

U.S. Department of Energy Energy Information Administration Form EIA-412 (2003)	ANNUAL ELECTRIC INDUSTRY FINANCIAL REPORT	Form Approved OMB No. 1905-0129 Approval Expires 11/30/04		
GENERAL INFORMATION				
PURPOSE Form EIA-412 collects accounting, plant statistics, and transmission data from various electric industry entities in the United States. The data from this report appear in the following EIA publications: <i>Financial Statistics of Major U.S. Publicly Owned Electric Utilities</i> and <i>Electric Power Annual</i> . The data collected on this form are used to monitor the current status and trends of the electric power industry and to evaluate the future of the industry.				
REQUIRED RESPONDENTS The accounting data (Schedules 1 through 8) are to be completed by each municipality, political subdivision, State, and Federal entity engaged in the generation, transmission, or distribution of electricity, which had at least 150,000 megawatthours of sales to ultimate consumers and/or at least 150,000 megawatthours of sales for resale for each of the 2 previous years. The plant statistics data (Schedule 9) are to be completed by each municipality, political subdivision, State, Federal, and unregulated entity operating/owning plants with a nameplate capacity of 10 megawatts or larger. The transmission data (Schedules 10 and 11) are to be completed by each municipality, political subdivision, State, Federal, and generation and transmission cooperative owning transmission lines having a nominal voltage of 132 kilovolts or greater.				
SANCTIONS The timely submission of Form EIA-412 by those required to report is mandatory under Section 13(b) of the Federal Energy Administration Act of 1974 (FEAA) (Public Law 93-275), as amended. Failure to respond may result in a penalty of not more than \$2,750 per day for each civil violation, or a fine of not more than \$5,000 per day for each criminal violation. The government may bring a civil action to prohibit reporting violations, which may result in a temporary restraining order or a preliminary or permanent injunction without bond. In such civil action, the court may also issue mandatory injunctions commanding any person to comply with these reporting requirements. Title 18 U.S.C. 1001 makes it a criminal offense for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious, or fraudulent statements as to any matter within its jurisdiction.				
METHOD OF FILING RESPONSE Submit your data electronically over the Internet using our web-based form. Log on to https://elecicd.eia.doe.gov/ Web-based Survey Information EIA uses security protocols to protect the information against unauthorized access during transmission. Facsimile and e-mail transmissions (including files attached to e-mail messages) travel over ordinary telephone lines and are not considered secure electronic methods of transmitting survey data. For system validation instructions, log on to http://www.eia.doe.gov/cneaf/electricity/edc/contents.html If you are having a problem with the web-based form, please try to resolve the problem by reading the Frequently Asked Questions (FAQ) document located at the above Internet location. If the answer to your question is not in the FAQ, then contact the EIA-412 Survey Manager or our Help Desk at 202 287-1622.				
CONTACT For questions regarding the Form EIA-412 or for additional information, contact: <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> Financial and Transmission Line Information Karen McDaniel Telephone Number: (202) 287-1799 FAX Number: (202) 287-1946 E-mail: eia-412@eia.doe.gov </td> <td style="width: 50%; vertical-align: top;"> Power Plant Information Betty Williams Telephone Number: (202) 287-1927 FAX Number: (202) 287-1946 E-mail: eia-412@eia.doe.gov </td> </tr> </table>			Financial and Transmission Line Information Karen McDaniel Telephone Number: (202) 287-1799 FAX Number: (202) 287-1946 E-mail: eia-412@eia.doe.gov	Power Plant Information Betty Williams Telephone Number: (202) 287-1927 FAX Number: (202) 287-1946 E-mail: eia-412@eia.doe.gov
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CONFIDENTIALITY				
The EIA's provisions for confidentiality of the data elements are as follows: <ol style="list-style-type: none"> 1. The EIA is required to provide company-specific data to the Department of Justice, or to any other Federal Agency when requested for official use, which may include enforcement of Federal law. The information may also be made available, upon request, to another component of the Department of Energy (DOE); to any Committee of Congress; the General Accounting Office; or to Congressional agencies authorized by law to receive such information. A court of competent jurisdiction may obtain this information in response to an order. 2. The information will be kept confidential and not disclosed to the public to the extent that it satisfies the criteria for exemption in the Freedom of Information Act (FOIA), 5 U.S.C. §552, the DOE regulations 10 C.F.R. §1004.11, implementing the FOIA, and the Trade Secrets Act, 18 U.S.C. §1905. <p>Upon receipt of a request for this information under the FOIA, the DOE shall make a final determination whether the information is exempt from disclosure in accordance with the procedures and criteria provided in the regulations. Respondents may be asked for additional information on how release of the designated confidential information would be likely to cause substantial competitive harm. The respondents are encouraged to provide a letter with their submission of data that explains (on an element-by-element basis) the reasons why the confidential information would be likely to cause the respondent substantial competitive harm if released to the public. The letter would be kept on file to respond to requests for the information under the FOIA. A new justification is not needed each time information is submitted on an EIA form if the justification has not changed.</p> <p>The information contained on this form relating to Schedule 9, lines 9 through 34, for unregulated entities will be kept confidential and not disclosed to the public to the extent that it satisfies the criteria for exemption under the Freedom of Information Act (FOIA), 5 U.S.C. §552, the DOE Regulations, 10 C.F.R. §1004.11, implementing the FOIA, and the Trade Secrets Act, 18 U.S.C., §1905. The data reported on the Form EIA-412 not specifically stated in this section as confidential are not considered to be confidential.</p>				

INSTRUCTIONS

Submit the accounting data (Schedules 1 through 8) of the Form EIA-412 to the EIA within four months following the end of the financial reporting year. All reports, including Schedules 9 through 11, for the given calendar year must be submitted by April 30.

1. Verify all preprinted information. If incorrect, revise the incorrect entry and provide the correct information. State codes are two-letter U.S. Postal Service abbreviations. Provide any missing information. Typed or legible hand-written entries are acceptable.
2. The titles used in this form relate to titles in the Uniform System of Accounts Prescribed for Public Utilities and Licensees. The Uniform System of Accounts is enclosed in parentheses within the item column for the applicable lines on the Form EIA-412. The use of the Uniform System of Accounts for the reporting of data by municipalities is preferred but not required, subject to the Provisions of the Federal Power Act (18 CFR 101). A description is located at <http://www.ferc.gov/legal/ferc-regs/acct-matts/usofa-electric.asp>.
3. Schedule 2, "Electric Balance Sheet;" Schedule 3, "Electric Income Statement;" Schedule 4, "Electric Plant;" Schedule 5, "Taxes, Tax Equivalents, Contributions, and Services During Year;" and Schedule 7, "Electric Operation and Maintenance Expenses;" should reflect only the electric portion of the entity.
4. Enter "NA" where the information requested is not applicable to your submission.
5. Enter amounts in whole numbers only.
6. These data elements should have the following relationships:

<u>Item</u>	<u>Instruction</u>
Schedule 2, line 1	Must equal Schedule 4, line 14, column e
Schedule 3, line 1	Must include only revenue from sales to ultimate consumers and sales for resale
Schedule 3, line 2	Must equal Schedule 7, line 14, column b
Schedule 3, line 3	Must equal Schedule 7, line 14, column c
Schedule 3, line 6	Must equal Schedule 5, line 3
Schedule 7, line 5, Cols. b, d	Must equal Schedule 8, line 36 (Total), column g

7. For plants operated by a publicly owned or Federal entity, the following data element relationships should be evaluated for Schedules 7 and 9:

<u>Item</u>	<u>Instruction</u>
Schedule 7, line 1, column a	Must be greater than or equal to the sum of Schedule 9, line 16, for all steam plants reported.
Schedule 7, line 2, column a	Must be greater than or equal to the sum of Schedule 9, line 16, for all nuclear plants reported.
Schedule 7, line 4, column a	Must be greater than or equal to the sum of Schedule 9, line 16, for all other plants reported.
Schedule 7, lines 1-4, column b	Must be greater than or equal to the sum of Schedule 9, lines 1-27, for all plants reported.
Schedule 7, lines 1-4, column c	Must be greater than or equal to the sum of Schedule 9, lines 28-32, for all plants reported.
Schedule 7, lines 1-4, column d	Must be greater than or equal to the sum of Schedule 9, line 33, for all plants reported.

INSTRUCTIONS (CONTINUED)

Specific Instructions

Schedule 2. Electric Balance Sheet

1. Refer to the Uniform System of Accounts Prescribed for Public Utilities and Licensees for the accounts listed in parentheses.
2. Emission allowances traded under provisions of the Clean Air Act Amendments of 1990 should be reported in Account 186, "Miscellaneous Deferred Debits," included in line 26, **Miscellaneous Debt, Research and Development Expenses, and Unamortized Losses**, or in Account 253, "Other Deferred Credits," included in line 50, **Other Deferred Credits**. Each allowance traded should be footnoted on Schedule 12.

Schedule 3. Electric Income Statement

1. Refer to the Uniform System of Accounts Prescribed for Public Utilities and Licensees for the accounts listed in parentheses.

Schedule 4. Electric Plant

1. Refer to the Uniform System of Accounts Prescribed for Public Utilities and Licensees for the accounts listed in parentheses.
2. For lines 11, 12, and 13, column "a" is Balance Beginning of Year and column "e" is Balance End of Year. These amounts do not have to be equal.

Schedule 5. Taxes, Tax Equivalents, Contributions, and Services During Year

1. Enter the information called for on contributions and services to the municipality or other government units by the electric company and, conversely, by those bodies to the electric company. Do not include (a) loans and advances which are subject to repayment or which bear interest, (b) payment in retirement of loans or advances previously made, or (c) contributions by the municipality of funds or property, which are of the nature of investment in the electric company department.
2. Enter as "Taxes" the amounts due on the operations of the electric department. Exclude gasoline and other sales taxes, which are included in the transportation and materials.
3. Information entered as "Taxes" refers to the Uniform System of Accounts number 408.1, 408.2, 409.1, and 409.2 and includes social security and unemployment compensation. However, if your company allocates these taxes as operating expenses to the electric department, do not include these taxes on this schedule and indicate amounts in a footnote on Schedule 12.

Schedule 6. Sales of Electricity for Resale (Account 447)

1. Enter all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not enter exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) or any settlements for imbalanced exchanges on this schedule. Power exchanges and imbalanced exchanges should be reported on Schedule 9.
2. For column a, **Sales Made To**, enter the name of the purchaser. Do not abbreviate or truncate the name, or use any acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.
3. For column b, **Type Code**, enter "FP" for firm power supplied for system requirements of the purchaser (including unit power provided on condition that a specific generating unit is available for production), "NF" for non-firm power supplied without capacity (i.e., interruptible that replaced other energy available), or "OT" for other capacity and/or energy provided, including need to satisfy operating reserve obligations.
4. For column c, **Electricity Sold**, enter the megawatthours shown on bills submitted to the purchaser.
5. For column d, **Annual Maximum Demand**, enter megawatts. Footnote on Schedule 12 if shown in megavoltamperes.
6. For column e, **Demand Charges**, enter demand charges in dollars.
7. For column f, **Energy, Other Charges**, enter the total of any other types of charges, including out-of-period adjustments.
8. For column g, **Total Revenues or Settlement**, enter the total charges shown on the bill to the purchaser, which is the sum of columns e and f.

Schedule 7. Electric Operation and Maintenance Expenses

1. Refer to the Uniform System of Accounts Prescribed for Public Utilities and Licensees for the accounts listed in parentheses.
2. For line 18, column d, enter the data on all electric company employees for the payroll period ending nearest October 31, or any payroll period ending 60 days before or after October 31. The number of employees assignable to the electric department from joint functions of combination companies may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

If the respondent payroll for the reporting period includes any special construction personnel, include such employees on line 17, column d, and show the number of such special construction employees in a footnote on Schedule 12.

INSTRUCTIONS (CONTINUED)

Specific Instructions

Schedule 8. Purchased Power (Account 555) and Power Exchanges

1. Enter all power purchases made during the year. Also, report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
2. For column a, **Purchased From/Exchanges/Net Settlements**, enter the name of the seller or other party in an exchange transaction. Do not abbreviate or truncate the name, or use any acronyms. Explain in a footnote on Schedule 12 any ownership interest or affiliation the respondent has with the seller.
3. For column b, **Type Code**, enter "FP" for firm power supplied for system requirements of the purchaser (including unit power provided on condition that a specific generating unit is available for production and emergency power that included a demand charge); "NF" for non-firm power supplied without capacity (i.e., interruptible that replaced other energy available), including dump or surplus power used to replace generation or purchases, maintenance, or emergency power that was obtained without having incurred a demand charge; "OT" for other capacity and/or energy provided, including need to satisfy operating reserve obligations; or "EX" for the exchange of electricity for transactions involving a balancing of debits and credits for energy, capacity, etc.
4. For column c, **Electricity Purchased/Exchanged**, enter the megawatthours shown on bills submitted to the respondent.
5. For column d, **Annual Maximum Demand**, enter megawatts. Footnote on Schedule 12 if shown in megavoltamperes.
6. For column e, **Demand Charges**, enter demand charges in dollars.
7. For column f, **Energy, Other Charges**, enter the total of any other types of charges, including out-of-period adjustments.
8. For column g, **Total Cost**, enter the total charges shown on the bill to the respondent, which is the sum of columns e and f.

Schedule 9. Electric Generating Plant Statistics

1. Companies that have plants with a nameplate rating of 10 megawatts or greater should complete this schedule.
2. Enter data for plant-in-service operated by a respondent. Operators of jointly-owned plants must report for 100 percent of the plant; owners need not report. If total cost of plant (lines 9-12) is not available, enter the available data and footnote on Schedule 12 the costs not given.
3. For any plant operated under a license from the Federal Energy Regulatory Commission, indicate with an asterisk after the plant name within the column header and explain in a footnote on Schedule 12. Also, include the project number in the footnote, if the plant is associated with a licensed project.
4. For line 5, **Net Peak Demand on Plant (kilowatts for 60 minutes)**, enter available data. Define the time period in a footnote on Schedule 12 if it is not for the year.
5. For line 7, **Average Number of Employees**, enter the average number of employees on the payroll whose costs are included in the production expense accounts (500-935), including part-time and temporary employees. If employee(s) are assigned to more than one generating plant, include the number of employees assignable based on the prorated expenses. If contractor costs are charged to any of the production expense accounts, provide both the labor cost and the estimate of number of contractors assignable to this cost in a footnote on Schedule 12.
6. For line 13, **Cost per Kilowatt of Nameplate Capacity**, enter the result of line 12 divided by line 4.
7. For Line 27, **Rents**, if you enter rents due to a sale-leaseback arrangement, footnote on Schedule 12 the capacity (megawatts) sold and the asset (dollars) value removed from the plant accounts.
8. For line 34, **Expenses per Net Kilowatthour**, enter the product of line 33 divided by line 8.

Schedule 10. Existing Transmission Lines

1. Enter information on lines of 132kV or greater existing prior to the reporting year.
2. For line 1, **Terminal Location, From**, enter the beginning terminal point of the line.
3. For line 2, **Terminal Location, To**, enter the ending terminal point of the line.
4. For line 3, **Percent Ownership**, if the transmission line is jointly owned, enter the percentage owned by the respondent.
5. For line 4, **Line Length**, enter miles between beginning and ending terminal points of the line, regardless of the number of conductors or circuits carried.
6. For line 5, **Line Type**, select physical location of the line conductor as overhead (OH), underground (UG), or submarine (SM).

INSTRUCTIONS (CONTINUED)

Specific Instructions

Schedule 10. Transmission Lines (Continued)

7. For line 6, **Voltage Type**, select voltage as alternating current (AC) or direct current (DC).
8. For line 7, **Voltage, Operating**, enter the voltage at which the line is normally operated in kilovolts.
9. For line 8, **Voltage, Design**, enter the voltage at which the line was designed to operate in kilovolts.
10. For line 9, **Conductor Size**, enter the size of the line conductor in thousands of circular mils (MCM).
11. For line 10, **Conductor Material Type**, enter the line conductor material type as aluminum, aluminum conductor steel reinforced (ACSR), copper, or other.
12. For line 11, **Conductor Configuration**, enter the bundling arrangement/configuration of the line conductors as single, double, triple, quadruple, or other.
13. For line 12, **Circuits per Structure, Present**, enter the current number of three-phase circuits on the structures of the line.
14. For line 13, **Circuits per Structure, Ultimate**, enter the ultimate number of three-phase circuits the structures of the line are designed for.
15. For line 14, **Pole/Tower Type**, enter the predominant pole/tower material for the line as wood, concrete, steel, combination, composite material, or other. Also include the type of structure as single pole, H-frame structure, tower, underground, or other.
16. For line 15, **Rated Capacity**, enter the thermal load carrying capacity of the line in megavoltamperes (MVA).

Schedule 11. Transmission Lines Added Within Last Year

1. Enter information on lines of 132 kV or greater that were added with the last year.
2. For line 1, **Terminal Location, From**, enter the beginning terminal point of the line.
3. For line 2, **Terminal Location, To**, enter the ending terminal point of the line.
4. For line 3, **Percent Ownership**, if the transmission line is jointly owned, enter the percentage owned by the respondent.
5. For line 4, **Line Length**, enter miles between beginning and ending terminal points of the line, regardless of the number of conductors or circuits carried.
6. For line 5, **Line Type**, select physical location of the line conductor as overhead (OH), underground (UG), or submarine (SM).
7. For line 6, **Voltage Type**, select voltage as alternating current (AC) or direct current (DC).
8. For line 7, **Voltage, Operating**, enter the voltage at which the line is normally operated in kilovolts.
9. For line 8, **Voltage, Design**, enter the voltage at which the line was designed to operate in kilovolts.
10. For line 9, **Conductor Size**, enter the size of the line conductor in thousands of circular mils (MCM).
11. For line 10, **Conductor Material Type**, enter the line conductor material type as aluminum, aluminum conductor steel reinforced (ACSR), copper, or other.
12. For line 11, **Conductor Configuration**, enter the bundling arrangement/configuration of the line conductors as single, double, triple, quadruple, or other.
13. For line 12, **Circuits per Structure, Present**, enter the current number of three-phase circuits on the structures of the line.
14. For line 13, **Circuits per Structure, Ultimate**, enter the ultimate number of three-phase circuits the structures of the line are designed for.
15. For line 14, **Pole/Tower Type**, enter the predominant pole/tower material for the line as wood, concrete, steel, combination, composite material, or other. Also include the type of structure as single pole, H-frame structure, tower, underground, or other.
16. For line 15, **Rated Capacity**, enter the thermal load carrying capacity of the line in megavoltamperes (MVA).
17. For line 16, **Land and Land Right Costs**, enter the accounting costs for the land and right-of-way acquisitions for the new line.

INSTRUCTIONS (CONTINUED)

Specific Instructions

Schedule 11. Transmission Lines Added Within Last Year (Continued)

18. For line 17, **Pole, Tower, and Fixture Cost**, enter the accounting cost for all above-ground components to which the conductor is attached for the new line.
19. For line 18, **Conductor and Device Costs**, enter the accounting cost for all above-ground components to which the conductor is attached for the new line.
20. For line 19, **Construction and Other Costs**, enter the accounting cost for clearing right-of-way, construction, and other costs not identified in other cost categories for the new line.
21. For line 20, **Total Line Cost**, enter the total of the costs of lines 17 through 20.
22. For line 21, **In-Service Date**, enter the date the line began flowing electricity under the control of the system operator in month/year format.

Schedule 12. Footnotes

Enter footnotes by Schedule Number, Part, Line Number, and Column. Attach additional sheets if necessary.

REPORTING BURDEN

Public reporting burden for this collection of information is estimated to average 25.0 hours for all schedules, with 2.5 hours for Schedule 9 and 1.5 hours for Schedules 10 and 11, including the time of reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Energy Information Administration, Statistics and Methods Group, EI-70, 1000 Independence Avenue S.W., Forrestal Building, Washington, D.C. 20585-0670; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503. A person is not required to respond to the collection of information unless the form displays a valid OMB number.

GLOSSARY

Circuit: A conductor or a system of conductors through which electric current flows.

Circuit-Mile: The total length in miles of separate circuits regardless of the number of conductors used per circuit.

Cooperative Electric Utility: An electric utility legally established to be owned by and operated for the benefit of those using its service. The utility company will generate, transmit, and/or distribute supplies of electric energy to a specified area not being serviced by another utility. Such ventures are generally exempt from Federal income tax laws. Most electric cooperatives have been initially financed by the Rural Utilities Service (formerly the Rural Electrification Administration), U.S. Department of Agriculture.

Distribution System: The portion of the transmission and facilities of an electric system that is dedicated to delivering electric energy to an end user.

Electric Power Plant: A station containing prime movers, electric generators, and auxiliary equipment for converting mechanical, chemical, and/or fission energy into electric energy.

Electrical System Energy Losses: The amount of energy lost during generation, transmission, and distribution of electricity, including plant and unaccounted for use.

Energy: The capacity for doing work as measured by the capability of doing work (potential energy) or the conversion of this capability to motion (kinetic energy). Energy has several forms, some of which are easily convertible and can be changed to another form useful for work. Most of the world's convertible energy comes from fossil fuels that are burned to produce heat that is then used as a transfer medium to mechanical or other means in order to accomplish tasks. Electrical energy is usually measured in kilowatthours, while heat energy is usually measured in British thermal units (Btu).

Energy Deliveries: Energy generated by one electric utility system and delivered to another system through one or more transmission lines.

Energy Loss: The difference between energy input and output as a result of transfer of energy between two points.

Energy Receipts: Energy brought into a site from another location.

Exchange, Electricity: A type of energy exchange in which one electric utility agrees to supply electricity to another. Electricity received is returned in kind at a later time or is accumulated as an energy balance until the end of a specified period, after which settlement may be made by monetary payment. Note: This term is also referred to as "exchange energy."

Fiscal Year: The U.S. Government's fiscal year runs from October 1 through September 30. The fiscal year is designated by the calendar year in which it ends; e.g., fiscal year 2002 begins on October 1, 2001, and ends on September 30, 2002.

Fuel Expenses: These costs include the fuel used in the production of steam or driving another prime mover for the generation of electricity. Other associated expenses include unloading the shipped fuel and all handling of the fuel up to the point where it enters the first bunker, hopper, bucket, tank, or holder in the boiler-house structure.

Generating Unit: Any combination of physically connected generators, reactors, boilers, combustion turbines, and other prime movers operated together to produce electric power.

Generator Nameplate Capacity (Installed): The maximum rated output of a generator, prime mover, or other electric power production equipment under specific conditions designated by the manufacturer. Installed generator nameplate capacity is commonly expressed in megawatts (MW) and is usually indicated on a nameplate physically attached to the generator.

Interchange Energy: Kilowatthours delivered to or received by one electric utility or pooling system from another. Settlement may be payment, returned in kind at a later time, or accumulated as energy balances until the end of the stated period.

Interconnection: Two or more electric systems having a common transmission line that permits a flow of energy between them. The physical connection of the electric power transmission facilities allows for the sale or exchange of energy.

Interdepartmental Service (Electric): Interdepartmental service includes amounts charged by the electric department at tariff or other specified rates for electricity supplied by it to other utility departments.

Line Loss: Electric energy lost because of the transmission of electricity. Much of the loss is thermal in nature.

Load (Electric): The amount of electric power delivered or required at any specific point or points on a system. The requirement originates at the energy-consuming equipment of the consumers.

Maximum Demand: The greatest of all demands of the load that has occurred within a specified period of time.

Municipality: A village, town, city, county, or other political subdivision of a State.

GLOSSARY (continued)

Net Generation: The amount of gross generation less the electrical energy consumed at the generating station(s) for station service or auxiliaries. Note: Electricity required for pumping at pumped-storage plants is regarded as electricity for station service and is deducted from gross generation.

Nonutility Power Producer: A corporation, person, agency, authority, or other legal entity or instrumentality that owns or operates facilities for electric generation and is not an electric utility. Nonutility power producers include qualifying cogenerators, qualifying small power producers, and other nonutility generators (including independent power producers). Nonutility power producers are without a designated franchised service area and do not file forms listed in the Code of Federal Regulations, Title 18, Part 141.

Other Generation: Electricity originating from these sources: biomass, fuel cells, geothermal heat, solar power, waste, wind, and wood.

Peak demand: The maximum load during a specified period of time.

Plant-Use Electricity: The electric energy used in the operation of a plant. This energy total is subtracted from the gross energy production of the plant.

Power Production Plant: All the land and land rights, structures and improvements, boiler or reactor vessel equipment, engines and engine-driven generator, turbogenerator units, accessory electric equipment, and miscellaneous power plant equipment are grouped together for each individual facility.

Prime Mover: The engine, turbine, water wheel, or similar machine that drives an electric generator; or, for reporting purposes, a device that converts energy to electricity directly (e.g., photovoltaic solar and fuel cells).

Public Authority Service to Public Authorities: Public authority service includes electricity supplied and services rendered to municipalities or divisions or agencies of State or Federal governments under special contracts, agreements, or service classifications applicable only to public authorities.

Public Utility: Enterprise providing essential public services, such as electric, gas, telephone, water, and sewer under legally established monopoly conditions.

Public Utility District: Municipal corporations organized to provide electric service to both incorporated cities and towns and unincorporated rural areas.

Publicly Owned Electric Utility: A class of ownership found in the electric power industry. This group includes those utilities operated by municipalities and State and Federal power agencies.

Purchased Power: Power purchased or available for purchase from a source outside the system.

Railroad and Railway Electric Service: Electricity supplied to railroads and interurban and street railways, for general railroad use, including the propulsion of cars or locomotives, where such electricity is supplied under separate and distinct rate schedules.

Regulated Entity: For the purpose of EIA's data collection efforts, an entity that either provides electricity within a designated franchised service area and/or files forms listed in the Code of Federal Regulations, Title 18, part 141, is considered a regulated entity. This includes investor-owned electric utilities that are subject to rate regulation, municipal utilities, Federal and State power authorities, and rural electric cooperatives. Facilities that qualify as cogenerators or small power producers under the Public Utility Regulatory Policies Act (PURPA) are not considered regulated entities.

Retail: Sales covering electrical energy supplied for residential, commercial, and industrial end-use purposes. Other small classes, such as agriculture and street lighting, also are included in this category.

Retail Wheeling: The process of moving electric power from a point of generation across third-party-owned transmission and distribution systems to a retail customer.

Sales for Resale: A type of wholesale sales covering energy supplied to other electric utilities, cooperatives, municipalities, and Federal and State electric agencies for resale to ultimate consumers.

System (Electric): Physically connected generation, transmission, and distribution facilities operated as an integrated unit under one central management or operating supervision.

GLOSSARY (continued)

Transmission: The movement or transfer of electric energy over an interconnected group of lines and associated equipment between points of supply and points at which it is transformed for delivery to consumers or is delivered to other electric systems. Transmission is considered to end when the energy is transformed for distribution to the consumer.

Transmission System (Electric): An interconnected group of electric transmission lines and associated equipment for moving or transferring electric energy in bulk between points of supply and points at which it is transformed for delivery over the distribution system lines to consumers or is delivered to other electric systems.

Turbine: A machine for generating rotary mechanical power from the energy of a stream of fluid (such as water, steam, or hot gas). Turbines convert the kinetic energy of fluids to mechanical energy through the principles of impulse and reaction, or a mixture of the two.

Ultimate Consumer: A consumer that purchases electricity for its own use and not for resale.

Uniform System of Accounts: Prescribed financial rules and regulations established by the Federal Energy Regulatory Commission for utilities subject to its jurisdiction under the authority granted by the Federal Power Act.

Unregulated Entity: For the purpose of EIA's data collection efforts, entities that do not have a designated franchised service area and that do not file forms listed in the Code of Federal Regulations, Title 18, part 141, are considered unregulated entities. This includes qualifying cogenerators, qualifying small power producers, and other generators that are not subject to rate regulation, such as independent power producers.

Watt (W): The unit of electrical power equal to one ampere under a pressure of one volt. A watt is equal to 1/746 horsepower.

Watt-hour (Wh): The electrical energy unit of measure equal to one watt of power supplied to, or taken from, an electric circuit steadily for one hour.

Wheeling Service: The movement of electricity from one system to another over transmission facilities of interconnecting systems. Wheeling service contracts can be established between two or more systems.



U.S. Department of Energy Energy Information Administration Form EIA-412 (2003)	ANNUAL ELECTRIC INDUSTRY FINANCIAL REPORT	Form Approved OMB No. 1905-0129 Approval Expires 11/30/04
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NOTICE: The timely submission of Form EIA-412 by those required to report is mandatory under Section 13(b) of the Federal Energy Administration Act of 1974 (FEAA) (Public Law 93-275), as amended. Failure to respond may result in a penalty of not more than \$2,750 per day for each civil violation, or a fine of not more than \$5,000 per day for each criminal violation. The government may bring a civil action to prohibit reporting violations, which may result in a temporary restraining order or a preliminary or permanent injunction without bond. In such civil action, the court may also issue mandatory injunctions commanding any person to comply with these reporting requirements. A person is not required to respond to collection of information unless the form displays a valid OMB number. **Data reported on Schedule 9, lines 9 through 34 for unregulated entities will be kept confidential. All other data are not confidential. Title 18 U.S.C. 1001 makes it a criminal offense for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious, or fraudulent statements as to any matter within its jurisdiction.**

RESPONSE DUE DATE: Please submit accounting data within four months following the end of the financial reporting year. All reports for the given calendar year must be submitted by April 30.

REPORT FOR: Company Name:	EIA ID:
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FINANCIAL REPORTING PERIOD ENDING (month, day, year):

SURVEY CONTACTS: Persons to contact with questions about this form.

Contact

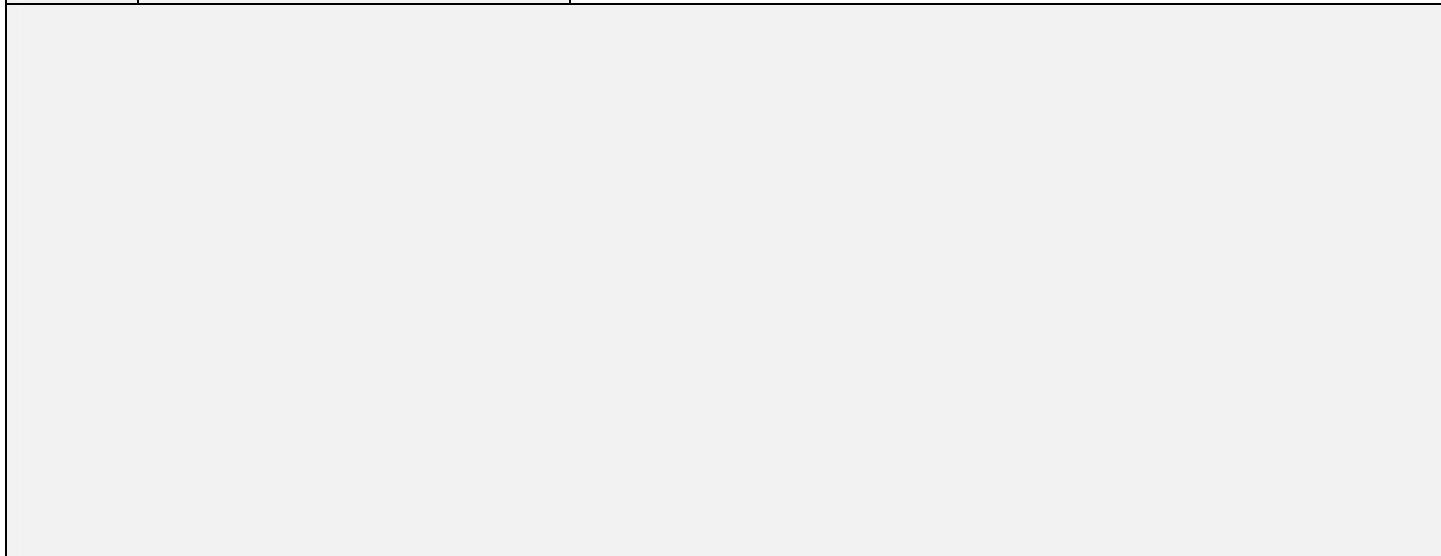
First Name:	Last Name:	Title:
Telephone: ()	Ext. FAX: ()	E-mail:

Supervisor

First Name:	Last Name:	Title:
Telephone: ()	Ext. FAX: ()	E-mail:

SCHEDULE 1. IDENTIFICATION

LINE NO.		
1	Company Name	
2	Current Address of Principal Business Office	
3	Classes of Company and Other Services Furnished by Respondent During the Year	<input type="checkbox"/> Electric <input type="checkbox"/> Irrigation <input type="checkbox"/> Natural Gas <input type="checkbox"/> Television Cable <input type="checkbox"/> Water and Sewage <input type="checkbox"/> Internet <input type="checkbox"/> Sanitation <input type="checkbox"/> Other (specify:)
4	Date of Report	



REPORT FOR: <respondent name > <respondent id>
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SCHEDULE 2. ELECTRIC BALANCE SHEET					
LINE NO.	ASSETS and OTHER DEBITS	AMOUNT (DOLLARS)	LINE NO.	LIABILITIES and OTHER CREDITS	AMOUNT (DOLLARS)
ELECTRIC PLANT			PROPRIETARY CAPITAL		
1	Electric Plant and Adjustments (101-106, 114, 116)		29	Investment of Municipality (208)	
2	Construction Work in Progress (107)		30	Miscellaneous Capital (211, 219, 219.1)	
3	(Less) Accumulated Provision for Depreciation, Amortization, and Depletion (108, 111, 115)		31	Retained Earnings (215, 215.1, 216)	
4	Net Electric Plant (sum of lines 1-2 less line 3)		32	Total Proprietary Capital (sum of lines 29-31)	
OTHER PROPERTY AND INVESTMENTS			LONG-TERM DEBT		
5	Nuclear Fuel (120.1-120.4, 120.6)		33	Bonds (221, 222)	
6	(Less) Accumulated Provision for Amortization of Nuclear Fuel Assemblies (120.5)		34	Advances From Municipality and Other Long-Term Debt (223, 224)	
7	Net Electric Plant including Nuclear Fuel (sum of lines 4-5, less line 6)		35	Unamortized Premium on Long-Term Debt (225)	
8	Non-electric Plant Property (121)		36	(Less) Unamortized Discount on Long-Term Debt (226)	
9	(Less) Accumulated Provision for Depreciation and Amortization (122)		37	Total Long-Term Debt (sum of lines 33-35, less line 36)	
10	Investment in Associated Enterprises (123-123.1)		OTHER NONCURRENT LIABILITIES		
11	Investments and Special Funds (124-129)		38	Accumulated Operating Provisions (228.1-228.4)	
12	Total Other Property and Investments (sum of lines 8, 10, 11, less line 9)		39	Accumulated Provision for Rate Refunds (229)	
CURRENT AND ACCRUED ASSETS			40	Total Other Noncurrent Liabilities (sum of lines 38-39)	
13	Cash, Working Funds, and Investments (131-136)		CURRENT AND ACCRUED LIABILITIES		
14	Notes and Other Receivables (141, 143, 145, 146, 172)		41	Notes Payable (231)	
15	Customer Accounts Receivable (142)		42	Accounts Payable (232)	
16	(Less) Accumulated Provision for Uncollectible Accounts (144)		43	Notes and Accounts Payable to Associated Enterprises (233, 234)	
17	Fuel Stock and Expenses Undistributed (151-152)		44	Customer Deposits (235)	
18	Plant Materials and Operating Supplies (154)		45	Taxes Accrued (236)	
19	Other Supplies and Miscellaneous (153, 155-163)		46	Interest Accrued (237)	
20	Prepayments (165)		47	Miscellaneous Current and Accrued Liabilities (239-245)	
21	Accrued Revenues (173)		48	Total Current and Accrued Liabilities (sum of lines 41-47)	
22	Miscellaneous Current and Accrued Assets (171, 174, 175)				
23	Total Current and Accrued Assets (sum of lines 13-15, 17-22 less line 16)				
DEFERRED DEBITS			DEFERRED CREDITS		
24	Unamortized Debt Expense (181)		49	Customer Advances for Construction (252)	
25	Extraordinary Property Losses, Study Costs, and Charges (182.1, 182.2, 182.3, 183)		50	Other Deferred Credits (253, 256, 281-283)	
26	Miscellaneous Debt, Research and Development Expenses, and Unamortized Losses (184-191)		51	Unamortized Gain on Reacquired Debt (257)	
27	Total Deferred Debits (sum of lines 24-26)		52	Total Deferred Credits (sum of lines 49-51)	
28	Total Assets and Other Debits (sum of lines 7, 12, 23, 27)		53	Total Liabilities and Other Credits (sum of lines 32, 37, 40, 48, 52)	

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FINANCIAL REPORTING PERIOD ENDING: <month, day, year>

SCHEDULE 3. ELECTRIC INCOME STATEMENT

LINE NO.		AMOUNT (DOLLARS)
1	Electric Operating Revenues (400)	
2	Operation Expenses (401)	
3	Maintenance Expenses (402)	
4	Depreciation Expenses (403)	
5	Amortization of Electric Plant, Property Losses, and Regulatory Study Cost (404-407)	
6	Taxes and Tax Equivalents (see Schedule 5) (408.1, 409.1)	
7	Total Electric Operating Expenses (sum of lines 2-6)	
8	Net Electric Operating Income (line 1, less line 7)	
9	Income from Electric Plant Leased to Others (412, 413)	
10	Electric Operating Income (sum of lines 8, 9)	
11	Other Electric Income (explain significant amounts in a footnote on Schedule 12) (415, 417, 418, 419, 421, 421.1)	
12	Other Electric Deductions (explain significant amounts in a footnote on Schedule 12) (416, 417.1, 421.2)	
13	Allowance for Other Funds Used During Construction (419.1)	
14	Taxes Applicable to Other Income and Deductions (see Schedule 5) (408.2, 409.2)	
15	Electric Income (sum of lines 10, 11, 13, less lines 12, 14)	
16	Income Deductions from Interest on Long-Term Debt (427)	
17	Other Income Deductions (explain significant amounts in a footnote on Schedule 12) (428-431)	
18	Allowance for Borrowed Funds Used During Construction (432)	
19	Total Income Deductions (sum of lines 16-18)	
20	Income Before Extraordinary Items (line 15, less line 19)	
21	Extraordinary Items (434)	
22	Extraordinary Deductions (435)	
23	Net Income (sum of lines 20, 21, less line 22)	

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SCHEDULE 4. ELECTRIC PLANT

LINE NO.		BALANCE BEGINNING OF YEAR (DOLLARS) (a)	ADDITIONS DURING THE YEAR (DOLLARS) (b)	RETIREMENTS DURING THE YEAR (DOLLARS) (c)	TRANSFERS AND ADJUSTMENTS (DOLLARS) (d)	BALANCE END OF YEAR (DOLLARS) (e)
ELECTRIC PLANT IN-SERVICE						
1	Intangible Plant (301-303)					
PRODUCTION PLANT						
2	Steam Production (310-316)					
3	Nuclear Production (320-325)					
4	Hydraulic Production (330-336)					
5	Other Production (340-346) Specify:					
6	Total Production Plant (sum of lines 2-5)					
7	Transmission Plant (350-359)					
8	Distribution Plant (360-373)					
9	General Plant (389-399)					
10	Total Electric Plant in Service (sum of lines 1, 6-9)					
11	Electric Plant Leased to Others (104)					
12	Electric Plant Held for Future Use (105)					
13	Electric Plant Miscellaneous (102, 103, 106, 114, 116)					
14	Electric Plant and Adjustments (sum of lines 10-13)					
15	Construction Work in Progress-Electric (107)					
16	Total Electric Plant and Adjustments (sum lines 14, 15)					

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REPORT FOR: <respondent name > <respondent id>					
FINANCIAL REPORTING PERIOD ENDING: <month, day, year>					
SCHEDULE 5. TAXES, TAX EQUIVALENTS, CONTRIBUTIONS, AND SERVICES DURING YEAR					
LINE NO.					TOTAL AMOUNT OF CONTRIBUTION / VALUE OF SERVICE (DOLLARS)
SUBJECT PAYMENTS TO MUNICIPALITY OR OTHER GOVERNMENT UNITS					
1	Taxes Other Than Income Taxes, Operating Income (408.1)				
2	Income Taxes, Operating Income (409.1)				
3	Taxes and Tax Equivalents (sum of lines 1, 2)				
4	Taxes Other than Income Taxes, Other Income and Deductions (408.2)				
5	Income Taxes, Other Income and Deductions (409.2)				
6	Taxes Applicable to Other Income and Deductions (sum of lines 4, 5)				
7	Transfers from Retained Earnings (State and Local)				
8	Other Transfers from Retained Earnings				
9	Total Taxes and Transfers (sum of lines 3, 6-8)				
CONTRIBUTIONS OF SERVICES AND MATERIALS TO STATE AND LOCAL GOVERNMENTS					
10	Free or Below-Cost Electric Service				
11	Use of Electric Department Employees				
12	Use of Electric Department Vehicles and Other Equipment				
13	Materials and Supplies				
14	Total Contributions Provided (sum of lines 10-13)				
CONTRIBUTIONS OF SERVICE AND MATERIALS FROM STATE AND LOCAL GOVERNMENTS					
15	Free or Below-Cost Services				
16	Use of State or Local Employees (Not on Payroll of Reporting Entity)				
17	Use of State or Local Vehicles and Other Equipment				
18	Materials and Supplies				
19	Total Contributions Received (sum of lines 15-18)				
20	Net Contributions and Services to Municipality or Other Government Units (line 14, less line 19)				

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SCHEDULE 6. SALES OF ELECTRICITY FOR RESALE (ACCOUNT 447)
 (If Necessary, Copy and Attach Additional Sheets)

LINE NO.	SALES MADE TO (Name of Entity) (a)	TYPE CODE (b)	ELECTRICITY SOLD (MEGA-WATTHOURS) (c)	ANNUAL MAXIMUM DEMAND (MEGAWATTS) (d)	DEMAND CHARGES (DOLLARS) (e)	ENERGY, OTHER CHARGES (DOLLARS) (f)	TOTAL REVENUES OR SETTLEMENT (DOLLARS) (g)
1							
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4							
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35							
36	Total on Final Page (lines 1-35)						

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SCHEDULE 7. ELECTRIC OPERATION AND MAINTENANCE EXPENSES

LINE NO.		FUEL COST (DOLLARS) (a)	OPERATION (DOLLARS) (b)	MAINTENANCE (DOLLARS) (c)	TOTAL (DOLLARS) (d)
POWER PRODUCTION EXPENSES					
1	Steam Power Generation (500-507, 510-514) Fuel Cost (501)				
2	Nuclear Power Generation (517-525, 528-532) Fuel Cost (518)				
3	Hydraulic Power Generation (535-540, 541-545)				
4	Other Power Generation (546-550, 551-554) Fuel Cost (547) Specify:				
5	Purchased Power (555)				
6	Other Production Expenses (556-557)				
7	Total Production Expenses (sum of lines 1-6)				
8	Transmission Expenses (560-567, 568-573)				
9	Distribution Expenses (580-589, 590-598)				
10	Customer Accounts Expenses (901-905)				
11	Customer Service and Information Expenses (907-910)				
12	Sales Expenses (911-916)				
13	Administrative and General Expenses (920-931, 935)				
14	Total Electric Operation and Maintenance Expenses (sum of lines 7-13)				

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

15	Payroll Ended (Date)	
16	Total Number of Regular Full-Time Employees (if Federal agency, full-time equivalents)	
17	Total Number of Part-Time and Temporary Employees	
18	Total Number of Employees (sum of lines 16 and 17)	

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FINANCIAL REPORTING PERIOD ENDING: <month, day, year>

SCHEDULE 8. PURCHASED POWER (ACCOUNT 555) AND POWER EXCHANGES
 (If Necessary, Copy and Attach Additional Sheets)

LINE NO.	PURCHASED FROM/ EXCHANGES/ NET SETTLEMENTS (ENTER ENTITY NAME) (a)	TYPE CODE (b)	ELECTRICITY PURCHASED/ EXCHANGED (MEGA-WATTHOURS) (c)	ANNUAL MAXIMUM DEMAND (MEGAWATTS) (d)	DEMAND CHARGES (DOLLARS) (e)	ENERGY, OTHER CHARGES (DOLLARS) (f)	TOTAL COST (DOLLARS) (g)
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36	Total on Final Page (lines 1-35)						

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SCHEDULE 9. ELECTRIC GENERATING PLANT STATISTICS
 (If Necessary, Copy and Attach Additional Sheets)

LINE NO.		PLANT NAME (a)	PLANT NAME (b)
1	Kind of Plant (Steam, Internal Combustion, Gas-Turbine, Hydroelectric, Nuclear, or Renewable)		
2	Year Originally Constructed		
3	Year Last Unit Was Installed		
4	Total Maximum Generator Nameplate Capacity in kilowatts (kW)		
5	Net Peak Demand on Plant (kilowatts for 60 minutes)		
6	Plant Hours Connected to Load		
7	Average Number of Employees		
8	Net Generation, Exclusive of Plant Use in kilowatthours (kWh)		
COST OF PLANT (DOLLARS)			
9	Land and Land Rights (310, 320, 330)		
10	Structures and Improvements (311, 321, 331, 332, 336)		
11	Equipment Cost (312-316, 322-325, 333-335)		
12	Total Cost (sum of lines 9-11)		
13	Cost per Kilowatt of Nameplate Capacity (divide line 12 by line 4)		
14	Gross Annual Capital Expenditures		
PRODUCTION EXPENSES (DOLLARS)			
15	Operation Supervision and Engineering (500, 517, 535)		
16	Fuel Cost (501, 518)		
17	Coolants and Water (Nuclear Plants Only) (519)		
18	Steam Expenses (502, 520, 536, 537)		
19	Steam from Other Sources (503, 521)		
20	Steam Transferred (Credit) (504, 522)		
21	Electric Expenses (505, 523)		
22	Miscellaneous Steam/Nuclear Power Generation Expenses (506, 524)		
23	Water for Power (536)		
24	Hydraulic Expenses (537)		
25	Electric Expenses for Hydraulic (538)		
26	Miscellaneous Hydraulic Power Generation Expenses (539)		
27	Rents (507, 525, 540)		
28	Maintenance Supervision and Engineering (510, 528, 541)		
29	Maintenance of Structures (511, 529, 542, 543)		
30	Maintenance of Boiler (Reactor) Plant (Steam only) (512, 530)		
31	Maintenance of Electric Plant (513, 531, 544)		
32	Maintenance of Misc. Plant (514, 532, 545)		
33	Total Production Expenses (sum of lines 15-32)		
34	Expenses per Net Kilowatthour (dollars to 3 decimal places)		

REPORT FOR: <respondent name > <respondent id>

FINANCIAL REPORTING PERIOD ENDING: <month, day, year>

**SCHEDULE 10. EXISTING TRANSMISSION LINES
(If Necessary, Copy and Attach Additional Sheets)**

LINE NO.		TRANSMISSION LINE (a)	TRANSMISSION LINE (b)	TRANSMISSION LINE (c)
1	Terminal Location, From			
2	Terminal Location, To			
3	Percent Ownership			
4	Line Length (miles)			
5	Line Type	[] OH [] UG [] SM	[] OH [] UG [] SM	[] OH [] UG [] SM
6	Voltage Type	[] AC [] DC	[] AC [] DC	[] AC [] DC
7	Voltage, Operating (kilovolts)			
8	Voltage, Design (kilovolts)			
9	Conductor Size (MCM)			
10	Conductor Material Type			
11	Conductor Configuration			
12	Circuits per Structure, Present			
13	Circuits per Structure, Ultimate			
14	Pole/Tower Type			
15	Rated Capacity (megavoltamperes)			

Legend:

OH=Overhead
 UG=Underground
 SM=Submarine

AC=Alternating Current
 DC=Direct Current

REPORT FOR: <respondent name > <respondent id>
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**SCHEDULE 11. TRANSMISSION LINES ADDED WITHIN LAST YEAR.
(If Necessary, Copy and Attach Additional Sheets)**

LINE NO.		TRANSMISSION LINE (a)	TRANSMISSION LINE (b)	TRANSMISSION LINE (c)
1	Terminal Location, From			
2	Terminal Location, To			
3	Percent Ownership			
4	Line Length (miles)			
5	Line Type	[]OH []UG []SM	[]OH []UG []SM	[]OH []UG []SM
6	Voltage Type	[]AC []DC	[]AC []DC	[]AC []DC
7	Voltage, Operating (kilovolts)			
8	Voltage, Design (kilovolts)			
9	Conductor Size (MCM)			
10	Conductor Material Type			
11	Conductor Configuration			
12	Circuits per Structure, Present			
13	Circuits per Structure, Ultimate			
14	Pole/Tower Type			
15	Rated Capacity (megavoltamperes)			
16	Land and Land Right Costs (dollars)			
17	Pole, Tower, and Fixture Costs (dollars)			
18	Conductor and Device Costs (dollars)			
19	Construction and Other Costs (dollars)			
20	Total Line Cost (dollars) (sum of lines 16-19)			
21	In-Service Date (month-year)			

Legend:
 OH=Overhead
 UG=Underground
 SM=Submarine
 AC=Alternating Current
 DC=Direct Current

