

ELKHORN RURAL PUBLIC POWER DISTRICT

POLICY #1201

FINANCIAL POLICY – DEPRECIATION

DEPRECIATION RATES:

The depreciation rates for the various classes of assets are as follows:

Transmission Plant	2.75%
Distribution Plant	2.80%
Turtle Meter A/C 370.1	10.00%
General Plant - Structures & Improvements	
Wood	3.00%
Metal & Masonary	2.00%
Irrigation Radio & Scada Equipment	10.00%
Office Furniture & Equip	7.00%
Computer Equipment	20.00%
Transportation Equipment	14.00%
Power Operated Equipment	11.00%
Communications Equipment	7.00%
Laboratory Equipment	6.00%
Stores Equipment	6.00%
Tools, Shop, Garage Equipment	6.00%
Miscellaneous Equipment	6.00%

Adopted: April 13, 2004

Revised: October 13, 2009