

# **federal register**

**TUESDAY, JULY 27, 1976**



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**PART IV:**

## **FEDERAL POWER COMMISSION**

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### **FINANCIAL REPORT FOR MUNICIPAL ELECTRIC UTILITIES AND FEDERAL PROJECTS**

**New FPC Form No. 164**

## FEDERAL POWER COMMISSION

[ 18 CFR Part 141 ]

[ Docket No. RM76-25 ]

## FINANCIAL REPORT FOR MUNICIPAL ELECTRIC UTILITIES AND FEDERAL PROJECTS

New FPC Form No. 164

JULY 12, 1976.

Notice is hereby given pursuant to the Administrative Procedure Act, 5 U.S.C. 553 and sections 3(13), 4(a), 4(b), 4(c), 301(a), 302(a), 304, 309, and 311 of the Federal Power Act, as amended, (41 Stat. 1064, 1065; 49 Stat. 839, 840, 854, 855, 856, 858, 859; 16 U.S.C. 796(13), 797(a), 797(b), 797(c), 825(a), 825a(a), 825c(b), 825c(c), 825h, 825j), that the Commission gives notice it proposes to add § 141.67 to Part 141 of the Approved Forms under the Federal Power Act to provide that new FPC Form No. 164 be required for reporting. The proposed new form would be entitled "Financial report for municipal electric utilities and federal projects."

On September 26, 1973, in Docket No. R-438, the Commission issued Order No. 494, amending Part 2, Chapter I, Title 18 of the Code of Federal Regulations and setting forth Commission policy for the development of a fully automated computer regulatory system to provide such information. When developed and fully operative, the system will provide prompt and ready access to data contained in a central electronic data bank, eliminating the duplication of information now collected and reducing the quantity of existing manual files. This system will not only facilitate the evaluation and analysis of all data, but it will also accommodate the development of new regulatory techniques.

In Order 494, the Commission stated that all existing "hard copy" public use forms would be redesigned and consolidated to eliminate redundancies and that instructions for reporting would be clarified for use of Electronic Data Processing (EDP) Technology. Public use form information, as it is presently submitted, will be replaced by the submission of individual data elements within a general data element and code scheme. It is anticipated that this major system revision will result in the reduction of the total number of data items currently transmitted to the Commission by the respondents.

In Order No. 494, the Commission further stated that the development of the automated computer information system would be effected through the use of phased rulemaking proceedings in which various Commission reporting procedures and report forms would be restructured. To this end, Form No. 164 is designed to incorporate into a readily retrievable data processing system the information currently submitted from

Federal project respondents<sup>1</sup> utilizing the FPC Annual Report Form No. 1<sup>2</sup> and from municipality respondents utilizing FPC Annual Report Form No. 1M.<sup>3</sup>

It is proposed herein that both the Federal projects which are presently reporting to the Commission on FPC Annual Report Form No. 1 and municipalities which are presently reporting to the Commission on FPC Annual Report Form No. 1-M would, in the future, report their financial data to the Commission, utilizing the new FPC Form No. 164 and in the same format. It is further proposed that the base of \$250,000 of annual operating revenues now established as the reporting requirement for municipals<sup>4</sup> be extended to \$1,000,000. It is believed this new base would give a broad enough spectrum to satisfy the reporting directive of section 311 of the Federal Power Act (49 Stat. 859; 16 U.S.C. 825j). Further, it is proposed that Federal projects previously classed as A (\$2,500,000 of annual operating revenues) and those previously classed as B (between \$1,000,000 and \$2,500,000 of annual operating revenues) would use the proposed FPC Form No. 164 under the same reporting requirements. Operational data would be incorporated under a separate report system which will be the subject of a separate rulemaking.

The general changes which are being proposed to the Commission's reporting requirements for the new Form No. 164 are as follows:

1. Duplicative data elements (data elements appearing on more than one schedule) have been eliminated to the extent feasible.

2. Certain generalized instructions have been clarified and made more specific in order to achieve better standardization, consistency, and to reduce overall filing requirements.

The schedules and instructions make reference to a newly established account numbering system, composed of accounts from the Uniform Systems of Accounts supplemented by additional account numbers. The purpose of this newly established system is to expedite the processing of the data. Municipal respondents shall disregard the references to these account numbers when completing the schedules, being concerned primarily with the title of the entry.

Specific details of the proposed reporting scheme and related procedures are included as separate attachments to this rulemaking as follows:

Attachment A contains general and specific instructions for each schedule to be submitted by the respondent.

<sup>1</sup> Federal Projects include those electric projects operated under supervision of the Alaska Power Administration, Bonneville Power Authority, Bureau of Indian Affairs, Colorado River Storage Project, Southwestern Power Administration, Tennessee Valley Authority, U.S. Bureau of Reclamation, and U.S. Corps of Engineers, or any other agency, authority, or instrumentality of the United States.

<sup>2</sup> 18 CFR 141.1 (1975).

<sup>3</sup> 18 CFR 141.7 (1975).

<sup>4</sup> *Ibid.*

Attachment B is a comparison and cross reference list. This list cross references current reporting requirements with these proposed, at the same time describing additions, deletions and other peculiarities related to the changeover.

Attachment C contains a sample of schedules to be submitted by the respondent.

It is anticipated that at least one year of parallel reporting will be required for system evaluation. Assuming successful operation of the new system within such time period, the present FPC Form 1M and the need for Federal project respondents to use FPC Form 1 would then be eliminated.

All data and information submitted pursuant to the proposed form would be required to be subscribed and verified by a duly authorized executive officer of the respondent as being factually accurate and complete to the best of his or her knowledge according to the Commission's rules of practice and procedure (18 CFR Part 1). An original and four copies of each completed Form No. 164 would be required to be filed with the Commission.

Any interested person may submit to the Federal Power Commission, 825 North Capitol Street, NE., Washington, D.C. 20426, to be received no later than September 10, 1976, data, views, comments or suggestions in writing concerning all or part of the proposed form. Written submittals will be placed in the Commission's public files and will be available for public inspection at the Commission's Office of Public Information, Room 1000, 825 North Capitol Street, NE., Washington, D.C. 20426, during regular business hours. The Commission will consider all such written submittals before acting on the matters herein proposed. An original and 14 conformed copies should be filed with the Secretary of the Commission. Submittals to the Commission should indicate the name, title, mailing address, telephone number of the person to whom communications concerning the proposal should be addressed, and whether the person filing them requests a conference with the staff of the Commission to discuss the proposed form. The Staff, in its discretion, may grant or deny written requests for conference prior or subsequent to the filing of formal submittals.

The proposed amendments to Part 141 of the Commission's Approved Forms under the Federal Power Act would be issued pursuant to the authority granted the Federal Power Commission by the Federal Power Act, as amended, particularly sections 3(13), 4(a), 4(b), 4(c), 302(a), 304, 309, and 311 (41 Stat. 1064, 1065; 49 Stat. 839, 840, 854, 855, 856, 858, 859; 16 U.S.C. 796(13), 797(a), 797(b), 797(c), 825(a), 825a(a), 825c(b), 825c(c), 825h, 825j).

Effective for the reporting year 1976, the Commission proposes to amend Part 141, Statements and Reports (Schedules), in Subchapter D—Approved Forms, Federal Power Act, Chapter I, Title 18 of the Code of Federal Regulations by adding a new § 141.67 prescribing

ing new FPC Form No. 164; Financial report for municipal electric utilities and federal projects in the form set out in Attachment C hereto. New § 141.67 will read as follows:

**§ 141.67 Form No. 164—Financial report for municipal electric utilities and Federal projects.**

(a) The form of the annual report for municipal electric utilities and Federal projects having annual electric operating revenues of \$1,000,000 or more, designated herein as FPC Form No. 164, is prescribed for the calendar year beginning January 1, 1976, or in the case of municipals for a year beginning or ending during the calendar year 1976, if an established fiscal year is other than a calendar year commencing January 1, and years thereafter.

(b) Each "municipality" as defined in section 3 of the Federal Power Act (city, county, irrigation district, drainage district, or other political subdivision or agency of a state competent under laws thereof to carry on the business of developing, transmitting, utilizing or distributing power) which is engaged in generation, transmission, distribution or sale of electric energy, however, produced, throughout the United States and its possessions, having annual electric operating revenues of \$1,000,000 or more, whether or not the jurisdiction of the

Commission is otherwise involved, shall prepare and file with the Commission for the calendar year beginning or ending during the calendar year 1976 if its established fiscal year is other than a calendar year commencing January 1, and for each year thereafter, on or before the last day of the third month following the close of the calendar year or other established fiscal year, an original and four conforming copies of the above designated FPC Form No. 164 as are indicated in the instructions set out in that form, all properly filled out and attested to.

(c) Each Federal project (Federal projects include those electric projects operated under the supervision of the Alaska Power Administration, Bonneville Power Authority, Bureau of Indian Affairs, Colorado River Storage Project, Southeastern/Power Administration, Southwestern Power Administration, Tennessee Valley Authority, U.S. Bureau of Reclamation, and U.S. Corps of Engineers) or any other agency, authority, or instrumentality of the United States engaged in generation, transmission, distribution or sale of electric energy, however produced, throughout the United States and its possessions having annual operating revenues of \$1,000,000 or more shall prepare and file with the Commission for the calendar year beginning January 1, 1976, and for each year thereafter, on or before the last day of the

third month following the close of the calendar year, an original and four conforming copies of the above designated FPC Form No. 164 as indicated in the instructions set out in the schedule to that form, all properly filled out and attested to. One copy of said report should be retained for the respondent in its files.

(d) The annual report contains the following schedules:

- Balance Sheet Accounts—Parts I through III.
- Income Statement Accounts.
- Retained Earnings and Operating Revenue Accounts.
- Operations and Maintenance Expense Accounts.
- Utility Plant.
- Long-Term Debt.
- Taxes, Tax Equivalents, Contributions and Services During Year—Parts I and II. (See note.)
- Expenditures for certain Civic, Political, and Related Activities.


NOTE.—Inactive schedules, to be activated on further notice of Commission.

The Secretary shall cause prompt publication of this notice to be made in the FEDERAL REGISTER.

By direction of the Commission.

KENNETH F. PLUMB,  
Secretary.

ATTACHMENT A—FINANCIAL REPORT FOR MUNICIPAL ELECTRIC UTILITIES AND FEDERAL PROJECTS

	<b>FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM</b>	
	<b>FINANCIAL REPORTS FOR MUNICIPAL ELECTRIC UTILITIES AND FEDERAL PROJECTS</b>	1 of 1

**GENERAL INSTRUCTIONS**

Municipal is defined to mean a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the laws thereof to carry on the business of developing, transmitting, utilizing, or distributing power.

Federal projects include those electric projects operated under supervision of the Alaska Power Administration, Bonneville Power Authority, Bureau of Indian Affairs, Colorado River Storage Project, Southwestern Power Administration, Tennessee Valley Authority, U.S. Bureau of Reclamation, and U.S. Corps of Engineers, or any other agency, authority or instrumentality of the United States.

Submission Requirements:

<u>Respondent Category</u>	<u>Schedules(s)</u>	<u>Old FPC Form</u>	<u>Submission Date</u>
Municipal having electric operating revenues of \$1,000,000 or more.	190-192, 194-198, 839	1M	Annually, 3 months following close of fiscal year.
Federal Projects having operating revenues of \$1,000,000 or more.	190-192, 194-198, 839	1	Annually, 3 months following close of fiscal year, usually with FY of Government.

For Municipal Electric Utilities and Federal Projects the required submission should be filled out in accordance with the individual schedule instructions which provide titles of data requirements to fit special respondent cases. Account numbers are related to each of the data titles to assist internal processing of data.

The reporting period entered by the respondent on each schedule represents the ending period (month, day, year) of the period to which the data applies, not the date the schedule was completed. An example for an annual submission would be 12/31/76.


Prior to mailing the schedules to the Commission, the respondent must complete FPC Schedule 0100, Index of Public Use Schedules Submitted, and submit it with the completed Schedule(s).

Footnotes cannot be placed directly on any public use data schedule. FPC Schedule 0000 is used for a footnote entry.

Additional statements, maps, diagrams, charts or other documentation supportive to the data schedules not otherwise specifically required should enter and submit the supplemental information utilizing FPC Schedule 1000.

All schedules should be forwarded to:

Federal Power Commission  
 825 North Capitol Street, N.E.  
 Washington, D.C. 20426  
 ATTN: Office of the Secretary

	<b>FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM</b>	
	DETAILED INSTRUCTIONS: SCHEDULE 0100      INDEX OF FPC PUBLIC USE SCHEDULES SUBMITTED	1 of 2

I. DESCRIPTION

This schedule shall be used to identify the schedules which were submitted by each respondent.


II. GENERAL INFORMATION

- A. This schedule shall be submitted by all Federal Power Commission respondents.
- B. This schedule shall be completed for each submission of schedules to the Federal Power Commission.
- C. The report period date required on line two of this schedule shall be the final date of the period covered by the submission i.e., if data is reported on a calendar year basis, the date to be reported is December 31, 1976, in the format MDDYY  
123176.


III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

<u>Data Field Number</u>	<u>Instructions</u>
1	<u>Date Received in Mail Room</u> (N6): This data field is for Federal Power Commission internal processing only. (TMDATE)
2	<u>Date Received in DBCG</u> (N6): This data field is for Federal Power Commission internal processing only. (TMDATE)
3 (Key)	<u>Schedule Number</u> (N4): Enter the schedule number of each schedule being submitted in this submission.
4	<u>Schedule Contact Name</u> (A35): Enter the name of the individual to contact about the schedule number reported in data field 3 above. The format for the name is: Last Name, First Name or Initial, Middle Initial. (IDNAME)
5	<u>Schedule Contact Telephone Number</u> (A12): Enter the area code and telephone number, in the format NNN-NNN-NNNN. Be certain to over strike the preprinted hyphens (-).
6	<u>Number of Pages</u> (N4) NO: Enter the number of pages submitted for the schedule reported in data field 3 above.
7	<u>Indicate Primary Reporting Media, Hardcopy or Tape</u> (N1): Enter "1" if hardcopy is being submitted; or enter "2" if tape is being submitted. (INETOR)

	<b>FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM</b>	
<b>DETAILED INSTRUCTIONS: SCHEDULE 0100 INDEX OF FPC PUBLIC USE SCHEDULES SUBMITTED</b>		<b>2 of 2</b>

<u>Data Field Number</u>	<u>Instructions</u>
8	<u>Name of Attestor:</u> Enter the legal name of the individual who is attesting to the validity of the data content being submitted on each of the schedules reported in data field 3 above. (IDNAME)
9	<u>Signature of Attestor:</u> Enter the attestors legal signature in this data field. (IDNAME)
10	<u>Date of Attestation:</u> Enter the date of attestation, in the format MMDDYY. (TMDATE)

	<b>FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM</b>	
	DETAILED INSTRUCTIONS: SCHEDULES 0190-0192 0194-0196	LIST OF ACCOUNTS - PART V (MUNICIPAL ELECTRIC UTILITIES)

I. DESCRIPTION

These six schedules are used to collect the end of the year balance or the amount for the year for certain accounts. These schedules replace several schedules formerly included in the Federal Power Commission Forms 1 and 1-M. These report details of:

- o Comparative Balance Sheet
- o Statement of Income for the Year
- o Other support schedules, including account balances from numerous schedules


II. GENERAL INFORMATION

- A. These schedules shall be submitted by Federal Projects and Municipal Electric respondents.
- B. Respondents shall complete all data fields on this schedule annually.
- C. The data to be reported is structured into six schedules using the accounting titles from the old FPC Forms 1 and 1-M to facilitate respondent reporting. The account numbers are preprinted and are for FPC internal use only. Each schedule is identified by title, and number:

<u>Schedule Number</u>	<u>Title</u>
0190	Balance Sheet Accounts - #1
0191	Balance Sheet Accounts - #2
0192	Balance Sheet Accounts - #3
0194	Income Statement Accounts
0195	Retained Earnings and Operating Revenue Accounts
0196	Operation and Maintenance Expense Accounts

1. Balance Sheet Accounts: Respondents shall report the applicable amounts identified by descriptions below:


<u>Account Numbers</u>	<u>Description</u>	<u>Definition Reference</u>
	ASSETS AND OTHER DEBITS	
	UTILITY PLANT	
107.90	Utility Plant	(h)
108.90	Accumulated Provision for Depreciation and Amortization	(i)
119.90	Net Utility Plant	

	<b>FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM</b>	
	DETAILED INSTRUCTIONS: · LIST OF ACCOUNTS - PART V SCHEDULES 0190-0192 (MUNICIPAL ELECTRIC UTILITIES) 0194-0196	2 of 8

<u>Account Numbers</u>	<u>Description</u>	<u>Definition Reference</u>
	OTHER PROPERTY AND INVESTMENTS	
121.00	Nonutility Property	
122.00	Accumulated Provision for Depreciation and Amortization of Nonutility Property	
122.90	Nonutility Property - Net	
123.90	Advances to Governmental Entity	(a)
124.00	Other Investments	
128.70	Special Funds	
128.90	Total Other Property and Investments	
	CURRENT AND ACCRUED ASSETS	
135.90	Cash and Working Funds	
136.00	Temporary Cash Investments	
143.10	Notes and Accounts Receivable	
144.00	Accumulated Provision for Uncollectable Accounts - Credit	
144.90	Notes and Accounts Receivable - Net	
147.10	Receivables from Governmental Entity	(b)
150.00	Materials and Supplies	
165.00	Prepayments	
170.00	Miscellaneous Current and Accrued Assets	
179.90	Total Current and Accrued Assets	
	DEFERRED DEBITS	
181.00	Unamortized Debt Expense	
182.00	Extraordinary Property Losses	
186.00	Miscellaneous Deferred Debits	
189.00	Unamortized Loss on Reacquired Debt	
198.90	Total Deferred Debits	
199.90	Total Assets and Other Debits	
	LIABILITIES AND OTHER CREDITS INVESTMENT OF GOVERNMENTAL ENTITY AND SURPLUS	
208.10	Investment of Governmental Entity	(c)
209.10	Constructive Surplus or Deficit	(d)
216.00	Retained Earnings	(e)
218.90	Total Investment and Surplus	

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	<b>FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM</b>	
	DETAILED INSTRUCTIONS: SCHEDULES 0190-0192 0194-0196	LIST OF ACCOUNTS - PART V (MUNICIPAL ELECTRIC UTILITIES)


<u>Account Numbers</u>	<u>Description</u>	<u>Definition Reference</u>
	LONG-TERM DEBT	
221.00	Bonds	
223.10	Advances from Governmental Entity	(f)
224.00	Other Long-Term Debt	
225.00	Unamortized Premium on Long-Term Debt	
226.00	Unamortized Discount on Long-Term Debt - Debit	
229.90	Total Long-Term Debt	
	CURRENT AND ACCRUED LIABILITIES	
230.10	Warrants Payable	
234.10	Notes and Accounts Payable	
234.20	Payables to Governmental Entity	(g)
235.00	Customer Deposits	
236.00	Taxes Accrued	
237.00	Interest Accrued	
242.00	Miscellaneous Current and Accrued Liabilities	
249.90	Total Current and Accrued Liabilities	
	DEFERRED CREDITS	
252.00	Customer Advances for Construction	
253.00	Other Deferred Credits	
257.00	Unamortized Gain on Reacquired Debt	
284.90	Total Deferred Credits	
	OPERATING RESERVES	
261.00	Property Insurance Reserve	
262.00	Injuries and Damages Reserve	
263.00	Pensions and Benefits Reserve	
265.00	Miscellaneous Operating Reserves	
269.90	Total Operating Reserves	
299.90	Total Liabilities and Other Credits	
2. <u>Income Statement Accounts:</u> Respondents shall report the applicable amounts identified by description below:		
<u>Account Numbers</u>	<u>Description</u>	<u>Definition Reference</u>
	ELECTRIC UTILITY OPERATING INCOME	
400.00	Operating Revenues	
412.00	Revenues from Plants Leased to Others	
401.00	Operation Expenses	
402.00	Maintenance Expenses	
403.80	Depreciation and Amortization Expenses	
411.80	Taxes and Tax Equivalent	

<b>RIS</b>	<b>FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM</b>	
<b>DETAILED INSTRUCTIONS: SCHEDULES 0190-0192 0194-0196</b>	<b>LIST OF ACCOUNTS - PART V (MUNICIPAL ELECTRIC UTILITIES)</b>	4 of 8

<u>Account Numbers</u>	<u>Description</u>	<u>Definition Reference</u>
413.00	Expenses from Plant Leased to Others	
413.80	Total Electric Operating Expenses	
413.90	Net Electric Utility Operating Income	
414.00	Other Utility Operating Income (Utility departments other than electric - specify in a footnote)	
414.90	Total Utility Operating Income	
418.90	Other Income (Explain in a footnote)	
419.10	Allowance for Funds Used During Construction	
420.90	Gross Income	
INCOME DEDUCTIONS		
427.00	Interest on Long-Term Debt	
426.80	Other Income Deductions (Explain in a footnote)	
432.80	Total Income Deductions	
432.90	Income Before Extraordinary Items	
434.00	Extraordinary Income	(k)
435.00	Extraordinary Deductions	(k)
433.00	Balance Transferred from Net Income	
3. <u>Retained Earnings Accounts:</u> Respondents shall report the applicable amounts identified by description below:		
<u>Account Numbers</u>	<u>Description</u>	<u>Definition Reference</u>
436.10	Miscellaneous Credits (Explain in a footnote)	
436.20	Authorized Cash Distribution to Governmental Entity	(l)
436.30	Miscellaneous Debits (Explain in a footnote)	
4. <u>Other Accounts:</u> Respondents shall report the applicable amounts identified by description below:		
<u>Account Numbers</u>	<u>Description</u>	<u>Definition Reference</u>
OPERATING REVENUE ACCOUNTS		
440.00	Residential Sales	
442.10	Small or Commercial Sales	(j)
442.20	Large or Industrial Sales	(j)
444.00	Public Street and Highway Lighting	
448.10	Other Sales to Ultimate Consumers	
448.90	Total Sales to Ultimate Consumers	
447.00	Sales for Resale	


	<b>FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM</b>	
	DETAILED INSTRUCTIONS: SCHEDULES 0190-0192 0194-0196	<b>LIST OF ACCOUNTS - PART V (MUNICIPAL ELECTRIC UTILITIES)</b>

<u>Account Numbers</u>	<u>Description</u>	<u>Definition Reference</u>
449.90	Total Sales of Electric Energy	
456.90	Other Electric Revenues	
<b>OPERATION AND MAINTENANCE EXPENSE ACCOUNTS</b>		
516.70	Steam Power Generation - Operation	
516.80	Steam Power Generation - Maintenance	
516.90	Steam Power Generation - Total	
534.70	Nuclear Power Generation - Operation	
534.80	Nuclear Power Generation - Maintenance	
534.90	Nuclear Power Generation - Total	
535.70	Hydraulic Power Generation - Operation	
535.80	Hydraulic Power Generation - Maintenance	
535.90	Hydraulic Power Generation - Total	
543.70	Other Power Generation - Operation	
543.80	Other Power Generation - Maintenance	
543.90	Other Power Generation - Total	
545.70	Purchased Power - Operation	
545.80	Purchased Power - Maintenance	
545.90	Purchased Power - Total	
546.70	Other Production Expenses - Operation	
546.80	Other Production Expenses - Maintenance	
546.90	Other Production Expenses - Total	
547.70	Total Production Expenses - Operation	
547.80	Total Production Expenses - Maintenance	
547.90	Total Production Expenses - Total	
553.70	Transmission Expenses - Operation	
553.80	Transmission Expenses - Maintenance	
553.90	Transmission Expenses - Total	
576.70	Distribution Expenses - Operation	
576.80	Distribution Expenses - Maintenance	
576.90	Distribution Expenses - Total	
909.70	Customer Accounts Expenses - Operation	
909.80	Customer Accounts Expenses - Maintenance	
909.90	Customer Accounts Expenses - Total	
919.70	Sales Expenses - Operation	
919.80	Sales Expenses - Maintenance	
919.90	Sales Expenses - Total	
939.70	Administrative and General Expenses - Operation	
939.80	Administrative and General Expenses - Maintenance	
939.90	Administrative and General Expenses - Total	
949.70	Total Electric Operation and Maintenance Expense - Operation	

	<b>FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM</b>	
	DETAILED INSTRUCTIONS: SCHEDULES 0190-0192 0194-0196	<b>LIST OF ACCOUNTS - PART V (MUNICIPAL ELECTRIC UTILITIES)</b>

<u>Account Numbers</u>	<u>Description</u>	<u>Definition Reference</u>
949.80	Total Electric Operation and Maintenance Expense - Maintenance	
949.90	Total Electric Operation and Maintenance Expense - Total	
<b><u>Definitions:</u></b>		
<p>(a) <b>ADVANCES TO GOVERNMENTAL ENTITY:</b> This classification is designed to include the amount of loans and advances made by the utility department to the government entity or its other departments, when such loans or advances are subject to repayment but not subject to current settlement.</p>		
<p>(b) <b>RECEIVABLES FROM GOVERNMENTAL ENTITY:</b> This classification is designed to include all charges by the utility department against the governmental entity or its other departments which are subject to current settlement.</p>		
<p>(c) <b>INVESTMENT OF GOVERNMENTAL ENTITY:</b> This account is designed to include the investment of the governmental entity in its utility department, when such investment is not subject to cash settlement on demand or at a fixed future time. Included herein the cost of debt-free utility plant constructed or acquired by the municipality and made available for use of the utility department, cash transferred to the utility department for working capital, and other expenditures of an investment nature.</p>		
<p>(d) <b>CONSTRUCTIVE SURPLUS OR DEFICIT:</b> This account is designed to include amounts representing the exchange of services, supplies, etc., between the utility department and the governmental entity and its other departments without charge or at a reduced charge. Charges to this account would include utility and other services, supplies, etc., furnished by the utility department to the governmental entity or its other departments without charge, or the amount of the reduction if furnished at a reduced charge. Credits to the account would consist of services, supplies, office space, etc., furnished by the governmental entity to the utility department without charge or the amount of the reduction if furnished at a reduced charge.</p>		
<p>(e) <b>RETAINED EARNINGS:</b> This account is designed to include the balance, either debit or credit, of appropriated or unappropriated retained earnings of the utility department arising from earnings.</p>		
<p>(f) <b>ADVANCES FROM GOVERNMENTAL ENTITY:</b> This account is designed to include the amount of loans and advances made by the governmental entity or its other departments to the utility department when such loans and advances are subject to repayment but not subject to current settlement.</p>		
<p>(g) <b>PAYABLES TO GOVERNMENTAL ENTITY:</b> This account is designed to include amounts payable by the utility department to the governmental entity or its other departments which are subject to current settlement.</p>		

FPC Form 131  
(3-76)

	<b>FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM</b>	
	DETAILED INSTRUCTIONS: SCHEDULES 0100-0192 0194-0196	LIST OF ACCOUNTS - PART V (MUNICIPAL ELECTRIC UTILITIES)

- (h) Utility Plant, Account 107.90 (Schedule 0190) equals the sum of Accounts 107.70 and 107.80 (Schedule 0197).
- (i) Accumulated Provision for Depreciation and Amortization, Account 108.90 (Schedule 0190) equals the sum of Accounts 108.70 and 108.80 (Schedule 0197).
- (j) Classification of Commercial and Industrial Sales according to Small (or Commercial) and Large (or Industrial) may be according to the basis of classification regularly used by the respondent. However, if such regularly used classification is based on demand and the division between small and large is in excess of 1000 kw demand then for purposes of this report the classification shall be small, 1000 kw or less, and large, demand in excess of 1000 kw.
- (k) EXTRAORDINARY INCOME: (DEDUCTIONS) These accounts are designed to include those items related to transactions of a nonrecurring nature which are not typical or customary business activities of the utility and which would significantly distort the current year's net income if reported other than as extraordinary items.
- (l) AUTHORIZED CASH DISTRIBUTION TO GOVERNMENTAL ENTITY: This account is designed to include the cash distributions authorized to be made to the governmental entity out of the earned surplus of the utility department.


D. Not every data field listed in Part III, Detailed Instructions, is to be completed for every schedule. Complete data fields as they appear on the schedule format or according to the list below::

<u>Schedule Number</u>	<u>Data Fields to be Completed</u>
0190-0192	1, 2, 5
0194	1, 2, 5
0195 (upper)	1, 2, 5
0195 (lower)	1, 2, 3, 4, 5
0196	1, 2, 5


III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

<u>Data Field Number</u>	<u>Instructions</u>
1 (Key)	<u>Account Number</u> (N3.2): This is a preprinted data field. Refer to General Information II-C. (ACCTML)
2	<u>Account Title</u> (A20): This is a preprinted data field. Refer to General Information II-C. (ACCTML)
3	<u>Megawatt Hours</u> (N10) MWH.

	<b>FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM</b>	
<b>DETAILED INSTRUCTIONS: SCHEDULES 0190-0192 0194-0196</b>	<b>LIST OF ACCOUNTS - PART V (MUNICIPAL ELECTRIC UTILITIES)</b>	<b>8 of 8</b>

<u>Data Field Number</u>	<u>Instructions</u>
4	<p><u>Number of Customers</u> (N6) NO: The 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 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.</p>
5	<p><u>Total Amount</u> (N10) DOL: Except Schedule 0196, where data field length for the total amount is (N8).</p>

	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
	DETAILED INSTRUCTIONS: SCHEDULE 0197	UTILITY PLANT

I. DESCRIPTION

This schedule is used to collect information on the additions, retirements, adjustments and transfers of property included in the utility plant classified according to the accounts listed on the schedule format.


II. GENERAL INFORMATION

- A. This schedule shall be submitted by Federal Projects and Municipal Electric respondents.
- B. Respondents shall complete all data fields on this schedule annually.
- C. The account "Electric Plant Acquisition Adjustments" is designed to include the difference between (a) the cost to the respondent utility of electric plant acquired as an operating unit or system by purchase and (b) the depreciated original cost, estimated if not known, of such property.
- D. The account "Total Electric Plant" (107.70) should equal the sum of accounts 101.00 through 114.00.
- E. Each logical entry has two parts. In data fields 1 through 6, report details of changes in utility plant during the year by the functional breakdown set out in data field 1. The lower part of the schedule pertains to the accumulated provision for depreciation. Complete data field 1, 7 through 9, and 6 for the changes in the provision for the year.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

<u>Data Field Number</u>	<u>Instructions</u>
1 (Key)	<u>Account Number and Account Title</u> (A35): Preprinted data field. (ACCTML)
2	<u>Additions During Year</u> (N8) DOL.
3	<u>Retirements During Year</u> (N8) DOL.
4	<u>Transfers</u> (N8) DOL.
5	<u>Adjustments</u> (N8) DOL.
6	<u>Balance End of Year</u> (N8) DOL.
7	<u>Depreciation Accruals for Year</u> (N8) DOL
8	<u>Net Charges for Plant Retired During Year</u> (N8) DOL.
9	<u>Other Debits or Credits</u> (N8) DOL: Enter the net difference after adding all the debits and credits.

	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0198	LONG-TERM DEBT	1 of 1

I. DESCRIPTION

This schedule collects detailed information on long-term debt.

II. GENERAL INFORMATION


- A. This schedule shall be submitted by Federal Projects and Municipal Electric respondents.
- B. Respondents shall complete all data fields on this schedule annually.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

<u>Data Field Number</u>	<u>Instructions</u>
1 (Key)	<u>Class and Series of Obligation</u> (A30). (IDDESC)
2	<u>Nominal Date of Issue</u> (N6): Enter the date, in the format MMDDYY. (TMDATE)
3	<u>Date of Maturity</u> (N6): Enter the date, in the format MMDDYY. (TMDATE)
4	<u>Outstanding Per Balance Sheet</u> (N9) DOL.
5	<u>Interest Rate</u> (N2.3) PCT.
6	<u>Amount of Interest</u> (N7) DOL.



	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	1 of 1
DETAILED INSTRUCTIONS: SCHEDULE 0839	EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND RELATED ACTIVITIES	

I. DESCRIPTION

This schedule is used to collect data on expenditures for certain civic, political and related activities.


II. GENERAL INFORMATION

- A. This schedule shall be submitted by Municipal Electric respondents.
- B. Respondents shall complete all data fields on this schedule annually.
- C. 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 existing referenda, legislation or ordinances) or approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials, but do not include such expenditures which are directly related to appearances before regulatory or other governmental bodies in connection with the reporting utility's existing or proposed operations.
- D. Advertising expenditures reported on this schedule shall be classified as follows: (a) Radio, television, and motion picture advertising; (b) newspaper, magazine, and pamphlet advertising; (c) letters or inserts in customer's bills; (d) newspaper and magazine editorial services; and (e) other advertising. The identifying character (a)-(e) should be included in the item description (data field 1). For each class of advertising expenditures report a subtotal; as the last entry in data field 1 for that class, enter the word total and enter the amount in data field 2.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

<u>Data Field Number</u>	<u>Instructions</u>
1 (Key)	<u>Item Description</u> (A70): State the nature and purpose of the activity. (IDDESC)
2	<u>Amount</u> (N10) DOL: Report expenses incurred during year.

	<p style="text-align: center;">FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM</p>	
<p>DETAILED INSTRUCTIONS: SCHEDULE 0000</p>	<p style="text-align: center;">FOOTNOTES TO FPC PUBLIC USE SCHEDULES</p>	<p style="text-align: center;">1 of 2</p>

I. DESCRIPTION

This schedule is used to collect the text for all footnote references for a respondent submission.

II. GENERAL INFORMATION


- A. This schedule shall be submitted when applicable by all respondents for reporting footnotes to FPC Public Use Schedules.
- B. The footnote reference numbers must be unique within a particular submission.
- C. The respondent has to indicate two major types of footnotes.
1. General Footnote - The General Footnote can refer to either the entire schedule or one data field on the schedule, i.e. all data which is reported for data field 5 on the schedule not just one specific value for data field 5.
  2. Specific Footnote - The Specific Footnote can refer either to an entire logical entry, i.e. group of related data which separates as an entity on a schedule or a data item within the logical entry.

The following entries are provided as an example:


<u>Type Footnote</u>	<u>Data Field 2 (Footnote No.)</u>	<u>Data Field 3 (Ref. ID)</u>
1. General Footnote		
a. Entire schedule	001	GEN
b. All data values for data field 5 entries on this schedule	001	005
All data values for data field 6 entries on this schedule	001	006
2. Specific Footnote		
a. Entire logical entry	002	GEN
b. Data item entry	002	004
	002	006
	002	008

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number.

	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0000      FOOTNOTES TO FPC PUBLIC USE SCHEDULES		2 of 2

<u>Data Field Number</u>	<u>Instructions</u>
1 (Key)	<u>Schedule Number (N4)</u> : Enter the number of the schedule on which the footnote reference number was assigned, e.g., 0501 or 0505.
2 (Key)	<u>Footnote Number (N3)</u> : Enter the unique footnote reference number from 001-999 for each particular submission.
3 (Key)	<u>Reference Identification (A3)</u> : Enter "GEN" for Type 1a and 2a footnotes, i.e., footnotes that apply to the entire schedule (or to an entire logical entry) or enter the appropriate data field number for the specific data field value being footnoted (Type 1b or 2b).
4 (Key)	<u>Line Sequence Number (N2)</u> : Enter 01, 02 etc., for each successive line of text.
5 (Key)	<u>System Code (N6)</u> : This data field applies only to Electric respondents reporting data by system. Enter the six digit number code for the system, from the Register of Data Standards, <u>IDSYST</u> .
6 (Key)	<u>Plant ID (N5)</u> : This data field applies only to Electric respondents reporting data by plant. Enter the five digit numeric code for the plant, from the Register of Data Standards, <u>IDPLNT</u> .
7 (Key)	<u>Project Development Code (A5)</u> : This data field applies only to Electric respondents reporting data by license projects. Enter the five digit numeric code for the license project, from the Register of Data Standards, <u>IDLPRJ</u> .
8	<u>Text (A72)</u> : Enter the text of the footnote. Use successive lines as required for text. Repeat Data Fields 1-3, 5 or 6 as applicable, and increment Data Field 4 (Line Sequence Number) by 1.

	<b>FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM</b>	
<b>DETAILED INSTRUCTIONS: SCHEDULE 1000</b>	<b>SUPPORTING DOCUMENTATION</b>	<b>1 of 1</b>

I. DESCRIPTION

This schedule is used to collect schedule related supporting documentation not required by the Public Use Schedules.

II. GENERAL INFORMATION

- A. This schedule shall be submitted by any Federal Power Commission respondent who desires to provide supportive documentation or any additional information relating to the Public Use Schedules.
- B. This schedule shall be completed only as deemed necessary by the respondent or where specifically requested by detailed instructions for other schedules.

ATTACHMENT C—FINANCIAL REPORT FOR MUNICIPAL ELECTRIC UTILITIES AND FEDERAL PROJECTS

Comparison and Cross-Reference of Proposed OMS Schedules  
with FPC's Annual Report No. 1-M

Proposed OMS Schedule No.	Title	Replaces (whole or in part) Schedule Form No.	U. S. of A. Account No. Reference	Highlights of Proposed Changes from Previous Reporting Requirements
<b>MUNICIPALITIES</b>				
0190	List of Accounts - Part V: Balance Sheet Accounts - I	2	Balance Sheet Accounts	Supplemental account numbers have been assigned to assist in the data processing procedures. The account numbers and names have been preprinted. Only the balance end of year or amount for year is to be reported on these proposed schedules. Additional schedules have been designed for reporting the supplemental data, see below. For proposed schedule 0195, the capacity shall be reported in Megawatt hours instead of Kilowatt hours. (Deleted reporting of General Information No. 2, classes of utility and other services furnished, from present page 1.)
0191	Balance Sheet Accounts - II	2	Balance Sheet Accounts	
0192	Balance Sheet Accounts - III	2	Balance Sheet Accounts	
0194	Income Statement Accounts	3	Income Statement Accounts	
0195	Operating Revenue and Retained Earnings	3	Operating Revenue and Retained Earnings Accounts	
0196	Operation and Maintenance Expenses	3	Operation and Maintenance Accounts	
0197	Utility Plant	6	Utility Plant Accounts	No new reporting requirements, only format.
0198	Long-term Debt	6	-	No new reporting requirements.
0837	Taxes, Tax Equivalents, Contributions and Services During Year - Part I	7	-	Temporarily suspended until further notice.
0838	Taxes, Tax Equivalents, Contributions and Services During Year - Part II	7	-	Temporarily suspended until further notice.
0839	Expenditures for Certain Civic, Political and related Activities	4	-	No new reporting requirements, only format.

**FEDERAL PROJECTS**

It is proposed that the Federal projects which report on an abbreviated FPC Form No. 1 will report on the above proposed schedules. The Federal projects will not be required to report the detailed data which is required for the FPC Form No. 1. Even though the Federal projects will still be required to maintain their accounting in accordance with the Commission's Uniform Systems of Accounts, this proposal should greatly reduce their reporting burden.

{ The number of copies to be filed has been }  
{ changed from "original and three" to }  
{ "original and four." }

ATTACHMENT B—FINANCIAL REPORT FOR MUNICIPAL ELECTRIC UTILITIES AND FEDERAL PROJECTS

INDEX OF FPC PUBLIC USE SCHEDULES SUBMITTED

PAGE  OF

FOR FPC USE ONLY

1. DATE SCO IN MONTH DAY YR

2. DATE RCV'D IN MONTH DAY YR

3. FPC CASE NO.

4. SCHEDULE CONTRACT NAME

5. RESPONDENT NAME

6. SCHEDULE NUMBER

7. FPC CASE NO.

8. NAME OF ATTEER (TYPE OR PRINT)

9. SIGNATURE OF ATTEER

10. DATE

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FPC SCHEDULE REVISD.

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0190 PAGE OF

BALANCE SHEET ACCOUNTS - I

1. ACCOUNT NO.	2. ACCOUNT TITLE	3. ACCOUNT NO.	4. ACCOUNT TITLE	5. TOTAL AMOUNT	6. FOOTNOTE
102000	UTILITY PLANT	102000	UTILITY PLANT		D
103000	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION	103000	ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION		D
110000	NET UTILITY PLANT	110000	NET UTILITY PLANT		D
OTHER PROPERTY AND INVESTMENTS					
120000	NONUTILITY PROPERTY	120000	NONUTILITY PROPERTY		D
121000	ACCUMULATED PROVISION FOR DEPRECIATION ON NONUTILITY PROPERTY	121000	ACCUMULATED PROVISION FOR DEPRECIATION ON NONUTILITY PROPERTY		D
122000	NET INVESTMENTS	122000	NET INVESTMENTS		D
123000	ADVANCES TO GOVERNMENTAL ENTITIES	123000	ADVANCES TO GOVERNMENTAL ENTITIES		D
124000	OTHER INVESTMENTS	124000	OTHER INVESTMENTS		D
125000	SPECIAL FUNDS	125000	SPECIAL FUNDS		D
126000	TOTAL OTHER PROPERTY AND INVESTMENTS	126000	TOTAL OTHER PROPERTY AND INVESTMENTS		D
CURRENT AND ACCRUED ASSETS					
130000	CASH AND WORKING FUNDS	130000	CASH AND WORKING FUNDS		D
131000	TEMPORARY CASH INVESTMENTS	131000	TEMPORARY CASH INVESTMENTS		D
140000	NOTES AND ACCOUNTS RECEIVABLE	140000	NOTES AND ACCOUNTS RECEIVABLE		D
141000	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CREDIT	141000	ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS - CREDIT		D
142000	NET RECEIVABLES	142000	NET RECEIVABLES		D
143000	RECEIVABLES FROM GOVERNMENTAL ENTITIES	143000	RECEIVABLES FROM GOVERNMENTAL ENTITIES		D
150000	MATERIALS AND SUPPLIES	150000	MATERIALS AND SUPPLIES		D
160000	PREPAYMENTS	160000	PREPAYMENTS		D

01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44

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FPC-SCHEDULE REVISED:

BALANCE SHEET ACCOUNTS - II		PAGE		OF	
1-ACCOUNT NO.	2-ACCOUNT TITLE	3-ACCOUNT TITLE	4-DEFERRED DEBIT	5-TOTAL AMOUNT	6-TOTAL AMOUNT
01					
02					
03					
04	17900	MISCELLANEOUS CURRENT AND ACCRUED ASSETS			
05					
06	17900	TOTAL CURRENT AND ACCRUED ASSETS			
07					
08					
09	18100	UNAMORTIZED DEBIT EXPIRIENCE			
10					
11	18200	EXTRAORDINARY PROPERTY LOSSES			
12					
13	18300	MISCELLANEOUS DEFERRED DEBITS			
14					
15	18400	UNAMORTIZED LOSS ON REACQUIRED DEBIT			
16					
17	18500	TOTAL DEFERRED DEBITS			
18					
19	18600	TOTAL ASSETS AND OTHER DEBITS			
20					
21					
22					
23	20300	INVESTMENT OF GOVERNMENTAL ENTITY			
24					
25	20400	CONSTRUCTIVE SURPLUS OR DEFICIT			
26					
27	21000	METALINE EARNINGS			
28					
29	21500	TOTAL INVESTMENT AND SURPLUS			
30					
31					
32					
33	22100	BONDS			
34					
35	22200	ADVANCES FROM GOVERNMENTAL ENTITY			
36					
37	22300	OTHER LONG-TERM DEBT			
38					
39	22500	UNAMORTIZED PREMIUM ON LONG-TERM DEBIT			
40					
41	22600	UNAMORTIZED DISCOUNT ON LONG-TERM DEBIT			
42					
43	22900	TOTAL LONG-TERM DEBIT			
44					

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BALANCE SHEET ACCOUNTS - III

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1. ACCOUNT NO.	2. ACCOUNT TITLE	3. ACCOUNT TITLE	4. ACCOUNT TITLE	5. TOTAL AMOUNT	6. DEBIT/ CREDIT	7. GENERAL FOOTNOTE	8. SPECIFIC FOOTNOTE
232A10	WARRANTS PAYABLE				D		
232A10	NOTES AND ACCOUNTS PAYABLE				D		
232A20	PAYABLES TO GOVERNMENTAL ENTITY				D		
232A90	CUSTOMER DEPOSITS				D		
232A90	TAXES ACCRUED				D		
232700	INTEREST ACCRUED				D		
242000	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES				D		
249000	TOTAL CURRENT AND ACCRUED LIABILITIES				D		
5. DEFERRED CREDITS							
252000	CUSTOMER ADVANCES FOR CONSTRUCTION				D		
253000	OTHER DEFERRED CREDITS				D		
257000	UNAMORTIZED GAIN ON REACQUIRED DEBIT				D		
259000	TOTAL DEFERRED CREDITS				D		
6. OPERATING RESERVE							
261000	PROPERTY INSURANCE RESERVE				D		
262000	INJURIES AND DAMAGES RESERVE				D		
263000	PENSIONS AND BENEFITS RESERVE				D		
269000	MISCELLANEOUS OPERATING RESERVES				D		
269000	TOTAL OPERATING RESERVES				D		
210900	TOTAL LIABILITIES AND OTHER CREDITS				D		

FPC SCHEDULE REVISED

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INCOME STATEMENT ACCOUNTS

0104      PAGE      OF

REP. PERIOD  
MO. DAY YR

GENERAL FOOTNOTE

SPECIFIC FOOTNOTE

HHH

ACCOUNT NO.	RESPONDENT CODE	RESPONDENT NAME	REP. PERIOD	GENERAL FOOTNOTE	SPECIFIC FOOTNOTE
401900		OPERATION EXPENSES			
402900		MAINTENANCE EXPENSES			
403900		DEPRECIATION AND AMORTIZATION EXPENSES			
404900		TAXES AND TAX EQUIVALENTS			
405900		EXPENSES FROM PLANT LEASED TO OTHERS			
406900		TOTAL ELECTRIC OPERATING EXPENSES			
407900		NET ELECTRIC UTILITY OPERATING INCOME			
408900		OTHER UTILITY OPERATING INCOME			
409900		TOTAL UTILITY OPERATING INCOME			
410900		OTHER INCOME, EXCEPT IN PLANT FOOTNOTE			
411910		ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION			
412090		GROSS INCOME			
412790		INTEREST ON LONG-TERM DEBT			
412890		OTHER INCOME DEDUCTIONS, EXCEPT IN PLANT FOOTNOTE			
413790		TOTAL INCOME DEDUCTIONS			
413890		INCOME BEFORE EXTRAORDINARY ITEMS			
413990		EXTRAORDINARY INCOME			
413990		EXTRAORDINARY DEDUCTIONS			
413990		BALANCE TRANSFERRED FROM NET INCOME			

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PC SCHEDULE REVISED

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PAGE 01 OF 05

RETAINED EARNINGS AND OPERATING REVENUES ACCOUNTS

0105

RESPONDENT CODE

RESPONDENT NAME

GENERAL FOOTNOTE

PERIOD NO. DAY YR

SPECIFIC FOOTNOTE

1. ACCOUNT NO.

2. ACCOUNT TITLE

3. PER HOUR

4. NO. OF CUSTOMERS

5. TOTAL AMOUNT

6. D.

7. D.

8. D.

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10. D.

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RETAINED EARNINGS ACCOUNTS

5. TOTAL AMOUNT

2. ACCOUNT TITLE

1. ACCOUNT NO.

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OPERATING REVENUES ACCOUNTS

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OTHER SALES

5. TOTAL AMOUNT

2. ACCOUNT TITLE

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FPC SCHEDULE REVISIONS

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0199		OPERATION & MAINTENANCE EXPENSES ACCOUNTS										PAGE		OF	
RESPONDENT TITLE	RESPONDENT CODE	RESPONDENT NAME	1. ACCOUNT NO.	2. TOTAL AMOUNT	3. ACCOUNT NO.	4. TOTAL AMOUNT	5. ACCOUNT NO.	6. TOTAL AMOUNT	7. ACCOUNT NO.	8. TOTAL AMOUNT	9. ACCOUNT NO.	10. TOTAL AMOUNT	GENERAL FOOTNOTE	SPECIFIC FOOTNOTE	
01		STN. PMWR. GENERATION	510A70		510A50				510A90						
02		NUCLEAR PMWR. GENI.	513A70		513A50				513A90						
03		HYDRAULIC PMWR. GENI.	513B70		513B50				513B90						
04		OTHER PMWR. GENI.	513C70		513C50				513C90						
05		PURCHASING PROMER.	514A70						514A90						
06		OTHER PROMER. EXPENSES	514B70						514B90						
07		TOTAL PROMER. EXPENSES	514770		5147A0				514790						
08		TRANSMISSION EXPENSES	515A70		515A50				515A90						
09		DISTRIBUTION EXPENSES	517A70		517A50				517A90						
10		CUSTOMER EXPENSES	518A70						518A90						
11		SALES EXPENSES	519A70						519A90						
12		ADMIN. AND GEN. EXP.	520A70		520A50				520A90						
13		TOTAL OTHER MAINT. EXP.	521A70		521A50				521A90						

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FIG SCHEDULE  
REVISED:

UTILITY PLANT

0107      PAGE      OF

REPORTER CODE      REPORTER NAME      REPORT PERIOD NO. DAY YR      GENERAL FOOTNOTE      SPECIFIC FOOTNOTE

H H H      H H H

1. ACCOUNT NO.	2. ACCOUNT TITLE	3. ADJUSTMENTS	4. TRANSPORT	5. RETIREMENTS	6. OTHER DEBITS OR CREDITS	7. BALANCE END OF THE YEAR
<b>ELECTRIC UTILITY PLANT</b>						
<b>ELECTRIC PLANT IN SERVICE</b>						
300000	INDISTINGUISHABLE PLANT					
<b>PRODUCTION PLANT:</b>						
310000	STEAM PRODUCTION					
320000	NUCLEAR PRODUCTION					
330000	HYDRAULIC PRODUCTION					
340000	OTHER PRODUCTION					
350000	TOTAL PRODUCTION PLANT					
360000	TRANSMISSION PLANT					
370000	DISTRIBUTION PLANT					
380000	GENERAL PLANT					
390000	TOTAL PLANT					
400000	PLANT-LEASED-OUT					
410000	CONSTRUCTION IN PROG					
420000	PLANT-FUTURE USE					
430000	PLANT-ACQUISITION					
440000	TOTAL ELECTRIC PLANT					
450000	TOTAL UTILITY PLANT					
460000	ACCUMULATED DEPRN. PLANT					
470000	TOTAL PLANT					

1. ACCOUNT NO.      2. ACCOUNT TITLE      3. ADJUSTMENTS      4. TRANSPORT      5. RETIREMENTS      6. OTHER DEBITS OR CREDITS      7. BALANCE END OF THE YEAR

8. DEPRN. ACCUMULATED

9. OTHER DEBITS OR CREDITS

10. BALANCE END OF THE YEAR

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EXPENDITURES FOR CERTAIN CIVIC, POLITICAL AND OTHER RELATED ACTIVITIES

0839      PAGE      OF

01	RESPONDENT NAME	RESPONDENT CODE	REPT PERIOD MO DAY YR	2 AMOUNT	D SPECIFIC E FOOT L NOTE
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FOOTNOTES TO FPC PUBLIC USE SCHEDULES

PAGE [ ] OF [ ]

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01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44				
1. SCHEDULE NUMBER	2. FOOTNOTE NUMBER	3. REFERENCE ID	4. LINE SEQUENCE NO	5. SYSTEM CODE	6. PLANT ID	7. PROJECT DEVEL NUMBER	8. TEST OF FOOTNOTE	1. SCHEDULE NUMBER	2. FOOTNOTE NUMBER	3. REFERENCE ID	4. LINE SEQUENCE NO	5. SYSTEM CODE	6. PLANT ID	7. PROJECT DEVEL NUMBER	8. TEST OF FOOTNOTE	1. SCHEDULE NUMBER	2. FOOTNOTE NUMBER	3. REFERENCE ID	4. LINE SEQUENCE NO	5. SYSTEM CODE	6. PLANT ID	7. PROJECT DEVEL NUMBER	8. TEST OF FOOTNOTE	1. SCHEDULE NUMBER	2. FOOTNOTE NUMBER	3. REFERENCE ID	4. LINE SEQUENCE NO	5. SYSTEM CODE	6. PLANT ID	7. PROJECT DEVEL NUMBER	8. TEST OF FOOTNOTE	1. SCHEDULE NUMBER	2. FOOTNOTE NUMBER	3. REFERENCE ID	4. LINE SEQUENCE NO	5. SYSTEM CODE	6. PLANT ID	7. PROJECT DEVEL NUMBER	8. TEST OF FOOTNOTE	1. SCHEDULE NUMBER	2. FOOTNOTE NUMBER	3. REFERENCE ID	4. LINE SEQUENCE NO	5. SYSTEM CODE	6. PLANT ID	7. PROJECT DEVEL NUMBER	8. TEST OF FOOTNOTE

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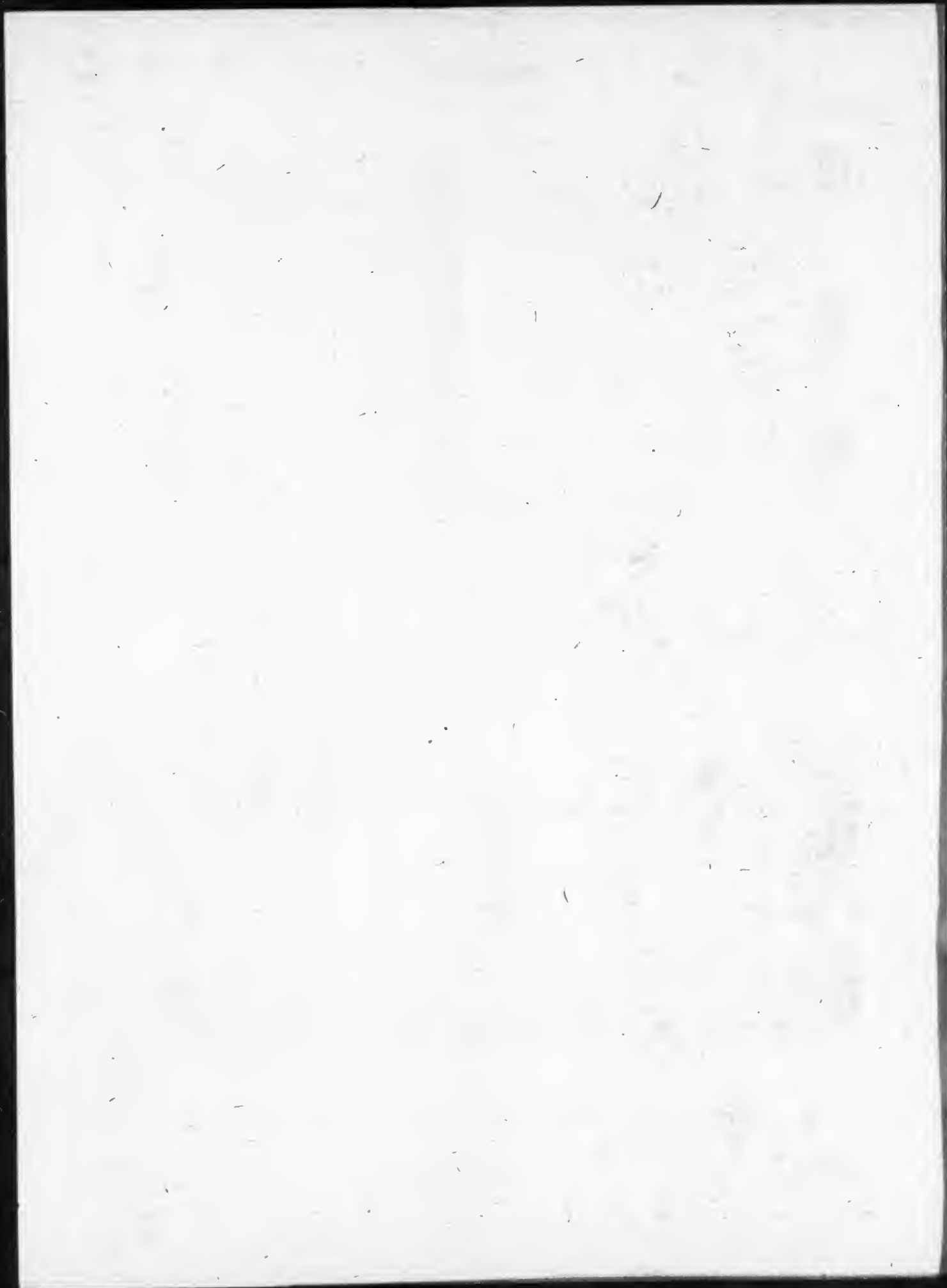


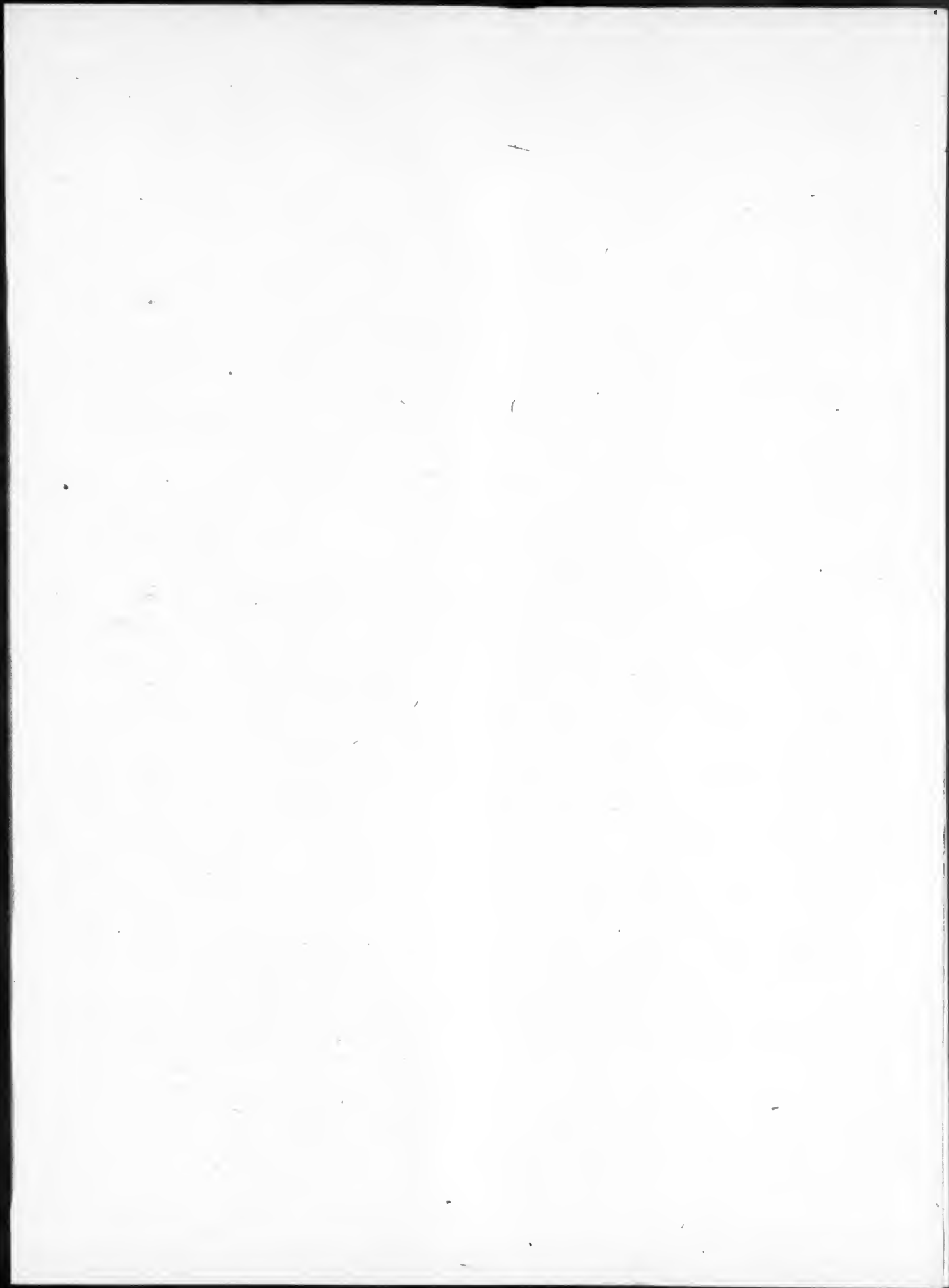
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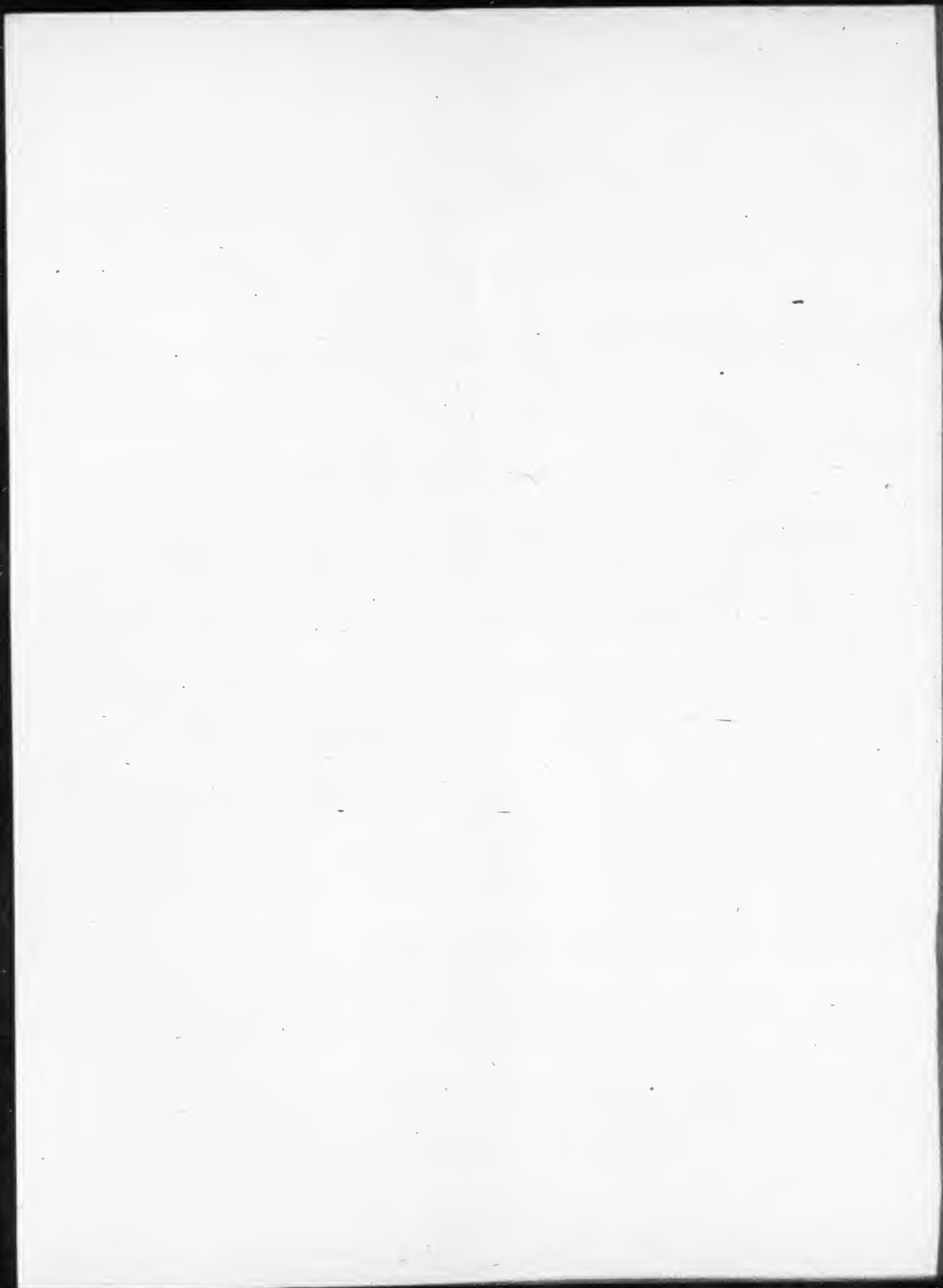
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