LIST OF SCHEDULES
ELECTRIC COOPERATIVE ASSOCIATION ANNUAL REPORT

LIST OF SCHEDULES
ELECTRIC COOPERATIVE ASSOCIATION ANNUAL REPORT
(continued)

ELECTRIC COOPERATIVE ASSOCIATION ANNUAL REPORT TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF COLORADO

GENERAL INSTRUCTIONS

1. **An original copy of this report form properly filled out and verified should be filed with the Colorado Public Utilities Commission, 1580 Logan Street, OL1, Denver, Colorado 80203, on or before April 30, of the year following the reporting period ending December 31. A copy should be filed at the same time.**

2. **Read carefully the instructions for reporting information and for filling out schedules. Answer correctly all questions and fill out completely, all schedules applicable to your Association's operations. "None" or "Not Applicable" may be used as an answer only when such answer truly and fully states the facts. Where dates are called for, the month and day should be stated as well as the year.**

3. **Special attention is called to the schedule on page 414, Sales of Electricity by Rate Schedules, Colorado only, and to the schedule on Page 409, Electric Operating Revenues. Such revenue and kilowatt-hour data must be so kept and so reported; otherwise such data are inadequate for their most important use, i.e., formation and maintenance of equitable rates to consumers.**

4. **Wherever schedules call for comparison of figures with those of the last preceding year, the previous year's figures reported should be the same as in the prior year's annual report. If not, an appropriate explanation should be given why the different figures were used.**

5. **Wherever additional statements are inserted for the purpose of further explanation of accounts or schedules, they should be made on durable paper conforming to this form in size and width of margin. Insertions should bear the schedule number and titles of the schedules to which they pertain. The insertions should be securely bound in the report.**

6. **The cooperative association is requested to file with the Commission immediately upon publication, three copies of its printed report to members.**

GENERAL INFORMATION

1. Name and title of person having custody of the general corporate books of account and address of office where the general corporate books are kept.

2. State in which incorporated Date of incorporation

3. Date when first project was energized

4. States other than Colorado in which respondent operated during the calendar year

5. Officers and Manager at close of calendar year

Title	Name of Officer	Address	Salary for Year

6. If any change in the above positions has been made subsequent to close of the calendar year, show name and address of new incumbent and name of person replaced.

7. Directors at close of calendar year

Name of Director	Address	Term Began	Term Expires	Meetings Attended	Fees

8. Date and place Annual Meeting held

GENERAL INFORMATION (continued)

9. Describe any important extensions of the transmission or distribution system during the calendar year.

10. Purchase or sale of an operating unit of plant

11. Important changes during year

List and supply appropriate description concerning important rate changes, changes in articles of incorporation, significant wage scale changes, material changes in cost of power, important legal proceedings culminated during year or pending during year, and any other transaction during the year which was of material interest. Attach additional sheets if needed.

COMPARATIVE BALANCE SHEET
Assets and Other Debits (Omit Cents)

Line No.	Title of Account	Page No.	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	**ELECTRIC PLANT**		$	$	$
2					
3	Electric Plant (101-107, 114)	113			
4	Less: Accumulated provision for Depreciation				
5	and Amortization (108-113, 115)	113			
6	Net Electric Plant	113			
7					
8	**OTHER PROPERTY AND INVESTMENTS**				
9					
10	Nonutility Property (121), less Provision for Depre-				
11	ciation and Amort. (122) $_____	201			
12	Investment in Associated Companies (123)	202			
13	Other Investments (124)	202			
14	Other Special Funds (128)	202			
15	Total Other Property and Investments				
16					
17	**CURRENT AND ACCRUED ASSETS**				
18					
19	Cash (131)				
20	Cash – Construction Fund – Trustee (131.2)				
21	Other Special Deposits (134)				
22	Working Funds (135)				
23	Temporary Cash Investments (136)	202			
24	Notes and Accounts Receivable (141-2-3), less				
25	Prov. for Uncoll. Accts. (144) $_____				
26	Plant Materials and Operating Supplies (154)				
27	Merchandise (155)				
28	Prepayments (165)				
29	Interest and Dividends Receivable (171)				
30	Rents Receivable (172)				
31	Miscellaneous Current and Accrued Assets (174)				
32	Total Current and Acrrued Assets				
33					
34	**DEFERRED DEBITS**				
35					
36	Unamortized Debt Discount and Expense (181)	211			
37	Extraordinary Property Losses (182)	226			
38	Prelim. Survey and Investigation Charges (183)	212			
39	Clearing Accounts (184)				
40	Miscellaneous Deferred Debits (186)	221			
41	Total Deferred Debits				
42					
43	Total Assets and Other Debits				

COMPARATIVE BALANCE SHEET
Liabilities and Other Credits (Omit Cents)

Line No.	Title of Account	Page No.	Balance Beginning of Year	Balance End of Year	Increase or (Decrease)
1	**MEMBERSHIP EQUITY**		$	$	$
2					
3	Memberships (200)	117			
4	Patronage Capital (201)	117			
5	Special Equity Items (208, 211, 215, 217, 218)	117			
6	Operating margins – Prior Years (219.1)	117			
7	Operating Margins – Current Year (219.1)	117			
8	Nonoperating Margins (219.2)	117			
9	Other Margins (219.3)	117			
10	Total Membership Equity				
11					
12	**LONG-TERM DEBT**				
13					
14	Bonds (221)	219			
15	Long-Term Debt-REA (224.1 – 224.10)	219			
16	Long-term Debt CFC (224.11 – 224.13)	219			
17	Other Long-term Debt (224.14 and 224.15)				
18	Total Long Term Debt				
19					
20	**CURRENT AND ACCRUED LIABILITIES**				
21					
22	Notes Payable (231)	221			
23	Accounts Payable (232)				
24	Customer Deposits (235)				
25	Taxes Accrued (236)	352			
26	Interest Accrued (237)				
27	Other Current and Accrued Liabilities				
28	(238 to 242, inclusive)				
29	Total Current and Accrued Liabilities				
30					
31	**DEFERRED AND OTHER CREDITS**				
32					
33	Customer Advances for Construction (252)	224			
34	Other Deferred Credits (253)				
35	Miscellaneous Operating Reserves (265)	226			
36	Contributions in Aid of Construction (271)	224			
37	Total Deferred and Other Credits				
38					
39	Total Liabilities and Other Credits				

NOTES TO BALANCE SHEET

Set forth below such facts as not reported elsewhere in this report necessary for proper interpretation and evaluation of this balance sheet.

SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION AND AMORTIZATION

Line No.	Item	System Total	Colorado	Other States
1	**UTILITY PLANT**	$	$	$
2	In Service:			
3	Plant in Service (Classified)			
4	Plant Purchased or Sold			
5	Completed Construction Not Classified			
6	Total			
7	Leased to Others			
8	Held for Future Use			
9	Construction Work in Progress			
10	Acquisition Adjustments			
11	Total Utility Plant			
12	Accumulated Provision for Deprec. and Amortiz.			
13	Net Utility Plant			
14				
15	**ACCUMULATED PROVISIONS**			
16	**FOR DEPRECIATION AND AMORTIZATION**			
17	In Service:			
18	Depreciation			
19	Amortization of Other Utility Plant			
20	Total in Service			
21	Leased to Others:			
22	Depreciation			
23	Amortization			
24	Total Leased to Others			
25	Held for Future Use:			
26	Depreciation			
27	Amortization			
28	Total Held for Future Use			
29	Plant Acquisition Adjustments: Amortization			
30	Total Accumulated Provisions (should agree			
31	with line ~~15~~ 12 above)			
32				
33				
34				
35				

NOTES:

STATEMENT OF INCOME FOR THE YEAR

Explain if the increases and decreases are not derived from previously reported figures (Omit Cents)

Line No.	Account	Page No.	Total Current Year	Increase or Decrease from Preceding Year
1	**UTILITY OPERATING INCOME**		$	$
2	Operating Revenues (400)	409		
3	Operating Expenses:			
4	Operation Expense (401)	407		
5	Maintenance Expense (402)	407		
6	Depreciation Expense (403)	408		
7	Amortization of Utility Plant (404, 405)	429		
8	Amortization of Utility Plant Acquisition Adj. (406)	407		
9	Amortization of Property Losses (407)			
10	Taxes other than Income Taxes (408)	352		
11	Income Taxes (409)	352		
12	Total Operating Expenses			
13	Net Operating Revenues			
14	Income from Utility Plant Leased to Others (412, 413)			
15	Total Utility Operating Income			
16				
17	**MISCELLANEOUS INCOME DEDUCTIONS**			
18	Miscellaneous Amortization (425)	304		
19	Miscellaneous Income Deductions (426)	304		
20	Total Miscellaneous Income Deductions			
21	Income Before Interest Charges			
22				
23	**INTEREST CHARGES**			
24	Interest on Long-term Debt (427)	219		
25	Amortization of Debt Discount and Expense (428)	211		
26	Other Interest Expense (431)	304		
27	Total Interest Charges			
28	Operating Margin (Electric)			
29				
30	**OTHER INCOME**			
31	Income from Merchandising, Jobbing and Contract			
32	Work (415, 416)			
33	Income from Nonutility Operations (417)			
34	Nonoperating Rental Income (418)			
35	Interest and Dividend Income (419)	202		
36	Allowance For Funds Used During Construction (419.1)			
37	Miscellaneous Nonoperating Income (421)			
38	Total Nonoperating Margin			
39				
40	Generation and Transmission Capital Credits (423)			
41	Extraordinary Items (434, 435)			
42				
43	Net Margins and Patronage Capital			

STATEMENT OF INCOME FOR THE YEAR (Continued)
(Omit Cents)

Line No.	Account	Inside Colorado	Outside Colorado
1	**UTILITY OPERATING INCOME**	$	$
2	Operating Revenues (400)		
3	Operating Expenses:		
4	Operation Expense (401)		
5	Maintenance Expense (402)		
6	Depreciation Expense (403)		
7	Amortization of Utility Plant (404, 405)		
8	Amortization of Utility Plant Acquisition Adj. (406)		
9	Amortization of Property Losses (407)		
10	Taxes Other Than Income Taxes (408)		
11	Income Taxes (409)		
12	Total Operating Expenses		
13	Net Operating Revenues		
14	Income from Utility Plant Leased to Others (412, 413)		
15	Total Utility Operating Income		
16			
17	**MISCELLANEOUS INCOME DEDUCTIONS**		
18	Miscellaneous Amortization (425)		
19	Miscellaneous Income Deductions (426)		
20	Total Miscellaneous Income Deductions		
21	Income Before Interest Charges		

NOTES TO INCOME STATEMENT

1. If figures in the income statement are different than in supporting schedules, state the reasons below.
2. Explain below unusual and large increases and decreases.
3. Note any changes in electric rates to consumers during the current year and the effective dates.
4. If operating in more than one state, note below the method of allocations between states.
5. Note any other matters or circumstances important to the understanding of this income statement.

EQUITY ACCOUNTS

Line No.	Equity Account	Balance Beginning of Year*	Total Debits or Credits During Year		Balance End of Year*
			Debits	Credits	
1 2	Memberships Issued (200.1)	$	$	$	$
3 4	Memberships Subscribed but Unissued (200.2)				
5 6	Patrons' Capital Credits (201.1)				
7 8	Patronage Capital Assignable (201.2)				
9 10	Donated Capital (208)				
11 12	Consumers' Contributions for Debt Service (211)				
13 14	Appropriated Margins (215)				
15 16	Retired Capital Credits – Gain (217)				
17 18	Capital Gains and Losses (218)				
19 20	Operating Margins (219.1)				
21 22	Nonoperating Margins (219.2)				
23 24	Other Margins (219.3)				
25 26	Total Equity Accounts (Lines 1-24, inclusive)				
27	*Show debit balances in parenthesis				

NOTES TO EQUITY ACCOUNTS

1. State in space below the amount of patrons' capital authorized by the Board of Directors to be refunded during the year and the date of authorization. State also basis for distribution, $, Kwh, or other.
2. Explain also the amount and nature of any delayed items from prior years entered in Account 201.1, 201.2, 219.1, and 219.2 during the year.
3. Note any important changes in management policy during the year as may be reflected in the equity accounts.
4. Report on page 226 the detail of account 215, Appropriated Margins, listing each reserve separately by title and the corresponding balance of each.

Annual report of ..... Year ended December 31,

NONUTILITY PROPERTY (Account 121)

Line No.	Description and Location	Balance end of the year
1		$
2		
3		
4		
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ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF NONUTILITY PROPERTY (Account 122)

Report below the information called for concerning depreciation and amortization of nonutility property.

Line No.	Item	Amount
34	Balance, beginning of year	$
35	Accruals for year, charged to:	
36	(417) Revenues from Nonutility Operations	
37	(418) Nonoperating Rental Income	
38	Other Accounts (specify):	
39		
40	Total Accruals for Year	
41	Net charges for plant retired:	
42	Book cost of plant retired	
43	Cost of removal	
44	Salvage (credit)	( )
45	Total Net Charges	
46	Other debit or credit items (describe):	
47		
48	Balance, end of year	

INVESTMENTS (Accounts 123, 124, 128, 136)

Line No.	Description of Investment By Accounts (a)	Date Acquired (b)	Date of Maturity (c)	Book Cost Beginning of Year (d)	Principal Amount or No. of Shares End of Year (e)	Book Cost End of Year (f)	Revenues for Year (g)	Gain or Loss from Invest. Disposed of (h)
1				$		$	$	$
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
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INVESTMENTS (Accounts 123, 124, 128, 136) (Continued)

Line No.	Description of Investment By Accounts (a)	Date Acquired (b)	Date of Maturity (c)	Book Cost Beginning of Year (d)	Principal Amount or No. of Shares End of Year (e)	Book Cost End of Year (f)	Revenues for Year (g)	Gain or Loss from Invest. Disposed of (h)
1				$		$	$	$
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
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24								
25								
26								
27								
28								
29								
30								
	TOTAL							

UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181)

Line No.	Designation of long-term debt (a)	Principal amount to which expense relates (b)	Total Expense (omit cents) (c)	AMORTIZATION PERIOD From— (d)	AMORTIZATION PERIOD To— (e)	Balance beginning of year (f)	Debits during year (g)	Credits during year (h)	Balance end of year (i)
1		$	$			$	$	$	$
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
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34									
35									

Annual report of .....

PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)

Line No.	Description and purpose of project (a)	Balance Beginning of year (b)	Debits (c)	CREDITS Account Charged (d)	CREDITS Amount (e)	Balance end of Year (f)
1		$	$		$	$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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24						
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26						
27						
28						
29						
30						
31						
32						
33						
34	TOTAL					

Year ended December 31, ...

Annual report of .....Year ended December 31,

LONG TERM DEBT (Account 224)

Line No.	Note Ident.	To Whom Issued	PUC Decision No.	Date of Issue	Date of Maturity	Principal Amount	AMOUNT OUTSTANDING		Per Balance Sheet	INTEREST FOR YEAR	
							Principal*	Deferred Interest		Rate	Amount
1						$	$	$	$	%	$
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
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17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
32											
33	Total										
34	Less: Prepayments not applied										
35	Total										

*Less any unadvanced amounts

SUMMARY OF LONG-TERM DEBT

Line No.		Unadvanced Funds Accounts 224.4 and 224.13	Long-Term Debt Accounts 224.3 and 224.12	Interest Accrued – Deferred Account 224.5	Advance Payments Unapplied Account 224.6	Total
1.	Balance January 1					
2.	Cash advances					
3.	New notes executed					
4.	Accrued interest deferred					
5.	Notes assumed					
6.	Notes transferred					
7.	Repayment on princpal (Cash)					
8.	Payment of deferred interest (Cash)					
9.	Payment made on account of sale of mortgaged property					
10.	Advance payment made (Cash)					
11.	Advance payment applied					
12.	Interest on advance payments					
13.						
14.						
15.						
16.						
17.	Total (Balance December 31)					

Use ( ) for showing deduction in accounts.

MISCELLANEOUS DEFERRED DEBITS (Account 186)

Line No.	Description of miscellaneous deferred debit (a)	Balance beginning of year (b)	Debits (c)	CREDITS Account charged (d)	CREDITS Amount (e)	Balance end of year (f)
		$	$		$	$
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18	Deferred regulatory commission expenses					
19	TOTAL					

NOTES PAYABLE (Account 231)

Line No.	Payee (a)	Purpose for which issued (b)	Date of Note (c)	Date of Maturity (d)	Int. rate (e)	Balance end of year (f)
					%	$
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20				TOTAL		

CUSTOMER ADVANCES FOR CONSTRUCTION (Account 252)

Fill out this schedule only when Company operates in more than one State – Show amounts by States

Line No.	State	Balance End of Year
1		$
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	TOTAL	

CONTRIBUTIONS IN AID OF CONSTRUCTION (Account 271)

Fill out this schedule only when Company operates in more than one State – Show amounts by States

Line No.	State	Balance End of Year
1		$
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22	TOTAL	

OPERATING RESERVES (Accounts 261, 262, 263, 264, 265)
APPROPRIATED MARGINS (Account 215)

1. Report below an analysis of the changes during the year for each of the above-named reserves.

2. Show name of reserve and account number, balance beginning of year, credits, debits, and balance at end of year. Credit amounts should be shown in black, debit amounts in red or enclosed by parentheses.

3. Each credit and debit amount should be described as to its general nature and the contra account debited or credited shown. Combine the amounts of monthly accounting entries of the same general nature. If respondent has more than one utility department, contra accounts debited or credited should indicate the utility department affected.

4. For Accounts 261, Property Insurance Reserve and 262, Injuries and Damages Reserve, explain the nature of the risks covered by the reserves.

5. For Account 265, Miscellaneous Operating Reserves, report separately each reserve comprising the account and explain briefly its purpose.

Line No.	Item (a)	Contra Account Debited or Credited (b)	Amount (c)
1			$
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
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25			
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27			
28			
29			

EXTRAORDINARY PROPERTY LOSSES (Account 182)

Line No.	Description of property loss or damage (a)	Total amount of loss (b)	Previously written off (c)	WRITTEN OFF DURING YEAR		Balance end of year (f)
				Account charged (d)	Amount (e)	
51		$	$		$	$
52						
53						
54						
55						
56						
57						
58						
59						
60	TOTAL					

MISCELLANEOUS INCOME DEDUCTIONS AND OTHER INTEREST CHARGES
(Accounts 425, 426 and 431)

Line No.	Item (a)	Amount (b)
1		$
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
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37		
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45		
46		
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48		
49		
50		
51	TOTAL	

TAX ACCRUALS AND DISTRIBUTION FOR YEAR

1. This schedule is to give the account distribution of total taxes charged to operations and other final accounts during the year.

2. Do not include gasoline and other sales taxes which have been charged to accounts to which the material on which the tax was levied was charged.

3. The aggregate of each kind of tax should be listed under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and for all subdivisions can readily be ascertained.

4. The accounts to which taxes charged were distributed should be shown in columns (e) and (f).

5. Do not include in this schedule entries with respect to sales taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.

Line No.	Kind of Tax (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	DISTRIBUTION OF TAXES CHARGED		Paid During Year (g)	Adjustments (h)	BALANCE END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)		Electric (Account 408, 409) (e)	All Other Accounts (f)			Taxes Accrued (Account 236) (i)	Prepd. Taxes (Incl. in Acct. 165) (j)
1		$	$	$	$	$	$	$	$	$
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
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18										
19										
20										
21										
22										
23										
24										
25										
26										
27	TOTAL --									

REGULATORY COMMISSION EXPENSES

1. Report particulars of expenses incurred during the year in formal cases before regulatory commissions, or other regulatory bodies, or cases in which such a body was a party.

2. Describe case and give name of regulatory body and case or docket number.

3. Amortization of expenses incurred in prior years should be shown in column (c) enclosed in parentheses, in addition to being shown also in column (h).

4. Minor items may be grouped.

Line No.	Description of case (a)	EXPENSES INCURRED DURING YEAR			Transferred to miscellaneous deferred debits (Acct. 186) (e)	CHARGED OFF DURING YEAR		
		Assessed by regulatory commission (b)	Expenses of Utility (c)	Total (d)		Name of utility department (f)	Acct. No. (g)	Amount (h)
1		$	$	$	$			$
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
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23								
24								
25								
26								
27								
28								
29								
30								
31	TOTAL . .							

CHARGES FOR PROFESSIONAL SERVICES

1. Report the information specified below concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, public relations, or other similar professional services rendered the respondent under written or verbal agreements for which aggregate payments amounted to $500 or more.

(a) Name of person or organization rendering services;

(b) Description of services received during year;

(c) Total charges for the year.

Line No.	
1	
2	
3	
4	
5	
6	
7	
8	
9	
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ELECTRIC PLANT IN SERVICE

Line No.	Account (a)	Balance beginning of year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance end of year (g)
1	1. INTANGIBLE PLANT	$	$	$	$	$	$
2	(301) Organization						
3	(302) Franchises and consents						
4	(303) Miscellaneous intangible plant						
5	Total intangible plant						
6	2. PRODUCTION PLANT						
7	STEAM PRODUCTION PLANT						
8	(310) Land and land rights						
9	(311) Structures and improvements						
10	(312) Boiler plant equipment						
11	(313) Eng's. and eng. driven generators						
12	(314) Turbogenerator units						
13	(315) Accessory electric equipment						
14	(316) Misc. power plant equipment						
15	Total steam production plant						
16	NUCLEAR PRODUCTION PLANT						
17	(320) Land and land rights						
18	(321) Structures and improvements						
19	(322) Reactor plant equipment						
20	(323) Turbogenerator units						
21	(324) Accessory electric equipment						
22	(325) Misc. power plant equipment						
23	Total nuclear production plant						
24	HYDRAULIC PRODUCTION PLANT						
25	(330) Land and land rights						
26	(331) Structures and improvements						
27	(332) Reservoirs, dams, and waterways						
28	(333) Wtr. whls., turb., and generators						
29	(334) Accessory electric equipment						
30	(335) Misc. power plant equipment						
31	(336) Roads, railroads, and bridges						
32	Total hydraulic production plant						

ELECTRIC PLANT IN SERVICE (Continued)

Line No.	Account (a)	Balance beginning of year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance end of year (g)
33	OTHER PRODUCTION PLANT	$	$	$	$	$	$
34	(340) Land and land rights						
35	(341) Structures and improvements						
36	(342) Fuel holders, prod., and access'rs						
37	(343) Prime movers						
38	(344) Generators						
39	(345) Accessory electric equipment						
40	(346) Misc. power plant equipment						
41	Total other prod. plant						
42	Total production plant						
43	3. TRANSMISSION PLANT						
44	(350) Land and land rights						
45	(351)						
46	(352) Structures and improvements						
47	(353) Station equipment						
48	(354) Towers and fixtures						
49	(355) Poles and fixtures						
50	(356) Overhead conductors and devices						
51	(357) Underground conduit						
52	(358) Underground conductors and dev.						
53	(359) Roads and trails						
54	Total transmission plant						
55	4. DISTRIBUTION PLANT						
56	(360) Land and land rights						
57	(361) Structures and improvements						
58	(362) Station equipment						
59	(363) Storage battery equipment						
60	(364) Poles, towers, and fixtures						
61	(365) Overhead conductors and devices						
62	(366) Underground conduit						
63	(367) Underground conductors and dev.						
64	(368) Line transformers						
65	(369) Services						
66	(370) Meters						
67	(371) Installations on cust. premises						

68	(372) Leased property on cust. premises						
69	(373) Street lighting and signal systems						
70	Total distribution plant						
71	5. GENERAL PLANT						
72	(389) Land and land rights						
73	(390) Structures and improvements						
74	(391) Office furniture and equipment						
75	(392) Transportation equipment						
76	(393) Stores equipment						
77	(394) Tools, shop and garage equipment						
78	(395) Laboratory equipment						
79	(396) Power operated equipment						
80	(397) Communication equipment						
81	(398) Miscellaneous equipment						
82	Subtotal						
83	(399) Other tangible property						
84	Total general plant						
85	Total (Account 101)						
86	(102) Electric plant purchased					( )	
87	(102) Electric plant sold	( )					( )
88	(106) Completed constr. not classified						
89	Total electric plant in service						

NOTES:

ELECTRIC PLANT LEASED TO OTHERS (Account 104)

Line No.	Name of lessee	Description of property leased	PUC authorization date	Expiration date of lease	Balance end of year
1					$
2					
3					
4					
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11					
12					
13					
14					
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31					
32				TOTAL	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

Number of electric department employees, payroll period ended _____

1. Total regular full-time employees..... _____
2. Total part-time and temporary employees..... _____

3. Total employees..... _____

ELECTRIC PLANT ACQUISITION ADJUSTMENTS and ACCUMULATED PROVISION FOR AMORTIZATION OF ELECTRIC PLANT ACQUISITION ADJUSTMENTS (Accounts 114, 115)

Line No.	Item (a)	Contra Account (b)	Acquisition Adjustments (Acct. 114) (c)	Accumulated Provision for Amortization (Acct. 115) (d)
1	Balance beginning of year		$	$
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
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13				
14				
15				
16				
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23				
24				
25				
26				
27				
28				
29	Balance end of year			

SUMMARY OF ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Line No.	Functional Classification (a)	Operation (b)	Maintenance (c)	Total (d)
1	Power Production Expenses	$	$	$
2	Electric Generation:			
3	Steam power			
4	Nuclear power			
5	Hydraulic power			
6	Other power			
7	Other power supply expenses			
8	Total power production expenses			
9	Transmission Expenses			
10	Distribution Expenses			
11	Customer Accounts Expenses			
12	Sales Expenses			
13	Adm. and General Expenses			
14	Total Electric Operation and Maintenance Expenses			

ACCUMULATED PROVISIONS FOR DEPRECIATION OF ELECTRIC PLANT (Accounts 108, 109, 110)

1. Report below the information called for concerning accumulated provisions for depreciation of electric plant at end of year and changes during year.
2. Explain any important adjustments during year.
3. Explain any difference between the amount for book cost of plant retired, line 11, column (c), and that reported in the schedule for electric plant in service, pages 401-403, column (d) exclusive of retirements of nondepreciable property.
4. The provisions of accounts 108, 109 and 110 of the Uniform System of Accounts contemplate that retirements of depreciable plant be recorded when such plant is removed from service. For the purpose of this report, there also shall be included in this schedule the amounts of plant retired, removal expenses, and salvage on an estimated basis if necessary with respect to any significant amount of plant actually retired from service but for which appropriate entries have not been made to the accumulated provisions for depreciation accounts. The inclusion of these amounts in this schedule shall be made even though it involves a journal entry in the books of account as of the end of the year recorded subsequent to closing of respondent's books. See also the note to the schedule for electric plant in service, page 403.
5. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
6. In section B show the amounts applicable to prescribed functional classifications.

A. Balances and Changes During Year

Line No.	Item (a)	Total (b)	Electric plant in Service (Account 108) (c)	Electric plant leased to others (Account 109) (d)	Electric plant held for future use (Account 110) (e)
1	Balance beginning of year	$	$	$	$
2	Depreciation provisions for year, charged to:				
3	(403) Depreciation expense				
4	(413) Expenses of electric plant leased to others				
5	Transportation expenses-clearing				
6	Other clearing accounts				
7	Other accounts (specify):				
8					
9	Total Depreciation Provisions for year				
10	Net charges for plant retired:				
11	Book cost of plant retired				
12	Cost of removal				
13	Salvage (credit)				
14	Net charges for plant retired				
15	Other debit or credit items (describe):				
16					
	BALANCE END OF YEAR				

B. Balances at End of Year According to Functional Classifications

18	Steam production				
19	Nuclear production				
20	Hydraulic production				
21	Other production				
22	Transmission				
23	Distribution				
24	General				
25	TOTAL				

ELECTRIC OPERATING REVENUES (Account 400)

1. Number of customers should be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer shall be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month. If the customer count in the residential service classification includes customers counted more than once because of special services, such as water heating, etc., indicate in a footnote the number of such duplicate customers included in the classification.

2. Unmetered sales should be included below. The details of such sales should be given in a footnote.

3. Classification of Commercial and Industrial Sales, Account 442, according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent if such basis of classification is not greater generally than 1000 Kw of demand. See Account 442 of the Uniform System of Accounts. Explain basis of classification.

Line No.	Account	OPERATING REVENUES		KILOWATT-HOURS SOLD		AVERAGE NUMBER OF CUSTOMERS PER MONTH	
		Total current year	Colorado only	Volume for year	Colorado only	Number for year	Colorado only
1	SALES OF ELECTRICITY	$	$				
2	440 Residential sales						
3	442 Commercial and industrial sales:						
4	Small (or commercial) see instr. 3						
5	Large (or industrial) see instr. 3						
6	Irrigation						
7	Total Account 442						
8	444 Public street and highway lighting						
9	445 Other sales to public authorities						
10	446 Sales to railroads and railways						
11	448 Interdepartmental sales						
12	Total sales to ultimate consumers						
13	447 Sales for resale						
14	Total sales of electricity						
15	OTHER OPERATING REVENUES						
16	450 Forfeited discounts						
17	451 Miscellaneous service revenues						
18	453 Sales of water and water power						
19	454 Rent from electric property						
20	455 Interdepartmental rents						
21	456 Other electric revenues						
22							
23							
24							
25							
26	Total other operating revenues						
27	Total electric operating revenues						

SALES FOR RESALE (Account 447)

1. Report sales during year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.

2. Provide subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b), thus: firm power, partial requirements customers that take power and energy to supplement their own generation or other purchases, FP(P); firm power, total requirements customers who receive cedit for having available standby, FP(C); firm power, all other total requirements customers, FP; dump or surplus power, DP; other, O. Place an "x" in column (c) if sale involves export across a state line. Group together sales coded "x" in column (c) by state (or country) of origin, providing a subtotal for each state (or country) of delivery in columns (l) and (p), suitably identified in column (e).

3. Report separately firm, dump, and other power sold to the same utility. Describe the nature of any sales classified as Other Power, column (b).

4. If delivery is made at a substation indicate ownership in column (f), thus: respondent owned or leased, RS; customer owned or leased, CS.

Line No.	Sales to (a)	Statistical Classification (b)	Export across State lines (c)	F. P. C. Rate Schedule No. (d)	Point of Delivery (e)	Substation (f)	Kw or Kva of Demand (Specify which)		
							Contract demand (g)	Average monthly maximum demand (h)	Annual maximum demand (i)
1									
2									
3									
4									
5									
6									
7									
8									
9									
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SALES FOR RESALE (Account 447) (Continued)

5. If a fixed number of kilowatts of maximum demand is specified in the power contract as a basis of billings to the customer this number should be shown in column (g). The number of kilowatts of maximum demand to be shown in column (h) and (i) should be actual based on monthly readings and should be furnished whether or not used in the determination of demand charges. Show in column (j) type of demand reading (instantaneous, 15, 30, or 60 minutes integrated).

6. The number of kilowatt-hours sold should be the quanties shown by the bills rendered to the purchasers.

7. Explain any amounts entered in column (o) such as fuel or other adjustments.

8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.

Type of demand reading (j)	Voltage at which delivered (k)	Kilowatt-hours (l)	REVENUE (Omit cents) Demand Charges (m)	Energy (n)	Other Charges (o)	Total (p)	Revenue per kwh (q)	Line No.
			$	$	$	$	Cents	
								1
								2
								3
								4
								5
								6
								7
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SALES OF ELECTRICITY BY RATE SCHEDULES —Colorado Only

1. Report below for each rate schedule in effect during the year the Kwh of electricity sold, revenue, average number of customers, average Kwh per customer, and average revenue per Kwh.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in Schedule entitled "Electric Operating Revenues," page 409. If the sales under any rate schedule are classified in more than one revenue account list the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

Line No.	Title of Rate Schedule and Colorado PUC Sheet. No. (a)	Kwh Sold (b)	Revenue (c)	Average Number of Customers (d)	Kwh of Sales per Customer (e)	Revenue per Kwh Sold (f)
			$			
1						
2						
3						
4						
5						
6						
7						
8						
9						
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PURCHASED POWER (Account 555)
(Except interchange power)

1. Report power purchased for resale during the year. Exclude from this schedule and report on page 424 particulars concerning interchange power transactions during the year.
2. Provide subheadings and classify purchases as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) Cooperatives, and (7) Other Public Authorities. For each purchase designate statistical classification in column (b), thus: firm power, FP; dump or surplus power, DP; other, O, and place an "x" in column (c) if purchase involves import across a state line.
3. Report separately firm, dump, and other power purchased from the same company. Describe the nature of any purchases classified as Other Power, column (b).

Line No.	Purchased From (a)	Statistical Classification (b)	Import across State Lines (c)	F. P. C. Rate Schedule No. of Seller (d)	Point of Receipt (e)	Substation (f)	Kw or Kva of Demand (Specify which)		
							Contract demand (g)	Average monthly maximum demand (h)	Annual maximum demand (i)
1									
2									
3									
4									
5									
6									
7									
8									
9									
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PURCHASED POWER (Account 555) (Continued)
(Except interchange power)

4. If receipt of power is at a substation indicate ownership in column (f), thus: respondent owned or leased, RS; seller owned or leased, SS.

5. If a fixed number of kilowatts of maximum demand is specified in the power contract as a basis of billing, this number should be shown in column (g). The number of kilowatts of maximum demand to be shown in columns (h) and (i) should be actual based on monthly readings and should be furnished whether or not used in the determination of demand charges. Show in column (j) type of demand reading (instantaneous, 15, 30, or 60 minutes integrated).

6. The number of kilowatt hours purchased should be the quantities shown by the power bills.

7. Explain any amount entered in column (o) such as fuel or other adjustments.

Type of demand reading (j)	Voltage at which delivered (k)	Kilowatt-hours (l)	COST OF ENERGY (Omit cents) Demand Charges (m)	Energy Charges (n)	Other Charges (o)	Total (p)	Cost per kwh (q)	Line No.
			$	$	$	$	cents	
								1
								2
								3
								4
								5
								6
								7
								8
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INTERCHANGE POWER (Included in Account 555)

1. Report below all of the kilowatt-hours received and delivered during the year. For receipts and deliveries under interchange power agreements, show the net charge or credit resulting therefrom.

2. Provide subheadings and classify interchanges as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities, (6) Cooperatives, and (7) Other Public Authorities. For each interchange across a state line place an "x" in column (b).

3. Particulars of settlements for interchange power shall be furnished in Part B, Details of Settlement for Interchange Power. If settlement for any transaction also includes credit or debit amounts other than for increment generation expenses, show such other component amounts separately, in addition to debit or credit for increment generation expenses, and give a brief explanation of the factors and principles under which such other component amounts were determined. If such settlement represents the net of debits and credits under an interconnection, power pooling, coordination, or other such arrangement, submit a copy of the annual summary of transactions and billings among the parties to the agreement. If the amount of settlement reported in this schedule for any transaction does not represent all of the charges and credits covered by the agreement, furnish in a footnote a description of the other debits and credits and state the amounts and accounts in which such other amounts are included for the year.

A. Summary of Interchange According to Companies and Points of Interchange

Line No.	Name of company (a)	Interchanges across State lines (b)	F. P. C. Rate Sched. No. (c)	Point of interchange (d)	Voltage at which interchanged (e)	KILOWATT-HOURS Received (f)	Delivered (g)	Net difference (h)	Amount of settlement (i)
1									$
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									

B. Details of Settlement for Interchange Power

Line No.	Name of company (j)	Explanation (k)	Amount (l)
12			$
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			

TRANSMISSION OF ELECTRICITY FOR OR BY OTHERS (Accounts 456 and 565)
(Including transactions sometimes referred to as "wheeling")

1. Describe below and give particulars of any transactions by respondent during the year for transmission of electricity for or by others during year, including transactions sometimes referred to as wheeling.

2. Provide separate subheadings for: (a) Transmission of Electricity for Others (included in Account 456) and (b) Transmission of Electricity by Others (Account 565).

3. Furnish the following information in the space below concerning each transaction:

(a) Name of company and description of service rendered or received. Designate associated companies.

(b) Points of origin and termination of service specifying also any transformation service involved.

(c) Kwh received and Kwh delivered.

(d) Monetary settlement received or paid and basis of settlement, included in Account 456 or 565.

(e) Nonmonetary settlement, if any, specifying the Kwh representing compensation for the service, specifying whether such power was firm power, dump or other power, and state basis of settlement. If nonmonetary settlement was other than Kwh describe the nature of such settlement and basis of determination.

(f) Other explanations which may be necessary to indicate the nature of the reported transactions. Include in such explanations a statement of any material services remaining to be received or furnished at end of year and the accounting recorded to avoid a possible material distortion of reported operating income for the year.

Annual report of .....

FRANCHISE REQUIREMENTS (Account 927) (Electric)

Line No.	Name of Municipality or other governmental authority (a)	Cash Outlays (b)	Electricty supplied without charge		Other items furnished without charge (e)	Total (f)
			Kwh (c)	Amount (d)		
1		$		$	$	$
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
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25						
26						
26						
27						
28						
29						
30	TOTAL..					

Year ended December 31, ...

MISCELLANEOUS GENERAL EXPENSES (Account 930) (Electric)

Line No.	Description of Item	Amount
1	Industry association dues	$
2	Nuclear power research expenses	
3	Other experimental and general research expenses	
4	Publishing and distributing information and reports to stockholders; trustee, registrar, and transfer	
5	agent fees and expenses, and other expenses of servicing outstanding securities of the respondent	
6	National and local institutional advertising expenses	
7	Other expenses (list major items)	
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26	TOTAL	

CONSTRUCTION OVERHEADS AND PROCEDURE – ELECTRIC

1. Report below the information called for concerning construction overheads for the year.
2. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.
3. On the lower section of this schedule furnish the requested explanatory information concerning construction overheads.
4. A respondent should not report "none" to this schedule if no overhead apportionments are made, but rather should explain on the lower section of this schedule that only such engineering, supervision and administrative costs, etc., which are directly chargeable to construction are charged to construction, if this is the case. Engineering, supervision, administrative, and interest costs, etc., which are first assigned to a blanket work order and then prorated to construction jobs shall be considered overheads for the purposes of formulating a response to this schedule.

Line No.	Name of overhead (a)	Total overheads cleared to construction (b)	Cost of construction to which overheads were charged (exclusive of overhead charges) (c)	Percent overheads to construction cost (d)
1		$	$	%
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14	TOTAL			

VERIFICATION

The foregoing report must be verified by the oath of the President or chief officer of the company. The oath required may be taken before any person authorized to administer an oath by the laws of the State in which the same is taken.

OATH

State of..... } ss:
County of..... }

.....(Insert here the name of the affiant).....makes oath and says that

he is.....(Insert here the official title of the affiant).....

of.....(Insert here the exact legal title or name of the respondent).....

that he has examined the foregoing report; that to the best of his knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including

.....) ....., to and including.....) .....

.....(Signature of affiant).....

Subscribed and sworn to before me, a.....in and for the State and county above named, this.....day of.....) .....

My commission expires.....) .....

L. S. Use an impression seal

.....(Signature of officer authorized to administer oaths).....

Signature of person other than officer or employee of respondent preparing this report:

_____ Signature _____ Date

_____ Name of Firm or Employer, if any