

ER-2005-0436

**AQUILA NETWORKS - ST. JOSEPH LIGHT AND POWER (ELECTRIC)  
DEPRECIATION RATES**

<b>Account Number</b>	<b>Description</b>	<b>ASL (Years)</b>	<b>Net Salvage</b>	<b>Depreciation Rate</b>
<b><u>STEAM PRODUCTION PLANT</u></b>				
<b><u>LAKE ROAD</u></b>				
311.120	Structures and Improvements	54	-2.7%	1.90%
312.120	Boiler Plant Equipment	48	-3.7%	2.16%
312.002	Boiler Plant - Pollution	48	-3.7%	2.16%
314.120	Turbogenerator Units	44	-2.6%	2.33%
315.120	Accessory Electric Equipment	43	-1.8%	2.37%
316.120	Miscellaneous Power Plant Equipment	40	-15.8%	2.90%
<b><u>IATAN</u></b>				
311.110	Structures and Improvements	54	0.5%	1.84%
312.110	Boiler Plant Equipment	48	2.3%	2.04%
314.110	Turbogenerator Units	44	-1.2%	2.30%
315.110	Accessory Electric Equipment	43	-0.6%	2.34%
316.110	Miscellaneous Power Plant Equipment	40	0.6%	2.49%
<b><u>OTHER PRODUCTION PLANT</u></b>				
341.000	Structures and Improvements	60	-5.0%	1.75%
342.000	Fuel Holders, Producers and Access.	34	-5.0%	3.09%
343.000	Prime Movers	22	-5.1%	4.78%
344.000	Generators	28	-15.2%	4.11%
345.000	Accessory Electric Equipment	37	-5.0%	2.84%
346.000	Miscellaneous Power Plant Equipment	28	0.0%	3.57%
<b><u>TRANSMISSION PLANT</u></b>				
352.000	Structures and Improvements	60	-10.0%	1.83%
353.000	Station Equipment	60	-2.0%	1.70%
353.000	Station Equipment - Lake Road	60	-2.0%	1.70%
353.000	Station Equipment - Iatan	60	-2.0%	1.70%
354.000	Towers and Fixtures	54	0.0%	1.85%
355.000	Poles and Fixtures	55	-61.0%	2.93%
356.000	Overhead Conductors and Devices	62	-44.0%	2.32%
357.000	Underground Conduit	66	-12.0%	1.70%
358.000	Underground Conductors and Devices	49	-22.0%	2.49%
<b><u>DISTRIBUTION PLANT</u></b>				
361.000	Structures and Improvements	62	0.0%	1.61%
362.000	Station Equipment	48	0.0%	2.08%
364.000	Poles, Towers and Fixtures	46	-79.0%	3.89%
365.000	Overhead Conductors and Devices	60	-31.0%	2.18%

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<b>Account Number</b>	<b>Description</b>	<b>ASL (Years)</b>	<b>Net Salvage</b>	<b>Depreciation Rate</b>
366.000	Underground Conduit	66	-12.0%	1.70%
367.000	Underground Conductors and Devices	49	-22.0%	2.49%
368.000	Line Transformers	33	-14.0%	3.45%
369.001	Overhead Services	55	-100.0%	3.64%
369.002	Underground Services	38	-16.0%	3.05%
370.000	Meters	53	-6.0%	2.00%
371.000	I.O.C.P.	26	-33.0%	5.12%
373.000	Street Lighting and Signal Systems	34	-8.0%	3.18%
<b><u>GENERAL PLANT</u></b>				
390.000	Structures and Improvements	45	-23.0%	2.73%
391.001	Office Furniture and Equipment	24	0.0%	4.17%
391.003	Computer Hardware	8	0.0%	12.50%
391.004	Computer Software	9	0.0%	11.11%
391.011	SJ Off-Machines 1987	24	0.0%	4.17%
392.000	Transportation Equipment	8	10.0%	11.25%
393.000	Stores Equipment	27	0.0%	3.70%
394.000	Tools, Shop and Garage Equipment	28	-3.0%	3.68%
395.000	Laboratory Equipment	28	4.0%	3.43%
396.000	Power Operated Equipment	22	2.0%	4.45%
397.000	Communication Equipment	27	0.0%	3.70%
398.000	Miscellaneous Equipment	24	11.0%	3.71%
<b><u>COMMON UTILITY</u></b>				
389.010	Land and Land Rights			
390.000	Structures and Improvements-Own	45	-13.0%	2.51%
391.001	Office Furniture and Equipment	24	0.0%	4.17%
391.003	Computer Hardware	8	0.0%	12.50%
391.004	Computer Software	9	0.0%	11.11%
391.011	Office Machines	24	0.0%	4.17%
392.000	Transportation Equipment	8	10.0%	11.25%
393.000	Stores Equipment	27	0.0%	3.70%
394.000	Tools, Shop and Garage Equipment	28	-3.0%	3.68%
395.000	Laboratory Equipment	28	4.0%	3.43%
396.000	Power Operated Equipment	22	2.0%	4.45%
397.000	Communication Equipment	27	0.0%	3.70%
398.000	Miscellaneous Equipment	24	11.0%	3.71%

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**AQUILA NETWORKS - ST. JOSEPH LIGHT AND POWER (ELECTRIC)  
DEPRECIATION RATES**

<b>Account Number</b>	<b>Description</b>	<b>ASL (Years)</b>	<b>Net Salvage</b>	<b>Depreciation Rate</b>
<b><u>CORPORATE (SHARE OF UCU)</u></b>				
390.001	Structures and Improvements-Own	45	0.0%	2.22%
391.001	Office Furniture and Equipment	24	0.0%	4.17%
391.003	Computer Hardware	8	0.0%	12.50%
391.004	Computer Software	9	0.0%	11.11%
391.005	Office Furniture & Equip Computer Dev	9	0.0%	11.11%
392.000	Transportation Equipment	8		12.50%
394.000	Tools, Shop and Garage Equipment	28	0.0%	3.57%
395.000	Laboratory Equipment	28	0.0%	3.57%
397.000	Communication Equipment	27	0.0%	3.70%
398.000	Miscellaneous Equipment	24	0.0%	4.17%

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**AQUILA NETWORKS - MISSOURI PUBLIC SERVICE  
DEPRECIATION RATES**

Account Number	Description	ASL (Years)	Net Salvage	Depreciation Rate
<b><u>STEAM PRODUCTION PLANT</u></b>				
<b><u>JEFFERY</u></b>				
311.110	Structures and Improvements	54	-0.8%	1.87%
312.110	Boiler Plant Equipment	48	-1.0%	2.10%
312.000	Boiler Pollution Equipment	48	-1.0%	2.10%
314.110	Turbogenerator Units	44	-1.7%	2.31%
315.110	Accessory Electric Equipment	43	-1.8%	2.37%
316.110	Miscellaneous Power Plant Equipment	40	-3.4%	2.59%
<b><u>SIBLEY</u></b>				
311.120	Structures and Improvements	54	-1.1%	1.87%
312.120	Boiler Plant Equipment	48	-5.2%	2.19%
312.000	Boiler Pollution Equipment	48	-5.2%	2.19%
314.120	Turbogenerator Units	44	-2.6%	2.33%
315.120	Accessory Electric Equipment	43	-3.0%	2.40%
316.120	Miscellaneous Power Plant Equipment	40	-0.1%	2.50%
<b><u>OTHER PRODUCTION PLANT</u></b>				
341.000	Structures and Improvements	60	-4.9%	1.75%
342.000	Fuel Holders, Producers and Access.	34	-4.9%	3.09%
343.000	Prime Movers	22	-5.8%	4.81%
343.100	Wind Turbines	22	-5.0%	4.77%
344.000	Generators	28	-6.4%	3.80%
345.000	Accessory Electric Equipment	37	-5.4%	2.85%
346.000	Miscellaneous Power Plant Equipment	28	0.0%	3.57%
<b><u>GREENWOOD</u></b>				
341.000	Structures and Improvements	60	-4.9%	1.75%
342.000	Fuel Holders, Producers and Access.	34	-4.9%	3.09%
343.000	Prime Movers	22	-5.8%	4.81%
344.000	Generators	28	-6.4%	3.80%
345.000	Accessory Electric Equipment	37	-5.4%	2.85%
346.000	Miscellaneous Power Plant Equipment	28	0.0%	3.57%
<b><u>SOUTH HARPER</u></b>				
341.000	Structures and Improvements	60	-4.9%	1.75%
342.000	Fuel Holders, Producers and Access.	34	-4.9%	3.09%
343.000	Prime Movers	22	-5.8%	4.81%
344.000	Generators	28	-6.4%	3.80%
345.000	Accessory Electric Equipment	37	-5.4%	2.85%

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**AQUILA NETWORKS - MISSOURI PUBLIC SERVICE  
DEPRECIATION RATES**

346.000	Miscellaneous Power Plant Equipment	28	0.0%	3.57%
<b><u>TRANSMISSION PLANT</u></b>				
352.000	Structures and Improvements	60	-10.0%	1.83%
353.000	Station Equipment	60	-2.0%	1.70%
354.000	Towers and Fixtures	54	0.0%	1.85%
355.000	Poles and Fixtures	55	-61.0%	2.93%
356.000	Overhead Conductors and Devices	62	-44.0%	2.32%
358.000	Underground Conductors and Devices	49	-22.0%	2.49%
<b><u>DISTRIBUTION PLANT</u></b>				
361.000	Structures and Improvements	62	0.0%	1.61%
362.000	Station Equipment	48	0.0%	2.08%
364.000	Poles, Towers and Fixtures	46	-79.0%	3.89%
365.000	Overhead Conductors and Devices	60	-31.0%	2.18%
366.000	Underground Conduit	66	-12.0%	1.70%
367.000	Underground Conductors and Devices	49	-22.0%	2.49%
368.000	Line Transformers	33	-14.0%	3.45%
369.001	Overhead Services	55	-100.0%	3.64%
369.002	Underground Services	38	-16.0%	3.05%
370.001	Meters	53	-6.0%	2.00%
370.002	Load Research Meters	14	0.0%	7.14%
371.000	I.O.C.P.	26	-33.0%	5.12%
373.000	Street Lighting and Signal Systems	34	-8.0%	3.18%
<b><u>GENERAL PLANT</u></b>				
390.001	Structures and Improvements	45	-23.0%	2.73%
391.001	Office Furniture and Equipment	24	0.0%	4.17%
391.003	Computer Hardware	8	0.0%	12.50%
391.004	Computer Software	9	0.0%	11.11%
391.005	Computer Systems Development	9	0.0%	11.11%
392.000	Transportation Equipment	8	10.0%	11.25%
393.000	Stores Equipment	27	0.0%	3.70%
394.000	Tools, Shop and Garage Equipment	28	-3.0%	3.68%
395.000	Laboratory Equipment	28	4.0%	3.43%
396.000	Power Operated Equipment	22	2.0%	4.45%
397.000	Communication Equipment	27	0.0%	3.70%
398.000	Miscellaneous Equipment	24	11.0%	3.71%

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**AQUILA NETWORKS - MISSOURI PUBLIC SERVICE  
DEPRECIATION RATES**

<u>COMMON UTILITY</u>				
390.001	Structures and Improvements	45	-13.0%	2.51%
391.001	Office Furniture and Equipment	24	0.0%	4.17%
391.003	Computer Hardware	8	0.0%	12.50%
391.004	Computer Software	9	0.0%	11.11%
392.000	Transportation Equipment	8	10.0%	11.25%
393.000	Stores Equipment	27	0.0%	3.70%
394.000	Tools, Shop and Garage Equipment	28	-3.0%	3.68%
395.000	Laboratory Equipment	28	4.0%	3.43%
396.000	Power Operated Equipment	22	2.0%	4.45%
397.000	Communication Equipment	27	0.0%	3.70%
398.000	Miscellaneous Equipment	24	11.0%	3.71%

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**AQUILA NETWORKS - MISSOURI PUBLIC SERVICE  
DEPRECIATION RATES**

**CORPORATE (SHARE OF UCU)**

390.001	Structures and Improvements	45	0%	2.22%
391.001	Office Furniture and Equipment	24	0%	4.17%
391.003	Computer Hardware	8	0%	12.50%
391.004	Computer Software	9	0%	11.11%
391.005	Office Furniture & Equip Computer Dev	9	0%	11.11%
392.000	Transportation Equipment	8	0%	12.50%
394.000	Tools, Shop and Garage Equipment	28	0%	3.57%
395.000	Laboratory Equipment	28	0%	3.57%
397.000	Communication Equipment	27	0%	3.70%
398.000	Miscellaneous Equipment	24	0%	4.17%