

7825.5100 STATE-REGULATED ELECTRIC COOPERATIVE, REA CORPORATION OR ASSOCIATION; REPORT.

Each Minnesota-regulated electric cooperative subject to REA regulation shall file with the commission one copy of the prescribed REA annual report form, REA Form No. 7 and Form No. 7A, certified by a cooperative officer. Reports by an electric cooperative which has multistate operations shall provide information concerning its Minnesota operations on the schedules listed below:

- A. summary of utility plant in service and accumulated depreciation and amortization reserves by primary account;
- B. summary of the depreciation accrual for the year;
- C. materials and supplies;
- D. accumulated investment tax credits;
- E. statement of income for the year;
- F. operating revenues;
- G. operating and maintenance expenses; and
- H. taxes accrued, prepaid, and charged during year.

Statements shall be included setting forth the method or basis used in making allocations between jurisdictions.

Statutory Authority: *MS s 216B.08; 216B.10*

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