

**7825.5200 STATE-REGULATED ELECTRIC COOPERATIVE, NON-REA CORPORATION OR ASSOCIATION; REPORT.**

Each Minnesota-regulated electric cooperative not subject to REA regulation shall file with the commission one copy of the prescribed REA annual report form or the prescribed Minnesota annual report 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 deferred income taxes;
- E. accumulated investment tax credit;
- F. statement of income for the year;
- G. operating revenues;
- H. operating and maintenance expenses; and
- I. taxes accrued, prepaid, and charged during year.

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

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

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