%	34.25%	0.0794	0.0898
81.5	0	4.29%	31.45%	32.67%	0.0738	0.0805
82.5	0	4.29%	30.44%	31.10%	0.0684	0.0719
83.5	0	4.29%	29.43%	29.55%	0.0632	0.0638
84.5	0	4.29%	28.43%	28.02%	0.0583	0.0563
85.5	0	4.29%	27.43%	26.52%	0.0536	0.0494
86.5	0	4.29%	26.45%	25.04%	0.0491	0.0431
87.5	0	4.29%	25.47%	23.59%	0.0449	0.0373
88.5	0	4.29%	24.50%	22.18%	0.0409	0.0320
89.5	167	4.29%	23.54%	20.80%	0.0371	0.0273
90.5	167	4.29%	22.60%	19.46%	0.0335	0.0230
91.5	167	4.29%	21.66%	18.17%	0.0302	0.0193
92.5	167	4.29%	20.74%	16.91%	0.0270	0.0159
93.5	167	4.29%	19.82%	15.70%	0.0241	0.0130
94.5			18.93%	14.53%		
Sum of Squared Differences for Entire OLT Curve				[8]	1.7647	1.1139
SSD for Truncated OLT Curve (Up to 1% of Beginning Exposures)				[9]	0.6975	0.0200

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Kansas South
Accounts 367.00 and 367.01 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R1.5-55**	**CURB R2-62**	**Evergy SSD**	**CURB SSD**
0.0	85,137,143	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	80,838,154	99.77%	99.84%	99.92%	0.0000	0.0000
1.5	74,605,844	99.29%	99.51%	99.76%	0.0000	0.0000
2.5	70,592,205	99.11%	99.17%	99.60%	0.0000	0.0000
3.5	66,891,433	98.40%	98.82%	99.42%	0.0000	0.0001
4.5	60,161,682	98.18%	98.45%	99.23%	0.0000	0.0001
5.5	56,951,009	97.97%	98.07%	99.04%	0.0000	0.0001
6.5	54,768,302	97.65%	97.68%	98.83%	0.0000	0.0001
7.5	53,833,690	97.25%	97.28%	98.61%	0.0000	0.0002
8.5	54,781,955	97.01%	96.86%	98.38%	0.0000	0.0002
9.5	52,847,438	96.72%	96.43%	98.14%	0.0000	0.0002
10.5	52,119,001	96.40%	95.99%	97.89%	0.0000	0.0002
11.5	52,065,035	96.11%	95.53%	97.62%	0.0000	0.0002
12.5	53,990,542	95.70%	95.06%	97.34%	0.0000	0.0003
13.5	49,964,833	95.40%	94.57%	97.05%	0.0001	0.0003
14.5	49,155,429	94.87%	94.07%	96.75%	0.0001	0.0004
15.5	47,452,519	94.53%	93.55%	96.42%	0.0001	0.0004
16.5	45,588,225	94.16%	93.01%	96.09%	0.0001	0.0004
17.5	42,379,025	93.78%	92.46%	95.74%	0.0002	0.0004
18.5	40,173,335	93.37%	91.89%	95.37%	0.0002	0.0004
19.5	37,490,270	93.10%	91.30%	94.98%	0.0003	0.0004
20.5	32,913,195	92.79%	90.70%	94.58%	0.0004	0.0003
21.5	31,756,152	92.40%	90.08%	94.16%	0.0005	0.0003
22.5	30,487,794	92.13%	89.43%	93.72%	0.0007	0.0003
23.5	27,074,900	91.81%	88.77%	93.26%	0.0009	0.0002
24.5	20,661,931	91.32%	88.09%	92.78%	0.0010	0.0002
25.5	22,311,229	91.01%	87.38%	92.28%	0.0013	0.0002
26.5	20,365,271	90.60%	86.65%	91.76%	0.0016	0.0001
27.5	17,231,615	90.19%	85.90%	91.21%	0.0018	0.0001
28.5	15,308,517	89.75%	85.12%	90.65%	0.0021	0.0001
29.5	14,355,820	89.25%	84.31%	90.06%	0.0024	0.0001
30.5	14,085,761	88.85%	83.49%	89.44%	0.0029	0.0000
31.5	13,559,080	88.38%	82.63%	88.80%	0.0033	0.0000
32.5	13,043,051	87.96%	81.75%	88.14%	0.0039	0.0000
33.5	12,299,530	87.40%	80.83%	87.45%	0.0043	0.0000
34.5	11,719,956	86.87%	79.89%	86.73%	0.0049	0.0000
35.5	11,800,065	86.43%	78.92%	85.98%	0.0056	0.0000
36.5	11,180,450	85.88%	77.91%	85.21%	0.0063	0.0000
37.5	9,374,631	85.31%	76.88%	84.40%	0.0071	0.0001
38.5	7,951,570	84.59%	75.81%	83.57%	0.0077	0.0001
39.5	8,258,115	83.99%	74.71%	82.70%	0.0086	0.0002
40.5	7,550,919	83.34%	73.58%	81.80%	0.0095	0.0002
41.5	6,352,519	82.56%	72.42%	80.87%	0.0103	0.0003
42.5	5,396,695	81.80%	71.22%	79.91%	0.0112	0.0004
43.5	4,771,329	80.87%	69.98%	78.91%	0.0118	0.0004
44.5	4,587,562	80.14%	68.72%	77.88%	0.0130	0.0005
45.5	4,011,843	79.28%	67.42%	76.81%	0.0141	0.0006
46.5	3,317,570	78.22%	66.08%	75.71%	0.0147	0.0006
47.5	3,163,920	77.41%	64.71%	74.57%	0.0161	0.0008
48.5	2,609,180	76.45%	63.31%	73.39%	0.0173	0.0009

Kansas South
Accounts 367.00 and 367.01 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R1.5-55**	**CURB R2-62**	**Evergy SSD**	**CURB SSD**
49.5	2,357,032	75.52%	61.88%	72.18%	0.0186	0.0011
50.5	2,002,794	74.58%	60.41%	70.93%	0.0201	0.0013
51.5	1,341,334	73.24%	58.92%	69.65%	0.0205	0.0013
52.5	1,097,762	72.39%	57.39%	68.32%	0.0225	0.0017
53.5	846,821	70.90%	55.84%	66.96%	0.0227	0.0016
54.5	650,459	69.10%	54.26%	65.57%	0.0220	0.0012
55.5	639,791	68.06%	52.66%	64.13%	0.0237	0.0015
56.5	486,843	65.92%	51.03%	62.67%	0.0222	0.0011
57.5	533,373	64.12%	49.38%	61.17%	0.0217	0.0009
58.5	531,267	63.05%	47.72%	59.63%	0.0235	0.0012
59.5	427,783	60.93%	46.04%	58.07%	0.0222	0.0008
60.5	381,306	59.08%	44.35%	56.47%	0.0217	0.0007
61.5	367,682	56.97%	42.66%	54.85%	0.0205	0.0005
62.5	331,424	55.20%	40.95%	53.20%	0.0203	0.0004
63.5	393,746	52.94%	39.25%	51.52%	0.0187	0.0002
64.5	336,680	51.49%	37.55%	49.82%	0.0194	0.0003
65.5	294,942	49.90%	35.85%	48.10%	0.0197	0.0003
66.5	229,653	46.99%	34.17%	46.37%	0.0164	0.0000
67.5	213,606	45.57%	32.49%	44.62%	0.0171	0.0001
68.5	189,496	44.60%	30.84%	42.87%	0.0189	0.0003
69.5	144,286	43.42%	29.21%	41.11%	0.0202	0.0005
70.5	122,900	40.87%	27.60%	39.34%	0.0176	0.0002
71.5	106,396	39.38%	26.03%	37.58%	0.0178	0.0003
72.5	93,408	35.31%	24.48%	35.82%	0.0117	0.0000
73.5	88,736	33.55%	22.98%	34.07%	0.0112	0.0000
74.5	84,233	32.56%	21.51%	32.34%	0.0122	0.0000
75.5			20.08%	30.62%		
Sum of Squared Differences for Entire OLT Curve				[8]	0.6903	0.0290
SSD for Truncated OLT Curve (Up to 1% of Beginning Exposures)				[9]	0.2686	0.0168

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Kansas Metro
Accounts 355.00 and 355.05 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy S0.5-62**	**CURB S1-70**	**Evergy SSD**	**CURB SSD**
0.0	131,147,060	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	97,180,085	99.98%	99.99%	100.00%	0.0000	0.0000
1.5	83,407,072	99.90%	99.95%	100.00%	0.0000	0.0000
2.5	83,446,926	99.76%	99.88%	99.99%	0.0000	0.0000
3.5	79,100,200	99.67%	99.77%	99.98%	0.0000	0.0000
4.5	76,426,178	99.57%	99.64%	99.95%	0.0000	0.0000
5.5	74,743,047	99.57%	99.47%	99.92%	0.0000	0.0000
6.5	74,228,689	99.49%	99.28%	99.87%	0.0000	0.0000
7.5	72,524,728	99.39%	99.06%	99.81%	0.0000	0.0000
8.5	73,385,629	99.29%	98.81%	99.73%	0.0000	0.0000
9.5	72,369,050	99.09%	98.54%	99.63%	0.0000	0.0000
10.5	70,101,883	98.63%	98.23%	99.52%	0.0000	0.0001
11.5	68,919,666	98.58%	97.90%	99.38%	0.0000	0.0001
12.5	63,900,370	98.40%	97.54%	99.23%	0.0001	0.0001
13.5	62,522,463	98.21%	97.14%	99.05%	0.0001	0.0001
14.5	59,695,562	98.09%	96.72%	98.85%	0.0002	0.0001
15.5	56,576,751	97.78%	96.28%	98.63%	0.0002	0.0001
16.5	52,762,777	97.60%	95.80%	98.38%	0.0003	0.0001
17.5	50,871,770	97.41%	95.29%	98.11%	0.0004	0.0000
18.5	47,909,532	97.32%	94.76%	97.81%	0.0007	0.0000
19.5	44,933,946	97.23%	94.19%	97.48%	0.0009	0.0000
20.5	44,466,888	96.53%	93.60%	97.13%	0.0009	0.0000
21.5	43,485,045	96.38%	92.98%	96.75%	0.0012	0.0000
22.5	42,594,265	96.07%	92.33%	96.34%	0.0014	0.0000
23.5	41,720,019	95.56%	91.65%	95.91%	0.0015	0.0000
24.5	40,728,151	95.21%	90.95%	95.45%	0.0018	0.0000
25.5	39,902,370	94.86%	90.22%	94.96%	0.0022	0.0000
26.5	35,208,637	94.62%	89.46%	94.44%	0.0027	0.0000
27.5	32,040,435	94.34%	88.68%	93.90%	0.0032	0.0000
28.5	31,242,162	94.03%	87.87%	93.32%	0.0038	0.0000
29.5	29,213,987	93.20%	87.03%	92.72%	0.0038	0.0000
30.5	27,472,146	93.03%	86.17%	92.09%	0.0047	0.0001
31.5	25,765,630	92.76%	85.29%	91.44%	0.0056	0.0002
32.5	21,817,043	91.83%	84.38%	90.75%	0.0056	0.0001
33.5	22,970,476	91.10%	83.45%	90.04%	0.0059	0.0001
34.5	22,763,688	90.58%	82.49%	89.30%	0.0065	0.0002
35.5	22,231,017	90.08%	81.52%	88.53%	0.0073	0.0002
36.5	21,107,233	89.63%	80.52%	87.74%	0.0083	0.0004
37.5	19,720,657	88.93%	79.50%	86.92%	0.0089	0.0004
38.5	19,508,120	88.37%	78.46%	86.07%	0.0098	0.0005
39.5	19,314,563	87.30%	77.39%	85.20%	0.0098	0.0004
40.5	19,180,201	86.06%	76.32%	84.31%	0.0095	0.0003
41.5	18,453,362	84.70%	75.22%	83.39%	0.0090	0.0002
42.5	15,044,707	83.63%	74.10%	82.45%	0.0091	0.0001
43.5	14,643,905	83.24%	72.97%	81.48%	0.0105	0.0003
44.5	29,522,345	82.31%	71.82%	80.49%	0.0110	0.0003
45.5	29,032,583	81.32%	70.66%	79.48%	0.0114	0.0003
46.5	28,693,856	80.90%	69.48%	78.45%	0.0130	0.0006
47.5	28,545,564	80.54%	68.29%	77.40%	0.0150	0.0010

Kansas Metro
Accounts 355.00 and 355.05 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy S0.5-62**	**CURB S1-70**	**Evergy SSD**	**CURB SSD**
48.5	27,926,148	79.95%	67.08%	76.32%	0.0166	0.0013
49.5	27,611,895	79.57%	65.87%	75.23%	0.0188	0.0019
50.5	26,636,722	79.07%	64.64%	74.12%	0.0208	0.0024
51.5	25,852,140	78.22%	63.40%	72.99%	0.0220	0.0027
52.5	24,437,911	77.98%	62.15%	71.85%	0.0250	0.0038
53.5	22,816,078	77.54%	60.90%	70.69%	0.0277	0.0047
54.5	22,579,120	77.43%	59.63%	69.51%	0.0317	0.0063
55.5	22,203,709	77.22%	58.36%	68.32%	0.0356	0.0079
56.5	21,927,361	77.00%	57.09%	67.12%	0.0397	0.0098
57.5	20,092,831	76.91%	55.81%	65.90%	0.0445	0.0121
58.5	19,875,661	76.77%	54.52%	64.67%	0.0495	0.0146
59.5	19,831,238	76.69%	53.23%	63.43%	0.0550	0.0176
60.5	19,796,642	76.63%	51.94%	62.19%	0.0610	0.0209
61.5	19,463,685	76.58%	50.65%	60.93%	0.0672	0.0245
62.5	19,404,400	76.55%	49.36%	59.66%	0.0740	0.0285
63.5	18,667,916	76.53%	48.06%	58.39%	0.0810	0.0329
64.5	18,351,844	76.47%	46.77%	57.11%	0.0882	0.0375
65.5	18,157,932	76.45%	45.48%	55.82%	0.0959	0.0425
66.5	18,126,278	76.41%	44.20%	54.53%	0.1038	0.0479
67.5	18,109,247	76.34%	42.92%	53.24%	0.1117	0.0534
68.5	169,182	76.27%	41.64%	51.95%	0.1199	0.0592
69.5	160,326	72.28%	40.37%	50.65%	0.1018	0.0468
70.5	127,683	71.65%	39.11%	49.35%	0.1059	0.0497
71.5	105,560	66.49%	37.85%	48.05%	0.0820	0.0340
72.5	103,998	65.50%	36.60%	46.76%	0.0835	0.0351
73.5			35.36%	45.47%		
Sum of Squared Differences for Entire OLT Curve				[8]	1.7492	0.6046
SSD for Truncated OLT Curve (Up to 1% of Beginning Exposures)				[9]	1.2560	0.3798

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Kansas Metro
Account 365.00 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy L1-62**	**CURB L1-66**	**Evergy SSD**	**CURB SSD**
0.0	223,872,056	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	206,068,476	99.63%	99.95%	99.96%	0.0000	0.0000
1.5	191,632,093	99.48%	99.85%	99.86%	0.0000	0.0000
2.5	184,894,444	99.33%	99.72%	99.74%	0.0000	0.0000
3.5	177,270,423	99.14%	99.57%	99.61%	0.0000	0.0000
4.5	173,674,907	99.06%	99.40%	99.45%	0.0000	0.0000
5.5	168,523,412	99.01%	99.21%	99.28%	0.0000	0.0000
6.5	163,679,919	98.96%	98.98%	99.08%	0.0000	0.0000
7.5	163,495,056	98.90%	98.73%	98.85%	0.0000	0.0000
8.5	163,898,791	98.87%	98.44%	98.59%	0.0000	0.0000
9.5	164,263,822	98.83%	98.12%	98.31%	0.0001	0.0000
10.5	160,155,133	98.72%	97.77%	98.00%	0.0001	0.0001
11.5	158,951,937	98.54%	97.37%	97.65%	0.0001	0.0001
12.5	155,550,240	98.20%	96.94%	97.27%	0.0002	0.0001
13.5	152,238,073	97.84%	96.47%	96.86%	0.0002	0.0001
14.5	146,273,581	97.00%	95.96%	96.41%	0.0001	0.0000
15.5	140,051,138	96.30%	95.41%	95.93%	0.0001	0.0000
16.5	134,416,815	95.83%	94.81%	95.41%	0.0001	0.0000
17.5	129,663,001	95.40%	94.18%	94.85%	0.0002	0.0000
18.5	118,912,046	94.99%	93.49%	94.26%	0.0002	0.0001
19.5	113,800,306	94.34%	92.77%	93.62%	0.0002	0.0001
20.5	109,913,228	93.60%	92.01%	92.95%	0.0003	0.0000
21.5	102,912,602	92.69%	91.20%	92.24%	0.0002	0.0000
22.5	99,007,086	91.79%	90.35%	91.50%	0.0002	0.0000
23.5	96,193,413	90.59%	89.46%	90.71%	0.0001	0.0000
24.5	92,432,784	89.49%	88.53%	89.90%	0.0001	0.0000
25.5	87,294,183	88.16%	87.57%	89.04%	0.0000	0.0001
26.5	80,154,531	85.87%	86.57%	88.16%	0.0000	0.0005
27.5	74,786,235	83.88%	85.54%	87.24%	0.0003	0.0011
28.5	68,326,898	82.42%	84.48%	86.30%	0.0004	0.0015
29.5	63,666,959	81.48%	83.39%	85.32%	0.0004	0.0015
30.5	56,550,335	80.80%	82.28%	84.32%	0.0002	0.0012
31.5	50,684,478	80.28%	81.15%	83.29%	0.0001	0.0009
32.5	43,580,785	79.66%	79.99%	82.25%	0.0000	0.0007
33.5	38,494,442	79.41%	78.82%	81.18%	0.0000	0.0003
34.5	34,643,599	78.76%	77.64%	80.10%	0.0001	0.0002
35.5	31,380,538	78.14%	76.44%	79.00%	0.0003	0.0001
36.5	27,885,761	77.66%	75.24%	77.89%	0.0006	0.0000
37.5	25,458,599	77.33%	74.04%	76.77%	0.0011	0.0000
38.5	24,532,614	76.57%	72.84%	75.64%	0.0014	0.0001
39.5	23,096,565	74.91%	71.64%	74.51%	0.0011	0.0000
40.5	21,984,475	73.88%	70.44%	73.39%	0.0012	0.0000
41.5	20,817,170	73.28%	69.24%	72.26%	0.0016	0.0001
42.5	20,920,123	72.69%	68.04%	71.13%	0.0022	0.0002
43.5	19,824,366	71.64%	66.85%	70.00%	0.0023	0.0003
44.5	18,370,162	70.36%	65.66%	68.88%	0.0022	0.0002
45.5	17,199,608	69.22%	64.47%	67.75%	0.0023	0.0002
46.5	16,308,624	68.74%	63.28%	66.63%	0.0030	0.0004
47.5	15,915,891	68.25%	62.10%	65.51%	0.0038	0.0007
48.5	15,252,849	67.61%	60.92%	64.40%	0.0045	0.0010
49.5	14,370,767	67.23%	59.75%	63.28%	0.0056	0.0016
50.5	14,265,181	66.85%	58.58%	62.17%	0.0068	0.0022
51.5	13,348,922	66.39%	57.42%	61.07%	0.0080	0.0028
52.5	12,191,883	65.92%	56.27%	59.96%	0.0093	0.0035
53.5	10,445,794	64.90%	55.12%	58.87%	0.0096	0.0036

Kansas Metro
Account 365.00 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy L1-62**	**CURB L1-66**	**Evergy SSD**	**CURB SSD**
54.5	9,662,067	63.85%	53.97%	57.77%	0.0098	0.0037
55.5	8,990,266	63.10%	52.84%	56.69%	0.0105	0.0041
56.5	8,243,225	62.30%	51.71%	55.60%	0.0112	0.0045
57.5	7,811,031	61.65%	50.59%	54.53%	0.0122	0.0051
58.5	7,393,744	60.99%	49.48%	53.46%	0.0133	0.0057
59.5	6,730,710	60.01%	48.37%	52.39%	0.0135	0.0058
60.5	6,370,364	59.46%	47.28%	51.33%	0.0148	0.0066
61.5	6,002,029	58.78%	46.19%	50.28%	0.0158	0.0072
62.5	5,474,002	58.22%	45.11%	49.24%	0.0172	0.0081
63.5	5,102,241	57.77%	44.05%	48.21%	0.0188	0.0091
64.5	4,716,898	57.28%	42.99%	47.18%	0.0204	0.0102
65.5	4,288,720	56.54%	41.94%	46.16%	0.0213	0.0108
66.5	3,173,375	55.73%	40.91%	45.15%	0.0220	0.0112
67.5	2,841,511	55.33%	39.88%	44.14%	0.0239	0.0125
68.5	2,511,686	54.88%	38.87%	43.15%	0.0256	0.0138
69.5	2,236,030	54.49%	37.87%	42.17%	0.0276	0.0152
70.5	1,949,878	54.32%	36.88%	41.19%	0.0304	0.0172
71.5	1,465,031	53.58%	35.90%	40.22%	0.0313	0.0178
72.5	1,058,004	53.06%	34.94%	39.27%	0.0328	0.0190
73.5	743,470	52.45%	33.98%	38.32%	0.0341	0.0200
74.5	751	51.84%	33.04%	37.39%	0.0353	0.0209
75.5	751	51.84%	32.12%	36.46%	0.0389	0.0236
76.5	751	51.84%	31.20%	35.55%	0.0426	0.0265
77.5	751	51.84%	30.30%	34.65%	0.0464	0.0296
78.5	751	51.84%	29.42%	33.75%	0.0503	0.0327
79.5	751	51.84%	28.54%	32.87%	0.0543	0.0360
80.5	751	51.84%	27.68%	32.00%	0.0584	0.0393
81.5	751	51.84%	26.84%	31.15%	0.0625	0.0428
82.5	564	38.88%	26.01%	30.30%	0.0166	0.0074
83.5	564	38.88%	25.19%	29.47%	0.0187	0.0089
84.5			24.39%	28.65%		
Sum of Squared Differences for Entire OLT Curve				[8]	0.9015	0.5013
SSD for Truncated OLT Curve (Up to 1% of Beginning Exposures)				[9]	0.3213	0.1444

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Kansas Metro
Account 366.00 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R2.5-70**	**CURB R2.5-75**	**Evergy SSD**	**CURB SSD**
0.0	272,679,697	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	261,704,711	99.74%	99.96%	99.96%	0.0000	0.0000
1.5	254,195,316	99.48%	99.88%	99.89%	0.0000	0.0000
2.5	247,164,706	99.48%	99.79%	99.81%	0.0000	0.0000
3.5	242,228,731	99.48%	99.70%	99.72%	0.0000	0.0000
4.5	231,108,687	99.46%	99.60%	99.63%	0.0000	0.0000
5.5	224,085,905	99.44%	99.50%	99.54%	0.0000	0.0000
6.5	207,839,074	99.42%	99.39%	99.44%	0.0000	0.0000
7.5	205,217,000	99.41%	99.27%	99.33%	0.0000	0.0000
8.5	200,032,360	99.41%	99.15%	99.22%	0.0000	0.0000
9.5	194,586,670	99.40%	99.02%	99.10%	0.0000	0.0000
10.5	190,950,648	99.39%	98.88%	98.98%	0.0000	0.0000
11.5	185,475,093	99.34%	98.74%	98.85%	0.0000	0.0000
12.5	172,224,953	99.32%	98.58%	98.71%	0.0001	0.0000
13.5	153,578,429	99.27%	98.42%	98.57%	0.0001	0.0000
14.5	135,880,555	99.26%	98.25%	98.42%	0.0001	0.0001
15.5	119,042,799	99.23%	98.07%	98.25%	0.0001	0.0001
16.5	109,216,688	99.12%	97.87%	98.09%	0.0002	0.0001
17.5	98,304,373	98.62%	97.67%	97.91%	0.0001	0.0001
18.5	86,171,591	98.28%	97.46%	97.72%	0.0001	0.0000
19.5	79,704,647	97.86%	97.23%	97.52%	0.0000	0.0000
20.5	75,013,980	97.16%	97.00%	97.32%	0.0000	0.0000
21.5	68,322,324	96.61%	96.74%	97.10%	0.0000	0.0000
22.5	65,511,522	96.26%	96.48%	96.87%	0.0000	0.0000
23.5	60,507,512	95.84%	96.20%	96.63%	0.0000	0.0001
24.5	57,981,370	95.48%	95.91%	96.38%	0.0000	0.0001
25.5	54,565,850	95.28%	95.60%	96.12%	0.0000	0.0001
26.5	52,502,944	95.14%	95.28%	95.84%	0.0000	0.0000
27.5	49,659,011	94.89%	94.94%	95.55%	0.0000	0.0000
28.5	45,986,380	94.58%	94.58%	95.25%	0.0000	0.0000
29.5	41,923,461	94.20%	94.21%	94.93%	0.0000	0.0001
30.5	38,814,934	93.58%	93.81%	94.59%	0.0000	0.0001
31.5	34,957,297	93.15%	93.40%	94.25%	0.0000	0.0001
32.5	31,771,275	92.72%	92.97%	93.88%	0.0000	0.0001
33.5	28,614,617	91.78%	92.52%	93.50%	0.0001	0.0003
34.5	24,699,367	91.34%	92.04%	93.10%	0.0000	0.0003
35.5	21,281,475	90.69%	91.54%	92.68%	0.0001	0.0004
36.5	17,958,202	90.20%	91.03%	92.25%	0.0001	0.0004
37.5	16,652,920	88.34%	90.48%	91.80%	0.0005	0.0012
38.5	16,315,708	88.24%	89.92%	91.32%	0.0003	0.0009
39.5	16,416,644	88.09%	89.32%	90.83%	0.0002	0.0007
40.5	16,183,427	87.70%	88.70%	90.32%	0.0001	0.0007
41.5	15,648,023	87.36%	88.06%	89.78%	0.0000	0.0006
42.5	15,282,084	87.20%	87.38%	89.22%	0.0000	0.0004
43.5	15,150,931	86.99%	86.68%	88.64%	0.0000	0.0003
44.5	14,385,728	86.81%	85.94%	88.03%	0.0001	0.0001
45.5	14,334,714	86.71%	85.18%	87.40%	0.0002	0.0000
46.5	13,715,322	86.61%	84.39%	86.75%	0.0005	0.0000
47.5	13,179,744	86.31%	83.56%	86.07%	0.0008	0.0000
48.5	12,876,681	85.78%	82.69%	85.36%	0.0010	0.0000
49.5	12,795,020	85.46%	81.80%	84.63%	0.0013	0.0001
50.5	11,338,834	85.39%	80.86%	83.86%	0.0020	0.0002
51.5	9,598,188	85.23%	79.89%	83.07%	0.0028	0.0005
52.5	9,063,919	85.10%	78.89%	82.25%	0.0039	0.0008
53.5	7,932,202	84.84%	77.84%	81.40%	0.0049	0.0012
54.5	6,627,798	84.02%	76.75%	80.51%	0.0053	0.0012
55.5	5,809,606	83.98%	75.62%	79.60%	0.0070	0.0019
56.5	5,272,683	83.74%	74.45%	78.64%	0.0086	0.0026
57.5	4,907,861	83.48%	73.24%	77.66%	0.0105	0.0034
58.5	4,103,396	83.28%	71.98%	76.64%	0.0128	0.0044
59.5	3,839,208	83.20%	70.68%	75.58%	0.0157	0.0058
60.5	3,552,359	82.97%	69.33%	74.49%	0.0186	0.0072
61.5	3,463,514	82.88%	67.94%	73.36%	0.0223	0.0091
62.5	3,413,411	82.73%	66.50%	72.19%	0.0263	0.0111
63.5	3,187,264	82.56%	65.02%	70.98%	0.0308	0.0134
64.5	3,367,848	82.51%	63.50%	69.74%	0.0361	0.0163

Kansas Metro
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[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R2.5-70**	**CURB R2.5-75**	**Evergy SSD**	**CURB SSD**
65.5	3,353,757	82.31%	61.93%	68.46%	0.0415	0.0192
66.5	3,026,916	82.19%	60.32%	67.13%	0.0478	0.0227
67.5	3,033,489	81.84%	58.67%	65.77%	0.0537	0.0258
68.5	3,106,825	81.74%	56.98%	64.37%	0.0613	0.0302
69.5	2,678,263	81.27%	55.26%	62.93%	0.0677	0.0336
70.5	2,693,031	81.26%	53.50%	61.46%	0.0771	0.0392
71.5	2,573,680	81.02%	51.71%	59.94%	0.0859	0.0444
72.5	2,544,768	80.70%	49.89%	58.39%	0.0949	0.0498
73.5	2,498,426	80.66%	48.06%	56.81%	0.1063	0.0569
74.5	2,534,683	80.59%	46.20%	55.20%	0.1183	0.0645
75.5	2,728,428	80.58%	44.33%	53.56%	0.1314	0.0730
76.5	2,887,957	80.58%	42.45%	51.89%	0.1454	0.0823
77.5	3,351,785	80.58%	40.57%	50.20%	0.1601	0.0923
78.5	3,328,471	80.51%	38.69%	48.49%	0.1749	0.1026
79.5	3,350,650	80.47%	36.81%	46.76%	0.1906	0.1137
80.5	3,277,757	80.45%	34.96%	45.01%	0.2070	0.1256
81.5	3,271,410	80.42%	33.12%	43.26%	0.2237	0.1381
82.5	3,234,559	80.35%	31.31%	41.51%	0.2405	0.1509
83.5	3,496,687	80.31%	29.53%	39.75%	0.2579	0.1645
84.5	3,465,666	80.21%	27.78%	38.00%	0.2749	0.1782
85.5	3,445,153	80.10%	26.08%	36.25%	0.2919	0.1922
86.5	3,432,123	80.05%	24.42%	34.53%	0.3095	0.2072
87.5	3,413,649	79.95%	22.81%	32.82%	0.3265	0.2222
88.5	3,201,903	79.85%	21.26%	31.13%	0.3433	0.2374
89.5	3,102,681	79.67%	19.76%	29.47%	0.3589	0.2520
90.5	2,999,684	79.36%	18.32%	27.84%	0.3726	0.2655
91.5	2,818,895	79.17%	16.94%	26.24%	0.3872	0.2801
92.5	2,553,099	79.09%	15.63%	24.69%	0.4027	0.2959
93.5	2,214,557	77.28%	14.38%	23.18%	0.3956	0.2927
94.5	1,990,522	75.78%	13.19%	21.71%	0.3918	0.2923
95.5	1,922,259	75.67%	12.07%	20.30%	0.4045	0.3066
96.5	1,489,371	75.46%	11.01%	18.94%	0.4154	0.3195
97.5	1,227,186	74.33%	10.02%	17.62%	0.4136	0.3216
98.5	1,126,055	73.75%	9.08%	16.37%	0.4182	0.3293
99.5	934,143	73.16%	8.21%	15.16%	0.4219	0.3363
100.5	754,905	72.24%	7.39%	14.01%	0.4205	0.3390
101.5	257,450	66.89%	6.63%	12.93%	0.3631	0.2912
102.5	250,087	66.78%	5.93%	11.89%	0.3703	0.3013
103.5	243,891	66.69%	5.28%	10.91%	0.3771	0.3112
104.5	243,078	66.66%	4.68%	9.98%	0.3841	0.3212
105.5	238,140	66.54%	4.13%	9.11%	0.3895	0.3298
106.5	233,761	65.80%	3.63%	8.29%	0.3865	0.3308
107.5			3.18%	7.52%		
Sum of Squared Differences for Entire OLT Curve				[8]	11.3195	8.0697
SSD for Truncated OLT Curve (Up to 1% of Beginning Exposures)				[9]	0.4180	0.1849

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

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[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R2.5-65**	**CURB S2-70**	**Evergy SSD**	**CURB SSD**
0.0	148,509,686	100.00%	100.00%	100.00%	0.0000	0.0000
0.5	137,972,393	100.00%	99.96%	100.00%	0.0000	0.0000
1.5	127,137,627	99.98%	99.87%	100.00%	0.0000	0.0000
2.5	116,561,278	99.97%	99.77%	100.00%	0.0000	0.0000
3.5	107,740,755	99.95%	99.67%	100.00%	0.0000	0.0000
4.5	98,337,016	99.91%	99.57%	100.00%	0.0000	0.0000
5.5	89,653,866	99.81%	99.45%	100.00%	0.0000	0.0000
6.5	85,708,867	99.79%	99.33%	100.00%	0.0000	0.0000
7.5	80,340,893	99.77%	99.20%	99.99%	0.0000	0.0000
8.5	72,384,180	99.74%	99.07%	99.99%	0.0000	0.0000
9.5	66,041,084	99.68%	98.92%	99.98%	0.0001	0.0000
10.5	61,850,049	99.60%	98.77%	99.97%	0.0001	0.0000
11.5	55,711,666	99.60%	98.60%	99.95%	0.0001	0.0000
12.5	53,450,088	99.59%	98.43%	99.92%	0.0001	0.0000
13.5	48,021,460	99.59%	98.24%	99.89%	0.0002	0.0000
14.5	49,258,571	99.59%	98.05%	99.85%	0.0002	0.0000
15.5	47,912,761	99.59%	97.84%	99.81%	0.0003	0.0000
16.5	48,481,335	99.59%	97.62%	99.75%	0.0004	0.0000
17.5	47,771,529	99.58%	97.38%	99.67%	0.0005	0.0000
18.5	44,596,746	99.58%	97.13%	99.59%	0.0006	0.0000
19.5	52,995,508	99.58%	96.87%	99.48%	0.0007	0.0000
20.5	53,987,556	99.57%	96.59%	99.36%	0.0009	0.0000
21.5	43,283,006	99.49%	96.30%	99.22%	0.0010	0.0000
22.5	43,979,921	99.42%	95.99%	99.06%	0.0012	0.0000
23.5	42,269,692	99.37%	95.66%	98.87%	0.0014	0.0000
24.5	42,680,853	99.33%	95.32%	98.66%	0.0016	0.0000
25.5	42,427,094	99.20%	94.95%	98.42%	0.0018	0.0001
26.5	41,656,817	98.75%	94.57%	98.16%	0.0017	0.0000
27.5	40,917,108	97.51%	94.16%	97.86%	0.0011	0.0000
28.5	38,286,558	95.94%	93.74%	97.54%	0.0005	0.0003
29.5	35,583,572	94.11%	93.29%	97.18%	0.0001	0.0009
30.5	33,272,274	93.02%	92.81%	96.78%	0.0000	0.0014
31.5	31,393,218	92.61%	92.32%	96.36%	0.0000	0.0014
32.5	29,596,100	92.27%	91.80%	95.89%	0.0000	0.0013
33.5	28,725,397	91.98%	91.25%	95.38%	0.0001	0.0012
34.5	27,556,653	91.53%	90.67%	94.83%	0.0001	0.0011
35.5	27,146,341	90.67%	90.07%	94.25%	0.0000	0.0013
36.5	25,726,694	90.31%	89.44%	93.62%	0.0001	0.0011
37.5	24,106,565	89.48%	88.77%	92.95%	0.0000	0.0012
38.5	22,966,038	89.10%	88.08%	92.23%	0.0001	0.0010
39.5	23,116,311	88.81%	87.35%	91.47%	0.0002	0.0007
40.5	22,232,033	88.47%	86.59%	90.67%	0.0004	0.0005
41.5	21,371,381	88.09%	85.80%	89.82%	0.0005	0.0003
42.5	20,211,334	86.71%	84.97%	88.93%	0.0003	0.0005
43.5	11,523,809	85.09%	84.10%	87.99%	0.0001	0.0008
44.5	11,126,126	85.01%	83.20%	87.01%	0.0003	0.0004
45.5	10,869,209	84.92%	82.25%	85.99%	0.0007	0.0001
46.5	10,173,916	84.70%	81.26%	84.91%	0.0012	0.0000
47.5	9,917,038	84.40%	80.23%	83.80%	0.0017	0.0000
48.5	9,519,658	84.03%	79.16%	82.64%	0.0024	0.0002
49.5	8,888,607	82.94%	78.04%	81.44%	0.0024	0.0002
50.5	8,100,375	80.94%	76.88%	80.20%	0.0017	0.0001
51.5	7,166,049	78.38%	75.67%	78.91%	0.0007	0.0000
52.5	6,515,719	77.56%	74.40%	77.60%	0.0010	0.0000
53.5	5,436,703	76.47%	73.09%	76.24%	0.0011	0.0000

Kansas Metro
Account 369.00 Curve Fitting

[1]	[2]	[3]	[4]	[5]	[6]	[7]
Age (Years)	**Exposures (Dollars)**	**Observed Life Table (OLT)**	**Evergy R2.5-65**	**CURB S2-70**	**Evergy SSD**	**CURB SSD**
54.5	4,923,425	75.29%	71.73%	74.84%	0.0013	0.0000
55.5	4,452,951	73.79%	70.32%	73.41%	0.0012	0.0000
56.5	4,172,955	72.69%	68.86%	71.95%	0.0015	0.0001
57.5	3,782,841	70.95%	67.34%	70.45%	0.0013	0.0000
58.5	3,428,820	69.74%	65.77%	68.93%	0.0016	0.0001
59.5	2,993,051	68.74%	64.15%	67.38%	0.0021	0.0002
60.5	2,697,804	67.73%	62.48%	65.80%	0.0028	0.0004
61.5	2,304,797	66.67%	60.76%	64.20%	0.0035	0.0006
62.5	1,953,568	65.62%	58.99%	62.58%	0.0044	0.0009
63.5	1,546,318	64.09%	57.18%	60.94%	0.0048	0.0010
64.5	1,184,234	61.14%	55.32%	59.29%	0.0034	0.0003
65.5	953,582	60.70%	53.43%	57.62%	0.0053	0.0010
66.5	568,132	59.04%	51.50%	55.94%	0.0057	0.0010
67.5	264,301	54.31%	49.54%	54.25%	0.0023	0.0000
68.5	174,834	54.21%	47.56%	52.55%	0.0044	0.0003
69.5	89,533	53.90%	45.55%	50.85%	0.0070	0.0009
70.5	51,573	43.24%	43.53%	49.15%	0.0000	0.0035
71.5	23,845	43.14%	41.51%	47.45%	0.0003	0.0019
72.5	707	42.95%	39.48%	45.75%	0.0012	0.0008
73.5	707	42.95%	37.46%	44.06%	0.0030	0.0001
74.5	707	42.95%	35.46%	42.38%	0.0056	0.0000
75.5	707	42.95%	33.47%	40.71%	0.0090	0.0005
76.5	674	42.95%	31.51%	39.06%	0.0131	0.0015
77.5	674	42.95%	29.59%	37.42%	0.0178	0.0031
78.5	674	42.95%	27.71%	35.80%	0.0232	0.0051
79.5	674	42.95%	25.88%	34.20%	0.0291	0.0077
80.5	674	42.95%	24.10%	32.62%	0.0355	0.0107
81.5	674	42.95%	22.39%	31.07%	0.0423	0.0141
82.5	234	14.90%	20.73%	29.55%	0.0034	0.0214
83.5	234	14.90%	19.14%	28.05%	0.0018	0.0173
84.5	117	7.45%	17.62%	26.59%	0.0103	0.0366
85.5			16.18%	25.16%		
Sum of Squared Differences for Entire OLT Curve				[8]	0.2780	0.1473
SSD for Truncated OLT Curve (Up to 1% of Beginning Exposures)				[9]	0.0542	0.0196

[1] Age in years using half-year convention

[2] Dollars exposed to retirement at the beginning of each age interval

[3] Observed life table based on the Company's property records. These numbers form the original survivor curve.

[4] The Company's selected Iowa curve to be fitted to the OLT.

[5] My selected Iowa curve to be fitted to the OLT.

[6] = ([4] - [3])^2. This is the squared difference between each point on the Company's curve and the observed survivor curve.

[7] = ([5] - [3])^2. This is the squared difference between each point on my curve and the observed survivor curve.

[8] = Sum of squared differences. The smallest SSD represents the best mathematical fit.

Evergy - Kansas Central
Electric Division
353.00 Station Equipment
Observed Life Table
Retirement Expr. 1990 TO 2021
Placement Years 1929 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$484,819,940.40	$100,732.28	0.00021	100.00
0.5 - 1.5	$460,247,171.00	$117,369.43	0.00026	99.98
1.5 - 2.5	$413,184,259.04	$440,784.33	0.00107	99.95
2.5 - 3.5	$398,285,256.91	$479,092.37	0.00120	99.85
3.5 - 4.5	$333,596,737.26	$732,038.99	0.00219	99.73
4.5 - 5.5	$321,763,512.77	$213,810.49	0.00066	99.51
5.5 - 6.5	$281,071,130.02	$282,523.40	0.00101	99.44
6.5 - 7.5	$277,435,321.26	$1,489,659.82	0.00537	99.34
7.5 - 8.5	$244,954,241.63	$872,103.55	0.00356	98.81
8.5 - 9.5	$226,982,459.89	$1,650,726.91	0.00727	98.46
9.5 - 10.5	$190,259,041.04	$710,357.62	0.00373	97.74
10.5 - 11.5	$185,023,124.78	$371,689.12	0.00201	97.38
11.5 - 12.5	$172,390,444.63	$580,750.65	0.00337	97.18
12.5 - 13.5	$151,130,356.79	$284,872.99	0.00188	96.85
13.5 - 14.5	$125,511,064.00	$324,636.31	0.00259	96.67
14.5 - 15.5	$115,822,465.21	$517,861.61	0.00447	96.42
15.5 - 16.5	$107,411,965.70	$159,444.75	0.00148	95.99
16.5 - 17.5	$107,360,107.82	$124,080.74	0.00116	95.85
17.5 - 18.5	$105,403,045.61	$192,798.40	0.00183	95.74
18.5 - 19.5	$107,283,084.57	$119,322.44	0.00111	95.56
19.5 - 20.5	$104,938,006.88	$551,917.41	0.00526	95.45
20.5 - 21.5	$101,319,974.78	$580,821.26	0.00573	94.95
21.5 - 22.5	$99,176,581.12	$372,471.68	0.00376	94.41
22.5 - 23.5	$95,465,331.80	$276,566.39	0.00290	94.05
23.5 - 24.5	$93,931,056.32	$174,970.28	0.00186	93.78
24.5 - 25.5	$95,586,681.32	$497,189.22	0.00520	93.61
25.5 - 26.5	$96,280,264.45	$1,107,673.47	0.01150	93.12
26.5 - 27.5	$95,314,448.91	$409,345.02	0.00429	92.05
27.5 - 28.5	$96,736,591.87	$1,065,265.66	0.01101	91.65
28.5 - 29.5	$92,782,953.63	$471,926.09	0.00509	90.64
29.5 - 30.5	$89,286,856.59	$1,037,539.83	0.01162	90.18
30.5 - 31.5	$87,570,938.20	$632,348.87	0.00722	89.13
31.5 - 32.5	$83,869,882.65	$440,420.17	0.00525	88.49
32.5 - 33.5	$80,399,200.17	$2,224,654.14	0.02767	88.03
33.5 - 34.5	$74,087,023.85	$1,602,415.71	0.02163	85.59
34.5 - 35.5	$70,677,204.45	$1,640,693.36	0.02321	83.74
35.5 - 36.5	$66,720,050.38	$1,062,861.98	0.01593	81.80

Evergy - Kansas Central
Electric Division
353.00 Station Equipment
Observed Life Table
Retirement Expr. 1990 TO 2021
Placement Years 1929 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$65,504,978.89	$2,296,378.11	0.03506	80.49
37.5 - 38.5	$60,529,787.29	$338,162.93	0.00559	77.67
38.5 - 39.5	$49,289,151.81	$1,062,704.12	0.02156	77.24
39.5 - 40.5	$36,728,699.94	$636,402.02	0.01733	75.57
40.5 - 41.5	$33,360,466.62	$582,867.50	0.01747	74.26
41.5 - 42.5	$26,669,393.01	$335,085.18	0.01256	72.96
42.5 - 43.5	$25,718,292.26	$213,997.45	0.00832	72.05
43.5 - 44.5	$21,943,218.01	$482,953.82	0.02201	71.45
44.5 - 45.5	$19,384,065.19	$515,805.47	0.02661	69.88
45.5 - 46.5	$18,712,918.48	$628,388.02	0.03358	68.02
46.5 - 47.5	$17,383,030.46	$506,283.57	0.02913	65.73
47.5 - 48.5	$16,174,571.75	$275,558.70	0.01704	63.82
48.5 - 49.5	$15,104,823.05	$109,352.77	0.00724	62.73
49.5 - 50.5	$14,865,752.28	$289,169.86	0.01945	62.28
50.5 - 51.5	$12,265,693.42	$276,687.02	0.02256	61.07
51.5 - 52.5	$11,118,634.97	$135,650.32	0.01220	59.69
52.5 - 53.5	$10,719,636.65	$159,072.68	0.01484	58.96
53.5 - 54.5	$10,268,466.97	$441,949.79	0.04304	58.08
54.5 - 55.5	$8,695,914.18	$37,766.35	0.00434	55.58
55.5 - 56.5	$7,635,172.83	$107,385.68	0.01406	55.34
56.5 - 57.5	$6,166,117.15	$185,613.14	0.03010	54.56
57.5 - 58.5	$5,378,756.01	$29,575.16	0.00550	52.92
58.5 - 59.5	$5,276,838.85	$69,205.10	0.01311	52.63
59.5 - 60.5	$4,324,721.50	$70,569.74	0.01632	51.94
60.5 - 61.5	$4,115,429.16	$34,198.35	0.00831	51.09
61.5 - 62.5	$3,539,323.81	$28,675.93	0.00810	50.67
62.5 - 63.5	$3,499,541.88	$95,774.72	0.02737	50.26
63.5 - 64.5	$3,187,003.16	$16,137.44	0.00506	48.88
64.5 - 65.5	$3,055,573.72	$24,878.02	0.00814	48.64
65.5 - 66.5	$2,906,909.70	$1,799.83	0.00062	48.24
66.5 - 67.5	$2,513,036.87	$0.00	0.00000	48.21
67.5 - 68.5	$2,354,044.87	$325.23	0.00014	48.21
68.5 - 69.5	$1,654,387.64	$4,998.42	0.00302	48.20
69.5 - 70.5	$1,261,680.22	$1,634.33	0.00130	48.06
70.5 - 71.5	$1,247,297.89	$19,803.90	0.01588	47.99
71.5 - 72.5	$697,038.99	$1,841.84	0.00264	47.23
72.5 - 73.5	$579,240.15	$523.75	0.00090	47.11

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Electric Division
353.00 Station Equipment
Observed Life Table
Retirement Expr. 1990 TO 2021
Placement Years 1929 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$494,725.40	$182.40	0.00037	47.07
74.5 - 75.5	$474,273.00	$0.00	0.00000	47.05
75.5 - 76.5	$154,200.00	$0.00	0.00000	47.05
76.5 - 77.5	$153,275.00	$0.00	0.00000	47.05
77.5 - 78.5	$146,163.00	$0.00	0.00000	47.05
78.5 - 79.5	$146,163.00	$0.00	0.00000	47.05
79.5 - 80.5	$146,163.00	$0.00	0.00000	47.05
80.5 - 81.5	$145,357.00	$0.00	0.00000	47.05
81.5 - 82.5	$33,236.00	$0.00	0.00000	47.05
82.5 - 83.5	$33,236.00	$0.00	0.00000	47.05
83.5 - 84.5	$33,236.00	$0.00	0.00000	47.05
84.5 - 85.5	$33,236.00	$0.00	0.00000	47.05
85.5 - 86.5	$23,547.00	$0.00	0.00000	47.05
86.5 - 87.5	$23,547.00	$0.00	0.00000	47.05
87.5 - 88.5	$23,547.00	$0.00	0.00000	47.05
88.5 - 89.5	$23,547.00	$0.00	0.00000	47.05
89.5 - 90.5	$23,547.00	$0.00	0.00000	47.05
90.5 - 91.5	$15,248.00	$0.00	0.00000	47.05
91.5 - 92.5	$0.00	$0.00	0.00000	47.05

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356.00, 356.05

Observed Life Table
Retirement Expr. 1990 TO 2021
Placement Years 1900 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$208,215,915.51	$815,755.35	0.00392	100.00
0.5 - 1.5	$201,621,143.51	$1,449,007.83	0.00719	99.61
1.5 - 2.5	$184,354,053.46	$974,930.75	0.00529	98.89
2.5 - 3.5	$174,934,504.77	$542,153.19	0.00310	98.37
3.5 - 4.5	$156,991,767.96	$257,544.44	0.00164	98.06
4.5 - 5.5	$146,109,303.24	$609,846.39	0.00417	97.90
5.5 - 6.5	$136,582,791.91	$301,378.44	0.00221	97.49
6.5 - 7.5	$134,908,440.36	$225,523.47	0.00167	97.28
7.5 - 8.5	$128,673,467.25	$340,093.46	0.00264	97.12
8.5 - 9.5	$121,343,548.67	$322,804.73	0.00266	96.86
9.5 - 10.5	$117,488,404.92	$162,278.10	0.00138	96.60
10.5 - 11.5	$109,566,035.22	$478,856.85	0.00437	96.47
11.5 - 12.5	$98,182,759.47	$477,890.72	0.00487	96.05
12.5 - 13.5	$80,883,594.02	$431,737.51	0.00534	95.58
13.5 - 14.5	$75,392,452.46	$433,493.33	0.00575	95.07
14.5 - 15.5	$66,204,641.47	$507,260.19	0.00766	94.52
15.5 - 16.5	$64,080,121.56	$890,517.22	0.01390	93.80
16.5 - 17.5	$61,494,393.53	$332,257.23	0.00540	92.50
17.5 - 18.5	$60,930,650.94	$75,479.09	0.00124	92.00
18.5 - 19.5	$61,260,787.00	$75,383.66	0.00123	91.88
19.5 - 20.5	$61,621,033.70	$324,517.02	0.00527	91.77
20.5 - 21.5	$59,281,542.23	$239,063.91	0.00403	91.29
21.5 - 22.5	$59,128,466.02	$102,609.63	0.00174	90.92
22.5 - 23.5	$55,005,261.97	$372,728.52	0.00678	90.76
23.5 - 24.5	$54,679,145.17	$191,183.47	0.00350	90.14
24.5 - 25.5	$55,168,270.66	$116,585.12	0.00211	89.83
25.5 - 26.5	$54,889,234.97	$2,375,765.65	0.04328	89.64
26.5 - 27.5	$52,480,679.98	$46,463.49	0.00089	85.76
27.5 - 28.5	$52,791,511.78	$91,757.72	0.00174	85.68
28.5 - 29.5	$52,440,399.89	$247,849.35	0.00473	85.54
29.5 - 30.5	$52,031,221.28	$141,715.25	0.00272	85.13
30.5 - 31.5	$51,253,635.47	$158,646.56	0.00310	84.90
31.5 - 32.5	$50,580,965.76	$755,865.37	0.01494	84.64
32.5 - 33.5	$47,401,728.45	$688,946.85	0.01453	83.37
33.5 - 34.5	$42,792,702.53	$201,722.00	0.00471	82.16
34.5 - 35.5	$42,149,354.29	$1,144,634.27	0.02716	81.77
35.5 - 36.5	$39,142,959.62	$1,003,436.40	0.02564	79.55

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Observed Life Table
Retirement Expr. 1990 TO 2021
Placement Years 1900 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$36,638,166.62	$83,106.10	0.00227	77.51
37.5 - 38.5	$32,648,545.02	$59,231.11	0.00181	77.34
38.5 - 39.5	$26,739,494.80	$831,534.91	0.03110	77.20
39.5 - 40.5	$23,439,664.58	$96,536.90	0.00412	74.80
40.5 - 41.5	$22,950,713.03	$84,440.42	0.00368	74.49
41.5 - 42.5	$18,851,483.37	$169,541.89	0.00899	74.21
42.5 - 43.5	$17,399,200.54	$103,405.71	0.00594	73.55
43.5 - 44.5	$17,353,555.35	$80,323.19	0.00463	73.11
44.5 - 45.5	$16,635,445.27	$40,413.41	0.00243	72.77
45.5 - 46.5	$15,535,412.31	$21,243.10	0.00137	72.59
46.5 - 47.5	$14,987,601.21	$120,750.39	0.00806	72.49
47.5 - 48.5	$14,212,766.54	$33,554.03	0.00236	71.91
48.5 - 49.5	$14,041,856.51	$38,358.62	0.00273	71.74
49.5 - 50.5	$13,769,437.47	$38,142.61	0.00277	71.54
50.5 - 51.5	$12,902,686.86	$28,129.09	0.00218	71.35
51.5 - 52.5	$12,001,883.77	$43,415.38	0.00362	71.19
52.5 - 53.5	$11,852,597.97	$159,326.82	0.01344	70.93
53.5 - 54.5	$11,032,060.15	$29,057.75	0.00263	69.98
54.5 - 55.5	$8,004,025.40	$32,311.01	0.00404	69.80
55.5 - 56.5	$7,893,555.39	$94,467.45	0.01197	69.51
56.5 - 57.5	$6,540,759.94	$50,580.25	0.00773	68.68
57.5 - 58.5	$6,314,487.69	$54,596.68	0.00865	68.15
58.5 - 59.5	$6,033,434.35	$23,560.79	0.00391	67.56
59.5 - 60.5	$5,715,025.03	$27,020.63	0.00473	67.30
60.5 - 61.5	$5,676,133.79	$203,111.24	0.03578	66.98
61.5 - 62.5	$5,381,621.14	$52,944.58	0.00984	64.58
62.5 - 63.5	$5,321,306.56	$15,875.04	0.00298	63.95
63.5 - 64.5	$5,054,915.52	$50,608.93	0.01001	63.76
64.5 - 65.5	$5,216,233.19	$27,328.60	0.00524	63.12
65.5 - 66.5	$5,200,895.59	$50,639.17	0.00974	62.79
66.5 - 67.5	$4,841,849.42	$78,145.31	0.01614	62.18
67.5 - 68.5	$4,763,487.11	$61,737.50	0.01296	61.17
68.5 - 69.5	$4,481,179.61	$118,844.34	0.02652	60.38
69.5 - 70.5	$3,977,100.27	$130,869.19	0.03291	58.78
70.5 - 71.5	$3,845,957.74	$108,252.84	0.02815	56.84
71.5 - 72.5	$3,659,460.55	$115,081.13	0.03145	55.24
72.5 - 73.5	$2,734,129.42	$206,149.48	0.07540	53.51

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Observed Life Table
Retirement Expr. 1990 TO 2021
Placement Years 1900 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$2,445,905.94	$294,964.41	0.12060	49.47
74.5 - 75.5	$2,093,945.53	$131,238.56	0.06268	43.51
75.5 - 76.5	$292,843.97	$0.00	0.00000	40.78
76.5 - 77.5	$285,227.97	$0.00	0.00000	40.78
77.5 - 78.5	$285,227.97	$0.00	0.00000	40.78
78.5 - 79.5	$285,227.97	$0.00	0.00000	40.78
79.5 - 80.5	$285,227.97	$0.00	0.00000	40.78
80.5 - 81.5	$285,227.97	$846.58	0.00297	40.78
81.5 - 82.5	$284,381.39	$387.50	0.00136	40.66
82.5 - 83.5	$283,993.89	$0.00	0.00000	40.60
83.5 - 84.5	$283,993.89	$0.00	0.00000	40.60
84.5 - 85.5	$283,993.89	$0.00	0.00000	40.60
85.5 - 86.5	$283,993.89	$0.00	0.00000	40.60
86.5 - 87.5	$283,993.89	$0.00	0.00000	40.60
87.5 - 88.5	$283,993.89	$0.00	0.00000	40.60
88.5 - 89.5	$146,116.64	$0.00	0.00000	40.60
89.5 - 90.5	$146,116.64	$7,015.32	0.04801	40.60
90.5 - 91.5	$139,101.32	$5,837.36	0.04196	38.65
91.5 - 92.5	$78,274.96	$0.00	0.00000	37.03
92.5 - 93.5	$78,274.96	$0.00	0.00000	37.03
93.5 - 94.5	$78,274.96	$0.00	0.00000	37.03
94.5 - 95.5	$78,274.96	$0.00	0.00000	37.03
95.5 - 96.5	$78,274.96	$976.21	0.01247	37.03
96.5 - 97.5	($121,623.25)	$0.00	0.00000	36.57
97.5 - 98.5	$0.00	$0.00	0.00000	36.57
98.5 - 99.5	$0.00	$0.00	0.00000	36.57
99.5 - 100.5	$0.00	$0.00	0.00000	36.57
100.5 - 101.5	$0.00	$0.00	0.00000	36.57
101.5 - 102.5	$0.00	$0.00	0.00000	36.57
102.5 - 103.5	$0.00	$0.00	0.00000	36.57
103.5 - 104.5	$0.00	$0.00	0.00000	36.57
104.5 - 105.5	$0.00	$0.00	0.00000	36.57
105.5 - 106.5	$0.00	$0.00	0.00000	36.57
106.5 - 107.5	$0.00	$0.00	0.00000	36.57
107.5 - 108.5	$0.00	$0.00	0.00000	36.57
108.5 - 109.5	$0.00	$0.00	0.00000	36.57
109.5 - 110.5	$0.00	$0.00	0.00000	36.57

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356.00, 356.05

Observed Life Table
Retirement Expr. 1990 TO 2021
Placement Years 1900 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
110.5 - 111.5	$0.00	$0.00	0.00000	36.57
111.5 - 112.5	$0.00	$0.00	0.00000	36.57
112.5 - 113.5	$0.00	$0.00	0.00000	36.57
113.5 - 114.5	$0.00	$0.00	0.00000	36.57
114.5 - 115.5	$0.00	$0.00	0.00000	36.57
115.5 - 116.5	$0.00	$0.00	0.00000	36.57
116.5 - 117.5	$0.00	$0.00	0.00000	36.57
117.5 - 118.5	$0.00	$0.00	0.00000	36.57
118.5 - 119.5	$0.00	$0.00	0.00000	36.57
119.5 - 120.5	$0.00	$0.00	0.00000	36.57
120.5 - 121.5	$0.00	$0.00	0.00000	36.57

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Electric Division
362.00 Station Equipment
Observed Life Table
Retirement Expr. 1990 TO 2021
Placement Years 1918 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$225,454,116.62	$13,840.44	0.00006	100.00
0.5 - 1.5	$212,868,791.10	$161,476.28	0.00076	99.99
1.5 - 2.5	$206,352,563.99	$192,288.77	0.00093	99.92
2.5 - 3.5	$195,143,526.34	$461,324.64	0.00236	99.82
3.5 - 4.5	$176,277,898.59	$214,140.67	0.00121	99.59
4.5 - 5.5	$165,948,493.78	$411,258.50	0.00248	99.47
5.5 - 6.5	$152,741,285.84	$374,643.56	0.00245	99.22
6.5 - 7.5	$142,618,856.92	$379,374.80	0.00266	98.98
7.5 - 8.5	$133,784,615.30	$1,038,336.73	0.00776	98.71
8.5 - 9.5	$119,326,027.82	$1,028,262.03	0.00862	97.95
9.5 - 10.5	$118,708,503.61	$765,837.45	0.00645	97.10
10.5 - 11.5	$115,820,464.00	$243,189.38	0.00210	96.48
11.5 - 12.5	$112,263,146.30	$341,643.79	0.00304	96.28
12.5 - 13.5	$108,455,060.97	$352,258.56	0.00325	95.98
13.5 - 14.5	$99,690,475.79	$419,761.73	0.00421	95.67
14.5 - 15.5	$93,320,775.66	$932,553.92	0.00999	95.27
15.5 - 16.5	$80,248,880.91	$356,591.17	0.00444	94.32
16.5 - 17.5	$79,836,331.53	$487,751.62	0.00611	93.90
17.5 - 18.5	$77,266,157.83	$925,189.03	0.01197	93.32
18.5 - 19.5	$74,704,115.01	$714,487.36	0.00956	92.21
19.5 - 20.5	$71,797,289.07	$328,525.28	0.00458	91.32
20.5 - 21.5	$67,880,473.34	$291,278.90	0.00429	90.91
21.5 - 22.5	$65,279,656.18	$124,593.23	0.00191	90.52
22.5 - 23.5	$61,768,924.39	$299,929.05	0.00486	90.34
23.5 - 24.5	$59,868,079.25	$347,286.98	0.00580	89.90
24.5 - 25.5	$60,096,222.33	$155,854.39	0.00259	89.38
25.5 - 26.5	$57,622,834.78	$403,860.03	0.00701	89.15
26.5 - 27.5	$56,844,259.06	$293,594.58	0.00516	88.53
27.5 - 28.5	$56,861,578.08	$595,912.54	0.01048	88.07
28.5 - 29.5	$56,028,056.01	$595,429.43	0.01063	87.15
29.5 - 30.5	$53,831,586.55	$723,013.54	0.01343	86.22
30.5 - 31.5	$52,161,376.11	$386,154.59	0.00740	85.06
31.5 - 32.5	$48,113,728.79	$343,486.36	0.00714	84.43
32.5 - 33.5	$43,620,799.66	$304,868.19	0.00699	83.83
33.5 - 34.5	$40,466,656.10	$377,153.42	0.00932	83.24
34.5 - 35.5	$37,934,493.95	$652,626.70	0.01720	82.47
35.5 - 36.5	$33,113,896.33	$877,399.49	0.02650	81.05

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Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$31,279,666.95	$445,169.50	0.01423	78.90
37.5 - 38.5	$29,709,071.04	$544,076.29	0.01831	77.78
38.5 - 39.5	$27,814,867.51	$230,256.50	0.00828	76.35
39.5 - 40.5	$23,369,885.90	$149,843.15	0.00641	75.72
40.5 - 41.5	$20,815,895.11	$194,245.20	0.00933	75.24
41.5 - 42.5	$18,971,144.29	$216,915.70	0.01143	74.53
42.5 - 43.5	$17,330,846.94	$255,344.43	0.01473	73.68
43.5 - 44.5	$15,809,819.89	$188,691.04	0.01194	72.60
44.5 - 45.5	$14,232,321.62	$83,324.58	0.00585	71.73
45.5 - 46.5	$13,531,268.32	$217,893.04	0.01610	71.31
46.5 - 47.5	$11,554,944.83	$62,752.32	0.00543	70.16
47.5 - 48.5	$10,794,934.19	$106,200.32	0.00984	69.78
48.5 - 49.5	$9,915,797.85	$165,904.00	0.01673	69.09
49.5 - 50.5	$9,148,626.50	$125,566.92	0.01373	67.94
50.5 - 51.5	$8,301,935.58	$143,447.05	0.01728	67.01
51.5 - 52.5	$7,763,764.53	$273,513.86	0.03523	65.85
52.5 - 53.5	$6,841,367.19	$95,419.48	0.01395	63.53
53.5 - 54.5	$6,549,184.51	$92,799.62	0.01417	62.64
54.5 - 55.5	$5,958,263.81	$158,570.78	0.02661	61.75
55.5 - 56.5	$5,313,287.03	$60,365.97	0.01136	60.11
56.5 - 57.5	$4,579,755.06	$58,593.18	0.01279	59.43
57.5 - 58.5	$4,087,180.05	$48,027.26	0.01175	58.67
58.5 - 59.5	$3,828,867.04	$39,813.88	0.01040	57.98
59.5 - 60.5	$3,611,453.16	$76,350.23	0.02114	57.38
60.5 - 61.5	$3,430,261.39	$53,681.56	0.01565	56.16
61.5 - 62.5	$3,179,775.83	$35,203.68	0.01107	55.28
62.5 - 63.5	$2,996,804.15	$43,273.10	0.01444	54.67
63.5 - 64.5	$2,744,412.05	$20,538.06	0.00748	53.88
64.5 - 65.5	$2,543,172.13	$61,166.98	0.02405	53.48
65.5 - 66.5	$2,260,597.15	$35,633.48	0.01576	52.19
66.5 - 67.5	$1,730,827.16	$37,814.44	0.02185	51.37
67.5 - 68.5	$1,446,464.72	$38,554.13	0.02665	50.25
68.5 - 69.5	$1,111,240.59	$4,080.87	0.00367	48.91
69.5 - 70.5	$886,810.66	$28,153.11	0.03175	48.73
70.5 - 71.5	$722,488.55	$726.51	0.00101	47.18
71.5 - 72.5	$605,143.04	$4,824.03	0.00797	47.13
72.5 - 73.5	$472,197.01	$961.27	0.00204	46.76

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Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$416,281.74	$14,878.48	0.03574	46.66
74.5 - 75.5	$365,730.26	$1,053.69	0.00288	45.00
75.5 - 76.5	$176,344.57	$2,714.80	0.01539	44.87
76.5 - 77.5	$158,343.77	$14,066.50	0.08884	44.18
77.5 - 78.5	$133,099.27	$508.94	0.00382	40.25
78.5 - 79.5	$110,998.33	$12,605.43	0.11356	40.10
79.5 - 80.5	$83,987.90	$630.14	0.00750	35.54
80.5 - 81.5	$44,426.76	$1,143.94	0.02575	35.28
81.5 - 82.5	$34,012.82	$0.00	0.00000	34.37
82.5 - 83.5	$26,769.82	$597.28	0.02231	34.37
83.5 - 84.5	$24,116.54	$0.00	0.00000	33.60
84.5 - 85.5	$19,973.54	$298.64	0.01495	33.60
85.5 - 86.5	$19,674.90	$0.00	0.00000	33.10
86.5 - 87.5	$19,080.90	$1,283.24	0.06725	33.10
87.5 - 88.5	$17,797.66	$0.00	0.00000	30.87
88.5 - 89.5	$14,797.66	$1,405.17	0.09496	30.87
89.5 - 90.5	$13,392.49	$0.00	0.00000	27.94
90.5 - 91.5	$12,145.49	$0.00	0.00000	27.94
91.5 - 92.5	$11,860.49	$0.00	0.00000	27.94
92.5 - 93.5	$8,052.49	$0.00	0.00000	27.94
93.5 - 94.5	$7,909.49	$70.49	0.00891	27.94
94.5 - 95.5	$7,839.00	$0.00	0.00000	27.69
95.5 - 96.5	$7,839.00	$0.00	0.00000	27.69
96.5 - 97.5	$5,371.00	$0.00	0.00000	27.69
97.5 - 98.5	$1,778.00	$0.00	0.00000	27.69
98.5 - 99.5	$1,778.00	$0.00	0.00000	27.69
99.5 - 100.5	$1,778.00	$0.00	0.00000	27.69
100.5 - 101.5	$1,778.00	$0.00	0.00000	27.69
101.5 - 102.5	$1,778.00	$0.00	0.00000	27.69
102.5 - 103.5	$1,778.00	$0.00	0.00000	27.69

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Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$333,048,017.12	$1,990,323.47	0.00598	100.00
0.5 - 1.5	$307,040,910.25	$2,657,747.23	0.00866	99.40
1.5 - 2.5	$285,712,590.13	$1,942,143.83	0.00680	98.54
2.5 - 3.5	$270,413,070.83	$1,546,222.04	0.00572	97.87
3.5 - 4.5	$257,960,248.64	$2,051,679.73	0.00795	97.31
4.5 - 5.5	$252,710,783.83	$2,501,968.84	0.00990	96.54
5.5 - 6.5	$234,120,948.97	$2,536,505.08	0.01083	95.58
6.5 - 7.5	$228,737,585.12	$2,845,444.34	0.01244	94.55
7.5 - 8.5	$215,876,607.98	$3,212,426.93	0.01488	93.37
8.5 - 9.5	$210,320,206.51	$2,818,751.04	0.01340	91.98
9.5 - 10.5	$203,934,604.87	$3,371,242.40	0.01653	90.75
10.5 - 11.5	$197,707,598.55	$3,535,885.27	0.01788	89.25
11.5 - 12.5	$189,697,842.37	$3,448,588.79	0.01818	87.65
12.5 - 13.5	$180,306,536.93	$3,179,673.73	0.01763	86.06
13.5 - 14.5	$164,846,135.34	$2,643,637.96	0.01604	84.54
14.5 - 15.5	$156,643,000.52	$2,326,926.69	0.01485	83.19
15.5 - 16.5	$148,912,058.64	$2,245,249.30	0.01508	81.95
16.5 - 17.5	$141,564,968.60	$2,356,923.95	0.01665	80.71
17.5 - 18.5	$132,133,313.06	$2,406,058.47	0.01821	79.37
18.5 - 19.5	$124,542,938.67	$2,485,131.99	0.01995	77.93
19.5 - 20.5	$117,232,376.14	$2,651,556.07	0.02262	76.37
20.5 - 21.5	$110,380,281.89	$2,052,270.90	0.01859	74.64
21.5 - 22.5	$105,813,916.16	$2,382,728.83	0.02252	73.26
22.5 - 23.5	$101,767,409.54	$1,584,821.66	0.01557	71.61
23.5 - 24.5	$97,848,463.52	$1,362,901.70	0.01393	70.49
24.5 - 25.5	$93,422,853.20	$1,202,469.06	0.01287	69.51
25.5 - 26.5	$88,137,839.59	$1,067,534.24	0.01211	68.61
26.5 - 27.5	$84,582,962.95	$788,106.89	0.00932	67.78
27.5 - 28.5	$79,779,479.36	$414,796.35	0.00520	67.15
28.5 - 29.5	$74,730,658.44	$444,125.59	0.00594	66.80
29.5 - 30.5	$68,225,462.40	$286,178.68	0.00419	66.41
30.5 - 31.5	$63,445,112.17	$315,330.84	0.00497	66.13
31.5 - 32.5	$58,516,649.09	$265,421.58	0.00454	65.80
32.5 - 33.5	$53,563,096.05	$595,240.78	0.01111	65.50
33.5 - 34.5	$47,648,484.56	$215,366.50	0.00452	64.77
34.5 - 35.5	$43,315,163.19	$209,350.39	0.00483	64.48
35.5 - 36.5	$36,917,347.77	$223,668.37	0.00606	64.17

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36.5 - 37.5	$33,476,288.17	$186,847.68	0.00558	63.78
37.5 - 38.5	$33,252,912.44	$181,764.07	0.00547	63.42
38.5 - 39.5	$30,794,081.68	$137,982.59	0.00448	63.08
39.5 - 40.5	$29,003,752.86	$136,747.68	0.00471	62.79
40.5 - 41.5	$27,614,389.58	$173,666.92	0.00629	62.50
41.5 - 42.5	$26,506,625.98	$181,874.40	0.00686	62.10
42.5 - 43.5	$24,280,960.10	$270,463.12	0.01114	61.68
43.5 - 44.5	$23,431,992.66	$122,360.19	0.00522	60.99
44.5 - 45.5	$21,779,966.02	$115,067.12	0.00528	60.67
45.5 - 46.5	$21,653,959.25	$126,338.42	0.00583	60.35
46.5 - 47.5	$20,530,759.85	$95,049.24	0.00463	60.00
47.5 - 48.5	$19,648,942.95	$198,088.14	0.01008	59.72
48.5 - 49.5	$18,695,612.21	$109,476.90	0.00586	59.12
49.5 - 50.5	$17,981,101.30	$96,296.79	0.00536	58.77
50.5 - 51.5	$17,221,766.82	$99,529.92	0.00578	58.46
51.5 - 52.5	$16,548,599.06	$111,721.07	0.00675	58.12
52.5 - 53.5	$16,153,624.07	$65,873.98	0.00408	57.73
53.5 - 54.5	$15,115,890.82	$65,087.42	0.00431	57.49
54.5 - 55.5	$14,183,166.34	$225,246.70	0.01588	57.25
55.5 - 56.5	$13,211,578.06	$375,690.64	0.02844	56.34
56.5 - 57.5	$11,900,566.88	$272,524.49	0.02290	54.73
57.5 - 58.5	$10,796,115.81	$214,039.67	0.01983	53.48
58.5 - 59.5	$9,821,845.70	$123,301.36	0.01255	52.42
59.5 - 60.5	$9,256,590.22	$319,537.63	0.03452	51.76
60.5 - 61.5	$8,435,679.95	$183,644.84	0.02177	49.98
61.5 - 62.5	$7,606,103.47	$81,051.51	0.01066	48.89
62.5 - 63.5	$6,885,602.68	$31,669.74	0.00460	48.37
63.5 - 64.5	$6,386,788.82	$8,606.99	0.00135	48.14
64.5 - 65.5	$5,756,770.25	$9,321.36	0.00162	48.08
65.5 - 66.5	$5,048,877.89	$10,941.06	0.00217	48.00
66.5 - 67.5	$4,283,778.39	$12,224.60	0.00285	47.90
67.5 - 68.5	$3,512,338.93	$12,258.28	0.00349	47.76
68.5 - 69.5	$3,065,139.65	$12,280.18	0.00401	47.59
69.5 - 70.5	$2,456,500.89	$319.38	0.00013	47.40
70.5 - 71.5	$2,456,181.51	$7,466.84	0.00304	47.40
71.5 - 72.5	$2,073,611.67	$8,872.68	0.00428	47.25
72.5 - 73.5	$1,609,545.99	$11,110.16	0.00690	47.05

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Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$1,031,774.83	$5,859.61	0.00568	46.73
74.5 - 75.5	$725,492.22	$13,374.22	0.01843	46.46

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Placement Years 1918 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$406,927,567.01	$3,881.00	0.00001	100.00
0.5 - 1.5	$376,379,203.27	$115,021.33	0.00031	100.00
1.5 - 2.5	$328,244,248.75	$45,499.25	0.00014	99.97
2.5 - 3.5	$307,935,068.32	$347,753.69	0.00113	99.95
3.5 - 4.5	$276,669,232.08	$710,514.19	0.00257	99.84
4.5 - 5.5	$254,935,722.52	$509,492.02	0.00200	99.59
5.5 - 6.5	$247,285,941.35	$567,447.93	0.00229	99.39
6.5 - 7.5	$221,043,477.55	$2,326,270.15	0.01052	99.16
7.5 - 8.5	$189,743,583.38	$229,428.39	0.00121	98.11
8.5 - 9.5	$167,908,187.42	$365,189.48	0.00217	98.00
9.5 - 10.5	$143,849,411.33	$729,171.62	0.00507	97.78
10.5 - 11.5	$128,853,301.04	$2,308,348.23	0.01791	97.29
11.5 - 12.5	$118,703,559.96	$342,721.32	0.00289	95.54
12.5 - 13.5	$115,396,880.68	$178,908.14	0.00155	95.27
13.5 - 14.5	$113,969,644.96	$1,498,436.96	0.01315	95.12
14.5 - 15.5	$103,420,211.15	$502,450.04	0.00486	93.87
15.5 - 16.5	$99,024,414.62	$431,691.50	0.00436	93.41
16.5 - 17.5	$98,671,201.20	$445,949.63	0.00452	93.01
17.5 - 18.5	$96,188,938.48	$463,264.38	0.00482	92.59
18.5 - 19.5	$88,148,869.56	$355,654.13	0.00403	92.14
19.5 - 20.5	$84,112,662.95	$604,524.77	0.00719	91.77
20.5 - 21.5	$81,132,468.39	$662,367.82	0.00816	91.11
21.5 - 22.5	$80,553,029.41	$216,567.44	0.00269	90.37
22.5 - 23.5	$77,627,358.69	$250,977.38	0.00323	90.12
23.5 - 24.5	$73,059,655.43	$1,209,323.34	0.01655	89.83
24.5 - 25.5	$71,235,622.13	$525,083.55	0.00737	88.34
25.5 - 26.5	$68,934,550.93	$205,940.23	0.00299	87.69
26.5 - 27.5	$68,711,479.37	$115,636.08	0.00168	87.43
27.5 - 28.5	$69,741,245.80	$378,303.26	0.00542	87.28
28.5 - 29.5	$69,469,390.97	$619,123.83	0.00891	86.81
29.5 - 30.5	$67,556,042.79	$284,582.67	0.00421	86.04
30.5 - 31.5	$66,561,148.42	$330,430.93	0.00496	85.67
31.5 - 32.5	$63,985,157.15	$2,232,141.23	0.03489	85.25
32.5 - 33.5	$61,404,245.14	$476,466.21	0.00776	82.28
33.5 - 34.5	$60,471,189.03	$394,727.85	0.00653	81.64
34.5 - 35.5	$60,077,592.73	$170,536.77	0.00284	81.10
35.5 - 36.5	$58,190,458.13	$252,631.21	0.00434	80.87

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Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$54,459,537.56	$335,105.29	0.00615	80.52
37.5 - 38.5	$46,808,004.27	$154,985.12	0.00331	80.03
38.5 - 39.5	$45,148,278.80	$331,337.85	0.00734	79.76
39.5 - 40.5	$43,069,288.95	$907,818.95	0.02108	79.18
40.5 - 41.5	$41,327,007.44	$384,741.63	0.00931	77.51
41.5 - 42.5	$38,129,838.81	$694,574.26	0.01822	76.79
42.5 - 43.5	$35,911,759.44	$413,398.48	0.01151	75.39
43.5 - 44.5	$28,947,611.79	$648,131.75	0.02239	74.52
44.5 - 45.5	$26,098,765.04	$687,958.58	0.02636	72.85
45.5 - 46.5	$23,967,679.08	$396,523.27	0.01654	70.93
46.5 - 47.5	$21,836,200.81	$202,664.03	0.00928	69.76
47.5 - 48.5	$20,465,228.78	$259,318.59	0.01267	69.11
48.5 - 49.5	$18,985,721.19	$169,156.51	0.00891	68.23
49.5 - 50.5	$15,259,562.68	$126,958.40	0.00832	67.63
50.5 - 51.5	$14,132,479.27	$69,042.53	0.00489	67.06
51.5 - 52.5	$12,841,944.74	$112,837.41	0.00879	66.74
52.5 - 53.5	$11,245,395.81	$215,040.48	0.01912	66.15
53.5 - 54.5	$9,807,211.33	$92,931.25	0.00948	64.88
54.5 - 55.5	$8,597,657.71	$39,649.08	0.00461	64.27
55.5 - 56.5	$7,623,920.63	$69,026.43	0.00905	63.97
56.5 - 57.5	$7,414,125.51	$50,642.15	0.00683	63.39
57.5 - 58.5	$6,779,591.36	$33,393.29	0.00493	62.96
58.5 - 59.5	$6,666,128.37	$546,262.20	0.08195	62.65
59.5 - 60.5	$5,798,494.17	$76,866.41	0.01326	57.52
60.5 - 61.5	$4,933,026.76	$46,935.07	0.00951	56.75
61.5 - 62.5	$4,823,816.69	$55,514.53	0.01151	56.21
62.5 - 63.5	$4,191,147.16	$45,243.01	0.01079	55.57
63.5 - 64.5	$4,007,345.15	$66,287.84	0.01654	54.97
64.5 - 65.5	$3,816,894.31	$14,427.67	0.00378	54.06
65.5 - 66.5	$2,735,753.64	$23,536.97	0.00860	53.85
66.5 - 67.5	$2,504,866.67	$6,961.36	0.00278	53.39
67.5 - 68.5	$1,749,128.31	$25,994.42	0.01486	53.24
68.5 - 69.5	$1,330,901.89	$24,698.30	0.01856	52.45
69.5 - 70.5	$1,114,832.59	$3,250.22	0.00292	51.48
70.5 - 71.5	$1,083,730.37	$37.00	0.00003	51.33
71.5 - 72.5	$1,046,590.37	$5,206.42	0.00497	51.33
72.5 - 73.5	$847,238.95	$5,409.08	0.00638	51.07

Evergy - Kansas South
Electric Division
353.00 Station Equipment
Observed Life Table
Retirement Expr. 1982 TO 2021
Placement Years 1918 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$686,899.87	$729.00	0.00106	50.74
74.5 - 75.5	$665,600.87	$102.23	0.00015	50.69
75.5 - 76.5	$665,498.64	$10,131.44	0.01522	50.68
76.5 - 77.5	$654,771.20	$4,001.96	0.00611	49.91
77.5 - 78.5	$649,164.24	$0.00	0.00000	49.61
78.5 - 79.5	$458,147.24	$1,729.48	0.00377	49.61
79.5 - 80.5	$421,577.76	$0.00	0.00000	49.42
80.5 - 81.5	$408,555.76	$894.53	0.00219	49.42
81.5 - 82.5	$407,661.23	$0.00	0.00000	49.31
82.5 - 83.5	$395,853.23	$0.00	0.00000	49.31
83.5 - 84.5	$352,207.23	$0.00	0.00000	49.31
84.5 - 85.5	$351,687.23	$0.00	0.00000	49.31
85.5 - 86.5	$333,986.23	$7.85	0.00002	49.31
86.5 - 87.5	$333,978.38	$0.00	0.00000	49.31
87.5 - 88.5	$333,978.38	$0.00	0.00000	49.31
88.5 - 89.5	$332,309.38	$1,346.14	0.00405	49.31
89.5 - 90.5	$330,963.24	$1,328.87	0.00402	49.11
90.5 - 91.5	$315,960.37	$0.00	0.00000	48.91
91.5 - 92.5	$302,694.37	$536.07	0.00177	48.91
92.5 - 93.5	$292,226.30	$1,943.38	0.00665	48.83
93.5 - 94.5	$289,695.92	$0.00	0.00000	48.50
94.5 - 95.5	$192,841.92	$0.00	0.00000	48.50
95.5 - 96.5	$192,841.92	$0.00	0.00000	48.50
96.5 - 97.5	$192,655.92	$1,288.92	0.00669	48.50
97.5 - 98.5	$190,214.00	$0.00	0.00000	48.18
98.5 - 99.5	$2,480.00	$0.00	0.00000	48.18
99.5 - 100.5	$2,291.00	$0.00	0.00000	48.18
100.5 - 101.5	$2,291.00	$0.00	0.00000	48.18
101.5 - 102.5	$2,291.00	$0.00	0.00000	48.18
102.5 - 103.5	$0.00	$0.00	0.00000	48.18

Evergy - Kansas South
Electric Division
355.00, 355.05

Observed Life Table
Retirement Expr. 2004 TO 2021
Placement Years 1919 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$508,763,195.09	$123,303.64	0.00024	100.00
0.5 - 1.5	$459,691,814.37	$816,686.53	0.00178	99.98
1.5 - 2.5	$407,014,914.59	$2,603,836.80	0.00640	99.80
2.5 - 3.5	$374,710,691.58	$1,045,819.42	0.00279	99.16
3.5 - 4.5	$331,583,539.54	$999,298.53	0.00301	98.88
4.5 - 5.5	$302,894,332.79	$1,401,284.33	0.00463	98.58
5.5 - 6.5	$280,837,613.38	$1,296,435.60	0.00462	98.13
6.5 - 7.5	$233,105,977.81	$516,950.65	0.00222	97.68
7.5 - 8.5	$199,439,669.74	$1,415,177.34	0.00710	97.46
8.5 - 9.5	$180,519,889.41	$345,772.11	0.00192	96.77
9.5 - 10.5	$104,007,023.19	$313,186.29	0.00301	96.58
10.5 - 11.5	$89,355,524.31	$223,987.91	0.00251	96.29
11.5 - 12.5	$70,119,933.40	$85,031.74	0.00121	96.05
12.5 - 13.5	$56,604,934.14	$552,396.08	0.00976	95.93
13.5 - 14.5	$56,819,660.68	$442,984.28	0.00780	95.00
14.5 - 15.5	$47,219,332.43	$206,577.65	0.00437	94.26
15.5 - 16.5	$46,359,705.24	$171,447.52	0.00370	93.84
16.5 - 17.5	$45,484,384.67	$297,826.03	0.00655	93.50
17.5 - 18.5	$42,424,045.07	$447,055.51	0.01054	92.89
18.5 - 19.5	$41,911,312.08	$56,780.81	0.00135	91.91
19.5 - 20.5	$49,043,647.42	$133,466.03	0.00272	91.78
20.5 - 21.5	$45,605,623.48	$335,455.84	0.00736	91.53
21.5 - 22.5	$37,677,552.65	$233,326.89	0.00619	90.86
22.5 - 23.5	$40,745,478.02	$194,253.20	0.00477	90.30
23.5 - 24.5	$39,330,356.73	$54,706.65	0.00139	89.87
24.5 - 25.5	$38,378,802.99	$522,996.86	0.01363	89.74
25.5 - 26.5	$32,383,132.71	$109,164.04	0.00337	88.52
26.5 - 27.5	$33,292,240.31	$109,554.83	0.00329	88.22
27.5 - 28.5	$33,896,466.75	$233,827.92	0.00690	87.93
28.5 - 29.5	$28,153,662.91	$29,494.53	0.00105	87.32
29.5 - 30.5	$30,248,628.12	$223,538.03	0.00739	87.23
30.5 - 31.5	$30,458,522.45	$214,197.26	0.00703	86.59
31.5 - 32.5	$27,767,608.49	$116,894.09	0.00421	85.98
32.5 - 33.5	$27,613,739.41	$110,624.74	0.00401	85.62
33.5 - 34.5	$28,684,384.97	$114,584.15	0.00399	85.27
34.5 - 35.5	$28,526,576.87	$270,580.92	0.00949	84.93
35.5 - 36.5	$28,225,082.83	$168,929.86	0.00599	84.13

Evergy - Kansas South
Electric Division
355.00, 355.05

Observed Life Table
Retirement Expr. 2004 TO 2021
Placement Years 1919 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$28,699,506.15	$763,396.61	0.02660	83.62
37.5 - 38.5	$19,986,192.13	$202,447.93	0.01013	81.40
38.5 - 39.5	$20,058,834.96	$164,600.52	0.00821	80.57
39.5 - 40.5	$19,850,722.36	$300,481.09	0.01514	79.91
40.5 - 41.5	$15,397,937.58	$87,890.47	0.00571	78.70
41.5 - 42.5	$15,055,810.64	$123,753.77	0.00822	78.25
42.5 - 43.5	$14,717,382.53	$134,712.97	0.00915	77.61
43.5 - 44.5	$14,839,717.23	$175,961.25	0.01186	76.90
44.5 - 45.5	$13,920,430.97	$100,805.98	0.00724	75.99
45.5 - 46.5	$13,262,477.43	$72,019.48	0.00543	75.44
46.5 - 47.5	$12,735,837.57	$44,011.00	0.00346	75.03
47.5 - 48.5	$10,781,725.62	$139,126.03	0.01290	74.77
48.5 - 49.5	$10,030,025.02	$171,271.37	0.01708	73.80
49.5 - 50.5	$7,388,645.66	$56,372.67	0.00763	72.54
50.5 - 51.5	$7,316,782.31	$64,700.65	0.00884	71.99
51.5 - 52.5	$6,322,080.88	$151,670.51	0.02399	71.35
52.5 - 53.5	$5,922,123.93	$52,927.10	0.00894	69.64
53.5 - 54.5	$5,492,048.29	$147,791.10	0.02691	69.02
54.5 - 55.5	$3,708,533.10	$22,341.92	0.00602	67.16
55.5 - 56.5	$3,664,750.76	$179,986.36	0.04911	66.76
56.5 - 57.5	$3,031,374.20	$54,416.24	0.01795	63.48
57.5 - 58.5	$2,821,529.72	$29,092.19	0.01031	62.34
58.5 - 59.5	$2,211,923.67	$25,939.14	0.01173	61.70
59.5 - 60.5	$2,107,426.04	$13,551.65	0.00643	60.97
60.5 - 61.5	$1,840,626.00	$22,529.39	0.01224	60.58
61.5 - 62.5	$1,551,327.04	$7,846.77	0.00506	59.84
62.5 - 63.5	$1,454,269.03	$42,446.04	0.02919	59.54
63.5 - 64.5	$1,282,645.16	$66,040.68	0.05149	57.80
64.5 - 65.5	$996,412.53	$6,725.28	0.00675	54.82
65.5 - 66.5	$905,056.34	$28,949.26	0.03199	54.45
66.5 - 67.5	$809,674.77	$86,304.62	0.10659	52.71
67.5 - 68.5	$717,784.49	$2,011.16	0.00280	47.09
68.5 - 69.5	$685,602.67	$2,804.18	0.00409	46.96
69.5 - 70.5	$447,285.49	$795.75	0.00178	46.77
70.5 - 71.5	$420,375.74	$220.69	0.00052	46.69
71.5 - 72.5	$411,800.05	$94.75	0.00023	46.66
72.5 - 73.5	$405,268.99	$976.71	0.00241	46.65

Evergy - Kansas South
Electric Division
355.00, 355.05

Observed Life Table
Retirement Expr. 2004 TO 2021
Placement Years 1919 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$390,745.25	$1,681.93	0.00430	46.54
74.5 - 75.5	$387,859.32	$78.17	0.00020	46.34
75.5 - 76.5	$387,587.49	$0.00	0.00000	46.33
76.5 - 77.5	$387,798.49	$0.00	0.00000	46.33
77.5 - 78.5	$387,710.49	$1,074.47	0.00277	46.33
78.5 - 79.5	$355,849.73	$144.43	0.00041	46.20
79.5 - 80.5	($24,194.70)	$180.03	-0.00744	46.18
80.5 - 81.5	($24,443.73)	$0.00	0.00000	46.52
81.5 - 82.5	($25,086.73)	$8.88	-0.00035	46.52
82.5 - 83.5	($25,234.61)	$0.00	0.00000	46.54
83.5 - 84.5	($21,754.04)	$98.69	-0.00454	46.54
84.5 - 85.5	$9,106.56	$49.34	0.00542	46.75
85.5 - 86.5	$8,753.22	$127.51	0.01457	46.50
86.5 - 87.5	$8,339.71	$0.00	0.00000	45.82
87.5 - 88.5	$8,339.71	$0.00	0.00000	45.82
88.5 - 89.5	$8,043.71	$0.00	0.00000	45.82
89.5 - 90.5	$7,994.71	$0.00	0.00000	45.82
90.5 - 91.5	$7,123.71	$1,358.19	0.19066	45.82
91.5 - 92.5	$4,138.52	$1,032.02	0.24937	37.09
92.5 - 93.5	$3,106.50	$0.00	0.00000	27.84
93.5 - 94.5	$3,106.50	$401.10	0.12912	27.84
94.5 - 95.5	$2,226.40	$39.08	0.01755	24.24
95.5 - 96.5	$2,187.32	$117.25	0.05360	23.82
96.5 - 97.5	$2,070.07	$39.08	0.01888	22.54
97.5 - 98.5	$1,639.99	$0.00	0.00000	22.12
98.5 - 99.5	$1,544.99	$0.00	0.00000	22.12
99.5 - 100.5	$1,544.99	$0.00	0.00000	22.12
100.5 - 101.5	$1,544.99	$640.99	0.41488	22.12
101.5 - 102.5	$510.00	$0.00	0.00000	12.94

Evergy - Kansas South
Electric Division
356.00, 356.05

Observed Life Table
Retirement Expr. 2004 TO 2021
Placement Years 1919 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$134,751,937.30	$196,209.88	0.00146	100.00
0.5 - 1.5	$131,450,191.65	$976,418.18	0.00743	99.85
1.5 - 2.5	$120,803,709.98	$553,207.40	0.00458	99.11
2.5 - 3.5	$114,489,766.16	$695,656.62	0.00608	98.66
3.5 - 4.5	$102,289,080.89	$821,136.68	0.00803	98.06
4.5 - 5.5	$99,567,079.60	$1,079,255.96	0.01084	97.27
5.5 - 6.5	$94,752,008.32	($311,995.62)	-0.00329	96.22
6.5 - 7.5	$86,493,556.94	$109,007.60	0.00126	96.53
7.5 - 8.5	$72,957,816.01	$121,488.52	0.00167	96.41
8.5 - 9.5	$64,674,115.49	$69,197.74	0.00107	96.25
9.5 - 10.5	$41,414,016.75	$94,399.93	0.00228	96.15
10.5 - 11.5	$39,810,036.47	$561,601.89	0.01411	95.93
11.5 - 12.5	$31,580,405.58	$105,374.50	0.00334	94.58
12.5 - 13.5	$28,058,766.08	$40,128.98	0.00143	94.26
13.5 - 14.5	$28,167,687.85	$123,024.98	0.00437	94.13
14.5 - 15.5	$25,731,409.87	$37,723.27	0.00147	93.72
15.5 - 16.5	$25,404,178.60	$19,495.18	0.00077	93.58
16.5 - 17.5	$25,137,263.42	$0.00	0.00000	93.51
17.5 - 18.5	$25,325,172.42	$88,084.90	0.00348	93.51
18.5 - 19.5	$25,482,274.86	$24,972.99	0.00098	93.18
19.5 - 20.5	$32,086,198.15	$0.00	0.00000	93.09
20.5 - 21.5	$31,785,940.15	$227,429.45	0.00716	93.09
21.5 - 22.5	$26,971,560.37	$397,261.86	0.01473	92.42
22.5 - 23.5	$24,309,398.54	$250,710.88	0.01031	91.06
23.5 - 24.5	$23,396,962.66	$9,226.60	0.00039	90.12
24.5 - 25.5	$20,766,599.87	$66,201.19	0.00319	90.09
25.5 - 26.5	$19,602,017.54	$18,596.55	0.00095	89.80
26.5 - 27.5	$21,747,273.28	$620,098.35	0.02851	89.72
27.5 - 28.5	$23,371,499.24	$5,686.42	0.00024	87.16
28.5 - 29.5	$18,071,638.62	$0.00	0.00000	87.14
29.5 - 30.5	$20,054,018.62	$32,576.57	0.00162	87.14
30.5 - 31.5	$20,622,388.80	$0.00	0.00000	86.99
31.5 - 32.5	$25,537,772.65	$34,192.51	0.00134	86.99
32.5 - 33.5	$25,753,536.72	$34,659.73	0.00135	86.88
33.5 - 34.5	$27,341,833.09	$97,261.12	0.00356	86.76
34.5 - 35.5	$28,161,731.24	$60,196.52	0.00214	86.45
35.5 - 36.5	$27,707,344.25	$8,425.65	0.00030	86.27

Evergy - Kansas South
Electric Division
356.00, 356.05

Observed Life Table
Retirement Expr. 2004 TO 2021
Placement Years 1919 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$33,627,974.32	$80,605.17	0.00240	86.24
37.5 - 38.5	$26,749,246.78	$3,870.21	0.00014	86.03
38.5 - 39.5	$27,204,429.57	$177,437.50	0.00652	86.02
39.5 - 40.5	$27,066,656.47	$1,954.30	0.00007	85.46
40.5 - 41.5	$24,273,249.87	$0.00	0.00000	85.45
41.5 - 42.5	$24,290,613.38	$0.00	0.00000	85.45
42.5 - 43.5	$25,196,315.16	$319,376.64	0.01268	85.45
43.5 - 44.5	$24,914,052.19	$36,941.91	0.00148	84.37
44.5 - 45.5	$23,007,393.96	$4,075.30	0.00018	84.25
45.5 - 46.5	$20,998,035.42	$80,342.27	0.00383	84.23
46.5 - 47.5	$21,043,165.15	$0.00	0.00000	83.91
47.5 - 48.5	$19,091,193.52	$7,245.53	0.00038	83.91
48.5 - 49.5	$18,493,374.99	$4,664.93	0.00025	83.88
49.5 - 50.5	$12,521,052.06	$68,303.13	0.00546	83.86
50.5 - 51.5	$12,347,715.73	$5,104.63	0.00041	83.40
51.5 - 52.5	$10,824,530.10	$9,874.36	0.00091	83.36
52.5 - 53.5	$9,978,397.74	$930.14	0.00009	83.29
53.5 - 54.5	$9,968,843.60	$6,195.93	0.00062	83.28
54.5 - 55.5	$3,879,483.67	$68,495.83	0.01766	83.23
55.5 - 56.5	$3,746,256.84	$166,084.99	0.04433	81.76
56.5 - 57.5	$3,116,104.85	$10,717.68	0.00344	78.13
57.5 - 58.5	$3,066,261.19	$2,854.42	0.00093	77.87
58.5 - 59.5	$2,321,974.77	$0.00	0.00000	77.79
59.5 - 60.5	$2,300,010.77	$1,902.95	0.00083	77.79
60.5 - 61.5	$1,299,769.82	$4.16	0.00000	77.73
61.5 - 62.5	$832,900.66	$7,258.64	0.00871	77.73
62.5 - 63.5	$720,114.02	$0.00	0.00000	77.05
63.5 - 64.5	$683,783.02	$0.00	0.00000	77.05
64.5 - 65.5	$237,645.02	$0.00	0.00000	77.05
65.5 - 66.5	$199,462.02	$0.00	0.00000	77.05
66.5 - 67.5	$192,452.02	$0.00	0.00000	77.05
67.5 - 68.5	$192,452.02	$1.02	0.00001	77.05
68.5 - 69.5	$190,886.00	$0.00	0.00000	77.05
69.5 - 70.5	$2,253.00	$0.00	0.00000	77.05
70.5 - 71.5	$1,096.00	$0.00	0.00000	77.05
71.5 - 72.5	$1,096.00	$0.00	0.00000	77.05
72.5 - 73.5	$1,096.00	$0.00	0.00000	77.05

Evergy - Kansas South
Electric Division
356.00, 356.05

Observed Life Table
Retirement Expr. 2004 TO 2021
Placement Years 1919 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$153.00	$0.00	0.00000	77.05
74.5 - 75.5	$153.00	$0.00	0.00000	77.05
75.5 - 76.5	$43.00	$0.00	0.00000	77.05
76.5 - 77.5	$843,246.00	$0.00	0.00000	77.05
77.5 - 78.5	$843,246.00	$0.00	0.00000	77.05
78.5 - 79.5	$843,246.00	$0.00	0.00000	77.05
79.5 - 80.5	$1,152,941.00	$0.00	0.00000	77.05
80.5 - 81.5	$1,152,917.00	$0.00	0.00000	77.05
81.5 - 82.5	$1,152,917.00	$0.00	0.00000	77.05
82.5 - 83.5	$1,152,917.00	$0.00	0.00000	77.05
83.5 - 84.5	$1,178,222.94	$0.00	0.00000	77.05
84.5 - 85.5	$1,180,515.94	$0.00	0.00000	77.05
85.5 - 86.5	$1,180,515.94	$0.00	0.00000	77.05
86.5 - 87.5	$1,180,515.94	$0.00	0.00000	77.05
87.5 - 88.5	$1,180,515.94	$0.00	0.00000	77.05
88.5 - 89.5	$1,180,515.94	$0.00	0.00000	77.05
89.5 - 90.5	$1,180,515.94	$0.00	0.00000	77.05
90.5 - 91.5	$1,180,515.94	$25,137.94	0.02129	77.05
91.5 - 92.5	$1,155,378.00	$0.00	0.00000	75.41
92.5 - 93.5	$1,155,378.00	$0.00	0.00000	75.41
93.5 - 94.5	$1,155,378.00	$0.00	0.00000	75.41
94.5 - 95.5	$312,175.00	$0.00	0.00000	75.41
95.5 - 96.5	$312,175.00	$0.00	0.00000	75.41
96.5 - 97.5	$312,175.00	$0.00	0.00000	75.41
97.5 - 98.5	$2,461.00	$0.00	0.00000	75.41
98.5 - 99.5	$2,461.00	$0.00	0.00000	75.41
99.5 - 100.5	$2,461.00	$0.00	0.00000	75.41
100.5 - 101.5	$2,461.00	$0.00	0.00000	75.41
101.5 - 102.5	$2,293.00	$0.00	0.00000	75.41

Evergy - Kansas South
Electric Division
364.00 Poles, Towers and Fixtures
Observed Life Table
Retirement Expr. 2010 TO 2021
Placement Years 1920 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$132,466,654.52	$1,851,789.69	0.01398	100.00
0.5 - 1.5	$121,148,029.89	$928,663.10	0.00767	98.60
1.5 - 2.5	$107,948,318.43	$194,385.23	0.00180	97.85
2.5 - 3.5	$98,634,348.30	$156,918.55	0.00159	97.67
3.5 - 4.5	$93,060,488.81	$145,693.24	0.00157	97.51
4.5 - 5.5	$92,632,181.13	$214,493.77	0.00232	97.36
5.5 - 6.5	$81,849,982.60	$180,785.03	0.00221	97.14
6.5 - 7.5	$77,766,634.88	$130,475.91	0.00168	96.92
7.5 - 8.5	$74,287,650.64	$128,553.56	0.00173	96.76
8.5 - 9.5	$73,458,934.56	$167,557.36	0.00228	96.59
9.5 - 10.5	$69,325,277.91	$154,926.80	0.00223	96.37
10.5 - 11.5	$64,239,052.43	$170,201.32	0.00265	96.16
11.5 - 12.5	$63,090,317.26	$132,186.38	0.00210	95.90
12.5 - 13.5	$57,373,119.57	$176,546.18	0.00308	95.70
13.5 - 14.5	$55,435,731.28	$143,956.65	0.00260	95.41
14.5 - 15.5	$53,832,392.19	$143,491.18	0.00267	95.16
15.5 - 16.5	$50,444,869.45	$130,497.67	0.00259	94.90
16.5 - 17.5	$48,066,550.03	$130,304.09	0.00271	94.66
17.5 - 18.5	$47,235,330.45	$510,528.50	0.01081	94.40
18.5 - 19.5	$44,245,186.34	$133,704.49	0.00302	93.38
19.5 - 20.5	$42,697,796.56	$134,759.34	0.00316	93.10
20.5 - 21.5	$40,716,140.07	$117,513.54	0.00289	92.81
21.5 - 22.5	$40,965,032.03	$112,223.48	0.00274	92.54
22.5 - 23.5	$41,050,423.54	$134,055.37	0.00327	92.28
23.5 - 24.5	$41,770,345.97	$130,678.83	0.00313	91.98
24.5 - 25.5	$38,670,555.21	$122,924.98	0.00318	91.70
25.5 - 26.5	$36,727,694.93	$141,972.79	0.00387	91.40
26.5 - 27.5	$35,537,120.63	$142,737.03	0.00402	91.05
27.5 - 28.5	$34,401,254.98	$144,608.58	0.00420	90.69
28.5 - 29.5	$32,798,771.13	$153,472.65	0.00468	90.30
29.5 - 30.5	$30,005,022.35	$138,891.03	0.00463	89.88
30.5 - 31.5	$28,252,005.17	$119,617.54	0.00423	89.47
31.5 - 32.5	$25,683,698.82	$124,778.34	0.00486	89.09
32.5 - 33.5	$23,268,348.94	$120,889.09	0.00520	88.65
33.5 - 34.5	$19,465,116.85	$112,512.46	0.00578	88.19
34.5 - 35.5	$16,956,087.35	$100,598.85	0.00593	87.68
35.5 - 36.5	$13,168,844.54	$83,756.13	0.00636	87.16

Evergy - Kansas South
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364.00 Poles, Towers and Fixtures
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Retirement Expr. 2010 TO 2021
Placement Years 1920 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$11,317,816.30	$75,806.42	0.00670	86.61
37.5 - 38.5	$10,658,887.09	$62,193.11	0.00583	86.03
38.5 - 39.5	$9,371,842.30	$58,486.93	0.00624	85.53
39.5 - 40.5	$8,253,435.54	$51,573.53	0.00625	84.99
40.5 - 41.5	$7,263,313.25	$58,018.67	0.00799	84.46
41.5 - 42.5	$6,742,658.34	$50,588.48	0.00750	83.79
42.5 - 43.5	$5,816,441.47	$44,139.46	0.00759	83.16
43.5 - 44.5	$5,316,207.36	$37,420.36	0.00704	82.53
44.5 - 45.5	$4,975,510.25	$32,071.18	0.00645	81.95
45.5 - 46.5	$5,465,123.09	$47,858.91	0.00876	81.42
46.5 - 47.5	$5,345,089.82	$46,358.89	0.00867	80.71
47.5 - 48.5	$5,126,052.32	$53,557.66	0.01045	80.01
48.5 - 49.5	$4,960,285.39	$51,730.20	0.01043	79.17
49.5 - 50.5	$4,961,235.23	$52,251.02	0.01053	78.34
50.5 - 51.5	$4,940,050.19	$56,852.64	0.01151	77.52
51.5 - 52.5	$4,851,655.39	$55,883.52	0.01152	76.63
52.5 - 53.5	$5,022,463.55	$60,957.46	0.01214	75.74
53.5 - 54.5	$4,869,051.12	$60,666.22	0.01246	74.82
54.5 - 55.5	$4,804,296.32	$61,221.31	0.01274	73.89
55.5 - 56.5	$4,817,676.61	$72,272.15	0.01500	72.95
56.5 - 57.5	$4,518,699.92	$165,581.36	0.03664	71.86
57.5 - 58.5	$4,341,746.90	$203,053.42	0.04677	69.22
58.5 - 59.5	$3,846,024.39	$138,145.83	0.03592	65.99
59.5 - 60.5	$3,771,809.78	$67,690.70	0.01795	63.62
60.5 - 61.5	$3,726,768.47	$67,128.12	0.01801	62.47
61.5 - 62.5	$3,684,287.74	$66,248.39	0.01798	61.35
62.5 - 63.5	$3,477,317.26	$67,129.50	0.01930	60.25
63.5 - 64.5	$3,616,261.42	$76,965.20	0.02128	59.08
64.5 - 65.5	$3,220,276.21	$71,842.60	0.02231	57.83
65.5 - 66.5	$2,790,785.61	$74,903.68	0.02684	56.54
66.5 - 67.5	$2,359,441.92	$72,551.98	0.03075	55.02
67.5 - 68.5	$2,132,159.94	$81,910.77	0.03842	53.33
68.5 - 69.5	$1,842,218.17	$65,007.37	0.03529	51.28
69.5 - 70.5	$1,437,904.80	$59,258.73	0.04121	49.47
70.5 - 71.5	$1,293,105.07	$45,985.61	0.03556	47.43
71.5 - 72.5	$1,023,279.46	$41,883.34	0.04093	45.74
72.5 - 73.5	$773,031.12	$36,933.97	0.04778	43.87

Evergy - Kansas South
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364.00 Poles, Towers and Fixtures
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Retirement Expr. 2010 TO 2021
Placement Years 1920 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$483,356.15	$27,971.86	0.05787	41.77
74.5 - 75.5	$320,405.29	$17,746.30	0.05539	39.36
75.5 - 76.5	$51.99	$45.99	0.88459	37.18
76.5 - 77.5	$3.00	$0.00	0.00000	4.29
77.5 - 78.5	$3.00	$0.00	0.00000	4.29
78.5 - 79.5	$0.00	$0.00	0.00000	4.29
79.5 - 80.5	$0.00	$0.00	0.00000	4.29
80.5 - 81.5	$0.00	$0.00	0.00000	4.29
81.5 - 82.5	$0.00	$0.00	0.00000	4.29
82.5 - 83.5	$0.00	$0.00	0.00000	4.29
83.5 - 84.5	$0.00	$0.00	0.00000	4.29
84.5 - 85.5	$0.00	$0.00	0.00000	4.29
85.5 - 86.5	$0.00	$0.00	0.00000	4.29
86.5 - 87.5	$0.00	$0.00	0.00000	4.29
87.5 - 88.5	$0.00	$0.00	0.00000	4.29
88.5 - 89.5	$0.00	$0.00	0.00000	4.29
89.5 - 90.5	$166.59	$0.00	0.00000	4.29
90.5 - 91.5	$166.59	$0.00	0.00000	4.29
91.5 - 92.5	$166.59	$0.00	0.00000	4.29
92.5 - 93.5	$166.59	$0.00	0.00000	4.29
93.5 - 94.5	$166.59	$127.51	0.76541	4.29

Evergy - Kansas South
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367.00, 367.01

Observed Life Table
Retirement Expr. 2010 TO 2021
Placement Years 1946 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$85,137,143.35	$198,492.24	0.00233	100.00
0.5 - 1.5	$80,838,154.25	$385,530.50	0.00477	99.77
1.5 - 2.5	$74,605,843.72	$138,090.77	0.00185	99.29
2.5 - 3.5	$70,592,205.26	$504,588.87	0.00715	99.11
3.5 - 4.5	$66,891,432.69	$148,668.51	0.00222	98.40
4.5 - 5.5	$60,161,682.31	$130,730.42	0.00217	98.18
5.5 - 6.5	$56,951,009.34	$187,043.47	0.00328	97.97
6.5 - 7.5	$54,768,301.75	$223,579.85	0.00408	97.65
7.5 - 8.5	$53,833,689.89	$129,676.84	0.00241	97.25
8.5 - 9.5	$54,781,955.35	$162,895.13	0.00297	97.01
9.5 - 10.5	$52,847,438.03	$175,574.97	0.00332	96.72
10.5 - 11.5	$52,119,000.99	$157,215.66	0.00302	96.40
11.5 - 12.5	$52,065,034.89	$223,659.06	0.00430	96.11
12.5 - 13.5	$53,990,541.66	$170,720.88	0.00316	95.70
13.5 - 14.5	$49,964,832.59	$275,027.78	0.00550	95.40
14.5 - 15.5	$49,155,429.25	$174,836.42	0.00356	94.87
15.5 - 16.5	$47,452,518.84	$187,425.94	0.00395	94.53
16.5 - 17.5	$45,588,224.95	$184,611.04	0.00405	94.16
17.5 - 18.5	$42,379,025.09	$182,934.39	0.00432	93.78
18.5 - 19.5	$40,173,334.98	$118,103.29	0.00294	93.37
19.5 - 20.5	$37,490,270.37	$125,721.21	0.00335	93.10
20.5 - 21.5	$32,913,195.07	$138,931.71	0.00422	92.79
21.5 - 22.5	$31,756,152.33	$91,934.57	0.00290	92.40
22.5 - 23.5	$30,487,794.41	$105,574.76	0.00346	92.13
23.5 - 24.5	$27,074,900.14	$142,790.70	0.00527	91.81
24.5 - 25.5	$20,661,930.63	$72,207.57	0.00349	91.32
25.5 - 26.5	$22,311,228.61	$100,541.58	0.00451	91.01
26.5 - 27.5	$20,365,270.68	$90,554.59	0.00445	90.60
27.5 - 28.5	$17,231,615.26	$85,376.53	0.00495	90.19
28.5 - 29.5	$15,308,516.74	$84,165.03	0.00550	89.75
29.5 - 30.5	$14,355,820.30	$65,078.22	0.00453	89.25
30.5 - 31.5	$14,085,760.77	$73,822.32	0.00524	88.85
31.5 - 32.5	$13,559,080.37	$64,985.30	0.00479	88.38
32.5 - 33.5	$13,043,051.14	$82,936.03	0.00636	87.96
33.5 - 34.5	$12,299,529.80	$73,932.39	0.00601	87.40
34.5 - 35.5	$11,719,955.50	$59,530.17	0.00508	86.87
35.5 - 36.5	$11,800,065.10	$75,587.66	0.00641	86.43

Evergy - Kansas South
Electric Division
367.00, 367.01

Observed Life Table
Retirement Expr. 2010 TO 2021
Placement Years 1946 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$11,180,450.12	$74,673.35	0.00668	85.88
37.5 - 38.5	$9,374,630.60	$78,509.81	0.00837	85.31
38.5 - 39.5	$7,951,569.65	$56,609.12	0.00712	84.59
39.5 - 40.5	$8,258,114.82	$64,116.79	0.00776	83.99
40.5 - 41.5	$7,550,919.42	$70,796.38	0.00938	83.34
41.5 - 42.5	$6,352,518.54	$57,795.10	0.00910	82.56
42.5 - 43.5	$5,396,694.99	$61,896.54	0.01147	81.80
43.5 - 44.5	$4,771,329.30	$42,833.53	0.00898	80.87
44.5 - 45.5	$4,587,562.34	$49,438.92	0.01078	80.14
45.5 - 46.5	$4,011,842.84	$53,624.11	0.01337	79.28
46.5 - 47.5	$3,317,569.80	$34,359.34	0.01036	78.22
47.5 - 48.5	$3,163,919.80	$39,125.36	0.01237	77.41
48.5 - 49.5	$2,609,179.71	$31,686.26	0.01214	76.45
49.5 - 50.5	$2,357,032.45	$29,421.43	0.01248	75.52
50.5 - 51.5	$2,002,793.56	$36,049.18	0.01800	74.58
51.5 - 52.5	$1,341,334.45	$15,441.13	0.01151	73.24
52.5 - 53.5	$1,097,761.72	$22,569.73	0.02056	72.39
53.5 - 54.5	$846,820.51	$21,523.37	0.02542	70.90
54.5 - 55.5	$650,459.16	$9,805.64	0.01507	69.10
55.5 - 56.5	$639,790.73	$20,141.13	0.03148	68.06
56.5 - 57.5	$486,843.47	$13,281.35	0.02728	65.92
57.5 - 58.5	$533,372.84	$8,931.18	0.01674	64.12
58.5 - 59.5	$531,267.12	$17,834.49	0.03357	63.05
59.5 - 60.5	$427,783.21	$12,999.92	0.03039	60.93
60.5 - 61.5	$381,306.46	$13,624.05	0.03573	59.08
61.5 - 62.5	$367,682.41	$11,436.24	0.03110	56.97
62.5 - 63.5	$331,423.76	$13,571.83	0.04095	55.20
63.5 - 64.5	$393,745.83	$10,725.38	0.02724	52.94
64.5 - 65.5	$336,680.45	$10,411.14	0.03092	51.49
65.5 - 66.5	$294,942.31	$17,211.57	0.05836	49.90
66.5 - 67.5	$229,652.74	$6,950.91	0.03027	46.99
67.5 - 68.5	$213,605.83	$4,527.34	0.02119	45.57
68.5 - 69.5	$189,496.49	$5,034.06	0.02657	44.60
69.5 - 70.5	$144,286.43	$8,452.15	0.05858	43.42
70.5 - 71.5	$122,900.28	$4,499.42	0.03661	40.87
71.5 - 72.5	$106,395.86	$10,979.43	0.10319	39.38
72.5 - 73.5	$93,408.43	$4,672.19	0.05002	35.31

Evergy - Kansas South
Electric Division
367.00, 367.01

Observed Life Table
Retirement Expr. 2010 TO 2021
Placement Years 1946 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$88,736.24	$2,608.58	0.02940	33.55
74.5 - 75.5	$84,232.66	$9,453.66	0.11223	32.56

Evergy - Kansas Metro
Electric Division
355.00, 355.05

Observed Life Table
Retirement Expr. 1998 TO 2021
Placement Years 1941 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$131,147,060.44	$24,867.99	0.00019	100.00
0.5 - 1.5	$97,180,084.95	$80,434.72	0.00083	99.98
1.5 - 2.5	$83,407,071.62	$114,086.44	0.00137	99.90
2.5 - 3.5	$83,446,925.90	$78,498.20	0.00094	99.76
3.5 - 4.5	$79,100,200.07	$74,495.55	0.00094	99.67
4.5 - 5.5	$76,426,178.03	$4,382.60	0.00006	99.57
5.5 - 6.5	$74,743,047.10	$60,872.75	0.00081	99.57
6.5 - 7.5	$74,228,688.94	$75,401.21	0.00102	99.49
7.5 - 8.5	$72,524,728.05	$67,539.10	0.00093	99.39
8.5 - 9.5	$73,385,628.51	$149,825.20	0.00204	99.29
9.5 - 10.5	$72,369,049.88	$333,863.80	0.00461	99.09
10.5 - 11.5	$70,101,883.47	$38,383.97	0.00055	98.63
11.5 - 12.5	$68,919,665.77	$127,087.55	0.00184	98.58
12.5 - 13.5	$63,900,370.04	$122,043.14	0.00191	98.40
13.5 - 14.5	$62,522,462.78	$73,733.41	0.00118	98.21
14.5 - 15.5	$59,695,561.78	$189,279.35	0.00317	98.09
15.5 - 16.5	$56,576,751.22	$104,131.11	0.00184	97.78
16.5 - 17.5	$52,762,776.50	$102,499.11	0.00194	97.60
17.5 - 18.5	$50,871,769.72	$47,757.73	0.00094	97.41
18.5 - 19.5	$47,909,531.81	$43,837.55	0.00092	97.32
19.5 - 20.5	$44,933,946.23	$324,030.82	0.00721	97.23
20.5 - 21.5	$44,466,888.14	$69,524.08	0.00156	96.53
21.5 - 22.5	$43,485,044.51	$139,366.18	0.00320	96.38
22.5 - 23.5	$42,594,265.41	$226,398.55	0.00532	96.07
23.5 - 24.5	$41,720,019.37	$152,877.91	0.00366	95.56
24.5 - 25.5	$40,728,151.12	$149,876.10	0.00368	95.21
25.5 - 26.5	$39,902,370.13	$101,460.47	0.00254	94.86
26.5 - 27.5	$35,208,636.63	$104,397.38	0.00297	94.62
27.5 - 28.5	$32,040,434.55	$105,217.04	0.00328	94.34
28.5 - 29.5	$31,242,162.49	$276,000.45	0.00883	94.03
29.5 - 30.5	$29,213,987.26	$54,009.45	0.00185	93.20
30.5 - 31.5	$27,472,145.90	$77,318.06	0.00281	93.03
31.5 - 32.5	$25,765,629.84	$258,791.71	0.01004	92.76
32.5 - 33.5	$21,817,043.30	$174,504.60	0.00800	91.83
33.5 - 34.5	$22,970,476.21	$129,760.32	0.00565	91.10
34.5 - 35.5	$22,763,688.14	$126,682.63	0.00557	90.58
35.5 - 36.5	$22,231,016.75	$111,921.01	0.00503	90.08

Evergy - Kansas Metro
Electric Division
355.00, 355.05

Observed Life Table
Retirement Expr. 1998 TO 2021
Placement Years 1941 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$21,107,233.16	$163,541.10	0.00775	89.63
37.5 - 38.5	$19,720,656.63	$125,502.35	0.00636	88.93
38.5 - 39.5	$19,508,119.51	$235,783.45	0.01209	88.37
39.5 - 40.5	$19,314,562.55	$273,670.53	0.01417	87.30
40.5 - 41.5	$19,180,201.38	$302,557.34	0.01577	86.06
41.5 - 42.5	$18,453,362.29	$233,951.67	0.01268	84.70
42.5 - 43.5	$15,044,707.38	$70,550.58	0.00469	83.63
43.5 - 44.5	$14,643,905.09	$162,758.77	0.01111	83.24
44.5 - 45.5	$29,522,345.47	$354,218.64	0.01200	82.31
45.5 - 46.5	$29,032,582.83	$150,626.60	0.00519	81.32
46.5 - 47.5	$28,693,856.29	$129,641.32	0.00452	80.90
47.5 - 48.5	$28,545,564.34	$209,318.41	0.00733	80.54
48.5 - 49.5	$27,926,148.38	$131,760.61	0.00472	79.95
49.5 - 50.5	$27,611,894.61	$172,101.43	0.00623	79.57
50.5 - 51.5	$26,636,722.18	$288,482.17	0.01083	79.07
51.5 - 52.5	$25,852,140.01	$78,558.43	0.00304	78.22
52.5 - 53.5	$24,437,910.58	$137,133.34	0.00561	77.98
53.5 - 54.5	$22,816,078.24	$34,133.70	0.00150	77.54
54.5 - 55.5	$22,579,119.54	$60,003.94	0.00266	77.43
55.5 - 56.5	$22,203,708.60	$63,877.34	0.00288	77.22
56.5 - 57.5	$21,927,361.35	$23,986.61	0.00109	77.00
57.5 - 58.5	$20,092,830.74	$37,014.58	0.00184	76.91
58.5 - 59.5	$19,875,661.16	$20,121.88	0.00101	76.77
59.5 - 60.5	$19,831,238.28	$15,612.60	0.00079	76.69
60.5 - 61.5	$19,796,641.68	$14,839.41	0.00075	76.63
61.5 - 62.5	$19,463,685.27	$6,127.95	0.00031	76.58
62.5 - 63.5	$19,404,400.32	$4,583.22	0.00024	76.55
63.5 - 64.5	$18,667,916.10	$15,388.74	0.00082	76.53
64.5 - 65.5	$18,351,844.36	$3,906.25	0.00021	76.47
65.5 - 66.5	$18,157,932.11	$10,673.95	0.00059	76.45
66.5 - 67.5	$18,126,278.16	$17,031.66	0.00094	76.41
67.5 - 68.5	$18,109,246.50	$15,318.85	0.00085	76.34
68.5 - 69.5	$169,181.65	$8,856.14	0.05235	76.27
69.5 - 70.5	$160,325.51	$1,395.30	0.00870	72.28
70.5 - 71.5	$127,683.21	$9,200.16	0.07205	71.65
71.5 - 72.5	$105,560.05	$1,562.05	0.01480	66.49
72.5 - 73.5	$103,998.00	$0.00	0.00000	65.50

Evergy - Kansas Metro
Electric Division
355.00, 355.05

Observed Life Table
Retirement Expr. 1998 TO 2021
Placement Years 1941 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$0.00	$0.00	0.00000	65.50
74.5 - 75.5	$0.00	$0.00	0.00000	65.50
75.5 - 76.5	$0.00	$0.00	0.00000	65.50
76.5 - 77.5	$0.00	$0.00	0.00000	65.50
77.5 - 78.5	$0.00	$0.00	0.00000	65.50
78.5 - 79.5	$0.00	$0.00	0.00000	65.50
79.5 - 80.5	$0.00	$0.00	0.00000	65.50

Evergy - Kansas Metro
Electric Division
365.00 OH Conductors and Devices
Observed Life Table
Retirement Expr. 1998 TO 2021
Placement Years 1932 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$223,872,055.89	$823,485.79	0.00368	100.00
0.5 - 1.5	$206,068,475.53	$314,356.51	0.00153	99.63
1.5 - 2.5	$191,632,092.91	$287,710.72	0.00150	99.48
2.5 - 3.5	$184,894,443.73	$357,522.97	0.00193	99.33
3.5 - 4.5	$177,270,423.08	$132,382.88	0.00075	99.14
4.5 - 5.5	$173,674,907.34	$91,150.04	0.00052	99.06
5.5 - 6.5	$168,523,412.09	$89,687.79	0.00053	99.01
6.5 - 7.5	$163,679,918.85	$103,048.95	0.00063	98.96
7.5 - 8.5	$163,495,055.99	$44,844.20	0.00027	98.90
8.5 - 9.5	$163,898,791.39	$72,859.74	0.00044	98.87
9.5 - 10.5	$164,263,821.93	$175,732.53	0.00107	98.83
10.5 - 11.5	$160,155,133.16	$291,021.87	0.00182	98.72
11.5 - 12.5	$158,951,937.00	$548,027.87	0.00345	98.54
12.5 - 13.5	$155,550,240.39	$573,363.71	0.00369	98.20
13.5 - 14.5	$152,238,073.09	$1,313,221.74	0.00863	97.84
14.5 - 15.5	$146,273,581.02	$1,052,084.20	0.00719	97.00
15.5 - 16.5	$140,051,137.68	$682,322.67	0.00487	96.30
16.5 - 17.5	$134,416,815.09	$607,617.75	0.00452	95.83
17.5 - 18.5	$129,663,001.08	$546,300.66	0.00421	95.40
18.5 - 19.5	$118,912,045.90	$820,565.75	0.00690	94.99
19.5 - 20.5	$113,800,306.01	$885,350.72	0.00778	94.34
20.5 - 21.5	$109,913,228.32	$1,075,680.05	0.00979	93.60
21.5 - 22.5	$102,912,602.11	$1,002,777.33	0.00974	92.69
22.5 - 23.5	$99,007,085.61	$1,286,413.75	0.01299	91.79
23.5 - 24.5	$96,193,412.69	$1,168,773.02	0.01215	90.59
24.5 - 25.5	$92,432,783.93	$1,376,013.07	0.01489	89.49
25.5 - 26.5	$87,294,183.03	$2,269,060.14	0.02599	88.16
26.5 - 27.5	$80,154,531.17	$1,852,562.11	0.02311	85.87
27.5 - 28.5	$74,786,235.03	$1,305,501.33	0.01746	83.88
28.5 - 29.5	$68,326,898.43	$775,549.12	0.01135	82.42
29.5 - 30.5	$63,666,959.09	$535,883.85	0.00842	81.48
30.5 - 31.5	$56,550,334.88	$361,691.00	0.00640	80.80
31.5 - 32.5	$50,684,477.89	$394,277.81	0.00778	80.28
32.5 - 33.5	$43,580,785.01	$137,341.10	0.00315	79.66
33.5 - 34.5	$38,494,442.06	$313,507.52	0.00814	79.41
34.5 - 35.5	$34,643,599.47	$273,797.22	0.00790	78.76
35.5 - 36.5	$31,380,537.66	$193,256.47	0.00616	78.14

Evergy - Kansas Metro
Electric Division
365.00 OH Conductors and Devices
Observed Life Table
Retirement Expr. 1998 TO 2021
Placement Years 1932 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$27,885,760.59	$117,869.93	0.00423	77.66
37.5 - 38.5	$25,458,598.56	$248,596.41	0.00976	77.33
38.5 - 39.5	$24,532,613.99	$532,694.26	0.02171	76.57
39.5 - 40.5	$23,096,564.75	$317,815.72	0.01376	74.91
40.5 - 41.5	$21,984,475.33	$176,644.57	0.00803	73.88
41.5 - 42.5	$20,817,170.41	$169,765.80	0.00816	73.28
42.5 - 43.5	$20,920,122.75	$300,743.60	0.01438	72.69
43.5 - 44.5	$19,824,365.77	$355,412.61	0.01793	71.64
44.5 - 45.5	$18,370,162.30	$297,074.26	0.01617	70.36
45.5 - 46.5	$17,199,608.47	$119,870.65	0.00697	69.22
46.5 - 47.5	$16,308,623.61	$116,169.22	0.00712	68.74
47.5 - 48.5	$15,915,891.15	$147,664.60	0.00928	68.25
48.5 - 49.5	$15,252,848.94	$86,111.46	0.00565	67.61
49.5 - 50.5	$14,370,767.15	$81,237.35	0.00565	67.23
50.5 - 51.5	$14,265,180.95	$98,123.05	0.00688	66.85
51.5 - 52.5	$13,348,921.90	$94,627.39	0.00709	66.39
52.5 - 53.5	$12,191,883.10	$188,373.27	0.01545	65.92
53.5 - 54.5	$10,445,793.83	$170,181.70	0.01629	64.90
54.5 - 55.5	$9,662,067.13	$113,052.49	0.01170	63.85
55.5 - 56.5	$8,990,265.64	$114,180.69	0.01270	63.10
56.5 - 57.5	$8,243,224.95	$85,311.58	0.01035	62.30
57.5 - 58.5	$7,811,031.37	$84,113.68	0.01077	61.65
58.5 - 59.5	$7,393,743.69	$119,077.02	0.01611	60.99
59.5 - 60.5	$6,730,709.67	$60,855.74	0.00904	60.01
60.5 - 61.5	$6,370,363.93	$73,671.78	0.01156	59.46
61.5 - 62.5	$6,002,029.15	$57,356.88	0.00956	58.78
62.5 - 63.5	$5,474,002.27	$41,733.62	0.00762	58.22
63.5 - 64.5	$5,102,240.65	$43,111.58	0.00845	57.77
64.5 - 65.5	$4,716,898.07	$61,541.84	0.01305	57.28
65.5 - 66.5	$4,288,720.18	$61,356.29	0.01431	56.54
66.5 - 67.5	$3,173,374.89	$22,624.44	0.00713	55.73
67.5 - 68.5	$2,841,511.45	$23,085.78	0.00812	55.33
68.5 - 69.5	$2,511,685.67	$17,995.75	0.00716	54.88
69.5 - 70.5	$2,236,029.92	$6,652.29	0.00298	54.49
70.5 - 71.5	$1,949,877.63	$26,826.62	0.01376	54.32
71.5 - 72.5	$1,465,031.01	$14,198.00	0.00969	53.58
72.5 - 73.5	$1,058,004.01	$12,157.82	0.01149	53.06

Evergy - Kansas Metro
Electric Division
365.00 OH Conductors and Devices
Observed Life Table
Retirement Expr. 1998 TO 2021
Placement Years 1932 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$743,470.19	$8,599.73	0.01157	52.45
74.5 - 75.5	$751.46	$0.00	0.00000	51.84
75.5 - 76.5	$751.46	$0.00	0.00000	51.84
76.5 - 77.5	$751.46	$0.00	0.00000	51.84
77.5 - 78.5	$751.46	$0.00	0.00000	51.84
78.5 - 79.5	$751.46	$0.00	0.00000	51.84
79.5 - 80.5	$751.46	$0.00	0.00000	51.84
80.5 - 81.5	$751.46	$0.00	0.00000	51.84
81.5 - 82.5	$751.46	$187.87	0.25001	51.84
82.5 - 83.5	$563.59	$0.00	0.00000	38.88
83.5 - 84.5	$563.59	$0.00	0.00000	38.88

Evergy - Kansas Metro
Electric Division
366.00 Underground Conduit
Observed Life Table
Retirement Expr. 1998 TO 2021
Placement Years 1914 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$272,679,697.20	$715,552.24	0.00262	100.00
0.5 - 1.5	$261,704,711.07	$668,747.34	0.00256	99.74
1.5 - 2.5	$254,195,315.66	$3,438.25	0.00001	99.48
2.5 - 3.5	$247,164,706.25	$1,645.95	0.00001	99.48
3.5 - 4.5	$242,228,730.56	$58,494.14	0.00024	99.48
4.5 - 5.5	$231,108,686.68	$42,586.52	0.00018	99.46
5.5 - 6.5	$224,085,904.75	$30,774.53	0.00014	99.44
6.5 - 7.5	$207,839,073.67	$25,842.13	0.00012	99.42
7.5 - 8.5	$205,216,999.78	$2,305.16	0.00001	99.41
8.5 - 9.5	$200,032,360.47	$20,523.40	0.00010	99.41
9.5 - 10.5	$194,586,670.24	$22,443.92	0.00012	99.40
10.5 - 11.5	$190,950,647.99	$91,917.92	0.00048	99.39
11.5 - 12.5	$185,475,092.73	$32,559.73	0.00018	99.34
12.5 - 13.5	$172,224,953.23	$91,665.21	0.00053	99.32
13.5 - 14.5	$153,578,429.34	$10,063.12	0.00007	99.27
14.5 - 15.5	$135,880,554.89	$42,335.53	0.00031	99.26
15.5 - 16.5	$119,042,798.70	$133,114.57	0.00112	99.23
16.5 - 17.5	$109,216,688.35	$554,400.97	0.00508	99.12
17.5 - 18.5	$98,304,372.54	$343,119.59	0.00349	98.62
18.5 - 19.5	$86,171,591.15	$367,291.29	0.00426	98.28
19.5 - 20.5	$79,704,647.30	$570,617.44	0.00716	97.86
20.5 - 21.5	$75,013,980.09	$420,545.19	0.00561	97.16
21.5 - 22.5	$68,322,323.94	$251,840.31	0.00369	96.61
22.5 - 23.5	$65,511,521.86	$280,492.54	0.00428	96.26
23.5 - 24.5	$60,507,511.64	$229,825.09	0.00380	95.84
24.5 - 25.5	$57,981,370.26	$123,050.48	0.00212	95.48
25.5 - 26.5	$54,565,849.52	$76,568.33	0.00140	95.28
26.5 - 27.5	$52,502,943.54	$137,152.28	0.00261	95.14
27.5 - 28.5	$49,659,011.06	$167,102.05	0.00336	94.89
28.5 - 29.5	$45,986,380.34	$184,019.72	0.00400	94.58
29.5 - 30.5	$41,923,461.32	$273,878.87	0.00653	94.20
30.5 - 31.5	$38,814,933.57	$180,046.15	0.00464	93.58
31.5 - 32.5	$34,957,297.11	$160,430.39	0.00459	93.15
32.5 - 33.5	$31,771,275.16	$321,490.35	0.01012	92.72
33.5 - 34.5	$28,614,616.98	$138,431.97	0.00484	91.78
34.5 - 35.5	$24,699,367.15	$175,704.37	0.00711	91.34
35.5 - 36.5	$21,281,474.83	$114,815.46	0.00540	90.69

Evergy - Kansas Metro
Electric Division
366.00 Underground Conduit
Observed Life Table
Retirement Expr. 1998 TO 2021
Placement Years 1914 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$17,958,201.53	$370,635.09	0.02064	90.20
37.5 - 38.5	$16,652,920.20	$18,909.25	0.00114	88.34
38.5 - 39.5	$16,315,707.78	$27,222.08	0.00167	88.24
39.5 - 40.5	$16,416,644.16	$73,275.52	0.00446	88.09
40.5 - 41.5	$16,183,426.64	$62,387.92	0.00386	87.70
41.5 - 42.5	$15,648,022.60	$29,156.72	0.00186	87.36
42.5 - 43.5	$15,282,084.20	$35,341.17	0.00231	87.20
43.5 - 44.5	$15,150,930.73	$31,289.21	0.00207	86.99
44.5 - 45.5	$14,385,727.61	$17,763.45	0.00123	86.81
45.5 - 46.5	$14,334,713.86	$16,422.50	0.00115	86.71
46.5 - 47.5	$13,715,321.50	$46,792.42	0.00341	86.61
47.5 - 48.5	$13,179,743.51	$81,082.19	0.00615	86.31
48.5 - 49.5	$12,876,681.27	$48,672.78	0.00378	85.78
49.5 - 50.5	$12,795,020.32	$9,490.90	0.00074	85.46
50.5 - 51.5	$11,338,834.12	$21,853.02	0.00193	85.39
51.5 - 52.5	$9,598,188.21	$14,803.28	0.00154	85.23
52.5 - 53.5	$9,063,918.93	$27,244.72	0.00301	85.10
53.5 - 54.5	$7,932,201.54	$76,344.92	0.00962	84.84
54.5 - 55.5	$6,627,797.53	$3,916.95	0.00059	84.02
55.5 - 56.5	$5,809,605.58	$16,181.10	0.00279	83.98
56.5 - 57.5	$5,272,682.89	$16,771.51	0.00318	83.74
57.5 - 58.5	$4,907,861.13	$11,380.34	0.00232	83.48
58.5 - 59.5	$4,103,395.79	$4,114.15	0.00100	83.28
59.5 - 60.5	$3,839,207.75	$10,563.85	0.00275	83.20
60.5 - 61.5	$3,552,358.64	$3,660.49	0.00103	82.97
61.5 - 62.5	$3,463,513.82	$6,301.96	0.00182	82.88
62.5 - 63.5	$3,413,410.62	$7,328.24	0.00215	82.73
63.5 - 64.5	$3,187,263.67	$1,848.48	0.00058	82.56
64.5 - 65.5	$3,367,848.38	$8,116.92	0.00241	82.51
65.5 - 66.5	$3,353,756.83	$4,789.04	0.00143	82.31
66.5 - 67.5	$3,026,915.61	$12,995.61	0.00429	82.19
67.5 - 68.5	$3,033,488.95	$3,682.00	0.00121	81.84
68.5 - 69.5	$3,106,824.89	$17,853.62	0.00575	81.74
69.5 - 70.5	$2,678,263.34	$453.01	0.00017	81.27
70.5 - 71.5	$2,693,031.08	$7,715.84	0.00287	81.26
71.5 - 72.5	$2,573,680.30	$10,167.72	0.00395	81.02
72.5 - 73.5	$2,544,767.71	$1,339.67	0.00053	80.70

Evergy - Kansas Metro
Electric Division
366.00 Underground Conduit
Observed Life Table
Retirement Expr. 1998 TO 2021
Placement Years 1914 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$2,498,425.61	$2,287.04	0.00092	80.66
74.5 - 75.5	$2,534,683.41	$212.95	0.00008	80.59
75.5 - 76.5	$2,728,428.43	$49.99	0.00002	80.58
76.5 - 77.5	$2,887,957.23	$57.46	0.00002	80.58
77.5 - 78.5	$3,351,784.77	$2,666.30	0.00080	80.58
78.5 - 79.5	$3,328,471.24	$1,859.03	0.00056	80.51
79.5 - 80.5	$3,350,650.12	$843.36	0.00025	80.47
80.5 - 81.5	$3,277,756.84	$1,151.75	0.00035	80.45
81.5 - 82.5	$3,271,409.99	$2,816.48	0.00086	80.42
82.5 - 83.5	$3,234,558.68	$1,467.42	0.00045	80.35
83.5 - 84.5	$3,496,686.69	$4,380.93	0.00125	80.31
84.5 - 85.5	$3,465,665.76	$4,710.80	0.00136	80.21
85.5 - 86.5	$3,445,152.96	$2,443.23	0.00071	80.10
86.5 - 87.5	$3,432,122.73	$4,204.57	0.00123	80.05
87.5 - 88.5	$3,413,649.16	$4,335.48	0.00127	79.95
88.5 - 89.5	$3,201,902.68	$7,272.55	0.00227	79.85
89.5 - 90.5	$3,102,681.13	$11,765.96	0.00379	79.67
90.5 - 91.5	$2,999,684.17	$7,391.59	0.00246	79.36
91.5 - 92.5	$2,818,894.58	$2,752.58	0.00098	79.17
92.5 - 93.5	$2,553,099.00	$58,531.16	0.02293	79.09
93.5 - 94.5	$2,214,556.84	$42,947.40	0.01939	77.28
94.5 - 95.5	$1,990,522.44	$2,755.19	0.00138	75.78
95.5 - 96.5	$1,922,259.25	$5,394.76	0.00281	75.67
96.5 - 97.5	$1,489,371.49	$22,318.90	0.01499	75.46
97.5 - 98.5	$1,227,185.59	$9,585.53	0.00781	74.33
98.5 - 99.5	$1,126,055.06	$9,065.00	0.00805	73.75
99.5 - 100.5	$934,143.06	$11,712.74	0.01254	73.16
100.5 - 101.5	$754,905.32	$55,872.70	0.07401	72.24
101.5 - 102.5	$257,449.62	$434.85	0.00169	66.89
102.5 - 103.5	$250,086.77	$337.10	0.00135	66.78
103.5 - 104.5	$243,890.67	$111.05	0.00046	66.69
104.5 - 105.5	$243,077.62	$435.45	0.00179	66.66
105.5 - 106.5	$238,140.17	$2,662.08	0.01118	66.54
106.5 - 107.5	$233,761.09	$3,203.09	0.01370	65.80

Evergy - Kansas Metro
Electric Division
369.00 Services

Observed Life Table
Retirement Expr. 1998 TO 2021
Placement Years 1931 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
0.0 - 0.5	$148,509,685.59	$6,517.98	0.00004	100.00
0.5 - 1.5	$137,972,392.95	$20,238.02	0.00015	100.00
1.5 - 2.5	$127,137,627.33	$11,134.36	0.00009	99.98
2.5 - 3.5	$116,561,278.32	$23,036.62	0.00020	99.97
3.5 - 4.5	$107,740,755.11	$47,109.82	0.00044	99.95
4.5 - 5.5	$98,337,015.97	$100,035.15	0.00102	99.91
5.5 - 6.5	$89,653,865.72	$11,755.47	0.00013	99.81
6.5 - 7.5	$85,708,866.79	$19,060.72	0.00022	99.79
7.5 - 8.5	$80,340,892.80	$26,087.58	0.00032	99.77
8.5 - 9.5	$72,384,180.23	$45,245.66	0.00063	99.74
9.5 - 10.5	$66,041,083.80	$49,699.28	0.00075	99.68
10.5 - 11.5	$61,850,049.42	$3,495.90	0.00006	99.60
11.5 - 12.5	$55,711,665.68	$2,662.87	0.00005	99.60
12.5 - 13.5	$53,450,088.47	$2,515.11	0.00005	99.59
13.5 - 14.5	$48,021,459.69	$72.08	0.00000	99.59
14.5 - 15.5	$49,258,571.19	$557.56	0.00001	99.59
15.5 - 16.5	$47,912,760.72	$180.99	0.00000	99.59
16.5 - 17.5	$48,481,335.02	$335.93	0.00001	99.59
17.5 - 18.5	$47,771,529.10	$1,030.42	0.00002	99.58
18.5 - 19.5	$44,596,745.82	$1,576.27	0.00004	99.58
19.5 - 20.5	$52,995,508.44	$3,917.37	0.00007	99.58
20.5 - 21.5	$53,987,556.20	$45,989.04	0.00085	99.57
21.5 - 22.5	$43,283,006.48	$28,062.96	0.00065	99.49
22.5 - 23.5	$43,979,920.77	$23,915.94	0.00054	99.42
23.5 - 24.5	$42,269,692.37	$18,075.35	0.00043	99.37
24.5 - 25.5	$42,680,853.10	$52,539.72	0.00123	99.33
25.5 - 26.5	$42,427,094.09	$195,875.36	0.00462	99.20
26.5 - 27.5	$41,656,816.55	$523,009.30	0.01256	98.75
27.5 - 28.5	$40,917,108.10	$657,141.53	0.01606	97.51
28.5 - 29.5	$38,286,558.49	$729,201.72	0.01905	95.94
29.5 - 30.5	$35,583,571.51	$413,362.36	0.01162	94.11
30.5 - 31.5	$33,272,273.60	$146,251.32	0.00440	93.02
31.5 - 32.5	$31,393,217.78	$114,614.01	0.00365	92.61
32.5 - 33.5	$29,596,099.85	$93,119.84	0.00315	92.27
33.5 - 34.5	$28,725,396.85	$141,915.26	0.00494	91.98
34.5 - 35.5	$27,556,653.03	$257,132.30	0.00933	91.53
35.5 - 36.5	$27,146,341.32	$109,710.66	0.00404	90.67

Evergy - Kansas Metro
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Observed Life Table
Retirement Expr. 1998 TO 2021
Placement Years 1931 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
36.5 - 37.5	$25,726,694.29	$235,460.73	0.00915	90.31
37.5 - 38.5	$24,106,564.79	$103,425.82	0.00429	89.48
38.5 - 39.5	$22,966,038.45	$74,271.11	0.00323	89.10
39.5 - 40.5	$23,116,311.19	$88,740.33	0.00384	88.81
40.5 - 41.5	$22,232,033.46	$94,796.43	0.00426	88.47
41.5 - 42.5	$21,371,380.94	$335,645.75	0.01571	88.09
42.5 - 43.5	$20,211,333.80	$377,192.52	0.01866	86.71
43.5 - 44.5	$11,523,808.59	$10,768.05	0.00093	85.09
44.5 - 45.5	$11,126,125.64	$11,491.62	0.00103	85.01
45.5 - 46.5	$10,869,208.90	$28,335.92	0.00261	84.92
46.5 - 47.5	$10,173,915.78	$35,963.60	0.00353	84.70
47.5 - 48.5	$9,917,037.51	$44,025.01	0.00444	84.40
48.5 - 49.5	$9,519,657.95	$122,949.65	0.01292	84.03
49.5 - 50.5	$8,888,607.03	$214,258.37	0.02410	82.94
50.5 - 51.5	$8,100,374.66	$256,764.04	0.03170	80.94
51.5 - 52.5	$7,166,048.62	$74,734.16	0.01043	78.38
52.5 - 53.5	$6,515,719.46	$91,612.36	0.01406	77.56
53.5 - 54.5	$5,436,703.10	$83,498.27	0.01536	76.47
54.5 - 55.5	$4,923,424.83	$98,025.54	0.01991	75.29
55.5 - 56.5	$4,452,951.29	$66,826.07	0.01501	73.79
56.5 - 57.5	$4,172,955.22	$99,900.47	0.02394	72.69
57.5 - 58.5	$3,782,840.75	$64,232.97	0.01698	70.95
58.5 - 59.5	$3,428,819.78	$49,229.17	0.01436	69.74
59.5 - 60.5	$2,993,050.61	$44,060.47	0.01472	68.74
60.5 - 61.5	$2,697,804.14	$42,264.34	0.01567	67.73
61.5 - 62.5	$2,304,796.80	$36,291.03	0.01575	66.67
62.5 - 63.5	$1,953,567.82	$45,612.27	0.02335	65.62
63.5 - 64.5	$1,546,317.55	$71,196.69	0.04604	64.09
64.5 - 65.5	$1,184,233.86	$8,525.51	0.00720	61.14
65.5 - 66.5	$953,582.35	$25,967.20	0.02723	60.70
66.5 - 67.5	$568,131.94	$45,575.87	0.08022	59.04
67.5 - 68.5	$264,301.07	$447.95	0.00169	54.31
68.5 - 69.5	$174,834.12	$1,000.63	0.00572	54.21
69.5 - 70.5	$89,533.49	$17,714.20	0.19785	53.90
70.5 - 71.5	$51,573.29	$119.56	0.00232	43.24
71.5 - 72.5	$23,844.73	$105.89	0.00444	43.14
72.5 - 73.5	$706.84	$0.00	0.00000	42.95

Evergy - Kansas Metro
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Observed Life Table
Retirement Expr. 1998 TO 2021
Placement Years 1931 TO 2021

Age Interval	*$ Surviving At Beginning of Age Interval*	*$ Retired During The Age Interval*	*Retirement Ratio*	*% Surviving At Beginning of Age Interval*
73.5 - 74.5	$706.84	$0.00	0.00000	42.95
74.5 - 75.5	$706.84	$0.00	0.00000	42.95
75.5 - 76.5	$706.84	$0.00	0.00000	42.95
76.5 - 77.5	$673.84	$0.00	0.00000	42.95
77.5 - 78.5	$673.84	$0.00	0.00000	42.95
78.5 - 79.5	$673.84	$0.00	0.00000	42.95
79.5 - 80.5	$673.84	$0.00	0.00000	42.95
80.5 - 81.5	$673.84	$0.00	0.00000	42.95
81.5 - 82.5	$673.84	$440.05	0.65305	42.95
82.5 - 83.5	$233.79	$0.00	0.00000	14.90
83.5 - 84.5	$233.79	$116.89	0.49998	14.90
84.5 - 85.5	$116.90	$0.00	0.00000	7.45

Evergy - Kansas Central
Electric Division
353.00 Station Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *69* ***Survivor Curve:*** *L1*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1930	15,248.00	69.00	220.97	25.76	5,692.04
1931	8,299.00	69.00	120.27	26.03	3,130.31
1936	9,689.00	69.00	140.41	27.41	3,848.42
1940	112,121.00	69.00	1,624.84	28.55	46,382.10
1941	806.00	69.00	11.68	28.84	336.82
1944	7,112.00	69.00	103.07	29.72	3,062.63
1945	925.00	69.00	13.40	30.01	402.33
1946	320,073.00	69.00	4,638.45	30.31	140,603.01
1947	20,270.00	69.00	293.75	30.61	8,993.10
1948	83,991.00	69.00	1,217.18	30.92	37,635.22
1949	115,957.00	69.00	1,680.43	31.22	52,471.24
1950	530,455.00	69.00	7,687.27	31.53	242,411.56
1951	12,748.00	69.00	184.74	31.84	5,882.90
1952	387,709.00	69.00	5,618.62	32.16	180,680.52
1953	699,332.00	69.00	10,134.61	32.47	329,090.70
1954	158,992.00	69.00	2,304.09	32.79	75,551.09
1955	392,073.00	69.00	5,681.86	33.11	188,123.06
1956	123,786.00	69.00	1,793.89	33.43	59,973.37
1957	115,292.00	69.00	1,670.79	33.76	56,400.00
1958	216,764.00	69.00	3,141.31	34.08	107,067.75
1959	11,106.00	69.00	160.95	34.41	5,538.81
1960	541,907.00	69.00	7,853.23	34.75	272,863.56
1961	138,905.00	69.00	2,012.99	35.08	70,616.63
1962	898,684.00	69.00	13,023.59	35.42	461,257.97
1963	80,641.00	69.00	1,168.64	35.76	41,787.19
1964	601,748.00	69.00	8,720.44	36.10	314,800.96
1965	1,361,670.00	69.00	19,733.11	36.44	719,162.70

Evergy - Kansas Central
Electric Division
353.00 Station Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *69* ***Survivor Curve:*** *L1*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1966	1,022,975.00	69.00	14,824.79	36.79	545,432.53
1967	1,130,603.00	69.00	16,384.52	37.14	608,561.72
1968	310,746.00	69.00	4,503.28	37.50	168,854.89
1969	263,348.00	69.00	3,816.40	37.85	144,456.15
1970	873,983.00	69.00	12,665.62	38.21	483,958.70
1971	2,310,889.00	69.00	33,489.04	38.57	1,291,727.48
1972	261,832.00	69.00	3,794.43	38.94	147,740.76
1973	794,996.00	69.00	11,520.96	39.30	452,812.23
1974	761,248.00	69.00	11,031.89	39.67	437,675.77
1975	701,500.00	69.00	10,166.03	40.05	407,116.96
1976	281,341.00	69.00	4,077.15	40.42	164,810.92
1977	2,077,124.00	69.00	30,101.36	40.80	1,228,203.92
1978	4,007,933.00	69.00	58,082.34	41.18	2,392,098.80
1979	638,235.00	69.00	9,249.20	41.57	384,490.00
1980	6,213,121.00	69.00	90,039.58	41.96	3,777,934.14
1981	2,950,223.00	69.00	42,754.17	42.35	1,810,656.74
1982	12,043,594.00	69.00	174,533.88	42.75	7,460,763.73
1983	10,964,901.00	69.00	158,901.63	43.15	6,856,317.73
1984	3,096,841.00	69.00	44,878.94	43.56	1,954,795.75
1985	1,277,459.00	69.00	18,512.74	43.97	814,056.77
1986	2,508,597.00	69.00	36,354.20	44.40	1,614,067.87
1987	2,295,260.00	69.00	33,262.55	44.83	1,491,248.14
1988	4,249,092.00	69.00	61,577.18	45.28	2,788,001.48
1989	3,217,805.00	69.00	46,631.93	45.74	2,132,722.29
1990	3,337,626.00	69.00	48,368.35	46.20	2,234,757.59
1991	690,978.00	69.00	10,013.55	46.69	467,502.50
1992	3,633,784.00	69.00	52,660.23	47.18	2,484,585.25

Evergy - Kansas Central
Electric Division
353.00 Station Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *69* ***Survivor Curve:*** *L1*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1993	3,050,772.00	69.00	44,211.31	47.69	2,108,592.06
1994	4,558.00	69.00	66.05	48.22	3,184.93
1995	14,526.00	69.00	210.51	48.76	10,264.25
1996	266,364.00	69.00	3,860.11	49.31	190,359.11
1997	74,027.00	69.00	1,072.79	49.88	53,515.06
1998	2,685,567.00	69.00	38,918.82	50.48	1,964,485.66
1999	5,980,875.00	69.00	86,673.91	51.08	4,427,275.79
2000	2,118,659.00	69.00	30,703.27	51.71	1,587,530.93
2001	3,411,881.00	69.00	49,444.45	52.34	2,588,086.90
2002	3,298,504.00	69.00	47,801.40	53.00	2,533,631.87
2003	1,883,498.00	69.00	27,295.36	53.68	1,465,107.79
2004	2,155,418.00	69.00	31,235.98	54.37	1,698,308.76
2005	936,532.00	69.00	13,572.08	55.08	747,524.79
2006	8,932,010.00	69.00	129,441.29	55.81	7,223,642.60
2007	10,437,156.00	69.00	151,253.63	56.55	8,553,222.50
2008	25,798,777.00	69.00	373,871.84	57.31	21,425,281.23
2009	24,044,651.00	69.00	348,451.32	58.09	20,240,414.08
2010	17,472,088.00	69.00	253,202.77	58.88	14,907,986.47
2011	5,080,117.00	69.00	73,620.26	59.69	4,394,346.50
2012	42,068,828.00	69.00	609,654.88	60.51	36,891,424.93
2013	19,959,471.00	69.00	289,249.53	61.35	17,746,436.55
2014	48,577,117.00	69.00	703,971.98	62.21	43,791,122.31
2015	17,095,001.00	69.00	247,738.08	63.07	15,626,028.15
2016	43,688,124.00	69.00	633,121.46	63.95	40,491,055.63
2017	13,046,703.00	69.00	189,070.78	64.85	12,260,451.14
2018	68,265,636.00	69.00	989,294.92	65.75	65,049,621.40
2019	17,646,816.00	69.00	255,734.90	66.67	17,049,387.59

Evergy - Kansas Central
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353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *69* ***Survivor Curve:*** *L1*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2020	51,473,413.00	69.00	745,944.65	67.60	50,423,448.33
2021	28,485,277.00	69.00	412,804.18	68.53	28,290,269.40
Total	546,834,703.00	69.00	7,924,643.00	59.55	471,921,123.50

Composite Average Remaining Life ... 59.55 Years

Evergy - Kansas Central
Electric Division
356.00 OH Conductor and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *76* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1924	16,254.00	76.00	213.87	21.00	4,490.22
1925	198,922.00	76.00	2,617.39	21.41	56,035.76
1930	54,989.00	76.00	723.54	23.50	17,000.87
1945	7,616.00	76.00	100.21	29.99	3,005.69
1946	228,399.00	76.00	3,005.24	30.44	91,482.58
1947	939.00	76.00	12.36	30.89	381.65
1949	445,337.00	76.00	5,859.69	31.79	186,305.35
1950	4,033.00	76.00	53.07	32.25	1,711.35
1951	12.00	76.00	0.16	32.71	5.16
1952	97,519.00	76.00	1,283.14	33.17	42,557.34
1953	60,783.00	76.00	799.77	33.63	26,894.94
1954	217.00	76.00	2.86	34.09	97.34
1955	308,407.00	76.00	4,057.98	34.56	140,237.07
1956	4,263.00	76.00	56.09	35.03	1,964.73
1957	1,547.00	76.00	20.36	35.50	722.56
1958	250,516.00	76.00	3,296.26	35.97	118,569.07
1959	7,370.00	76.00	96.97	36.45	3,534.40
1960	92,159.00	76.00	1,212.62	36.93	44,776.30
1961	15,792.00	76.00	207.79	37.41	7,772.58
1962	350,845.00	76.00	4,616.37	37.89	174,915.57
1963	227,533.00	76.00	2,993.85	38.38	114,893.43
1964	175,692.00	76.00	2,311.73	38.87	89,846.30
1965	1,258,328.00	76.00	16,556.91	39.36	651,645.20
1966	78,159.00	76.00	1,028.41	39.85	40,984.71
1967	2,998,977.00	76.00	39,460.14	40.35	1,592,225.52
1968	425,916.00	76.00	5,604.15	40.85	228,938.96
1969	15,664.00	76.00	206.10	41.36	8,523.60

Evergy - Kansas Central
Electric Division
356.00 OH Conductor and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *76* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1970	760,826.00	76.00	10,010.85	41.86	419,079.39
1971	714,945.00	76.00	9,407.15	42.37	398,614.99
1972	158,830.00	76.00	2,089.86	42.89	89,628.76
1973	77,840.00	76.00	1,024.21	43.40	44,455.07
1974	644,229.00	76.00	8,476.68	43.92	372,334.35
1975	362,149.00	76.00	4,765.11	44.45	211,809.40
1976	981,562.00	76.00	12,915.26	44.98	580,900.87
1977	199,474.00	76.00	2,624.65	45.51	119,445.73
1978	2,520,485.00	76.00	33,164.21	46.05	1,527,083.22
1979	867,842.00	76.00	11,418.95	46.59	531,958.90
1980	4,030,510.00	76.00	53,032.92	47.13	2,499,384.57
1981	1,327,198.00	76.00	17,463.10	47.68	832,609.90
1982	2,320,402.00	76.00	30,531.54	48.23	1,472,549.76
1983	5,219,402.00	76.00	68,676.20	48.79	3,350,489.09
1984	4,501,929.00	76.00	59,235.78	49.35	2,923,255.38
1985	1,267,731.00	76.00	16,680.64	49.92	832,621.81
1986	1,060,088.00	76.00	13,948.50	50.49	704,203.19
1987	540,844.00	76.00	7,116.35	51.06	363,384.19
1988	3,319,353.00	76.00	43,675.61	51.64	2,255,596.19
1989	2,084,686.00	76.00	27,430.02	52.23	1,432,676.94
1990	599,464.00	76.00	7,887.67	52.82	416,654.12
1991	549,264.00	76.00	7,227.14	53.42	386,081.33
1992	215,314.00	76.00	2,833.07	54.02	153,053.76
1994	82,027.00	76.00	1,079.30	55.25	59,631.67
1996	280,322.00	76.00	3,688.44	56.50	208,395.69
1997	61,434.00	76.00	808.34	57.14	46,186.65
1998	532,189.00	76.00	7,002.47	57.78	404,602.56

Evergy - Kansas Central
Electric Division
356.00 OH Conductor and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *76* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1999	6,433,733.00	76.00	84,654.20	58.43	4,946,271.69
2000	282,155.00	76.00	3,712.56	59.09	219,372.52
2001	1,794,935.00	76.00	23,617.52	59.75	1,411,258.33
2002	172,989.00	76.00	2,276.17	60.43	137,543.77
2003	223,434.00	76.00	2,939.91	61.11	179,666.72
2004	51,262.00	76.00	674.50	61.80	41,686.87
2005	1,131,993.00	76.00	14,894.61	62.50	930,976.58
2006	791,744.00	76.00	10,417.66	63.22	658,577.90
2007	5,590,525.00	76.00	73,559.39	63.94	4,703,252.79
2008	5,121,509.00	76.00	67,388.14	64.67	4,357,911.48
2009	16,865,873.00	76.00	221,918.92	65.41	14,516,630.77
2010	13,497,412.00	76.00	177,597.16	66.17	11,751,353.36
2011	5,766,965.00	76.00	75,880.96	66.93	5,079,061.56
2012	5,769,555.00	76.00	75,915.04	67.71	5,140,412.25
2013	7,987,489.00	76.00	105,098.32	68.51	7,200,398.66
2014	7,440,442.00	76.00	97,900.35	69.32	6,786,320.82
2015	6,581,407.00	76.00	86,597.28	70.14	6,073,999.71
2016	16,870,416.00	76.00	221,978.69	70.99	15,757,530.68
2017	10,482,978.00	76.00	137,933.63	71.84	9,909,815.30
2018	18,129,923.00	76.00	238,551.12	72.72	17,347,738.70
2019	4,715,966.00	76.00	62,052.05	73.63	4,568,743.38
2020	13,881,545.00	76.00	182,651.53	74.55	13,617,014.79
2021	1,853,862.00	76.00	24,392.87	75.50	1,841,736.56
Total	194,044,639.00	76.00	2,553,213.60	64.02	163,463,480.89

Composite Average Remaining Life ... 64.02 Years

Evergy - Kansas Central
Electric Division
356.05 OH Conductor and Devices - 34.5 kV
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *76* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1946	1,441,464.00	76.00	18,966.59	30.44	577,361.75
1947	56,057.00	76.00	737.59	30.89	22,784.26
1948	82,074.00	76.00	1,079.92	31.34	33,845.96
1949	364,913.00	76.00	4,801.48	31.79	152,660.22
1950	72,546.00	76.00	954.55	32.25	30,783.90
1951	30.00	76.00	0.39	32.71	12.91
1952	287,716.00	76.00	3,785.73	33.17	125,559.39
1953	159,787.00	76.00	2,102.46	33.63	70,701.71
1968	235,295.00	76.00	3,095.98	40.85	126,476.10
1969	90,802.00	76.00	1,194.76	41.36	49,410.08
1970	111,848.00	76.00	1,471.68	41.86	61,608.29
1971	113,663.00	76.00	1,495.56	42.37	63,372.39
1972	75,826.00	76.00	997.71	42.89	42,789.09
1973	59,516.00	76.00	783.10	43.40	33,990.08
1974	43,042.00	76.00	566.34	43.92	24,876.27
1975	164,419.00	76.00	2,163.40	44.45	96,163.43
1976	117,464.00	76.00	1,545.58	44.98	69,516.69
1977	474,832.00	76.00	6,247.78	45.51	284,331.06
1978	96,219.00	76.00	1,266.04	46.05	58,296.09
1979	500,975.00	76.00	6,591.76	46.59	307,081.37
1980	102,927.00	76.00	1,354.30	47.13	63,826.70
1981	190,516.00	76.00	2,506.78	47.68	119,519.10
1982	278,124.00	76.00	3,659.52	48.23	176,500.21
1983	642,392.00	76.00	8,452.51	48.79	412,370.50
1984	25,357.00	76.00	333.64	49.35	16,465.16
1985	556,793.00	76.00	7,326.21	49.92	365,691.14
1986	807,624.00	76.00	10,626.61	50.49	536,494.52

Evergy - Kansas Central
Electric Division
356.05 OH Conductor and Devices - 34.5 kV
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *76* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1987	383,445.00	76.00	5,045.32	51.06	257,630.39
1988	615,299.00	76.00	8,096.02	51.64	418,113.43
1989	341,923.00	76.00	4,498.98	52.23	234,982.73
1990	282,666.00	76.00	3,719.28	52.82	196,465.43
1991	108,625.00	76.00	1,429.27	53.42	76,353.24
1992	59,932.00	76.00	788.58	54.02	42,602.05
1993	277,523.00	76.00	3,651.61	54.63	199,504.43
1994	18,579.00	76.00	244.46	55.25	13,506.49
1995	294,721.00	76.00	3,877.90	55.87	216,665.71
1996	151,305.00	76.00	1,990.85	56.50	112,482.46
1997	553,551.00	76.00	7,283.55	57.14	416,164.79
1998	13,271.00	76.00	174.62	57.78	10,089.42
1999	819,145.00	76.00	10,778.20	58.43	629,760.94
2000	401,656.00	76.00	5,284.94	59.09	312,283.27
2001	455,871.00	76.00	5,998.29	59.75	358,426.21
2002	320,858.00	76.00	4,221.81	60.43	255,114.60
2003	311,284.00	76.00	4,095.83	61.11	250,308.25
2004	454,847.00	76.00	5,984.82	61.80	369,887.02
2005	791,047.00	76.00	10,408.49	62.50	650,574.90
2006	1,592,177.00	76.00	20,949.65	63.22	1,324,383.37
2007	3,757,448.00	76.00	49,440.00	63.94	3,161,103.44
2008	1,206,187.00	76.00	15,870.85	64.67	1,026,349.10
2009	757,258.00	76.00	9,963.90	65.41	651,779.77
2010	1,146,459.00	76.00	15,084.96	66.17	998,150.22
2011	3,478,137.00	76.00	45,764.86	66.93	3,063,252.84
2012	2,019,466.00	76.00	26,571.87	67.71	1,799,252.76
2013	887,616.00	76.00	11,679.13	68.51	800,149.97

Evergy - Kansas Central
Electric Division
356.05 OH Conductor and Devices - 34.5 kV
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *76* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2014	1,479,429.00	76.00	19,466.13	69.32	1,349,366.05
2015	1,613,013.00	76.00	21,223.81	70.14	1,488,654.40
2016	1,624,283.00	76.00	21,372.10	70.99	1,517,134.44
2017	1,985,080.00	76.00	26,119.42	71.84	1,876,544.64
2018	1,558,983.00	76.00	20,512.89	72.72	1,491,723.36
2019	4,894,882.00	76.00	64,406.21	73.63	4,742,074.00
2020	6,213,000.00	76.00	81,749.83	74.55	6,094,603.51
2021	6,504,894.00	76.00	85,590.53	75.50	6,462,347.84
Total	54,526,081.00	76.00	717,446.93	65.22	46,790,273.85

Composite Average Remaining Life ... 65.22 Years

Evergy - Kansas Central
Electric Division
362.00 Station Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *67* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1918	1,778.00	67.00	26.54	11.47	304.50
1924	3,593.00	67.00	53.63	13.84	742.10
1925	2,468.00	67.00	36.84	14.23	524.35
1928	143.00	67.00	2.13	15.44	32.95
1929	3,808.00	67.00	56.84	15.84	900.19
1930	285.00	67.00	4.25	16.24	69.10
1931	1,247.00	67.00	18.61	16.65	309.86
1933	3,000.00	67.00	44.78	17.46	781.95
1935	594.00	67.00	8.87	18.28	162.11
1937	4,143.00	67.00	61.84	19.11	1,181.78
1938	2,056.00	67.00	30.69	19.53	599.24
1939	7,243.00	67.00	108.10	19.94	2,156.12
1940	9,270.00	67.00	138.36	20.36	2,817.55
1941	38,931.00	67.00	581.06	20.78	12,076.92
1942	14,405.00	67.00	215.00	21.21	4,559.48
1943	21,592.00	67.00	322.27	21.63	6,970.83
1944	11,178.00	67.00	166.84	22.06	3,679.80
1945	15,286.00	67.00	228.15	22.48	5,129.61
1946	188,332.00	67.00	2,810.91	22.91	64,406.75
1947	35,673.00	67.00	532.43	23.34	12,429.03
1948	54,954.00	67.00	820.21	23.78	19,502.05
1949	128,122.00	67.00	1,912.26	24.21	46,299.09
1950	118,397.00	67.00	1,767.11	24.65	43,556.85
1951	136,169.00	67.00	2,032.37	25.09	50,986.49
1952	220,858.00	67.00	3,296.38	25.53	84,150.32
1953	296,670.00	67.00	4,427.89	25.97	114,996.69
1954	246,548.00	67.00	3,679.81	26.42	97,205.78

Evergy - Kansas Central
Electric Division
362.00 Station Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *67* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1955	494,207.00	67.00	7,376.20	26.86	198,147.97
1956	234,691.00	67.00	3,502.84	27.31	95,671.36
1957	183,800.00	67.00	2,743.27	27.76	76,164.86
1958	213,721.00	67.00	3,189.85	28.22	90,011.76
1959	156,249.00	67.00	2,332.07	28.67	66,870.96
1960	196,947.00	67.00	2,939.50	29.13	85,637.05
1961	110,930.00	67.00	1,655.67	29.59	48,998.74
1962	177,885.00	67.00	2,654.99	30.06	79,804.35
1963	216,356.00	67.00	3,229.18	30.52	98,570.05
1964	435,387.00	67.00	6,498.29	30.99	201,405.80
1965	676,166.00	67.00	10,091.99	31.47	317,550.57
1966	486,406.00	67.00	7,259.76	31.94	231,876.70
1967	499,611.00	67.00	7,456.85	32.42	241,733.20
1968	200,667.00	67.00	2,995.02	32.90	98,529.30
1969	663,207.00	67.00	9,898.58	33.38	330,427.35
1970	398,327.00	67.00	5,945.16	33.87	201,347.56
1971	737,724.00	67.00	11,010.77	34.36	378,300.55
1972	642,817.00	67.00	9,594.25	34.85	334,358.72
1973	850,774.00	67.00	12,698.07	35.35	448,830.41
1974	760,014.00	67.00	11,343.45	35.85	406,613.27
1975	1,783,370.00	67.00	26,617.36	36.35	967,514.80
1976	633,099.00	67.00	9,449.20	36.86	348,254.15
1977	1,417,723.00	67.00	21,159.97	37.37	790,665.10
1978	1,558,986.00	67.00	23,268.36	37.88	881,404.88
1979	1,472,714.00	67.00	21,980.72	38.40	844,024.50
1980	1,778,216.00	67.00	26,540.44	38.92	1,032,959.16
1981	2,557,899.00	67.00	38,177.46	39.45	1,505,978.52

Evergy - Kansas Central
Electric Division
362.00 Station Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *67* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1982	4,419,232.00	67.00	65,958.44	39.98	2,636,820.03
1983	1,594,254.00	67.00	23,794.75	40.51	963,978.95
1984	1,436,580.00	67.00	21,441.41	41.05	880,199.10
1985	1,387,095.00	67.00	20,702.83	41.60	861,151.30
1986	4,552,684.00	67.00	67,950.26	42.14	2,863,720.86
1987	2,839,466.00	67.00	42,379.93	42.70	1,809,563.94
1988	3,267,982.00	67.00	48,775.67	43.26	2,109,899.98
1989	4,557,998.00	67.00	68,029.57	43.82	2,981,082.72
1990	3,977,396.00	67.00	59,363.90	44.39	2,635,237.80
1991	1,200,531.00	67.00	17,918.31	44.97	805,704.87
1992	1,918,456.00	67.00	28,633.57	45.55	1,304,197.47
1993	510,362.00	67.00	7,617.32	46.13	351,416.18
1994	4,549.00	67.00	67.90	46.73	3,172.65
1995	714,417.00	67.00	10,662.90	47.33	504,646.27
1996	2,969,679.00	67.00	44,323.40	47.94	2,124,655.15
1997	400,698.00	67.00	5,980.54	48.55	290,340.94
1998	2,275,677.00	67.00	33,965.20	49.17	1,670,063.55
1999	4,078,384.00	67.00	60,871.18	49.80	3,031,189.80
2000	2,598,009.00	67.00	38,776.11	50.43	1,955,652.36
2001	4,459,226.00	67.00	66,555.36	51.08	3,399,468.51
2002	2,703,496.00	67.00	40,350.54	51.73	2,087,400.30
2003	2,602,123.00	67.00	38,837.51	52.39	2,034,763.88
2004	2,910,781.00	67.00	43,444.33	53.06	2,305,340.00
2005	1,076,911.00	67.00	16,073.24	53.74	863,825.42
2006	13,157,771.00	67.00	196,383.91	54.44	10,690,240.41
2007	8,095,369.00	67.00	120,825.95	55.13	6,661,720.58
2008	9,330,793.00	67.00	139,265.05	55.85	7,777,811.38

Evergy - Kansas Central
Electric Division
362.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *67* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2009	5,354,669.00	67.00	79,920.14	56.57	4,521,170.54
2010	5,215,580.00	67.00	77,844.19	57.31	4,461,200.09
2011	4,081,227.00	67.00	60,913.61	58.06	3,536,440.78
2012	2,206,718.00	67.00	32,935.97	58.82	1,937,353.44
2013	17,123,247.00	67.00	255,569.90	59.60	15,231,289.48
2014	13,859,628.00	67.00	206,859.35	60.39	12,492,831.32
2015	12,080,322.00	67.00	180,302.64	61.20	11,034,609.30
2016	14,972,093.00	67.00	223,463.24	62.03	13,861,614.21
2017	11,676,186.00	67.00	174,270.79	62.88	10,957,376.38
2018	23,696,429.00	67.00	353,676.73	63.75	22,545,820.19
2019	14,276,524.00	67.00	213,081.66	64.64	13,772,782.78
2020	10,275,040.00	67.00	153,358.24	65.56	10,053,951.33
2021	17,913,051.00	67.00	267,357.98	66.51	17,780,844.60
Total	262,875,269.00	67.00	3,923,496.91	55.76	218,768,731.97

Composite Average Remaining Life ... 55.76 Years

Evergy - Kansas Central
Electric Division
364.00 Poles, Towers and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *67* ***Survivor Curve:*** *O2*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1946	712,118.00	66.78	10,664.02	40.86	435,730.17
1947	300,423.00	66.78	4,498.86	41.01	184,476.14
1948	566,661.00	66.78	8,485.79	41.16	349,274.62
1949	455,193.00	66.78	6,816.55	41.32	281,668.07
1950	375,103.00	66.78	5,617.20	41.49	233,068.13
1952	596,437.00	66.78	8,931.69	41.86	373,847.29
1953	434,941.00	66.78	6,513.28	42.05	273,884.71
1954	759,241.00	66.78	11,369.69	42.25	480,404.40
1955	754,263.00	66.78	11,295.15	42.46	479,627.85
1956	698,571.00	66.78	10,461.16	42.68	446,500.80
1957	621,490.00	66.78	9,306.86	42.91	399,335.64
1958	467,187.00	66.78	6,996.16	43.14	301,825.84
1959	640,704.00	66.78	9,594.59	43.38	416,239.33
1960	646,559.00	66.78	9,682.27	43.63	422,451.46
1961	503,559.00	66.78	7,540.84	43.89	330,945.11
1962	444,359.00	66.78	6,654.31	44.15	293,787.23
1963	760,335.00	66.78	11,386.08	44.42	505,762.03
1964	832,005.00	66.78	12,459.34	44.70	556,877.21
1965	935,537.00	66.78	14,009.74	44.98	630,130.75
1966	746,551.00	66.78	11,179.66	45.27	506,068.21
1967	868,186.00	66.78	13,001.15	45.56	592,353.53
1968	972,356.00	66.78	14,561.11	45.86	667,805.24
1969	283,829.00	66.78	4,250.36	46.17	196,232.69
1970	576,095.00	66.78	8,627.07	46.48	400,987.62
1971	666,011.00	66.78	9,973.57	46.80	466,733.86
1972	616,771.00	66.78	9,236.19	47.12	435,201.09
1973	756,485.00	66.78	11,328.42	47.45	537,488.01

Evergy - Kansas Central
Electric Division
364.00 Poles, Towers and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *67* ***Survivor Curve:*** *O2*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1974	789,760.00	66.78	11,826.72	47.78	565,051.85
1975	997,985.00	66.78	14,944.90	48.11	719,054.67
1976	11,750.00	66.78	175.96	48.45	8,525.87
1977	1,531,702.00	66.78	22,937.36	48.80	1,119,318.80
1978	1,564,836.00	66.78	23,433.54	49.15	1,151,705.69
1979	2,421,944.00	66.78	36,268.80	49.50	1,795,321.79
1980	1,818,498.00	66.78	27,232.15	49.86	1,357,710.94
1981	1,885,808.00	66.78	28,240.12	50.22	1,418,134.62
1982	2,410,414.00	66.78	36,096.14	50.58	1,825,765.11
1983	2,812,885.00	66.78	42,123.17	50.95	2,146,074.48
1984	1,634,849.00	66.78	24,481.99	51.32	1,256,362.72
1985	3,874,061.00	66.78	58,014.37	51.69	2,998,831.14
1986	7,089,420.00	66.78	106,164.62	52.07	5,527,734.34
1987	5,024,627.00	66.78	75,244.18	52.45	3,946,322.61
1988	6,182,506.00	66.78	92,583.51	52.83	4,891,094.03
1989	5,430,215.00	66.78	81,317.90	53.21	4,327,237.27
1990	5,184,557.00	66.78	77,639.15	53.60	4,161,559.96
1991	5,273,692.00	66.78	78,973.95	53.99	4,263,906.42
1992	6,868,317.00	66.78	102,853.59	54.38	5,593,565.55
1993	5,276,117.00	66.78	79,010.27	54.78	4,328,072.04
1994	4,648,246.00	66.78	69,607.85	55.18	3,840,663.21
1995	3,387,523.00	66.78	50,728.42	55.58	2,819,235.33
1996	5,085,049.00	66.78	76,149.01	55.98	4,262,559.50
1997	4,212,080.00	66.78	63,076.23	56.38	3,556,246.12
1998	3,197,319.00	66.78	47,880.10	56.79	2,718,906.11
1999	2,725,550.00	66.78	40,815.33	57.19	2,334,361.30
2000	3,789,159.00	66.78	56,742.95	57.60	3,268,546.82

Evergy - Kansas Central
Electric Division
364.00 Poles, Towers and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *67* ***Survivor Curve:*** *O2*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2001	5,089,507.00	66.78	76,215.77	58.01	4,421,578.84
2002	5,697,508.00	66.78	85,320.63	58.43	4,985,029.49
2003	6,170,331.00	66.78	92,401.19	58.84	5,437,050.29
2004	7,974,624.00	66.78	119,420.62	59.26	7,076,656.33
2005	6,216,981.00	66.78	93,099.78	59.68	5,555,852.59
2006	6,576,255.00	66.78	98,479.94	60.10	5,918,249.27
2007	7,026,678.00	66.78	105,225.06	60.52	6,367,925.37
2008	13,252,462.00	66.78	198,456.66	60.94	12,093,927.13
2009	7,882,194.00	66.78	118,036.47	61.36	7,243,195.79
2010	6,605,941.00	66.78	98,924.49	61.79	6,112,507.19
2011	5,686,133.00	66.78	85,150.29	62.22	5,297,760.86
2012	6,434,168.00	66.78	96,352.17	62.64	6,035,973.72
2013	5,215,720.00	66.78	78,105.82	63.07	4,926,489.58
2014	13,252,115.00	66.78	198,451.46	63.51	12,602,762.40
2015	6,755,220.00	66.78	101,159.95	63.94	6,467,938.26
2016	19,236,528.00	66.78	288,068.52	64.37	18,543,325.77
2017	8,524,765.00	66.78	127,659.03	64.81	8,273,065.52
2018	18,414,939.00	66.78	275,765.16	65.24	17,991,456.92
2019	19,032,630.00	66.78	285,015.13	65.68	18,719,552.13
2020	25,886,902.00	66.78	387,658.39	66.12	25,631,050.52
2021	30,457,165.00	66.78	456,098.44	66.56	30,356,673.43
Total	343,508,605.00	66.78	5,144,068.35	59.77	307,458,596.73

Composite Average Remaining Life ... 59.77 Years

Evergy - Kansas South
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *69* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1919	2,291.00	69.00	33.20	13.42	445.69
1922	189.00	69.00	2.74	14.61	40.02
1923	187,734.00	69.00	2,720.78	15.01	40,841.14
1924	1,153.00	69.00	16.71	15.41	257.51
1925	186.00	69.00	2.70	15.81	42.62
1927	96,854.00	69.00	1,403.68	16.62	23,327.08
1928	587.00	69.00	8.51	17.02	144.83
1929	9,932.00	69.00	143.94	17.43	2,508.93
1930	13,266.00	69.00	192.26	17.84	3,429.69
1931	13,674.00	69.00	198.17	18.25	3,616.13
1933	1,669.00	69.00	24.19	19.07	461.27
1936	17,701.00	69.00	256.54	20.32	5,211.67
1937	520.00	69.00	7.54	20.73	156.25
1938	43,646.00	69.00	632.55	21.15	13,380.49
1939	11,808.00	69.00	171.13	21.57	3,692.12
1941	13,022.00	69.00	188.72	22.42	4,231.61
1942	34,840.00	69.00	504.93	22.85	11,536.61
1943	191,017.00	69.00	2,768.36	23.28	64,436.94
1944	1,605.00	69.00	23.26	23.71	551.42
1945	596.00	69.00	8.64	24.14	208.49
1947	20,570.00	69.00	298.12	25.01	7,454.61
1948	154,930.00	69.00	2,245.36	25.44	57,128.69
1949	194,145.00	69.00	2,813.69	25.88	72,823.56
1950	37,103.00	69.00	537.72	26.32	14,154.46
1951	27,852.00	69.00	403.65	26.77	10,804.08
1952	191,371.00	69.00	2,773.49	27.21	75,469.26
1953	392,232.00	69.00	5,684.51	27.66	157,222.95

Evergy - Kansas South
Electric Division
353.00 Station Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *69* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1954	748,777.00	69.00	10,851.82	28.11	305,016.91
1955	207,350.00	69.00	3,005.07	28.56	85,821.73
1956	1,066,713.00	69.00	15,459.58	29.01	448,524.90
1957	124,163.00	69.00	1,799.46	29.47	53,028.06
1958	138,623.00	69.00	2,009.02	29.93	60,124.60
1959	579,580.00	69.00	8,399.69	30.39	255,249.15
1960	62,275.00	69.00	902.53	30.85	27,844.41
1961	788,601.00	69.00	11,428.98	31.32	357,920.95
1962	323,819.00	69.00	4,693.02	31.79	149,170.08
1963	337,492.00	69.00	4,891.18	32.26	157,771.39
1964	585,045.00	69.00	8,478.90	32.73	277,515.90
1965	141,190.00	69.00	2,046.23	33.21	67,947.94
1966	937,903.00	69.00	13,592.77	33.69	457,884.26
1967	1,219,012.00	69.00	17,666.80	34.17	603,636.69
1968	1,224,058.00	69.00	17,739.93	34.65	614,733.83
1969	1,501,640.00	69.00	21,762.85	35.14	764,770.97
1970	1,356,568.00	69.00	19,660.37	35.63	700,537.19
1971	1,016,954.00	69.00	14,738.43	36.13	532,452.79
1972	3,557,002.00	69.00	51,550.65	36.62	1,887,997.83
1973	1,221,858.00	69.00	17,708.05	37.13	657,421.93
1974	1,168,308.00	69.00	16,931.97	37.63	637,145.57
1975	1,734,955.00	69.00	25,144.22	38.14	958,953.69
1976	1,466,309.00	69.00	21,250.81	38.65	821,332.93
1977	2,212,407.00	69.00	32,063.80	39.17	1,255,784.26
1978	6,650,952.00	69.00	96,390.41	39.68	3,825,171.74
1979	1,536,037.00	69.00	22,261.36	40.21	895,054.27
1980	2,812,552.00	69.00	40,761.54	40.73	1,660,404.25

Evergy - Kansas South
Electric Division
353.00 Station Equipment
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *69* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1981	851,733.00	69.00	12,343.93	41.27	509,376.13
1982	1,792,717.00	69.00	25,981.35	41.80	1,086,063.24
1983	1,766,355.00	69.00	25,599.30	42.34	1,083,903.42
1984	7,319,366.00	69.00	106,077.55	42.89	4,549,278.28
1985	3,620,579.00	69.00	52,472.05	43.44	2,279,130.91
1986	1,716,758.00	69.00	24,880.50	43.99	1,094,486.58
1987	64,923.00	69.00	940.91	44.55	41,916.11
1988	766,100.00	69.00	11,102.88	45.11	500,868.67
1989	746,140.00	69.00	10,813.60	45.68	493,989.68
1990	2,289,694.00	69.00	33,183.90	46.26	1,534,963.87
1991	747,049.00	69.00	10,826.78	46.84	507,103.81
1992	1,700,839.00	69.00	24,649.79	47.42	1,168,980.25
1993	470,602.00	69.00	6,820.30	48.02	327,490.26
1994	78,678.00	69.00	1,140.26	48.61	55,433.63
1995	257,674.00	69.00	3,734.40	49.22	183,810.61
1996	3,059,633.00	69.00	44,342.42	49.83	2,209,682.60
1997	788,981.00	69.00	11,434.48	50.45	576,865.74
1998	4,497,429.00	69.00	65,180.00	51.08	3,329,225.07
1999	3,494,803.00	69.00	50,649.22	51.71	2,619,050.85
2000	1,615.00	69.00	23.41	52.35	1,225.35
2001	3,781,829.00	69.00	54,809.00	53.00	2,904,916.94
2002	4,097,368.00	69.00	59,382.02	53.66	3,186,440.47
2003	7,995,393.00	69.00	115,875.02	54.33	6,294,980.10
2004	2,785,484.00	69.00	40,369.25	55.00	2,220,417.11
2005	141,756.00	69.00	2,054.43	55.69	114,405.46
2006	5,001,613.00	69.00	72,487.00	56.38	4,087,081.80
2007	10,587,500.00	69.00	153,441.72	57.09	8,759,818.07

Evergy - Kansas South
Electric Division
353.00 Station Equipment

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *69* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2008	2,848,814.00	69.00	41,287.08	57.80	2,386,551.00
2009	4,826,687.00	69.00	69,951.84	58.53	4,094,613.24
2010	10,955,350.00	69.00	158,772.86	59.27	9,411,036.68
2011	15,702,187.00	69.00	227,567.46	60.03	13,660,733.77
2012	28,636,667.00	69.00	415,023.31	60.79	25,231,286.30
2013	23,310,365.00	69.00	337,830.69	61.58	20,803,109.71
2014	31,063,919.00	69.00	450,200.81	62.37	28,080,825.37
2015	27,759,700.00	69.00	402,313.67	63.19	25,421,891.22
2016	8,912,346.00	69.00	129,164.17	64.02	8,268,973.89
2017	24,380,898.00	69.00	353,345.63	64.87	22,920,080.08
2018	38,970,128.00	69.00	564,783.31	65.74	37,129,515.52
2019	22,384,665.00	69.00	324,414.77	66.63	21,616,394.34
2020	50,943,418.00	69.00	738,308.90	67.56	49,877,950.64
2021	31,537,811.00	69.00	457,068.79	68.51	31,311,530.38
Total	429,036,202.00	69.00	6,217,903.30	59.67	371,028,193.47

Composite Average Remaining Life ... 59.67 Years

Evergy - Kansas South
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *73* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1919	510.00	73.00	6.99	16.56	115.72
1920	394.00	73.00	5.40	16.97	91.57
1923	95.00	73.00	1.30	18.18	23.66
1924	391.00	73.00	5.36	18.59	99.56
1927	479.00	73.00	6.56	19.82	130.03
1930	1,627.00	73.00	22.29	21.06	469.33
1931	871.00	73.00	11.93	21.47	256.22
1932	49.00	73.00	0.67	21.89	14.70
1933	296.00	73.00	4.05	22.31	90.47
1935	286.00	73.00	3.92	23.16	90.72
1936	304.00	73.00	4.16	23.58	98.19
1938	95.00	73.00	1.30	24.43	31.80
1939	139.00	73.00	1.90	24.86	47.34
1940	643.00	73.00	8.81	25.29	222.78
1941	164.00	73.00	2.25	25.72	57.79
1942	380,291.00	73.00	5,209.46	26.16	136,271.41
1943	337.00	73.00	4.62	26.59	122.77
1944	88.00	73.00	1.21	27.03	32.59
1945	268.00	73.00	3.67	27.47	100.85
1946	243.00	73.00	3.33	27.91	92.91
1947	1,204.00	73.00	16.49	28.36	467.68
1948	15,649.00	73.00	214.37	28.80	6,174.07
1949	7,438.00	73.00	101.89	29.25	2,980.11
1950	8,404.00	73.00	115.12	29.70	3,418.86
1951	26,410.00	73.00	361.78	30.15	10,907.20
1952	235,513.00	73.00	3,226.20	30.60	98,728.75
1953	30,506.00	73.00	417.89	31.06	12,978.69

Evergy - Kansas South
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *73* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1954	5,939.00	73.00	81.36	31.52	2,563.98
1955	66,531.00	73.00	911.38	31.98	29,141.93
1956	84,821.00	73.00	1,161.93	32.44	37,690.37
1957	220,418.00	73.00	3,019.42	32.90	99,346.74
1958	130,004.00	73.00	1,780.88	33.37	59,427.03
1959	89,513.00	73.00	1,226.21	33.84	41,493.39
1960	648,559.00	73.00	8,884.37	34.31	304,833.34
1961	253,857.00	73.00	3,477.49	34.79	120,966.84
1962	78,881.00	73.00	1,080.56	35.26	38,103.36
1963	580,956.00	73.00	7,958.30	35.74	284,452.89
1964	156,130.00	73.00	2,138.77	36.23	77,477.53
1965	456,761.00	73.00	6,257.00	36.71	229,701.42
1966	48,594.00	73.00	665.67	37.20	24,762.50
1967	1,667,447.00	73.00	22,841.73	37.69	860,910.13
1968	394,566.00	73.00	5,405.01	38.19	206,390.45
1969	299,141.00	73.00	4,097.82	38.68	158,512.48
1970	1,219,804.00	73.00	16,709.64	39.18	654,720.22
1971	157,757.00	73.00	2,161.05	39.69	85,765.01
1972	2,478,791.00	73.00	33,956.03	40.19	1,364,807.81
1973	704,812.00	73.00	9,654.96	40.70	392,998.60
1974	2,027,492.00	73.00	27,773.85	41.22	1,144,786.55
1975	711,196.00	73.00	9,742.41	41.74	406,601.44
1976	830,953.00	73.00	11,382.91	42.26	481,009.23
1977	866,473.00	73.00	11,869.49	42.78	507,798.45
1978	507,799.00	73.00	6,956.15	43.31	301,271.25
1979	557,509.00	73.00	7,637.11	43.84	334,840.16
1980	412,321.00	73.00	5,648.23	44.38	250,670.44

Evergy - Kansas South
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *73* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1981	4,861,150.00	73.00	66,591.07	44.92	2,991,408.92
1982	233,889.00	73.00	3,203.96	45.47	145,675.41
1983	234,324.00	73.00	3,209.92	46.02	147,709.53
1984	8,115,344.00	73.00	111,169.06	46.57	5,177,360.42
1985	1,199,021.00	73.00	16,424.94	47.13	774,120.29
1986	456,189.00	73.00	6,249.16	47.69	298,047.63
1987	383,862.00	73.00	5,258.38	48.26	253,791.65
1988	202,510.00	73.00	2,774.11	48.84	135,481.51
1989	389,604.00	73.00	5,337.04	49.42	263,736.71
1990	5,123,357.00	73.00	70,182.95	50.00	3,509,344.29
1991	397,984.00	73.00	5,451.83	50.59	275,822.93
1992	32,915.00	73.00	450.89	51.19	23,081.14
1993	6,264,661.00	73.00	85,817.25	51.79	4,444,667.69
1994	405,759.00	73.00	5,558.34	52.40	291,256.93
1995	173,982.00	73.00	2,383.31	53.02	126,355.17
1996	6,187,644.00	73.00	84,762.22	53.64	4,546,460.19
1997	1,572,642.00	73.00	21,543.03	54.27	1,169,039.41
1998	1,826,184.00	73.00	25,016.21	54.90	1,373,469.04
1999	1,838,045.00	73.00	25,178.69	55.55	1,398,567.25
2000	7,865,831.00	73.00	107,751.07	56.20	6,055,395.67
2001	3,542,434.00	73.00	48,526.48	56.86	2,759,056.48
2002	1,702,097.00	73.00	23,316.39	57.52	1,341,229.13
2003	1,538,878.00	73.00	21,080.51	58.20	1,226,906.14
2004	3,291,275.00	73.00	45,085.94	58.89	2,654,908.15
2005	1,204,022.00	73.00	16,493.45	59.58	982,656.72
2006	914,724.00	73.00	12,530.46	60.29	755,406.05
2007	9,604,998.00	73.00	131,575.27	61.00	8,026,015.74

Evergy - Kansas South
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *73* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2008	4,558,135.00	73.00	62,440.18	61.73	3,854,222.81
2009	13,839,366.00	73.00	189,580.29	62.46	11,841,810.86
2010	18,665,017.00	73.00	255,685.08	63.21	16,162,070.09
2011	21,791,559.00	73.00	298,514.41	63.97	19,097,366.35
2012	75,270,998.00	73.00	1,031,109.22	64.75	66,763,073.30
2013	17,592,561.00	73.00	240,993.91	65.54	15,793,711.37
2014	39,295,977.00	73.00	538,300.88	66.34	35,712,436.97
2015	48,090,839.00	73.00	658,778.40	67.16	44,244,558.76
2016	22,002,183.00	73.00	301,399.67	68.00	20,493,904.75
2017	30,223,520.00	73.00	414,020.68	68.86	28,507,787.39
2018	50,286,154.00	73.00	688,851.20	69.73	48,033,403.25
2019	32,996,023.00	73.00	452,000.16	70.63	31,925,409.56
2020	53,057,725.00	73.00	726,817.91	71.55	52,006,699.40
2021	49,970,330.00	73.00	684,524.84	72.50	49,630,652.71
Total	563,573,431.00	73.00	7,720,181.42	65.28	503,989,237.14

Composite Average Remaining Life ... 65.28 Years

Evergy - Kansas South
Electric Division
355.05 Poles and Fixtures - 34.5 kV
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *73* ***Survivor Curve:*** *S0*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2000	6,451.00	73.00	88.37	56.20	4,966.21
2001	41,113.00	73.00	563.19	56.86	32,021.23
2005	11,270.00	73.00	154.38	59.58	9,197.96
2007	35,142.00	73.00	481.40	61.00	29,364.95
2008	178,790.00	73.00	2,449.18	61.73	151,179.48
2009	105,423.00	73.00	1,444.15	62.46	90,206.39
2010	379,501.00	73.00	5,198.64	63.21	328,610.56
2011	14,147.00	73.00	193.79	63.97	12,397.94
2012	1,401,706.00	73.00	19,201.45	64.75	1,243,270.36
2013	118,764.00	73.00	1,626.90	65.54	106,620.31
2014	67,913.00	73.00	930.31	66.34	61,719.77
2015	245.00	73.00	3.36	67.16	225.41
2016	619,309.00	73.00	8,483.68	68.00	576,854.56
2017	169,071.00	73.00	2,316.04	68.86	159,473.16
2018	18,752.00	73.00	256.88	69.73	17,911.94
2019	733,969.00	73.00	10,054.37	70.63	710,154.10
2020	625,969.00	73.00	8,574.91	71.55	613,569.12
2021	667,752.00	73.00	9,147.28	72.50	663,212.90
Total	5,195,287.00	73.00	71,168.29	67.60	4,810,956.33

Composite Average Remaining Life ... 67.60 Years

Evergy - Kansas South
Electric Division
356.00 OH Conductor and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *72* ***Survivor Curve:*** *R1*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1919	2,293.00	72.00	31.85	13.63	433.92
1920	168.00	72.00	2.33	13.99	32.64
1924	309,714.00	72.00	4,301.51	15.47	66,556.49
1927	843,203.00	72.00	11,710.94	16.63	194,700.21
1941	24.00	72.00	0.33	22.48	7.49
1942	19.00	72.00	0.26	22.93	6.05
1946	110.00	72.00	1.53	24.77	37.84
1948	943.00	72.00	13.10	25.72	336.83
1951	1,157.00	72.00	16.07	27.18	436.70
1952	188,633.00	72.00	2,619.86	27.67	72,494.01
1953	1,565.00	72.00	21.74	28.17	612.34
1955	7,010.00	72.00	97.36	29.19	2,841.67
1956	38,183.00	72.00	530.31	29.70	15,751.12
1957	446,138.00	72.00	6,196.25	30.22	187,253.56
1958	36,331.00	72.00	504.59	30.75	15,514.03
1959	105,552.00	72.00	1,465.97	31.27	45,847.71
1960	466,884.00	72.00	6,484.38	31.81	206,264.28
1961	998,338.00	72.00	13,865.56	32.35	448,522.95
1962	21,964.00	72.00	305.05	32.89	10,033.40
1963	741,432.00	72.00	10,297.48	33.44	344,355.45
1964	39,237.00	72.00	544.95	33.99	18,524.81
1965	464,067.00	72.00	6,445.26	34.55	222,701.03
1966	65,674.00	72.00	912.12	35.12	32,029.68
1967	6,083,164.00	72.00	84,486.88	35.68	3,014,718.03
1968	8,624.00	72.00	119.78	36.26	4,342.63
1969	837,415.00	72.00	11,630.56	36.83	428,391.90
1970	1,706,714.00	72.00	23,703.94	37.41	886,868.80

Evergy - Kansas South
Electric Division
356.00 OH Conductor and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *72* ***Survivor Curve:*** *R1*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1971	113,861.00	72.00	1,581.37	38.00	60,096.28
1972	5,967,658.00	72.00	82,882.66	38.59	3,198,705.85
1973	597,583.00	72.00	8,299.62	39.19	325,262.13
1974	1,994,912.00	72.00	27,706.62	39.79	1,102,445.93
1975	320,666.00	72.00	4,453.62	40.39	179,898.86
1976	2,086,407.00	72.00	28,977.36	41.00	1,188,197.72
1977	1,985,986.00	72.00	27,582.65	41.62	1,147,912.45
1978	548,373.00	72.00	7,616.16	42.24	321,673.51
1979	168,885.00	72.00	2,345.58	42.86	100,525.01
1980	11,978.00	72.00	166.36	43.48	7,233.62
1981	3,535,330.00	72.00	49,100.93	44.11	2,165,994.76
1982	417.00	72.00	5.79	44.75	259.15
1983	5,014.00	72.00	69.64	45.38	3,160.46
1984	6,934,471.00	72.00	96,310.38	46.03	4,432,695.24
1985	163,560.00	72.00	2,271.63	46.67	106,014.56
1986	405,919.00	72.00	5,637.66	47.32	266,762.68
1987	598.00	72.00	8.31	47.97	398.40
1988	87,323.00	72.00	1,212.80	48.62	58,969.37
1989	15,278.00	72.00	212.19	49.28	10,457.04
1990	1,109,481.00	72.00	15,409.18	49.94	769,555.80
1992	12,532.00	72.00	174.05	51.27	8,923.91
1993	5,618,866.00	72.00	78,038.41	51.94	4,053,272.18
1994	10,688.00	72.00	148.44	52.61	7,809.77
1996	1,659,050.00	72.00	23,041.95	53.96	1,243,377.87
1997	2,836,315.00	72.00	39,392.56	54.64	2,152,389.58
1998	668,879.00	72.00	9,289.82	55.32	513,906.73
1999	5,940,685.00	72.00	82,508.04	56.00	4,620,664.24

Evergy - Kansas South
Electric Division
356.00 OH Conductor and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *72* ***Survivor Curve:*** *R1*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2000	4,631,730.00	72.00	64,328.44	56.69	3,646,573.50
2001	291,688.00	72.00	4,051.15	57.37	232,430.12
2002	342,612.00	72.00	4,758.42	58.06	276,284.94
2003	197,348.00	72.00	2,740.90	58.75	161,035.02
2004	217,574.00	72.00	3,021.81	59.45	179,635.62
2005	233,959.00	72.00	3,249.37	60.14	195,421.83
2006	375,809.00	72.00	5,219.48	60.84	317,544.57
2007	2,328,195.00	72.00	32,335.47	61.54	1,989,905.43
2008	1,247,722.00	72.00	17,329.16	62.24	1,078,592.97
2009	3,398,426.00	72.00	47,199.52	62.95	2,971,080.06
2010	7,622,068.00	72.00	105,860.17	63.65	6,738,495.50
2011	8,202,548.00	72.00	113,922.25	64.36	7,332,542.03
2012	22,980,243.00	72.00	319,164.35	65.08	20,770,737.61
2013	8,144,716.00	72.00	113,119.04	65.79	7,442,553.77
2014	14,972,458.00	72.00	207,947.10	66.51	13,831,270.65
2015	11,391,577.00	72.00	158,213.53	67.23	10,637,468.71
2016	4,359,694.00	72.00	60,550.23	67.96	4,114,930.65
2017	7,367,686.00	72.00	102,327.15	68.69	7,028,605.29
2018	16,250,228.00	72.00	225,693.59	69.42	15,667,198.15
2019	5,486,618.00	72.00	76,201.67	70.15	5,345,739.35
2020	9,781,292.00	72.00	135,848.86	70.89	9,630,255.94
2021	1,740,697.00	72.00	24,175.92	71.63	1,731,704.19
Total	187,780,159.00	72.00	2,608,011.26	59.66	155,586,184.57

Composite Average Remaining Life ... 59.66 Years

Evergy - Kansas South
Electric Division
356.05 OH Conductor and Devices - 34.5 kV
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *72* ***Survivor Curve:*** *R1*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1998	4,824.00	72.00	67.00	55.32	3,706.33
1999	14,547.00	72.00	202.04	56.00	11,314.66
2000	1,355.00	72.00	18.82	56.69	1,066.80
2001	13,584.00	72.00	188.66	57.37	10,824.34
2003	450.00	72.00	6.25	58.75	367.20
2004	436.00	72.00	6.06	59.45	359.97
2005	14,059.00	72.00	195.26	60.14	11,743.24
2006	1,022.00	72.00	14.19	60.84	863.55
2007	336.00	72.00	4.67	61.54	287.18
2008	50,465.00	72.00	700.89	62.24	43,624.46
2009	17,839.00	72.00	247.76	62.95	15,595.78
2010	58,493.00	72.00	812.39	63.65	51,712.32
2011	9,553.00	72.00	132.68	64.36	8,539.76
2012	221,346.00	72.00	3,074.20	65.08	200,064.02
2013	17,496.00	72.00	243.00	65.79	15,987.66
2014	135,025.00	72.00	1,875.31	66.51	124,733.52
2015	15,185.00	72.00	210.90	67.23	14,179.77
2016	54,773.00	72.00	760.72	67.96	51,697.92
2017	40,241.00	72.00	558.89	68.69	38,389.00
2018	1,265.00	72.00	17.57	69.42	1,219.61
2019	581,059.00	72.00	8,070.12	70.15	566,139.28
2020	286,404.00	72.00	3,977.76	70.89	281,981.54
2021	1,572,068.00	72.00	21,833.89	71.63	1,563,946.37
Total	3,111,825.00	72.00	43,219.02	69.84	3,018,344.25

Composite Average Remaining Life ... 69.84 Years

Evergy - Kansas South
Electric Division
364.00 Poles, Towers and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *68* ***Survivor Curve:*** *R2*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1943	3.00	68.00	0.04	14.29	0.63
1945	3.00	68.00	0.04	15.08	0.67
1946	302,607.00	68.00	4,450.09	15.49	68,925.24
1947	134,979.00	68.00	1,984.98	15.90	31,568.58
1948	252,741.00	68.00	3,716.77	16.33	60,687.25
1949	208,365.00	68.00	3,064.18	16.76	51,354.89
1950	223,840.00	68.00	3,291.76	17.20	56,622.19
1951	85,541.00	68.00	1,257.95	17.65	22,202.85
1952	339,306.00	68.00	4,989.78	18.11	90,359.48
1953	208,031.00	68.00	3,059.27	18.57	56,825.92
1954	154,730.00	68.00	2,275.44	19.05	43,350.37
1955	356,489.00	68.00	5,242.47	19.54	102,411.82
1956	357,648.00	68.00	5,259.52	20.03	105,343.23
1957	319,069.00	68.00	4,692.18	20.53	96,331.46
1958	241,249.00	68.00	3,547.77	21.04	74,651.39
1959	336,451.00	68.00	4,947.80	21.56	106,676.87
1960	336,605.00	68.00	4,950.06	22.09	109,343.98
1961	266,457.00	68.00	3,918.48	22.63	88,657.85
1962	239,264.00	68.00	3,518.58	23.17	81,531.57
1963	407,138.00	68.00	5,987.31	23.73	142,050.17
1964	454,633.00	68.00	6,685.76	24.29	162,371.32
1965	506,700.00	68.00	7,451.45	24.86	185,235.23
1966	406,081.00	68.00	5,971.77	25.44	151,902.46
1967	478,494.00	68.00	7,036.66	26.03	183,136.92
1968	536,419.00	68.00	7,888.50	26.62	209,996.27
1969	164,848.00	68.00	2,424.23	27.23	66,002.31
1970	324,568.00	68.00	4,773.05	27.84	132,866.61

Evergy - Kansas South
Electric Division
364.00 Poles, Towers and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *68* ***Survivor Curve:*** *R2*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1971	372,132.00	68.00	5,472.52	28.46	155,737.94
1972	348,439.00	68.00	5,124.09	29.08	149,033.56
1973	426,841.00	68.00	6,277.06	29.72	186,564.54
1974	452,975.00	68.00	6,661.38	30.36	202,265.46
1975	549,194.00	68.00	8,076.36	31.02	250,494.12
1976	2,354.00	68.00	34.62	31.67	1,096.45
1977	895,927.00	68.00	13,175.37	32.34	426,085.64
1978	919,079.00	68.00	13,515.84	33.01	446,181.35
1979	1,417,507.00	68.00	20,845.64	33.69	702,290.45
1980	1,066,281.00	68.00	15,680.57	34.38	539,083.22
1981	1,122,498.00	68.00	16,507.28	35.07	578,935.88
1982	1,419,566.00	68.00	20,875.92	35.77	746,819.19
1983	1,635,723.00	68.00	24,054.69	36.48	877,526.76
1984	966,694.00	68.00	14,216.05	37.20	528,785.65
1985	2,235,298.00	68.00	32,871.95	37.92	1,246,374.90
1986	4,181,697.00	68.00	61,495.40	38.64	2,376,479.29
1987	2,994,392.00	68.00	44,035.07	39.38	1,733,993.71
1988	3,684,697.00	68.00	54,186.59	40.12	2,173,903.88
1989	3,257,996.00	68.00	47,911.59	40.86	1,957,871.21
1990	3,432,442.00	68.00	50,476.97	41.62	2,100,736.06
1991	3,129,348.00	68.00	46,019.72	42.38	1,950,104.84
1992	3,778,773.00	68.00	55,570.06	43.14	2,397,332.58
1993	2,651,818.00	68.00	38,997.23	43.91	1,712,384.13
1994	2,496,565.00	68.00	36,714.11	44.69	1,640,651.22
1995	2,784,857.00	68.00	40,953.68	45.47	1,862,103.54
1996	2,839,741.00	68.00	41,760.80	46.26	1,931,709.93
1997	5,310,531.00	68.00	78,095.86	47.05	3,674,343.92

Evergy - Kansas South
Electric Division
364.00 Poles, Towers and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *68* ***Survivor Curve:*** *R2*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1998	3,556,768.00	68.00	52,305.29	47.85	2,502,622.18
1999	2,948,912.00	68.00	43,366.25	48.65	2,109,840.80
2000	3,496,790.00	68.00	51,423.26	49.46	2,543,385.30
2001	5,264,129.00	68.00	77,413.48	50.28	3,891,997.11
2002	4,987,090.00	68.00	73,339.39	51.09	3,747,211.57
2003	5,750,858.00	68.00	84,571.24	51.92	4,390,925.76
2004	4,629,500.00	68.00	68,080.72	52.75	3,591,172.57
2005	5,371,729.00	68.00	78,995.83	53.58	4,232,933.99
2006	5,836,481.00	68.00	85,830.40	54.42	4,671,155.15
2007	4,342,821.00	68.00	63,864.87	55.27	3,529,690.94
2008	4,698,567.00	68.00	69,096.41	56.12	3,877,451.05
2009	11,081,965.00	68.00	162,969.69	56.97	9,284,509.95
2010	4,659,048.00	68.00	68,515.25	57.83	3,962,133.01
2011	7,994,406.00	68.00	117,564.52	58.69	6,900,054.30
2012	7,577,853.00	68.00	111,438.75	59.56	6,637,105.45
2013	6,189,729.00	68.00	91,025.21	60.43	5,500,539.81
2014	8,479,064.00	68.00	124,691.83	61.31	7,644,290.52
2015	9,833,311.00	68.00	144,607.18	62.18	8,992,311.99
2016	15,313,066.00	68.00	225,191.62	63.07	14,202,665.03
2017	5,786,135.00	68.00	85,090.02	63.96	5,442,052.42
2018	11,465,905.00	68.00	168,615.85	64.85	10,934,579.00
2019	13,601,999.00	68.00	200,028.93	65.74	13,150,722.27
2020	17,082,375.00	68.00	251,210.81	66.64	16,741,757.85
2021	20,816,707.00	68.00	306,127.33	67.55	20,677,937.52

Evergy - Kansas South
Electric Division
364.00 Poles, Towers and Fixtures
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *68* ***Survivor Curve:*** *R2*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
Total	252,780,832.00	68.00	3,717,356.46	54.93	204,188,342.56

Composite Average Remaining Life ... 54.93 Years

Evergy - Kansas South
Electric Division
367.00 UG Conductor and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *62* ***Survivor Curve:*** *R2*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1946	74,779.00	62.00	1,206.11	11.57	13,958.00
1947	1,895.00	62.00	30.56	11.93	364.69
1949	2,008.00	62.00	32.39	12.68	410.51
1950	12,005.00	62.00	193.63	13.06	2,528.54
1951	12,934.00	62.00	208.61	13.45	2,806.08
1952	40,176.00	62.00	648.00	13.85	8,976.17
1953	19,582.00	62.00	315.84	14.26	4,504.53
1954	9,096.00	62.00	146.71	14.68	2,153.83
1955	48,078.00	62.00	775.45	15.11	11,716.56
1956	31,327.00	62.00	505.27	15.55	7,855.12
1957	46,340.00	62.00	747.42	15.99	11,953.99
1958	49,838.00	62.00	803.84	16.45	13,223.45
1959	28,144.00	62.00	453.93	16.92	7,678.63
1961	36,820.00	62.00	593.87	17.88	10,615.93
1962	105,024.00	62.00	1,693.93	18.37	31,120.35
1963	13,910.00	62.00	224.35	18.88	4,235.05
1964	2,910.00	62.00	46.94	19.39	910.06
1965	162,661.00	62.00	2,623.56	19.91	52,245.95
1966	14,397.00	62.00	232.21	20.45	4,747.66
1967	245,296.00	62.00	3,956.38	20.99	83,042.86
1968	254,798.00	62.00	4,109.63	21.54	88,531.39
1969	89,916.00	62.00	1,450.25	22.10	32,054.12
1970	269,389.00	62.00	4,344.97	22.67	98,519.00
1971	258,677.00	62.00	4,172.20	23.25	97,022.64
1972	220,461.00	62.00	3,555.81	23.84	84,779.51
1973	486,021.00	62.00	7,839.03	24.44	191,596.18
1974	189,651.00	62.00	3,058.88	25.05	76,614.22

Evergy - Kansas South
Electric Division
367.00 UG Conductor and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *62* ***Survivor Curve:*** *R2*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1975	658,330.00	62.00	10,618.20	25.66	272,499.17
1976	529,870.00	62.00	8,546.27	26.29	224,666.29
1977	343,542.00	62.00	5,540.99	26.92	149,162.52
1978	581,151.00	62.00	9,373.38	27.56	258,349.79
1979	786,242.00	62.00	12,681.29	28.21	357,737.10
1980	984,619.00	62.00	15,880.91	28.87	458,465.84
1981	960,960.00	62.00	15,499.32	29.54	457,779.52
1982	393,686.00	62.00	6,349.76	30.21	191,813.05
1983	1,187,598.00	62.00	19,154.76	30.89	591,701.98
1984	1,048,363.00	62.00	16,909.04	31.58	533,992.13
1985	1,154,795.00	62.00	18,625.68	32.28	601,168.97
1986	118,966.00	62.00	1,918.80	32.98	63,284.94
1987	1,241,157.00	62.00	20,018.61	33.69	674,464.12
1988	1,247,434.00	62.00	20,119.85	34.41	692,364.15
1989	832,509.00	62.00	13,427.53	35.14	471,824.39
1990	1,095,981.00	62.00	17,677.07	35.87	634,091.09
1991	1,489,075.00	62.00	24,017.28	36.61	879,314.02
1992	2,423,850.00	62.00	39,094.26	37.36	1,460,452.22
1993	2,883,854.00	62.00	46,513.66	38.11	1,772,727.04
1994	3,469,588.00	62.00	55,960.96	38.87	2,175,353.76
1995	3,702,451.00	62.00	59,716.80	39.64	2,367,080.45
1996	184,623.00	62.00	2,977.78	40.41	120,339.36
1997	7,443,892.00	62.00	120,062.47	41.19	4,945,421.19
1998	3,217,361.00	62.00	51,892.79	41.98	2,178,313.09
1999	1,855,707.00	62.00	29,930.68	42.77	1,280,120.55
2000	2,271,635.00	62.00	36,639.18	43.57	1,596,231.68
2001	4,564,788.00	62.00	73,625.43	44.37	3,266,818.81

Evergy - Kansas South
Electric Division
367.00 UG Conductor and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *62* ***Survivor Curve:*** *R2*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2002	3,617,265.00	62.00	58,342.84	45.18	2,635,967.04
2003	3,421,032.00	62.00	55,177.80	46.00	2,537,916.28
2004	5,503,879.00	62.00	88,772.02	46.82	4,156,017.52
2005	4,330,699.00	62.00	69,849.81	47.64	3,327,796.21
2006	4,935,172.00	62.00	79,599.35	48.47	3,858,574.48
2007	4,081,315.00	62.00	65,827.50	49.31	3,246,126.27
2008	4,011,732.00	62.00	64,705.19	50.15	3,245,256.02
2009	5,585,718.00	62.00	90,092.00	51.00	4,594,951.21
2010	3,235,406.00	62.00	52,183.84	51.85	2,705,976.84
2011	2,850,893.00	62.00	45,982.03	52.71	2,423,869.69
2012	3,910,806.00	62.00	63,077.36	53.58	3,379,470.05
2013	3,894,245.00	62.00	62,810.25	54.44	3,419,608.26
2014	4,266,592.00	62.00	68,815.83	55.32	3,806,645.46
2015	5,755,207.00	62.00	92,825.69	56.19	5,216,209.85
2016	8,217,123.00	62.00	132,533.91	57.07	7,564,329.29
2017	11,164,729.00	62.00	180,075.82	57.96	10,437,380.22
2018	8,544,297.00	62.00	137,810.90	58.85	8,110,254.63
2019	8,209,028.00	62.00	132,403.35	59.75	7,910,539.13
2020	9,583,515.00	62.00	154,572.44	60.64	9,374,002.02
2021	9,857,133.00	62.00	158,985.62	61.55	9,785,092.73
Total	164,373,946.00	62.00	2,651,186.03	49.55	131,355,685.46

Composite Average Remaining Life ... 49.55 Years

Evergy - Kansas South
Electric Division
367.01 UG Conductor and Devices - Network
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *62* ***Survivor Curve:*** *R2*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1968	18,634.00	62.00	300.55	21.54	6,474.52
1969	203,455.00	62.00	3,281.52	22.10	72,529.60
1970	424,829.00	62.00	6,852.06	22.67	155,365.39
1971	104,290.00	62.00	1,682.09	23.25	39,116.31
1973	77,934.00	62.00	1,257.00	24.44	30,722.66
1974	65,894.00	62.00	1,062.80	25.05	26,619.51
1979	409,757.00	62.00	6,608.97	28.21	186,437.87
1980	468,615.00	62.00	7,558.29	28.87	218,200.11
1983	566,180.00	62.00	9,131.91	30.89	282,090.26
1984	937,921.00	62.00	15,127.72	31.58	477,737.61
1985	26,024.00	62.00	419.74	32.28	13,547.70
1986	23,287.00	62.00	375.60	32.98	12,387.71
1987	7,407.00	62.00	119.47	33.69	4,025.08
1988	7,109.00	62.00	114.66	34.41	3,945.71
1989	1,033.00	62.00	16.66	35.14	585.45
1996	172,735.00	62.00	2,786.04	40.41	112,590.63
1997	93,301.00	62.00	1,504.85	41.19	61,985.42
1998	240,547.00	62.00	3,879.78	41.98	162,862.26
1999	651,351.00	62.00	10,505.63	42.77	449,320.83
2000	78,165.00	62.00	1,260.72	43.57	54,924.95
2001	765,395.00	62.00	12,345.05	44.37	547,759.67
2002	103,746.00	62.00	1,673.32	45.18	75,601.60
2003	167,832.00	62.00	2,706.96	46.00	124,507.33
2004	62,172.00	62.00	1,002.77	46.82	46,946.51
2005	441,464.00	62.00	7,120.37	47.64	339,229.82
2006	211,776.00	62.00	3,415.73	48.47	165,577.51
2007	313,807.00	62.00	5,061.39	49.31	249,590.43

Evergy - Kansas South
Electric Division
367.01 UG Conductor and Devices - Network
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *62* ***Survivor Curve:*** *R2*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2008	223,408.00	62.00	3,603.35	50.15	180,723.98
2009	80,835.00	62.00	1,303.79	51.00	66,496.89
2010	260,471.00	62.00	4,201.13	51.85	217,848.55
2011	296,159.00	62.00	4,776.75	52.71	251,798.58
2012	295,732.00	62.00	4,769.86	53.58	255,552.80
2013	501,080.00	62.00	8,081.92	54.44	440,007.58
2014	303,902.00	62.00	4,901.63	55.32	271,140.80
2015	3,931.00	62.00	63.40	56.19	3,562.85
2016	678,340.00	62.00	10,940.94	57.07	624,450.57
2017	493,817.00	62.00	7,964.77	57.96	461,646.30
2018	19,831.00	62.00	319.85	58.85	18,823.60
2019	305,071.00	62.00	4,920.49	59.75	293,978.30
2020	604,565.00	62.00	9,751.02	60.64	591,348.12
2021	194,170.00	62.00	3,131.77	61.55	192,750.92
Total	10,905,972.00	62.00	175,902.33	44.29	7,790,812.27

Composite Average Remaining Life ... 44.29 Years

Evergy - Kansas Metro
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *70* ***Survivor Curve:*** *S1*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1948	103,998.00	70.00	1,485.69	21.04	31,260.02
1950	12,923.00	70.00	184.61	21.85	4,034.51
1951	31,247.00	70.00	446.39	22.27	9,939.44
1953	230,668.00	70.00	3,295.26	23.10	76,135.77
1955	20,980.00	70.00	299.71	23.96	7,181.38
1956	190,006.00	70.00	2,714.37	24.40	66,218.45
1957	21,929.00	70.00	313.27	24.84	7,780.29
1958	731,901.00	70.00	10,455.73	25.28	264,320.84
1959	53,157.00	70.00	759.39	25.73	19,539.06
1960	318,117.00	70.00	4,544.53	26.18	118,996.76
1961	18,984.00	70.00	271.20	26.65	7,226.14
1962	24,301.00	70.00	347.16	27.11	9,411.54
1963	180,155.00	70.00	2,573.64	27.58	70,982.68
1964	500,856.00	70.00	7,155.09	28.06	200,757.86
1965	213,468.00	70.00	3,049.54	28.54	87,033.47
1966	315,407.00	70.00	4,505.81	29.03	130,798.89
1967	202,825.00	70.00	2,897.50	29.52	85,542.16
1968	1,227,768.00	70.00	17,539.54	30.02	526,606.08
1969	1,335,671.00	70.00	19,081.02	30.53	582,551.91
1970	496,100.00	70.00	7,087.14	31.04	220,004.91
1971	803,071.00	70.00	11,472.44	31.56	362,118.13
1972	389,553.00	70.00	5,565.04	32.09	178,582.92
1973	411,214.00	70.00	5,874.49	32.63	191,655.52
1974	36,729.00	70.00	524.70	33.17	17,401.83
1975	230,617.00	70.00	3,294.53	33.71	111,073.19
1976	135,544.00	70.00	1,936.34	34.27	66,357.79
1977	3,066,398.00	70.00	43,805.69	34.83	1,525,825.06

Evergy - Kansas Metro
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *70* ***Survivor Curve:*** *S1*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1978	333,321.00	70.00	4,761.73	35.40	168,587.06
1979	3,261,959.00	70.00	46,599.42	35.98	1,676,769.09
1980	734,853.00	70.00	10,497.90	36.57	383,923.50
1981	177,258.00	70.00	2,532.26	37.17	94,114.59
1982	1,047,830.00	70.00	14,969.00	37.77	565,404.37
1983	174,412.00	70.00	2,491.60	38.38	95,637.79
1984	1,613,020.00	70.00	23,043.14	39.00	898,783.55
1985	1,113,093.00	70.00	15,901.33	39.64	630,290.46
1986	492,310.00	70.00	7,033.00	40.28	283,265.37
1987	400,903.00	70.00	5,727.19	40.93	234,403.73
1988	1,026,306.00	70.00	14,661.52	41.59	609,725.37
1989	4,042,119.00	70.00	57,744.56	42.26	2,440,146.01
1990	2,158,686.00	70.00	30,838.37	42.94	1,324,089.90
1991	2,000,060.00	70.00	28,572.29	43.62	1,246,448.58
1992	3,487,240.00	70.00	49,817.72	44.33	2,208,276.49
1993	2,405,360.00	70.00	34,362.29	45.04	1,547,557.89
1994	3,784,185.00	70.00	54,059.79	45.76	2,473,789.23
1995	5,633,320.00	70.00	80,476.01	46.49	3,741,475.07
1996	1,150,403.00	70.00	16,434.33	47.24	776,310.95
1997	1,272,348.00	70.00	18,176.40	47.99	872,314.08
1998	714,902.00	70.00	10,212.89	48.76	497,941.32
1999	1,015,747.00	70.00	14,510.67	49.54	718,816.07
2000	1,078,776.00	70.00	15,411.09	50.33	775,568.52
2001	3,801,947.00	70.00	54,313.53	51.13	2,777,006.35
2002	3,308,095.00	70.00	47,258.50	51.94	2,454,682.30
2003	6,475,760.00	70.00	92,510.86	52.77	4,881,674.65
2004	2,568,302.00	70.00	36,690.03	53.61	1,966,785.29

Evergy - Kansas Metro
Electric Division
355.00 Poles and Fixtures

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *70* ***Survivor Curve:*** *S1*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2005	3,926,466.00	70.00	56,092.37	54.45	3,054,398.00
2006	4,087,232.00	70.00	58,389.03	55.32	3,229,913.23
2007	3,040,203.00	70.00	43,431.47	56.19	2,440,371.75
2008	3,070,518.00	70.00	43,864.55	57.08	2,503,622.89
2009	6,032,929.00	70.00	86,184.71	57.97	4,996,303.14
2010	1,783,284.00	70.00	25,475.49	58.88	1,500,041.72
2011	2,442,303.00	70.00	34,890.05	59.80	2,086,449.05
2012	2,110,968.00	70.00	30,156.69	60.73	1,831,401.51
2013	3,419,140.00	70.00	48,844.86	61.67	3,012,395.57
2014	4,132,251.00	70.00	59,032.16	62.62	3,696,746.59
2015	2,582,454.00	70.00	36,892.20	63.58	2,345,776.04
2016	5,300,409.00	70.00	75,720.13	64.55	4,887,977.01
2017	5,013,435.00	70.00	71,620.50	65.53	4,693,394.17
2018	8,374,680.00	70.00	119,638.29	66.52	7,957,804.87
2019	5,742,950.00	70.00	82,042.15	67.51	5,538,278.96
2020	14,935,521.00	70.00	213,364.60	68.50	14,615,811.54
2021	35,234,493.00	70.00	503,349.93	69.50	34,982,754.66
Total	177,805,338.00	70.00	2,540,076.42	56.97	144,696,564.84

Composite Average Remaining Life ... 56.97 Years

Evergy - Kansas Metro
Electric Division
355.05 Poles and Fixtures - 34.5 kV
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *70* ***Survivor Curve:*** *S1*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1953	17,694,078.00	70.00	252,772.56	23.10	5,840,221.45
1957	278,754.00	70.00	3,982.20	24.84	98,900.37
1964	1,309,688.00	70.00	18,709.83	28.06	524,961.59
1968	256,931.00	70.00	3,670.44	30.02	110,201.13
Total	19,539,451.00	70.00	279,135.03	23.55	6,574,284.55

Composite Average Remaining Life ... 23.55 Years

Evergy - Kansas Metro
Electric Division
365.00 OH Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *66* ***Survivor Curve:*** *L1*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1947	734,119.00	66.00	11,122.32	28.31	314,923.88
1948	302,376.00	66.00	4,581.17	28.61	131,070.89
1949	392,829.00	66.00	5,951.58	28.91	172,063.32
1950	458,020.00	66.00	6,939.26	29.21	202,703.87
1951	279,500.00	66.00	4,234.58	29.52	124,985.21
1952	257,660.00	66.00	3,903.70	29.82	116,410.24
1953	306,740.00	66.00	4,647.29	30.13	140,019.48
1954	309,239.00	66.00	4,685.15	30.44	142,611.83
1955	1,053,989.00	66.00	15,968.53	30.75	491,074.37
1956	367,587.00	66.00	5,569.15	31.07	173,018.20
1957	342,231.00	66.00	5,184.99	31.39	162,733.83
1958	330,028.00	66.00	5,000.11	31.71	158,528.83
1959	470,670.00	66.00	7,130.92	32.03	228,391.07
1960	294,663.00	66.00	4,464.31	32.35	144,433.14
1961	299,490.00	66.00	4,537.44	32.68	148,288.68
1962	543,957.00	66.00	8,241.26	33.01	272,050.64
1963	333,174.00	66.00	5,047.78	33.34	168,314.32
1964	346,882.00	66.00	5,255.46	33.68	177,000.00
1965	632,860.00	66.00	9,588.19	34.02	326,170.98
1966	558,749.00	66.00	8,465.36	34.36	290,856.66
1967	613,545.00	66.00	9,295.56	34.70	322,579.71
1968	1,557,716.00	66.00	23,600.28	35.05	827,156.47
1969	1,064,338.00	66.00	16,125.33	35.40	570,808.80
1970	818,136.00	66.00	12,395.23	35.75	443,129.32
1971	1,043,921.00	66.00	15,816.00	36.11	571,042.61
1972	1,132,015.00	66.00	17,150.67	36.46	625,364.08
1973	941,892.00	66.00	14,270.20	36.82	525,482.09

Evergy - Kansas Metro
Electric Division
365.00 OH Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *66* ***Survivor Curve:*** *L1*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1974	770,791.00	66.00	11,677.92	37.19	434,275.38
1975	1,087,248.00	66.00	16,472.43	37.55	618,614.43
1976	1,193,350.00	66.00	18,079.93	37.92	685,674.19
1977	1,522,843.00	66.00	23,071.94	38.30	883,599.96
1978	1,190,584.00	66.00	18,038.02	38.67	697,600.35
1979	1,166,657.00	66.00	17,675.52	39.05	690,285.78
1980	1,539,426.00	66.00	23,323.18	39.44	919,769.31
1981	1,259,533.00	66.00	19,082.64	39.82	759,902.59
1982	1,415,860.00	66.00	21,451.08	40.21	862,565.47
1983	1,394,921.00	66.00	21,133.85	40.60	858,111.20
1984	2,718,318.00	66.00	41,184.06	41.00	1,688,589.07
1985	3,684,824.00	66.00	55,827.18	41.41	2,311,529.73
1986	3,695,934.00	66.00	55,995.50	41.82	2,341,489.15
1987	4,023,283.00	66.00	60,955.02	42.24	2,574,493.63
1988	5,461,966.00	66.00	82,751.89	42.66	3,530,556.88
1989	7,597,925.00	66.00	115,112.88	43.11	4,961,973.11
1990	6,284,722.00	66.00	95,217.11	43.56	4,147,240.64
1991	7,367,213.00	66.00	111,617.46	44.02	4,913,514.97
1992	5,785,706.00	66.00	87,656.73	44.50	3,900,449.74
1993	6,578,996.00	66.00	99,675.53	44.99	4,484,404.51
1994	4,677,762.00	66.00	70,870.75	45.49	3,224,221.38
1995	6,338,288.00	66.00	96,028.66	46.02	4,419,051.84
1996	5,315,497.00	66.00	80,532.80	46.55	3,749,078.15
1997	3,818,210.00	66.00	57,848.05	47.11	2,725,212.30
1998	2,686,285.00	66.00	40,698.74	47.68	1,940,444.54
1999	4,474,069.00	66.00	67,784.69	48.27	3,271,904.86
2000	7,574,617.00	66.00	114,759.75	48.87	5,608,540.19

Evergy - Kansas Metro
Electric Division
365.00 OH Conductors and Devices
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *66* ***Survivor Curve:*** *L1*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2001	4,981,820.00	66.00	75,477.40	49.50	3,736,017.43
2002	5,946,404.00	66.00	90,091.40	50.14	4,516,910.96
2003	11,617,112.00	66.00	176,005.85	50.80	8,941,053.90
2004	6,028,337.00	66.00	91,332.73	51.47	4,701,290.12
2005	6,482,486.00	66.00	98,213.35	52.17	5,124,141.30
2006	7,027,856.00	66.00	106,476.01	52.89	5,631,384.85
2007	6,842,543.00	66.00	103,668.41	53.62	5,558,653.80
2008	7,096,644.00	66.00	107,518.19	54.37	5,845,820.91
2009	8,515,855.00	66.00	129,020.04	55.14	7,113,706.11
2010	6,748,135.00	66.00	102,238.08	55.92	5,717,372.90
2011	9,797,461.00	66.00	148,437.10	56.72	8,419,638.39
2012	7,011,416.00	66.00	106,226.94	57.54	6,112,381.14
2013	8,357,302.00	66.00	126,617.87	58.37	7,391,025.80
2014	7,019,555.00	66.00	106,350.25	59.22	6,298,343.10
2015	12,849,010.00	66.00	194,669.80	60.08	11,696,635.65
2016	11,536,356.00	66.00	174,782.35	60.96	10,655,269.79
2017	10,601,461.00	66.00	160,618.16	61.85	9,934,593.95
2018	12,387,139.00	66.00	187,672.19	62.76	11,777,668.99
2019	13,178,661.00	66.00	199,664.20	63.67	12,712,653.30
2020	20,842,636.00	66.00	315,777.78	64.60	20,398,346.60
2021	21,231,780.00	66.00	321,673.53	65.53	21,079,886.58
Total	322,511,123.00	66.00	4,886,226.77	52.91	258,537,101.45

Composite Average Remaining Life ... 52.91 Years

Evergy - Kansas Metro
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *75* ***Survivor Curve:*** *R2.5*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1914	230,558.00	75.00	3,074.10	7.83	24,076.13
1915	1,717.00	75.00	22.89	8.06	184.58
1916	4,502.00	75.00	60.03	8.30	498.09
1917	702.00	75.00	9.36	8.52	79.75
1918	5,859.00	75.00	78.12	8.76	684.14
1919	6,928.00	75.00	92.37	9.00	831.27
1920	441,583.00	75.00	5,887.77	9.23	54,346.24
1921	167,525.00	75.00	2,233.66	9.48	21,164.17
1922	182,847.00	75.00	2,437.96	9.72	23,708.22
1923	91,545.00	75.00	1,220.60	9.97	12,165.46
1924	239,867.00	75.00	3,198.22	10.22	32,691.48
1925	427,493.00	75.00	5,699.90	10.48	59,748.59
1926	65,508.00	75.00	873.44	10.74	9,379.73
1927	181,087.00	75.00	2,414.49	11.01	26,578.30
1928	280,011.00	75.00	3,733.48	11.28	42,126.96
1929	263,043.00	75.00	3,507.24	11.56	40,539.03
1930	173,398.00	75.00	2,311.97	11.85	27,387.89
1931	91,231.00	75.00	1,216.41	12.14	14,769.10
1932	91,949.00	75.00	1,225.99	12.44	15,251.08
1933	207,411.00	75.00	2,765.48	12.75	35,260.64
1934	14,269.00	75.00	190.25	13.07	2,486.57
1935	10,587.00	75.00	141.16	13.40	1,890.92
1936	15,802.00	75.00	210.69	13.73	2,893.47
1937	26,640.00	75.00	355.20	14.08	5,001.43
1938	35,612.00	75.00	474.83	14.44	6,855.19
1939	36,334.00	75.00	484.45	14.81	7,172.45
1940	9,901.00	75.00	132.01	15.18	2,004.47

Evergy - Kansas Metro
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And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *75* ***Survivor Curve:*** *R2.5*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1941	72,962.00	75.00	972.83	15.57	15,150.72
1942	1,769.00	75.00	23.59	15.97	376.79
1943	28,621.00	75.00	381.61	16.39	6,253.33
1944	1,696.00	75.00	22.61	16.81	380.17
1945	54,993.00	75.00	733.24	17.25	12,645.99
1946	55,667.00	75.00	742.23	17.69	13,132.17
1947	55,729.00	75.00	743.05	18.15	13,489.02
1948	291,651.00	75.00	3,888.68	18.62	72,420.71
1949	449,299.00	75.00	5,990.65	19.10	114,447.67
1950	179,008.00	75.00	2,386.77	19.60	46,781.23
1951	177,903.00	75.00	2,372.04	20.10	47,689.13
1952	702,540.00	75.00	9,367.19	20.62	193,149.71
1953	190,655.00	75.00	2,542.06	21.15	53,764.46
1954	160,294.00	75.00	2,137.25	21.69	46,352.67
1955	414,094.00	75.00	5,521.25	22.24	122,771.32
1956	102,275.00	75.00	1,363.66	22.80	31,090.28
1957	27,858.00	75.00	371.44	23.37	8,680.25
1958	234,072.00	75.00	3,120.96	23.95	74,743.40
1959	54,926.00	75.00	732.35	24.54	17,973.77
1960	102,672.00	75.00	1,368.96	25.14	34,419.96
1961	303,142.00	75.00	4,041.89	25.75	104,088.81
1962	295,735.00	75.00	3,943.13	26.38	104,001.42
1963	829,419.00	75.00	11,058.91	27.00	298,636.54
1964	359,117.00	75.00	4,788.22	27.64	132,352.48
1965	593,969.00	75.00	7,919.58	28.29	224,053.49
1966	816,044.00	75.00	10,880.57	28.95	314,953.18
1967	1,257,861.00	75.00	16,771.46	29.61	496,592.33

Evergy - Kansas Metro
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And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *75* ***Survivor Curve:*** *R2.5*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1968	1,106,174.00	75.00	14,748.97	30.28	446,662.96
1969	574,459.00	75.00	7,659.44	30.96	237,169.70
1970	1,774,496.00	75.00	23,659.92	31.65	748,872.92
1971	1,511,316.00	75.00	20,150.85	32.35	651,880.67
1972	353,852.00	75.00	4,718.02	33.05	155,945.56
1973	694,817.00	75.00	9,264.21	33.76	312,788.43
1974	681,939.00	75.00	9,092.51	34.48	313,542.90
1975	789,625.00	75.00	10,528.32	35.21	370,687.51
1976	760,908.00	75.00	10,145.43	35.94	364,626.18
1977	929,674.00	75.00	12,395.64	36.68	454,689.60
1978	266,844.00	75.00	3,557.92	37.43	133,162.27
1979	757,142.00	75.00	10,095.21	38.18	385,422.66
1980	579,332.00	75.00	7,724.42	38.94	300,789.46
1981	187,800.00	75.00	2,504.00	39.71	99,422.19
1982	119,247.00	75.00	1,589.96	40.48	64,355.96
1983	374,107.00	75.00	4,988.09	41.26	205,792.57
1984	1,052,235.00	75.00	14,029.78	42.04	589,825.22
1985	3,584,122.00	75.00	47,788.23	42.83	2,046,799.64
1986	3,576,787.00	75.00	47,690.43	43.63	2,080,688.23
1987	4,620,899.00	75.00	61,611.91	44.43	2,737,488.48
1988	3,206,902.00	75.00	42,758.64	45.24	1,934,340.38
1989	3,643,208.00	75.00	48,576.05	46.05	2,237,137.43
1990	4,551,396.00	75.00	60,685.20	46.87	2,844,534.75
1991	4,272,037.00	75.00	56,960.42	47.70	2,716,896.61
1992	5,063,416.00	75.00	67,512.13	48.53	3,276,378.24
1993	4,111,279.00	75.00	54,816.98	49.37	2,706,087.05
1994	4,516,823.00	75.00	60,224.23	50.21	3,023,635.37

Evergy - Kansas Metro
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And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *75* ***Survivor Curve:*** *R2.5*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1995	3,540,194.00	75.00	47,202.53	51.05	2,409,886.15
1996	3,756,664.00	75.00	50,088.79	51.91	2,599,872.99
1997	3,000,274.00	75.00	40,003.60	52.76	2,110,627.82
1998	5,411,635.00	75.00	72,155.04	53.62	3,869,211.28
1999	3,351,914.00	75.00	44,692.13	54.49	2,435,240.76
2000	7,098,516.00	75.00	94,646.76	55.36	5,239,568.80
2001	5,097,358.00	75.00	67,964.69	56.24	3,822,038.20
2002	6,470,305.00	75.00	86,270.62	57.11	4,927,343.18
2003	12,620,895.00	75.00	168,278.39	58.00	9,759,852.21
2004	11,025,170.00	75.00	147,002.08	58.89	8,656,592.38
2005	9,967,962.00	75.00	132,905.99	59.78	7,945,057.39
2006	17,212,137.00	75.00	229,494.87	60.68	13,924,641.28
2007	19,687,008.00	75.00	262,493.11	61.58	16,163,371.31
2008	21,892,694.00	75.00	291,902.22	62.48	18,238,059.91
2009	17,143,176.00	75.00	228,575.39	63.39	14,488,725.65
2010	9,074,138.00	75.00	120,988.35	64.30	7,779,451.26
2011	8,303,644.00	75.00	110,715.11	65.21	7,220,124.75
2012	8,676,565.00	75.00	115,687.39	66.13	7,650,523.12
2013	8,906,862.00	75.00	118,758.01	67.05	7,963,088.43
2014	7,166,191.00	75.00	95,549.09	67.98	6,495,158.43
2015	20,501,545.00	75.00	273,353.59	68.90	18,835,186.52
2016	12,142,965.00	75.00	161,906.00	69.84	11,306,737.88
2017	15,216,023.00	75.00	202,880.05	70.77	14,357,449.18
2018	9,527,535.00	75.00	127,033.64	71.70	9,108,777.26
2019	10,574,832.00	75.00	140,997.58	72.64	10,242,471.34
2020	10,614,483.00	75.00	141,526.26	73.58	10,414,042.01
2021	13,267,507.00	75.00	176,899.87	74.53	13,183,820.90

Evergy - Kansas Metro
Electric Division
366.00 Underground Conduit
Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *75* ***Survivor Curve:*** *R2.5*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
Total	346,026,908.00	75.00	4,613,686.29	59.75	275,656,709.69

Composite Average Remaining Life ... 59.75 Years

Evergy - Kansas Metro
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *70* ***Survivor Curve:*** *S2*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1945	33.00	70.00	0.47	15.31	7.22
1949	23,032.00	70.00	329.03	16.77	5,518.82
1950	27,609.00	70.00	394.41	17.16	6,766.22
1951	20,246.00	70.00	289.23	17.54	5,074.37
1952	84,300.00	70.00	1,204.29	17.94	21,605.69
1953	89,019.00	70.00	1,271.70	18.34	23,328.05
1954	258,255.00	70.00	3,689.36	18.75	69,193.53
1955	359,717.00	70.00	5,138.81	19.17	98,526.78
1956	222,126.00	70.00	3,173.23	19.60	62,190.77
1957	290,887.00	70.00	4,155.53	20.03	83,248.76
1958	361,638.00	70.00	5,166.26	20.47	105,778.21
1959	315,378.00	70.00	4,505.40	20.93	94,280.71
1960	350,743.00	70.00	5,010.61	21.38	107,150.61
1961	251,186.00	70.00	3,588.37	21.85	78,418.18
1962	386,540.00	70.00	5,522.00	22.33	123,305.97
1963	289,788.00	70.00	4,139.83	22.81	94,449.88
1964	290,214.00	70.00	4,145.91	23.31	96,650.81
1965	213,170.00	70.00	3,045.29	23.82	72,528.27
1966	372,448.00	70.00	5,320.69	24.33	129,470.58
1967	429,780.00	70.00	6,139.71	24.86	152,621.02
1968	987,404.00	70.00	14,105.77	25.40	358,217.86
1969	575,628.00	70.00	8,223.26	25.94	213,319.12
1970	677,562.00	70.00	9,679.46	26.50	256,471.22
1971	573,974.00	70.00	8,199.63	27.07	221,941.56
1972	527,093.00	70.00	7,529.90	27.65	208,166.70
1973	376,500.00	70.00	5,378.57	28.24	151,882.90
1974	469,938.00	70.00	6,713.40	28.84	193,614.93

Evergy - Kansas Metro
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *70* ***Survivor Curve:*** *S2*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
1975	847,446.00	70.00	12,106.37	29.46	356,608.97
1976	599,585.00	70.00	8,565.50	30.08	257,668.92
1977	656,664.00	70.00	9,380.91	30.72	288,171.30
1978	8,697,305.00	70.00	124,247.22	31.37	3,898,031.24
1979	1,312,160.00	70.00	18,745.14	32.04	600,505.20
1980	1,059,307.00	70.00	15,132.96	32.71	495,062.40
1981	1,095,562.00	70.00	15,650.89	33.40	522,773.55
1982	147,939.00	70.00	2,113.41	34.11	72,080.51
1983	1,360,281.00	70.00	19,432.59	34.82	676,653.00
1984	1,737,936.00	70.00	24,827.66	35.55	882,535.34
1985	1,565,846.00	70.00	22,369.23	36.29	811,800.91
1986	553,068.00	70.00	7,900.97	37.04	292,680.02
1987	1,323,453.00	70.00	18,906.47	37.81	714,919.86
1988	1,082,150.00	70.00	15,459.29	38.59	596,615.32
1989	1,917,583.00	70.00	27,394.04	39.39	1,078,993.32
1990	2,277,261.00	70.00	32,532.30	40.19	1,307,582.09
1991	2,647,841.00	70.00	37,826.30	41.01	1,551,262.72
1992	3,040,626.00	70.00	43,437.52	41.84	1,817,624.81
1993	2,603,047.00	70.00	37,186.39	42.69	1,587,365.47
1994	944,255.00	70.00	13,489.36	43.54	587,390.34
1995	1,198,467.00	70.00	17,120.96	44.41	760,361.47
1996	843,969.00	70.00	12,056.70	45.29	546,067.04
1997	97,394.00	70.00	1,391.34	46.18	64,253.53
1998	2,309,735.00	70.00	32,996.22	47.08	1,553,458.86
1999	668,069.00	70.00	9,543.84	47.99	458,038.34
2000	11,697,964.00	70.00	167,113.78	48.91	8,173,946.04
2001	196,939.00	70.00	2,813.41	49.84	140,231.37

Evergy - Kansas Metro
Electric Division
369.00 Services

Original Cost Of Utility Plant In Service
And Development Of Composite Remaining Life as of December 31, 2021
Based Upon Broad Group/Remaining Life Procedure and Technique

Average Service Life: *70* ***Survivor Curve:*** *S2*

Year	*Original Cost*	*Avg. Service Life*	*Avg. Annual Accrual*	*Avg. Remaining Life*	*Future Annual Accruals*
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2002	955,630.00	70.00	13,651.86	50.78	693,262.38
2003	4,604,147.00	70.00	65,773.53	51.73	3,402,406.14
2004	1,855,237.00	70.00	26,503.39	52.68	1,396,272.86
2005	608,861.00	70.00	8,698.01	53.64	466,586.24
2006	1,574,434.00	70.00	22,491.92	54.61	1,228,318.71
2007	226,737.00	70.00	3,239.10	55.58	180,042.05
2008	7,270,804.00	70.00	103,868.64	56.56	5,875,111.24
2009	3,949,652.00	70.00	56,423.60	57.55	3,246,901.55
2010	6,740,063.00	70.00	96,286.62	58.53	5,635,842.36
2011	5,663,052.00	70.00	80,900.75	59.52	4,815,330.16
2012	7,633,503.00	70.00	109,050.05	60.51	6,599,000.19
2013	10,090,912.00	70.00	144,155.90	61.51	8,866,826.56
2014	7,919,145.00	70.00	113,130.65	62.50	7,071,206.32
2015	6,752,365.00	70.00	96,462.36	63.50	6,125,615.80
2016	11,659,599.00	70.00	166,565.71	64.50	10,743,687.54
2017	11,961,653.00	70.00	170,880.77	65.50	11,192,778.91
2018	9,742,219.00	70.00	139,174.57	66.50	9,255,130.27
2019	11,764,252.00	70.00	168,060.75	67.50	11,344,101.10
2020	11,659,611.00	70.00	166,565.88	68.50	11,409,763.64
2021	10,628,184.00	70.00	151,831.21	69.50	10,552,268.03
Total	194,566,120.00	70.00	2,779,516.19	55.13	153,226,862.71

Composite Average Remaining Life ... 55.13 Years

CERTIFICATE OF SERVICE

23-EKCE-775-RTS

I, the undersigned, hereby certify that a true and correct copy of the above and foregoing document was served by electronic service on this 29th day of August, 2023, to the following:

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