

**THE PUBLIC UTILITIES
COMMISSION OF THE STATE OF
COLORADO; UNIFORM SYSTEM
OF ACCOUNTS FOR ELECTRIC
LIGHT AND POWER UTILITIES**

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The Public Utilities Commission of the State of Colorado; Uniform System of Accounts for Electric Light and Power Utilities by Various

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**THE PUBLIC UTILITIES
COMMISSION OF THE STATE OF
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LIGHT AND POWER UTILITIES**

The Public Utilities Commission
of the State of Colorado

Uniform System of
Accounts
FOR
Electric Light and Power Utilities

First Issue, Effective January 1, 1916



Denver, Colorado
1915

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DEFINITION OF ACCOUNTS

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At a regular session of The Public Utilities Commission of the State of Colorado, held at Denver, Colorado, on the 10th day of January, 1916.

In the Matter of a Uniform Classification of Accounts for Electric Utilities.	} Order No. 9.
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The Commission, acting under the laws of Colorado relating to public utilities, including municipally owned or operated utilities, and in the exercise of the powers conferred upon it by law, and after due notice to all public utilities to be affected thereby, including municipally owned or operated utilities, deeming it advisable, after full investigation, to establish a system of accounts and records to be used and kept by all public utilities engaged in the generation, transmission or sale of electricity, including municipally owned or operated electric utilities, it is therefore,

ORDERED, That the system of accounts and records, fully set forth and described in a pamphlet, identified and designated as "A Uniform Classification of Accounts for Electric Utilities," said pamphlet and all its contents being referred to herein, hereto attached and made a part hereof, be and the same is hereby established and prescribed as the system of accounts and records to be kept and used by each and all of said utilities.

IT IS FURTHER ORDERED, That each such utility shall carry on its books, the accounts and records herein prescribed for such utility, and shall accurately keep such accounts in accordance with the requirements, definitions and instructions contained and set out in this pamphlet.

IT IS FURTHER ORDERED, That this order shall take effect on January 1st, 1916, and shall continue in force until suspended, modified or set aside by this Commission.

THE PUBLIC UTILITIES COMMISSION,

S. S. KENDALL,
Chairman.

(SEAL)

GEO. T. BRADLEY,

M. H. AYLESWORTH,
Commissioners.

A true copy:

GEORGE F. OXLEY,
Secretary.

UNIFORM SYSTEM OF ACCOUNTS FOR ELECTRIC LIGHT AND POWER UTILITIES.

The uniform system of accounts contained in this circular is established and issued by The Public Utilities Commission under the provisions of the Public Utilities Act, Section 33.

An Act concerning public utilities, creating a Public Utilities Commission, prescribing its powers and duties and repealing certain acts and parts of Acts in conflict therewith.

Section 33. The Commission shall have power to establish a system of accounts to be kept by all public utilities or to classify said public utilities, and to establish a system of accounts for each class, and to prescribe the manner in which such accounts shall be kept.

The system of accounts and records, fully set forth in this pamphlet and designated as "A Uniform Classification of Accounts for Electric Utilities," is hereby established and prescribed as the system of accounts and records to be kept and used by each and all of said utilities.

Each such utility shall carry on its books the accounts and records herein prescribed, and shall accurately keep such accounts in accordance with the requirements, definitions, and instructions contained and set out in this pamphlet.

The utility shall keep its records in such a manner as to show the full facts connected with matters covered by the accounts provided herein. When, for the purpose of improving the efficiency of administration and operation it is desirable to further refine or allocate the general accounts, the same may be supported by other records in which the details shall be fully stated, and the entries in the general accounts, as specified in this classification, shall contain such references to the detailed records as will enable a ready identification and verification of the facts therein recorded, but no change shall be made in the general classification accounts herein prescribed without permission of the Commission having been first obtained.

This system of accounts and records, herein prescribed, shall be used and kept by all public utilities engaged in the generation, transmission or sale of electricity, including municipally owned or operated electric utilities.

When the same utility plant supplies service in different localities, so far as practicable, the accounts of such utility shall be so kept that the operating expense and operating revenue in each locality may be easily determined. Any utility in doubt as to whether in its case separate accounts should be kept, and to what extent, should confer with the Commission.

This classification has been prepared with a view of making it applicable to varied localities and conditions, and to all electric utilities. In order that uniformity may be secured in the applica-

tion of the provisions of this classification, the accounting officers of the Utilities are urged to correspond with the Commission should any difficulties arise with regard to the interpretation of any account or rule herein prescribed.

The Commission does not bind itself to approve any item set out in any account, either as to amount or character, for rate making purposes. The classification of accounts is designed to set out the facts in connection with the income, expenses, etc., that the Commission may determine therefrom, for rate making purposes, just what consideration shall be given to the various items in the several accounts.

Upon this classification will be based the annual report to be made to the Public Utilities Commission.

All records and accounts, including enlargements, subdivisions or refinements of these prescribed accounts, are to be open at all times to the examination of this Commission.

The Public Utilities Commission of the State of Colorado.

S. S. KENDALL,
Chairman.

GEO. T. BRADLEY,

M. H. AYLESWORTH,
Commissioners.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is crucial for ensuring transparency and accountability in the organization's operations.

2. The second part of the document outlines the various methods and tools used to collect and analyze data. It highlights the need for consistent and reliable data collection processes to support informed decision-making.

3. The third part of the document focuses on the role of technology in modern data management. It discusses how advanced software solutions can streamline data collection, storage, and analysis, leading to more efficient and accurate results.

4. The fourth part of the document addresses the challenges associated with data management, such as data quality, security, and privacy. It provides strategies to mitigate these risks and ensure that data is handled responsibly and in compliance with relevant regulations.

5. The fifth part of the document concludes by summarizing the key findings and recommendations. It stresses the importance of ongoing monitoring and evaluation to ensure that data management practices remain effective and up-to-date.

**Index to
Uniform Classification of Accounts**