

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	Recommended Depreciation Rate (%)
STEAM PRODUCTION PLANT				
Riverton 8 & Common				
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%
Asbury				
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%
Iatan 1				
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%
Iatan 2				
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%
Iatan Common				
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%
Plum Point				
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%
HYDRAULIC PRODUCTION PLANT				
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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OTHER PRODUCTION PLANT				
Riverton 9,10 &11				
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%
Riverton 12				
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%
Energy Center 1&2				
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%
Energy Center 3&4 (FT8)				
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%
Stateline CT				
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%
Stateline CC				
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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TRANSMISSION PLANT				
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%
DISTRIBUTION PLANT				
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%
GENERAL PLANT				
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%