

**Exhibit No.:**  
**Issue(s):**  
**Witness/Type of Exhibit:**  
**Sponsoring Party:**  
**Case No.:**

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Expense  
Robinett/Rebuttal  
Public Counsel  
GR-2019-0077

**REBUTTAL TESTIMONY**

**OF**

**JOHN A. ROBINETT**

Submitted on Behalf of the Office of the Public Counsel

**UNION ELECTRIC COMPANY  
D/B/A AMEREN MISSOURI**

FILE NO. GR-2019-0077

June 7, 2019



**REBUTTAL TESTIMONY  
OF  
JOHN A. ROBINETT  
AMEREN MISSOURI GAS  
CASE NO. GR-2019-0077**

1 **Q. What is your name and what is your business address?**

2 A. John A. Robinett, PO Box 2230, Jefferson City, Missouri 65102.

3 **Q. By whom are you employed and in what capacity?**

4 A. I am employed by the Missouri Office of the Public Counsel (“OPC”) as a Utility Engineering  
5 Specialist.

6 **Q. Have you previously provided testimony before the Missouri Public Service  
7 Commission?**

8 A. Yes. I have previously provided testimony before the Missouri Public Service  
9 Commission, both as a witness for Commission Staff (“Staff”) and as a witness for OPC.

10 **Q. What is your work and educational background?**

11 A. A copy of my work and educational experience is attached to this testimony as Schedule  
12 JAR-R-1.

13 **Q. What is the purpose of your rebuttal testimony?**

14 A. I rebut the direct testimony of Ameren Missouri Gas’ (Ameren Missouri or Company)  
15 consultant John F. Wiedmayer of Gannett Flemming and the Staff’s Report Cost of Service  
16 depreciation recommendations.

17 **Q. What did the Commission Staff recommend?**

18 A. Below is the entirety of Staff’s depreciation rate discussion from its Staff Report Cost of  
19 Service, p. 84 para 1.

20 **VII. Depreciation**

21 **A. Summary**

22 During the data request period, Staff requested data to support the  
23 2014 depreciation study and an update of plant additions and retirements

1 through December 31, 2018 in Staff Data Request Nos. 0238, 0239, and  
2 0240. On April 11, 2019, Staff received the responses to Staff Data Request  
3 Nos. 0239 and 0240. Staff will use all Ameren Missouri proposed  
4 depreciation rates<sup>60</sup> until Staff can perform a depreciation study of its own.  
5 Staff will amend the depreciation schedule as necessary in Staff's rebuttal  
6 testimony.<sup>1</sup>

7 *Staff Expert/Witness: David Buttig, PE*

8 **Q. What is your response to the Staff's Report Cost of Service regarding depreciation?**

9 A. Since the Staff did not conduct any independent depreciation analysis, there is nothing  
10 requiring response.

11 **Q. What is Ameren Missouri's position on General Plant Amortization?**

12 A. Ameren Missouri's consultant John Wiedmayer does not expressly discuss Ameren  
13 Missouri's general plant amortization request. He does discuss the Company's request to  
14 use vintage year depreciation at page 45 of 138 in his attachment Schedule JFW-D1. The  
15 Federal Energy Regulatory Commission (FERC) refers to "vintage year depreciation" as  
16 General Plant Amortization with the Uniform System of Accounts ("USoA") 391, 391.2  
17 393-395, and 397-398. Ameren Missouri proposes the following general plant  
18 amortization periods for each FERC USoA account:

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<sup>1</sup> Footnote in original. "Depreciation rates found in Schedule JFW-D1 pages 50 and 51 of the Direct Testimony of John F. Wiedmayer filed in this case." Staff Direct COS Report, 84 n.60.

ACCT	TITLE	AMORTIZATION PERIOD, YEARS
391,	Office Furniture and Equipment	15
391.2,	Personal Computers	5
393,	Stores Equipment	20
394,	Tools, Shop and Garage Equipment	20
395,	Laboratory Equipment	20
397,	Communication Equipment	15
398,	Miscellaneous Equipment	15

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**Q. Has the Federal Energy Regulatory Commission (“FERC”) provided any guidance on the issue of general plant amortization or vintage accounting?**

A. Yes. FERC issued Accounting Release Number 15 (AR-15), Vintage Year Accounting for General Plant Accounts, dated January 1, 1997. AR-15 allows utilities to use a simplified method of accounting for general plant assets, (referred to as “General Property”) excluding structures and improvements. The AR-15 accounting release allows high-volume, low-cost assets to be amortized over the associated useful life, eliminates the need to track individual assets, and allows a retirement to be booked at the end of the theoretical depreciable life. FERC’s AR-15 lists certain general plant accounts for which vintage year accounting might be reasonable. Attached as schedule JAR-R-2 is a list of the FERC Accounting Releases along with the language of AR-15 describing vintage year accounting.

1           For example, the true-up cutoff date for plant additions is May 31, 2019, and the  
2 requested amortization period for account 391, Office Furniture and Equipment, is 15  
3 years. Going back 15 years means that any remaining asset on the books must have been  
4 placed into service after May 31, 2004. So any plant that is older than a May 31, 2004 in-  
5 service date needs to be retired as those assets exceed the amortization period and the  
6 Company's investment has been fully returned.

7 **Q. Do you recommend using General Plant Amortization or Vintage Year Accounting for**  
8 **General Plant Accounts?**

9 A. No.

10 **Q. Why do you not recommend the use of general plant amortization?**

11 A. General Plant Amortization threatens the ability to perform any sort of prudence review of  
12 plant added into these accounts because it fails to track retirement units and original costs.  
13 Under the General Plant Amortization method, or Vintage Amortization method, only two  
14 values matter: the total additions for an account in a vintage year and the amortization  
15 period over which the original investment is to be recouped. The total additions do not  
16 reflect the costs per retirement unit, which is a concern because parties will not be able to  
17 audit these based on cost per unit.

18           General Plant Amortization does not yield historical data for depreciation that will  
19 differ from the amortization period for the select account. Therefore, any future  
20 depreciation study could not properly analyze the actual lives of the asset and match the  
21 actual lives with an appropriate depreciation rate. Under General Plant Amortization,  
22 amortization periods may or may not match the useful life of the assets; the retirement

1 booking results in strictly a retirement of dollars not physical assets. Depreciation is  
2 designed to determine a return of investment to the Company based on the useful lives of  
3 its assets. With General Plant Amortization, plant assets may actually retire prior to the  
4 amortization period or may survive many years past the amortization period. This method  
5 could mask the appropriate recovery period for the Company's assets.

6 **Q. Are there any other aspects of changing to General Plant Amortizations that may cause**  
7 **concern?**

8 A. Yes. I understand that if the method is approved, Ameren Missouri should retire all assets  
9 in each requested account that are older vintages than the amortization period. OPC issued  
10 data request numbers 8500, 8501, 8502, 8504, 8505, and 8506 to gain information on a  
11 total company basis by account, the expected retirements that need to be booked, and  
12 reserve reductions that would occur associated with the retirements.

13 Also, I note that additional amortizations may be needed on an account-by-account  
14 basis to correct for reserve imbalances if Ameren Missouri's request to use General Plant  
15 Amortization is approved. The Company provided appendix JFW-D1 attached to Mr.  
16 Wiedmayer's direct testimony detailing Ameren Missouri's estimates of amortizations and  
17 deficiency/imbalance amortizations. However, Mr. Wiedmayer fails to recommend the  
18 retirements that must be booked to implement the general plant amortization method.

19 **Q. Is denying the Company's proposal to change to General Plant Authorization in the**  
20 **public interest?**

21 A. Yes. Denying Ameren Missouri's proposed change, and requiring Ameren Missouri to  
22 continue its current method, is in the public interest because it enables the Commission,

1 Staff and OPC to conduct prudence reviews in that Ameren Missouri will continue to track  
2 retirements and costs, and it will provide data useful for conducting future depreciation  
3 studies that would otherwise be unavailable.

4 **Q. Do you have any recommendations if the Commission determines that general plant**  
5 **amortization is appropriate?**

6 A. Yes. If the Commission approves Ameren Missouri's request for General Plant  
7 Amortization, I recommend that the Commission order Ameren Missouri to continue  
8 specifying the original cost and associated retirement units for all additions to the accounts  
9 where General Plant Amortization accounting treatment will occur. Additionally, Ameren  
10 Missouri should retire all general plant that exceeds the amortization period.

11 **Q. If the Commission approves general plant amortization despite your concerns, what**  
12 **amount of retirements do you recommend?**

13 A. I will provide three sets of numbers for the retirements that need to be booked to effectuate  
14 general plant amortization based on Staff's accounting schedules 3 and 6, Ameren  
15 Missouri's depreciation study, and finally based on data provided by Ameren Missouri in  
16 response to OPC data request number 8501 utilizing the amortization periods contained  
17 page 45 of 138 in attachment Schedule JFW-D1. Ameren Missouri numbers will need to  
18 have five additional vintages retired from what was studied through the end of 2014.

1

Account	Description	as of 12/31/2014 Fully Accrued  Ameren Missouri	as of 6/30/18 Fully Accrued  Staff Accounting Schedule	OPC DR 8501
391	Office Furniture & Equipment	\$67,724	\$19,424	\$18,436
391.1	Mainframe Computers	Not Applicable	\$0	Not Applicable
391.2	Computer Equipment	\$223,288	\$38,517	\$7,662
391.3		Not Applicable	Not Applicable	15 year \$3,178.45      5 year \$16,715.20
393	Stores Equipment	\$6,755	\$0	\$0
394	Tools, Shop, & Garage Equipment	\$1,277,100	\$1,179,315	\$1,189,141
395	Laboratory Equipment	\$60,278	\$10,463	\$8,605
397	Power Operated Equipment	\$528,378	\$505,828	\$409,414
398	Communications Equipment	\$0	\$0	\$0

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3 **Q. Does this conclude your rebuttal testimony?**

4 **A.** Yes, it does.

## John A. Robinett

I am employed as a Utility Engineering Specialist for The Missouri Office of the Public Counsel (OPC). I began employment with OPC in August of 2016. In May of 2008, I graduated from the University of Missouri-Rolla (now Missouri University of Science and Technology) with a Bachelor of Science degree in Mechanical Engineering.

During my time as an undergraduate, I was employed as an engineering intern for the Missouri Department of Transportation (MoDOT) in their Central Laboratory located in Jefferson City, Missouri for three consecutive summers. During my time with MoDOT, I performed various qualification tests on materials for the Soil, Aggregate, and General Materials sections. A list of duties and tests performed are below:

- Compressive strength testing of 4” and 6” concrete cylinders and fracture analysis
- Graduations of soil, aggregate, and reflective glass beads
- Sample preparations of soil, aggregate, concrete, and steel
- Flat and elongated testing of aggregate
- Micro-deval and LA testing of aggregate
- Bend testing of welded wire and rebar
- Tensile testing of welded, braided cable, and rebar
- Hardness testing of fasteners (plain black and galvanized washers, nuts, and bolts)
- Proof loading and tensile testing of bolts
- Sample collection from active road constructions sites
- Set up and performed the initial testing on a new piece of equipment called a Linear Traverse / Image Analysis
- Wrote operators manual for the Linear Traverse / Image Analysis Machine
- Trained a fulltime employee on how to operate the machine prior to my return to school
- Assisted in batching concrete mixes for testing, mixing the concrete, slump cone testing, percent air testing, and specimen molding of cylinders and beams

Upon graduation, I accepted a position as an Engineer I in the Product Evaluation Group for Hughes Christensen Company, a division of Baker Hughes, Inc. (Baker), an oil field service company. During my employment with Baker, I performed failure analysis on oil field drill bits as well as composed findings reports which were forwarded to the field engineers in order for them to report to the company the conclusions of the failure causes.

I previously was employed as a Utility Engineering Specialist I, II, III for the Missouri Public Service Commission (Commission). My employment with the Commission spanned from April of 2010 to August of 2016. My duties involved analyzing depreciation rates and studies for utility companies and presenting expert testimony in rate cases before the Commission.

**JOHN A. ROBINETT**  
**SUMMARY OF CASE PARTICIPATION**

Listed below are the cases in which I have supplied testimony, comments, and/or depreciation rates accompanied by a signed affidavit.

<b>Company</b>	<b>Case Number</b>	<b>Issue</b>	<b>Party</b>
Spire Missouri East Spire Missouri West	GO-2019-0115 GO-2019-0116	Direct and Live Rebuttal Testimony ISRS	Office of the Public Counsel (OPC)
Empire District Electric Company	EA-2019-0010	Rebuttal, Surrebuttal, and Live Testimony CCN Application	OPC
Kansas City Power & Light Company Greater Missouri Operations	EU-2019-0197 EC-2019-0200	Affidavit for an Accounting Order for plant retirement	OPC
Ameren Missouri	EA-2018-0202	Surrebuttal Testimony Depreciation Life	OPC
Spire Missouri East Spire Missouri West	GO-2018-0309 GO-2018-0310	Direct and Live Rebuttal Testimony ISRS	OPC
Kansas City Power & Light Company	ER-2018-0145	Direct and Rebuttal, Surrebuttal, and True-up direct Testimony, Depreciation and O&M expense related to retired generation units, ONE CIS Allocation	OPC
Kansas City Power & Light Company Greater Missouri Operations	ER-2018-0146	Direct and Rebuttal, Surrebuttal, and True-up direct Testimony, Depreciation and O&M expense related to retired generation units, ONE CIS Allocation, Removal of Additional Amortization	OPC
Empire District Electric Company	EO-2018-0092	Rebuttal, Surrebuttal, Affidavit in Opposition, additional Affidavit and Live Testimony	OPC
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	GR-2018-0013	Rebuttal and Surrebuttal Testimony depreciation, general plant amortization	OPC
Laclede Gas Company Missouri Gas Energy Spire Missouri East Spire Missouri West	GO-2016-0332 GO-2016-0333 GO-2017-0201 GO-2017-0202 GR-2017-0215 GR-2017-0216	ISRS Over collection of depreciation expense and ROE based on Western District Opinion Docket No. WD80544	OPC
Gascony Water Company, Inc.	WR-2017-0343	Rebuttal, Surrebuttal, and Live Testimony rate base, depreciation NARUC USoA Class designation	OPC
Missouri American Water Company	WR-2017-0285	Direct, Rebuttal, Surrebuttal, and Live Testimony depreciation, ami, negative reserve, Lead Line	OPC

**JOHN A. ROBINETT**  
**SUMMARY OF CASE PARTICIPATION**

<b>Company</b>	<b>Case Number</b>	<b>Issue</b>	<b>Party</b>
Indian Hills Utility Operating Company, Inc.	WR-2017-0259	Direct, Rebuttal, Surrebuttal, and Live Testimony Rate Base (extension of electric service, leak repairs)	OPC
Laclede Gas Company Missouri Gas Energy	GR-2017-0215 GR-2017-0216	Direct, Rebuttal, Surrebuttal, True-up Rebuttal, and Live Testimony depreciation, retirement work in progress, combined heat and power, ISRS	OPC
Empire District Electric Company	EO-2018-0048	IRP Special issues	OPC
Kansas City Power & Light Company	EO-2018-0046	IRP Special issues	OPC
Kansas City Power & Light Company Greater Missouri Operations	EO-2018-0045	IRP Special issues	OPC
Kansas City Power & Light Company Greater Missouri Operations	EO-2017-0230	2017 IRP annual update comments	OPC
Empire District Electric Company	EO-2017-0065	Direct, Rebuttal, Surrebuttal, and Live Testimony FAC Prudence Review Heat Rate	OPC
Ameren Missouri	ER-2016-0179	Direct, Rebuttal, Testimony Heat Rate Testing & Depreciation	OPC
Kansas City Power & Light Company	ER-2016-0285	Direct, Rebuttal, Surrebuttal, and Live Testimony Heat Rate Testing & Depreciation	OPC
Empire District Electric Company Merger with Liberty	EM-2016-0213	Rebuttal Testimony	Missouri Public Service Commission (MOPSC)
Empire District Electric Company	ER-2016-0023	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony	MOPSC
Hillcrest Utility Operating Company, Inc.	SR-2016-0065	Depreciation Review	MOPSC
Hillcrest Utility Operating Company, Inc.	WR-2016-0064	Depreciation Review	MOPSC
Missouri American Water Company	WR-2015-0301	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony	MOPSC
Bilyeu Ridge Water Company, LLC Midland Water Company, Inc. Moore Bend Water Utility, LLC Riverfork Water Company Taney County Water, LLC Valley Woods Utility, LLC(Water) Valley Woods Utility, LLC(Sewer) Consolidated into Ozark International, Inc.	WR-2015-0192 WR-2015-0193 WR-2015-0194 WR-2015-0195 WR-2015-0196 WR-2015-0197 SR-2015-0198 Consolidated into WR-2015-0192	Depreciation Review  *filed depreciation rates not accompanied by signed affidavit	MOPSC
I. H. Utilities, Inc. sale to Indian Hills Utility Operating Company, Inc.	WO-2016-0045	Depreciation Rate Adoption CCN	MOPSC

**JOHN A. ROBINETT**  
**SUMMARY OF CASE PARTICIPATION**

<b>Company</b>	<b>Case Number</b>	<b>Issue</b>	<b>Party</b>
Missouri American Water Company CCN City of Arnold	SA-2015-0150	Depreciation Rate Adoption CCN	MOPSC
Empire District Electric Company	ER-2014-0351	Direct, Rebuttal, and Surrebuttal Testimony	MOPSC
West 16th Street Sewer Company, W.P.C. Sewer Company, Village Water and Sewer Company, Inc. and Raccoon Creek Utility Operating Company, Inc.	SM-2015-0014	Depreciation Rate Adoption	MOPSC
Brandco Investments LLC and Hillcrest Utility Operating Company, Inc.	WO-2014-0340	Depreciation Rate Adoption, Rebuttal Testimony	MOPSC
Liberty Utilities (Midstates Natural Gas) Corp. d/b/a Liberty Utilities	GR-2014-0152	Direct, Rebuttal, Surrebuttal and Live Testimony	MOPSC
Summit Natural Gas of Missouri, Inc	GR-2014-0086	Depreciation Study, Direct and Rebuttal Testimony	MOPSC
P.C.B., Inc.	SR-2014-0068	Depreciation Review	MOPSC
M.P.B., Inc.	SR-2014-0067	Depreciation Review	MOPSC
Roy-L Utilities	WR-2013-0543	Depreciation Review	MOPSC
Roy-L Utilities	SR-2013-0544	Depreciation Review	MOPSC
Missouri Gas Energy Division of Laclede Gas Company	GR-2014-0007	Depreciation Study, Direct and Rebuttal Testimony	MOPSC
Central Rivers Wastewater Utility, Inc.	SA-2014-00005	Depreciation Rate Adoption	MOPSC
Empire District Electric Company	ER-2012-0345	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony	MOPSC
Empire District Electric Company	WR-2012-0300	Depreciation Review	MOPSC
Laclede Gas Company	GO-2012-0363	Depreciation Authority Order Rebuttal, Surrebuttal and Live Testimony	MOPSC
Moore Bend Water Company, Inc. sale to Moore Bend Water Utility, LLC (Water)	WM-2012-0335	Depreciation Rate Adoption	MOPSC
Oakbrier Water Company, Inc.	WR-2012-0267	Depreciation Review	MOPSC
Lakeland Heights Water Co., Inc.	WR-2012-0266	Depreciation Review	MOPSC
R.D. Sewer Co., L.L.C.	SR-2012-0263	Depreciation Review	MOPSC
Canyon Treatment Facility, LLC	SA-2010-0219	Depreciation Rate Adoption- CCN	MOPSC
Taney County Water, LLC	WR-2012-0163	Depreciation Review	MOPSC
Sale of Saddlebrooke Water and Sewer Infrastructure, LLC to Missouri American Water Company (Sewer)	SA-2012-0067	Rebuttal Testimony	MOPSC
Sale of Saddlebrooke Water and Sewer Infrastructure, LLC to Missouri American Water Company (Water)	WA-2012-0066	Rebuttal Testimony	MOPSC
Midland Water Company, Inc.	WR-2012-0031	Depreciation Review	MOPSC

**JOHN A. ROBINETT  
SUMMARY OF CASE PARTICIPATION**

<b>Company</b>	<b>Case Number</b>	<b>Issue</b>	<b>Party</b>
Sale of KMB Utility Corporation to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Sewer)	SO-2011-0351	Depreciation Rate Adoption	MOPSC
Sale of KMB Utility Corporation to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Water)	WO-2011-0350	Depreciation Rate Adoption	MOPSC
Sale of Noel Water Company, Inc. to Algonquin Water Resources of Missouri, LLC, d/b/a Liberty Water (Water)	WO-2011-0328	Depreciation Rate Adoption	MOPSC
Sale of Taney County Utilities Corporation to Taney County Water, LLC (Water)	WM-2011-0143	Depreciation Rate Adoption	MOPSC
Empire District Electric Company	ER-2011-0004	Depreciation Study, Direct, Rebuttal, and Surrebuttal Testimony	MOPSC
Rex Deffenderfer Enterprises, Inc.	WR-2011-0056	Depreciation Review	MOPSC
Tri-States Utility, Inc	WR-2011-0037	Depreciation Review	MOPSC
Southern Missouri Gas Company, L.P.	GE-2011-0096	Depreciation Study Waiver	MOPSC
Southern Missouri Gas Company, L.P.	GR-2010-0347	Depreciation Review	MOPSC
KMB Utility Corporation (Sewer)	SR-2010-0346	Depreciation Review	MOPSC
KMB Utility Corporation (Water)	WR-2010-0345	Depreciation Review	MOPSC
Middlefork Water Company	WR-2010-0309	Depreciation Review	MOPSC



Accounting Releases

TEXT SIZE S M L

CONTACT

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 Chief Accountant  
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Docket No.	Title
AR-17	Accounting for Consolidated Money Pools
AR-16	Operating and Administering an Electric Power Exchange
AR-15	Vintage year accounting for general plant accounts
AR-14	Accounting for settlement amounts in Account 555, Purchased power
AR-13	Allowance for Funds Used During Construction
AR-12	Discriminatory Employment Practices
AR-11	Collections and Payments to GRI
AR-10	Reporting Interest During Construction
AR-9	Revenues Received from States for Collecting and Remitting Tax Payments
AR-8	Hydrostatic Testing of Gas Main and Pipelines
AR-7	Gas Turbine Generating Plants
AR-6	Income Tax Effect of Non-recurring Gains or Losses
AR-5	Capitalization of Allowance for Funds Used During Construction
AR-4	Regulatory Commission Expenses
AR-3	Nonproductive Gas Well Drilling Costs
AR-2	Deferrals of Tax Benefits
AR-1	Antitrust Violations

Updated: February 25, 2019



**FERC**  
FEDERAL ENERGY REGULATORY COMMISSION

Vintage year accounting for general plant accounts

TEXT SIZE S M L

**Question:** Is it permissible for a public utility, licensee, natural gas company, or oil pipeline company to adopt a vintage year accounting method for the general plant accounts listed below which would eliminate the unitization and record keeping requirements associated with individual items of property and allow such companies to record only the total cost of plant additions for the year as a vintage group for each account?

**For Public Utilities, Licensees, Natural Gas Companies**

Account 391, Office Furniture and Equipment;  
Account 392, Transportation Equipment;  
Account 393, Stores Equipment;  
Account 394, Tools, Shop and Garage Equipment;  
Account 395, Laboratory Equipment;  
Account 396, Power Operated Equipment;  
Account 397, Communication Equipment;  
Account 398, Miscellaneous Equipment; and  
Account 399, Other Tangible Property.

**For Oil Pipeline Companies**

Account 179, Machine Tools and Machinery;  
Account 183, Communication Systems;  
Account 184, Office Furniture and Equipment; and  
Account 185, Vehicles and Other Work Equipment.

**Answer:** Yes, provided the following requirements are met:

1. the individual classes of assets for which vintage year accounting is followed are high volume, low value items;
2. there is no change in existing retirement unit designations, for purposes of determining when expenditures are capital or expense;
3. the cost of the vintage groups is amortized to depreciation expense over their useful lives and there is no change in depreciation rates resulting from the adoption of the vintage year accounting;
4. interim retirements are not recognized;
5. salvage and removal cost relative to items in the vintage categories are included in the accumulated depreciation account and assigned to the oldest vintage first; and
6. properties are retired from the affected accounts that, at the date of the adoption of vintage year accounting, meet or exceed the average service life of properties in that account.

A vintage year method of accounting for the general plant accounts that meets all of the foregoing requirements may be implemented without obtaining specific authorization from the Commission to do so.

Debbie L. Clark  
Chief Accountant

Effective: January 1, 1997

Schedule JAR-R-2

2/3

6/4/2019

*Updated: June 28, 2010*