

INTRODUCTION TO UTILITY DEPRECIATION

January 26-27, 2021
Online | Central Time

RELATED EVENT:

INTERMEDIATE UTILITY DEPRECIATION

January 27-28, 2021 | Online



"The content covered in this course was very relevant and the instructor was excellent in his presentation and delivery of the course materials."

Audit Manager, New York Power Authority



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This course provides a foundation for understanding depreciation concepts, thinking through ratemaking implications, and making data collection choices that will impact the content and quality of the depreciation study. This course is intended to be introductory and will provide a framework for the more advanced course, Depreciation Fundamentals. The course is not simply a lecture but is intended to be interactive with the goal of addressing to the greatest extent possible, questions from the attendees. The goal of the course is that participants will become conversant on basic depreciation issues.

LEARNING OUTCOMES

- Explain the definition of depreciation, the calculation of annual depreciation expense, and the concepts associated with basic plant accounting
- Introduce the "Depreciation Cube" (Methods, Procedures, and Techniques) with a focus on the methods, techniques, and procedures
- Introduce life analysis, survivor curves, and the concepts behind the methods used to estimate the remaining service life
- Introduce net salvage analysis and discuss its increasing significance in the development of depreciation accrual rates
- Examine depreciation accounting concepts including capitalization policies, account groupings, individual vs group (mass) asset accounting methodologies, the value of tracking contributed plant, and whether amortization is a better choice for some assets
- Explore accounting options to record fixed asset retirements and the impact of the choices upon depreciation calculations
- Introduce the steps and identify the useful outcomes of a depreciation study



EUCI is authorized by IACET to offer 1.1 CEUs for the course

INSTRUCTOR

James Keen, Utility Consultant, Aldrich CPAs + Advisors



EUCI | 6400 S Fiddlers Green Cir., Suite 1620 | Denver, CO 80111
www.euci.com | p: 303-770-8800 | f: 303-741-0849

REGISTRATION INFORMATION

ONLINE DELIVERY & PARTICIPATION DETAILS

Mail Directly To:

EUCI
6400 S Fiddlers Green Cir., Suite 1620
Greenwood Village, CO 80111
OR, scan and email to: conferences@euci.com

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p: 303-770-8800

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BUNDLE PRICE: INTRODUCTION TO UTILITY DEPRECIATION AND INTERMEDIATE UTILITY DEPRECIATION ONLINE COURSES:

JANUARY 26-28, 2021: US \$2,195 (Single Connection)

PACK OF 5 CONNECTIONS: US \$8,780 (20% Discount)

PACK OF 10 CONNECTIONS: US \$15,365 (30% Discount)

PACK OF 20 CONNECTIONS: US \$26,340 (40% Discount)

INTRODUCTION TO UTILITY DEPRECIATION ONLINE COURSE ONLY:

JANUARY 26-27, 2021: US \$1,195 (Single Connection)

PACK OF 5 CONNECTIONS: US \$4,780 (20% Discount)

PACK OF 10 CONNECTIONS: US \$8,365 (30% Discount)

PACK OF 20 CONNECTIONS: US \$14,340 (40% Discount)

Please call us at 303-770-8800 if you have any specific questions on the volume discounts. All other discounts do not apply to license packs.

EUCI will use Microsoft Teams to facilitate participation in the upcoming event. Attendees do not need to have an existing Teams account to participate in the broadcast. The course will play in attendee's browser. When attendees sign on, their microphones are typically muted. Attendees should keep their mic muted until such time as it's needed to ask a question. During the event, participants will have the option of using a microphone to speak with the room and ask questions, or type in any questions via the chat window and our online administrator will relay your question to the instructor.

- Each attendee will receive an event invitation by e-mail, which will include one link to sign on for each half-day of the event (i.e., three links for a 1 ½ day event). The appropriate link must be used to join each half-day event segment at the appropriate time.
- The remote meeting connection will open approximately 30 minutes before the start of the course. We encourage attendees to connect as early as possible in case of unforeseen problems.

How did you hear about this event? (direct e-mail, colleague, speaker(s), etc.)

Print Name

Job Title

Company

Address

City

State/Province

Zip/Postal Code

Country

Phone

Email

CREDIT CARD INFORMATION

Name on Card

Billing Address

Account Number

Billing City

Billing State

Exp. Date

Security Code (last 3 digits on the back of Visa and MC or 4 digits on front of AmEx)

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OR Enclosed is a check for \$ _____ to cover _____ registrations.

Substitutions & Cancellations

Your registration may be transferred to a member of your organization up to 24 hours in advance of the event. Cancellations must be received on or before December 18, 2020 in order to be refunded and will be subject to a US \$195.00 processing fee per registrant. No refunds will be made after this date. Cancellations received after this date will create a credit of the tuition (less processing fee) good toward any other EUCI event. This credit will be good for six months from the cancellation date. In the event of non-attendance, all registration fees will be forfeited. In case of course cancellation, EUCI's liability is limited to refund of the event registration fee only. For more information regarding administrative policies, such as complaints and refunds, please contact our offices at 303-770-8800.

EUCI reserves the right to alter this program without prior notice.

