

- A. The Continuing Property Records (CPR) are subsidiary or auxiliary to support Plant Account Nos. 310 through 398, which in turn are summarized in Account No. 161015 - Plant in Service.

- B. The CPR records support the ledger accounts by providing necessary details indicating
 - 1. Name of Item
 - 2. Location of Property
 - 3. Date Acquired
 - 4. Cost of Asset
 - 5. Asset Control Account and Numbers to which Property is charged.

- C. Retirement of assets is reported through the work order system.
Mass plant items are retired using a retirement curve method, while non-mass plant must be specifically identified and retired. For amortized property (the general plant accounts), no retirements are identified. The assets are retired at the end of their book depreciation lives.