

MUNICIPAL NATURAL GAS UTILITIES

ANNUAL REPORT

OF

(Exact Legal Name of Respondent)

(Address of Principal Business Office at End of Year)

TO THE

COLORADO PUBLIC UTILITIES COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, _____

Name, title, address and telephone number (including area code), of the person to be contacted concerning this report:

ATTESTATION

_____ certifies that
(Name of the attester)

he/she is _____
(Official title of the attester)

of _____
(Exact legal name of the respondent)

that he/she has examined the following report, that to the best of his/her knowledge, information and belief, all statements of fact contained in the following report are true and the 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 the attester)

COMPARATIVE BALANCE SHEET

LINE NO.	ASSETS AND OTHER DEBITS	BALANCE BEGINNING OF YEAR	BALANCE END OF YEAR	INCREASE OR (DECREASE)
1.	Utility plant (101) (less accumulated provision for depreciation, depletion and amortization (110) \$ _____)	\$ _____	\$ _____	\$ _____
2.	Gas stored underground - noncurrent (117)			
3.	Other utility plant and adjustments (114, 118)			
4.	Non-utility property (121) (less accumulated provision for depreciation and amortization (122) \$ _____)			
5.	Other investments and special funds (124, 128)			
6.	Current and accrued assets:			
7.	Cash and working funds (130)			
8.	Temporary cash investments (136)			
9.	Notes and accounts receivables (141, 142, 143) (less accumulated provision for uncollectible accounts (144) \$ _____)			
10.	Materials and supplies (154)			
11.	Gas stored underground - current (164.1)			
12.	Prepayments (165)			
13.	Other current and accrued assets (174)			
14.	Total current and accrued assets (7 thru 13)			
15.	Unamortized debt expense (181)			
16.	Extraordinary property losses (182.1)			
17.	Other deferred debits (186)			
18.	Def. losses from disp. of utility plant (187)			
19.	Unamortized loss on reacquired debt (189)			
20.	Unrecovered purchased gas costs (191)			
21.				
22.				
23.				
24.				
25.				
26.				
27.				
28.	Total assets and other debits ((1 thru 5)+14+(15 thru 27))	\$ _____	\$ _____	\$ _____

COMPARATIVE BALANCE SHEET-Continued				
LINE NO.	LIABILITIES AND OTHER CREDITS	BALANCE BEGINNING OF YEAR	BALANCE END OF YEAR	INCREASE OR (DECREASE)
		\$	\$	\$
1.	Other paid-in capital (211)			
2.	Retained earnings (215, 216)			
3.	Total capital (1+2)			
4.	Bonds (221)			
5.	Other long-term debt (224) (specify in footnote)			
6.	Unamortized premium on long-term debt (225)			
7.	Unamortized discount on long-term debt - Dr. (226)			
8.	Total long-term debt (4 thru 7)			
9.	Current and accrued liabilities:			
10.	Notes and accounts payable (231, 232)			
11.	Customer deposits (235)			
12.	Interest accrued (237)			
13.	Other current and accrued liabilities (242)			
14.	Total curr. and accrued liabs. (10 thru 13)			
15.	Customer advances for construction (252)			
16.	Other deferred credits (253)			
17.	Def. gains from disp. of utility plant (256)			
18.	Unamortized gain on reacquired debt (257)			
19.	Operating reserves			
20.	Total liabilities and other credits (3+8+14+(15 thru 19))	\$	\$	\$

ACCUMULATED PROVISION FOR DEPRECIATION, DEPLETION AND AMORTIZATION OF UTILITY PLANT						
LINE NO.	NAME OF UTILITY DEPT.	BALANCE BEGINNING OF YEAR	DEPR., DEPL., AND AMORT. ACCRUALS FOR YEAR	NET CHARGES FOR PLANT RETIRED DURING YEAR	OTHER ITEMS DEBIT OR CREDIT (EXPLAIN)	BALANCE END OF YEAR
1.		\$	\$	\$	\$	\$
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.	<u>Total</u> (1 thru 12)	\$				\$

LONG-TERM DEBT						
LINE NO.	CLASS AND SERIES OF OBLIGATION	NOMINAL DATE OF ISSUE	DATE OF MATURITY	OUTSTANDING PER BALANCE SHEET	INTEREST FOR YEAR	
					RATE	AMOUNT
1.				\$		\$
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.	<u>Total</u> (1 thru 10)			\$		\$

TOTAL GAS SALES DATA FOR THE YEAR				
LINE NO.	CLASS OF SERVICE	REVENUE	MCF OF GAS _____ PSIA AT 60° F	AVERAGE NUMBER OF CUSTOMERS
		\$		
1.	Residential sales			
2.	Commercial and industrial sales			
3.	Interdepartmental sales			
4.	Total sales to ultimate consumers			
5.	Sales for resale			
6.	Total sales of gas			
7.	Other operating revenues (specify):			
8.				
9.				
10.	Total gas operating revenues (1 thru 9)	\$		

GAS SALES DATA FOR THE YEAR - OUTSIDE CITY LIMITS				
LINE NO.	CLASS OF SERVICE	REVENUE	MCF OF GAS _____ PSIA AT 60° F	AVERAGE NUMBER OF CUSTOMERS
		\$		
1.	Residential sales			
2.	Commercial and industrial sales			
3.	Interdepartmental sales			
4.	Total sales to ultimate consumers			
5.	Sales for resale			
6.	Total sales of gas			
7.	Other operating revenues (specify)			
8.				
9.				
10.	Total gas operating revenues (1 thru 9)	\$		

GAS OPERATION AND MAINTENANCE EXPENSES			
LINE NO.	OPERATION	MAINTENANCE	TOTAL
	\$	\$	\$
1. <u>Production expenses:</u>			
2. <u>Manufactured gas production (submit schedule)</u>			
3. <u>Natural gas production and gathering:</u>			
4. <u>Products extraction</u>			
5. <u>Exploration and development</u>			
6. <u>Other gas supply expenses:</u>			
7. <u>Natural gas purchases</u>			
8. <u>Other gas purchases</u>			
9. <u>Purchased gas expenses</u>			
10. <u>Gas withdrawn from underground storage - Dr.</u>			
11. <u>Gas delivered to underground storage - Cr.</u>			
12. <u>Gas used in utility operations - Cr.</u>			
13. <u>Misc. gas supply expenses</u>			
14. <u>Total other gas supply expenses (7 thru 13)</u>			
15. <u>Total production expenses (2+4+5+14)</u>			
16. <u>Storage expenses (submit schedule by accounts)</u>			
17. <u>Transmission expenses</u>			
18. <u>Distribution expenses</u>			
19. <u>Customer accounts expenses</u>			
20. <u>Customer service and informational expenses</u>			
21. <u>Sales expenses</u>			
22. <u>Administrative and general expenses</u>			
23. <u>Total gas operation and maintenance expenses</u> <u>(15+(16 thru 22))</u>	\$	\$	\$

STATEMENT OF INCOME FOR THE YEAR			
LINE NO.	ACCOUNT	CURRENT YEAR	PRIOR YEAR
1.	<u>OPERATING INCOME</u>	\$	\$
2.	Operating revenues (400)		
3.	<u>Operating expenses:</u>		
4.	Operation expense (401)		
5.	Maintenance expense (402)		
6.	Depreciation expense (403)		
7.	Amortization expense (specify by account)		
8.			
9.			
10.			
11.	Taxes other than income taxes (408.1)		
12.	Gains from disposition of utility plant (411.6)		
13.	Losses from disposition of utility plant (411.7)		
14.	Total utility operating expenses (4 thru 13)		
15.	Net utility operating income (2-14)		
16.	<u>OTHER INCOME AND DEDUCTIONS</u>		
17.	<u>Other income:</u>		
18.	Non-utility operating income (415 - 418)		
19.	Interest and dividend income (419)		
20.	Allowance for other funds used during construction (419.1)		
21.	Miscellaneous nonoperating income (421)		
22.	Gain on disposition of property (421.1)		
23.	Total other income (18 thru 22)		
24.	<u>Other income deductions:</u>		
25.	Loss on disposition of property (421.2)		
26.	Miscellaneous amortization (425)		
27.	Miscellaneous income deductions (426.1 - 426.5)		
28.	Total other income deductions (25 thru 27)		
29.	Taxes other than income taxes (408.2)		
30.	Net other income and deductions (23-28-29)		
31.	<u>INTEREST CHARGES</u>		
32.	Interest on long-term debt (427)		
33.	Amortization of debt discount and expenses (428)		
34.	Amortization of loss on reacquired debt (428.1)		
35.	Amortization of premium on debt - Cr. (429)		
36.	Amortization of gain on reacquired debt - Cr. (429.1)		
37.	Other interest expense (431)		
38.	Allowance for borrowed funds used during construction - Cr. (432)		
39.	Net interest charges (32 thru 38)		
40.	Income before extraordinary items (15+30-39)		
41.	<u>EXTRAORDINARY ITEMS</u>		
42.	Extraordinary income (434)		
43.	Extraordinary deductions (435)		
44.	Net extraordinary items (42-43)		
45.	Net income (40+44)	\$	\$

NOTES TO STATEMENT OF INCOME

1. Amounts recorded in account 414, Other Utility Operating Income, will be reported in a separate column as prescribed for accounts 412 and 413.
2. The space below is provided for important notes regarding the statement of income or any account thereof.
3. Give concise explanations concerning proceedings where a contingency exists that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates together with an explanation of the major factors which affect the rights of the utility to retain such revenue or to recover amounts paid with respect to power or gas purchases.
4. Give concise explanations concerning significant amounts of any refund made or received during the year resulting from settlement of any proceeding affecting revenues received or costs incurred for power or gas purchases. State the accounting treatment accorded such refunds and furnish the necessary particulars, so that corrections of prior income and retained earnings statements and balance sheets may be made if needed, or furnish amended financial statements if that be deemed more appropriate by the utility.
5. If any notes appearing in the annual report are applicable to the statement of income, attach them hereto.
6. Give below a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and appropriations from those used in the preceding year. Also, give the approximate dollar effects of such changes.

STATEMENT OF RETAINED EARNINGS

1. Report in this schedule all changes in appropriated and unappropriated retained earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (accounts 433, 436 - 439 inclusive) and the contra primary account affected.
3. For each reservation or appropriation of retained earnings, state the purpose and amount.
4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow with credit then debit items.
5. Explain in a footnote, the basis for determining the amount reserved or appropriated and if such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.
6. If any notes appearing in the annual report are applicable to this statement, attach them hereto.

LINE NO.	ITEM	CONTRA PRIMARY ACCOUNT AFFECTED	AMOUNT
<u>UNAPPROPRIATED RETAINED EARNINGS (Account 216)</u>			
1.	Balance - Beginning of year		\$
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.	Balance - End of Year		\$
<u>APPROPRIATED RETAINED EARNINGS (Account 215)</u>			
<u>State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any application of retained earnings during the year.</u>			
1.			\$
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.	Total Retained Earnings (Accounts 215 and 216)		\$

SALES FOR RESALE - NATURAL GAS (ACCOUNT 483)

1. Report particulars concerning sales of natural gas during the year to other gas utilities for resale.
2. Natural gas for the purpose of this schedule means either natural gas unmixed, or any mixture of natural and manufactured gas.
3. The delivery point should show the name of the city or town and state, and such other designation necessary to enable identification on maps of the respondent's pipeline system.
4. Designate any sales which are other than firm sales, i.e. sales for storage, etc.
5. Where consolidated bills for more than one delivery point are rendered, the required information shall be furnished for each delivery point.
6. Designate if the BTU's per cubic foot of gas is different for any delivery point from that shown in the heading of the column.

LINE NO.	NAME OF OTHER GAS UTILITY	DELIVERY POINT	MCF OF GAS SOLD ____ PSIA AT 60° F, APPROX. _____ BTU's PER CU. FT.	REVENUE FOR YEAR (See 5. above)	AVG. REV. PER MCF
1.				\$	\$
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					
16.					
17.					
18.					
19.					
20.	Total			\$	

GAS PURCHASES

1. Report particulars of gas purchases during year.
2. Natural gas for the purpose of classifications herein is either natural gas unmixed, or any mixture of natural and manufactured gas.
3. Where purchases are from unitized fields, or vendor is a partnership or joint interest arrangement, specify such fact in the first column and give name of unit operator, principal partner, or largest owner of joint interest, as appropriate.
4. For wellhead and field line purchases indicate the gas field or production area, county and state.
5. Field purchases of less than \$25,000 per year from individual nonassociated vendors may be grouped by fields or production areas. Show number of purchases so grouped.
6. Show in the third column, the seller's FERC rate schedule designation and date of contract, including such designations for purchases from independent producers. Any intrastate purchases for which there is no required filing of a FERC rate schedule shall be specified as "intrastate," and dates of contracts shown. If for any purchase more than one rate schedule was in effect during the year, show the most recent rate schedule designation and in a footnote give superseded rate schedules and date of supersession, or a succinct explanation. The operator's rate schedule designation is sufficient in cases where there are co-owners under the same purchase contract, but the entire volume of gas and amount must be shown for the purchases under the particular contract. Rate schedule designations are not required with respect to small purchases grouped as permitted by this instruction.

LINE NO.	NAME OF VENDOR	POINT OF RECEIPT	SELLER'S		AMOUNT	AVERAGE AMOUNT PER MCF
			FERC RATE SCHEDULE DESIGNATION AND DATE OF CONTRACT	MCF OF GAS PSIA AT 60° F, APPROX. BTU's PER CUBIC FOOT		
1.					\$	¢ (cents)
2.						
3.						
4.						
5.						
6.						
7.	Total				\$	

NATURAL GAS UTILITY PLANT						
LINE NO.	ITEM	BALANCE BEGINNING OF YEAR	ADDITIONS DURING YEAR	RETIREMENTS DURING YEAR	TRANSFERS AND ADJUSTMENTS	BALANCE END OF YEAR
		\$	\$	\$	\$	\$
1.	<u>Gas utility plant:</u>					
2.	<u>Gas plant in service:</u>					
3.	<u>Intangible plant</u>					
4.	<u>Production plant:</u>					
5.	<u>Manf. gas prod. plant</u>					
6.	<u>Nat. gas prod. plant</u>					
7.	<u>Nat. gas prod. & gath. plant</u>					
8.	<u>Products extraction plant</u>					
9.	<u>Total production plant</u> <u>(5 thru 8)</u>					
10.	<u>Storage plant:</u>					
11.	<u>Underground storage plant</u>					
12.	<u>Local storage plant</u>					
13.	<u>Transmission plant</u>					
14.	<u>Distribution plant</u>					
15.	<u>General plant</u>					
16.	<u>Total gas plant in service</u> <u>(3+9+(11 thru 15))</u>					
17.	<u>Gas plant purchased</u>					
18.	<u>Gas plant sold</u>					
19.	<u>Gas plant in process of reclassification</u>					
20.	<u>Gas plant leased to others</u>					
21.	<u>Gas plant held for future use</u> <u>(inc. undev. lands and lsehlds.)</u>					
22.	<u>Construction work in progress-gas</u>					
23.	<u>Gas plant acquisition adjustments</u>					
24.	<u>Other gas plant adjusts. (explain)</u>					
25.						
26.	<u>Total gas plant</u> <u>(16+(17 thru 25))</u>					
27.	<u>Plant of other utility depts.</u>					
28.						
29.	<u>Total utility plant (26+27+28)</u>	\$	\$	\$	\$	\$

GAS ACCOUNT - NATURAL GAS

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
2. Enter the MCF as reported in schedules indicated for the respective items of receipts and deliveries.
3. If the respondent operates two or more systems which are not interconnected, separate schedules should be submitted. Insert pages should be used for this purpose.

LINE NO.	ITEM	MCF PSIA at 60° F
	GAS RECEIVED	
1.	Natural gas produced	
2.	Purchased gas	
3.	Other receipts (specify):	
4.		
5.		
6.		
7.	Total receipts (1 thru 6)	
	GAS DELIVERED	
1.	Natural gas sales	
2.	Other deliveries (specify):	
3.		
4.		
5.		
6.	Total deliveries (1 thru 5)	
7.	Unaccounted for	
8.	Total deliveries and unaccounted for (6+7)	

EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES
(ACCOUNT 426.4)

1. Report below all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances, or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities; account 426.4.
2. Advertising expenditures in this account shall be classified according to subheadings as follows: (a) radio, television and motion picture advertising; (b) newspaper, magazine and pamphlet advertising; (c) letters or inserts in customers' bills; (d) newspaper and magazine editorial services; and (e) other advertising.
3. Expenditures within the definition of paragraph 1., other than advertising, shall be reported according to captions or descriptions, clearly indicating the nature and purpose of the activity.
4. If the respondent has not incurred any expenditures contemplated by the instruction of account 426.4, so state.

Note: The classification of expenses as nonoperating and their inclusion in this account is for accounting purposes only.

LINE NO.	ITEM	AMOUNT
1.		\$
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.	Total	\$