

**MISSOURI PUBLIC SERVICE COMMISSION**

**STAFF REPORT  
COST OF SERVICE  
REVENUE REQUIREMENT**

**APPENDIX 3**

Other Staff Schedules

**THE EMPIRE DISTRICT ELECTRIC COMPANY**

**CASE NO. ER-2014-0351**

*Jefferson City, Missouri  
January 2015*

# THE VALUE *of* ELECTRICITY.



You depend on it every minute of every day. In fact, no other single product touches so many aspects of our daily lives or delivers more value than electricity. It keeps our homes comfortable, powers communication and technology, lights our communities, and fuels business and industry. ***It's a big job.***

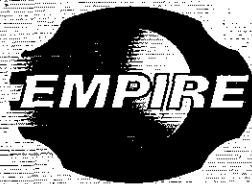
That's why we're always here, working to provide energy that is safe, reliable, environmentally responsible, and a good value.



## COMPARE THE COST



A home using 1000 kilowatt hours of energy per month has a bill of about \$120\*. That's about \$4 a day to power your entire home - about the same price as a fast food meal, a specialty coffee, or a gallon of gas. **That's value.**



[www.empiredistrict.com](http://www.empiredistrict.com)

\*Based on rates as of May 31, 2013, for a Missouri residential customer of Empire District.

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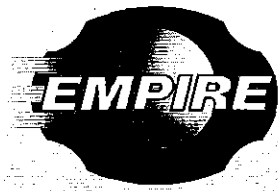
You depend on it every minute of every day. In fact, no other single product touches so many aspects of our daily lives or delivers more value than electricity. It keeps our homes comfortable, powers communication and technology, lights our communities, and fuels business and industry.

***It's a big job.***

**That's why we're always here, working to provide energy that is safe, reliable, environmentally responsible, and a good value.**



**COMPARE THE COST.** Consider your family's monthly cost for mobile devices, satellite television, or high-speed internet service. Electricity powers all of them, and your entire home, for a comparable cost.\* **That's value.**



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\*Based on a home using 1000 kilowatt hours of energy per month. Rates as of May 31, 2013, for a Missouri residential customer of Empire District.

**Schedule JAR(DEP)-1**  
**The Empire District Electric Company**  
**Staff Recommended Annual Depreciation Rates**  
**ER-2014-0351**

Account Number	Account Description	Recommended Retirement Rate (%)	Recommended Net Salvage	Reccomended Depreciation Rate (%)
<b>STEAM PRODUCTION PLANT</b>				
<b>Riverton 8 &amp; Common</b>				
311	Structures and Improvements	3.51%	-5.00%	3.69%
312	Boiler Plant Equipment	2.94%	-5.00%	3.09%
314	Turbogenerator Units	2.28%	-5.00%	2.39%
315	Accessory Electric Equipment	1.75%	-5.00%	1.84%
316	Miscellaneous Power Plant Equipment	5.02%	-5.00%	5.27%
<b>Asbury</b>				
311	Structures and Improvements	2.68%	-5.00%	2.81%
312	Boiler Plant Equipment	5.03%	-5.00%	5.28%
314	Turbogenerator Units	2.70%	-5.00%	2.84%
315	Accessory Electric Equipment	3.14%	-5.00%	3.30%
316	Miscellaneous Power Plant Equipment	3.76%	-5.00%	3.95%
<b>Iatan 1</b>				
311	Structures and Improvements	1.99%	-5.00%	2.09%
312	Boiler Plant Equipment	3.02%	-5.00%	3.17%
314	Turbogenerator Units	2.32%	-5.00%	2.44%
315	Accessory Electric Equipment	3.89%	-5.00%	4.08%
316	Miscellaneous Power Plant Equipment	3.11%	-5.00%	3.27%
<b>Iatan 2</b>				
311	Structures and Improvements	2.00%	-5.00%	2.10%
312	Boiler Plant Equipment	2.00%	-5.00%	2.10%
314	Turbogenerator Units	2.00%	-5.00%	2.10%
315	Accessory Electric Equipment	2.00%	-5.00%	2.10%
316	Miscellaneous Power Plant Equipment	2.00%	-5.00%	2.10%
<b>Iatan Common</b>				
311	Structures and Improvements	2.00%	-5.00%	2.10%
312	Boiler Plant Equipment	2.00%	-5.00%	2.10%
314	Turbogenerator Units	2.00%	-5.00%	2.10%
315	Accessory Electric Equipment	2.00%	-5.00%	2.10%
316	Miscellaneous Power Plant Equipment	2.00%	-5.00%	2.10%
<b>Plum Point</b>				
311	Structures and Improvements	2.00%	-5.00%	2.10%
312	Boiler Plant Equipment	2.00%	-5.00%	2.10%
314	Turbogenerator Units	2.00%	-5.00%	2.10%
315	Accessory Electric Equipment	2.00%	-5.00%	2.10%
316	Miscellaneous Power Plant Equipment	2.00%	-5.00%	2.10%
<b>HYDRAULIC PRODUCTION PLANT</b>				
331	Structures and Improvements	1.91%	-5.00%	2.01%
332	Reservoirs, Dams and Waterways	0.93%	-5.00%	0.98%
333	Waterwheels, Turbines and Generators	2.84%	-5.00%	2.98%
334	Accessory Electric Equipment	1.87%	-5.00%	1.96%
335	Miscellaneous Power Plant Equipment	3.36%	-5.00%	3.53%

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The Empire District Electric Company  
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Account Number	Account Description	Recommended Retirement Rate (%)	Recommended Net Salvage	Reccomended Depreciation Rate (%)
<b>OTHER PRODUCTION PLANT</b>				
<b>Riverton 9,10 &amp;11</b>				
341	Structures and Improvements	1.67%	-2.00%	1.70%
342	Fuel Holders, Producers and Access.	2.00%	-2.00%	2.04%
343	Prime Movers	2.11%	4.00%	2.03%
344	Generators	2.00%	4.00%	1.92%
345	Accessory Electric Equipment	1.91%	-2.00%	1.95%
346	Miscellaneous Power Plant Equipment	2.00%	-2.00%	2.04%
<b>Riverton 12</b>				
341	Structures and Improvements	2.15%	-2.00%	2.19%
342	Fuel Holders, Producers and Access.	2.97%	-2.00%	3.03%
343	Prime Movers	2.43%	4.00%	2.33%
344	Generators	2.17%	4.00%	2.08%
345	Accessory Electric Equipment	1.12%	-2.00%	1.14%
346	Miscellaneous Power Plant Equipment	2.70%	-2.00%	2.75%
<b>Energy Center 1&amp;2</b>				
341	Structures and Improvements	2.15%	-2.00%	2.19%
342	Fuel Holders, Producers and Access.	2.97%	-2.00%	3.03%
343	Prime Movers	2.43%	4.00%	2.33%
344	Generators	2.17%	4.00%	2.08%
345	Accessory Electric Equipment	1.12%	-2.00%	1.14%
346	Miscellaneous Power Plant Equipment	2.70%	-2.00%	2.75%
<b>Energy Center 3&amp;4 (FT8)</b>				
341	Structures and Improvements	2.00%	-2.00%	2.04%
342	Fuel Holders, Producers and Access.	2.00%	-2.00%	2.04%
343	Prime Movers	2.06%	4.00%	1.98%
344	Generators	2.01%	4.00%	1.93%
345	Accessory Electric Equipment	2.01%	-2.00%	2.05%
346	Miscellaneous Power Plant Equipment	2.00%	-2.00%	2.04%
<b>Stateline CT</b>				
341	Structures and Improvements	4.20%	-2.00%	4.28%
342	Fuel Holders, Producers and Access.	2.27%	-2.00%	2.32%
343	Prime Movers	3.67%	4.00%	3.52%
344	Generators	2.72%	4.00%	2.61%
345	Accessory Electric Equipment	2.36%	-2.00%	2.41%
346	Miscellaneous Power Plant Equipment	3.80%	-2.00%	3.88%
<b>Stateline CC</b>				
341	Structures and Improvements	2.07%	-2.00%	2.11%
342	Fuel Holders, Producers and Access.	4.52%	-2.00%	4.61%
343	Prime Movers	2.11%	4.00%	2.03%
344	Generators	2.54%	4.00%	2.44%
345	Accessory Electric Equipment	2.15%	-2.00%	2.19%
346	Miscellaneous Power Plant Equipment	2.04%	-2.00%	2.08%

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Account Number	Account Description	Recommended Retirement Rate (%)	Recommended Net Salvage	Reccomended Depreciation Rate (%)
<b>TRANSMISSION PLANT</b>				
352	Structures & Improvements	1.82%	-15.00%	2.09%
353	Station Equipment	2.00%	-10.00%	2.20%
354	Towers & Fixtures	1.54%	-25.00%	1.92%
355	Poles & Fixtures	1.67%	-100.00%	3.33%
356	Overhead Conductors	1.54%	-40.00%	2.15%
<b>DISTRIBUTION PLANT</b>				
361	Structures & Improvements	1.67%	-25.00%	2.08%
362	Station Equipment	2.22%	15.00%	1.89%
364	Poles, Towers & Fixtures	2.17%	-100.00%	4.35%
365	Overhead Conductors	1.89%	-100.00%	3.77%
366	Underground Conduit	2.70%	-45.00%	3.92%
367	Underground Conductors	3.13%	-15.00%	3.59%
368	Transformers	2.22%	-25.00%	2.78%
369	Services	2.50%	-100.00%	5.00%
370	Meters	2.27%	0.00%	2.27%
371	Meter Installations	4.00%	-45.00%	5.80%
373	Street Lighting	2.08%	-50.00%	3.13%
<b>GENERAL PLANT</b>				
390	Structures & Improvements	2.50%	-10.00%	2.75%
391.1	Office Furniture and Equipment	5.00%	0.00%	5.00%
391.2	Computer Equipment	10.00%	0.00%	10.00%
392	Transportation Equipment	8.33%	15.00%	7.08%
393	Stores Equipment	3.33%	5.00%	3.17%
394	Tools, Shop & Garage Equipment	5.00%	10.00%	4.50%
395	Laboratory Equipment	2.63%	0.00%	2.63%
396	Power Operated Equipment	6.67%	5.00%	6.33%
397	Communication Equipment	4.00%	0.00%	4.00%
398	Miscellaneous Equipment	4.55%	0.00%	4.55%