



Energy Outreach Colorado

Helping all Coloradans afford home energy.

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March 31, 2014

Colorado General Assembly
200 East Colfax
Denver, Colorado 80203

Legislative Audit Committee

Senator Steve King – Chair
Senator Lucia Guzman – Vice Chair
Senator David Balmer
Representative Dan Nordberg
Representative Dianne Primavera
Representative Su Ryden
Representative Jerry Sonnenberg
Senator Lois Tochtrop

Dianne E. Ray, CPA, Office of the State Auditor
200 East 14th Avenue
Denver, Colorado 80203

In accordance with C.R.S. 40-8.7-110 and C.R.S. 40-8.7-112(2)(e), Energy Outreach Colorado is pleased to deliver this report as a summary of its efforts concerning the creation of the Low-Income Energy Assistance Act (Senate Bill 2005-001). This act went into effect September 1, 2006. We are pleased to present this report which covers 2013 in its entirety. This report also includes information from the allocation from the severance tax trust fund (House Bill 2006-1200) received by Energy Outreach Colorado from the Governor's office in 2013.

As prescribed in statute, this report includes the following information for both the Low-Income Energy Assistance Act and for the Severance Tax Trust Fund:

1. An itemized report of moneys received by Energy Outreach Colorado from each utility as a result of the opt-in program created in Senate Bill 2005-001;
2. The amount of moneys distributed, the type of assistance provided, the geographic area of the state served, and an itemization of the programs through which the moneys were expended as a result of the opt-in program created in Senate Bill 2005-001 as well as the monies received from the office of the governor from severance tax from HB 06-1200;
3. The number of low-income households served, by utility and by the type of assistance provided as a result of the opt-in program created in Senate Bill 2005-001 as well as the monies received from the office of the Governor from severance tax from HB 06-1200;
4. An audited financial statement from Energy Outreach Colorado, for the period October 1, 2012 – September 30, 2013; and

5. A summary of how the moneys collected (as a result of the opt-in program created in Senate Bill 2005-001 (C.R.S. 40-8.7-101-111)) were generated and the number of customers participating in the program.

This report will be available on Monday, April 1, 2014 for the public to view on Energy Outreach Colorado's website, www.EnergyOutreach.org, and a written copy will be provided to any member of the public upon request.

We appreciate the opportunity to educate and inform all of you on the success of the Low-Income Energy Assistance Act and welcome any questions that you may have after reviewing this report. Please feel free to contact me at 303-226-5050 or via email at sarnold@EnergyOutreach.org.

Respectfully,

A handwritten signature in black ink that reads "Skip Arnold". The signature is written in a cursive, flowing style.

Skip Arnold
Executive Director

Note : According to C.R.S. 24-1-136 (9), this report was distributed to the Colorado General Assembly in the following manner: Whenever any report is required or allowed to be made to the general assembly, including any report required to be made to any committee of the general assembly or legislative staff, the reporting entity shall file one electronic copy of the report with the joint legislative library, and four hard copies with the state librarian for the state publications depository and distribution center. Such filing is sufficient to comply with the direction or authority to make such report. The electronic filing shall be by means of a portable document format and shall include a hyperlink to the web site where the report is located, if the report is directly accessible via the internet. If the reporting entity cannot provide an electronic copy of the report to the joint legislative library, then the reporting entity shall deliver six hard copies to the joint legislative library. The joint legislative library is responsible for delivering an electronic or hard copy of the report to the legislators, legislative committees, or legislative staff, as applicable, who are to receive the report. A legislator may request from the joint legislative library delivery of a hard copy of any report.

Electronic notification was made to lcs.ga@state.co.us

Reference: Exact language from C.R.S 40-8.7-110 – Reports.

1) The organization shall submit a written report to the general assembly, the legislative audit committee, and the office of the state auditor on or before March 31 of each year, beginning in 2007, that covers the immediately preceding calendar year. The report shall include:

(a) An itemized account of moneys received by the organization from each utility;

(b) The amount of moneys distributed, the type of assistance provided, the geographic area of the state served, and an itemization of the programs through which the moneys are expended;

(c) The number of low-income households served, by utility and by type of assistance provided;

(d) An audited financial statement from the organization; and

(e) A summary of how the moneys collected were generated, including the number of customers participating in the program.

(1.5) To the extent applicable, the organization shall include in the report the information required by paragraphs (b) and (c) of subsection (1) of this section for moneys received from the governor's energy office pursuant to section [40-8.7-112](#) (2) (a)

(2) The report shall be made available to the public for review.

Senate Bill 05-001 Final Report
 January 1, 2013- December 31, 2013
 Itemized funds recorded by Energy Outreach Colorado

Organization Name	Program Description	Corporate Contributions	Utility Match 1/1/13 - 12/31/13	Customer Contributions 1/1/13 - 12/31/13	Number of customers contributing 1/1/13 - 12/31/13	
Xcel Energy	Voluntary contribution check off boxes on utility bills with monthly contributions sent to EOC	\$5,149,000.00	\$1,125.00	\$701,035.72	8,376	<i>Monthly contributions only</i>
Black Hills	Voluntary contribution check off boxes on utility bills with monthly contributions sent to EOC		\$45,437.28	\$41,175.57	808	<i>Monthly contributions only</i>
Atmos Energy	Voluntary contribution check off boxes on utility bills with monthly contributions sent to EOC	\$20,989.00		\$64,306.49	2,669	<i>Monthly contributions only</i>
Colorado Natural Gas, Inc.	Voluntary contribution check off boxes on utility bills with monthly contributions sent to EOC	\$127.00		\$1,601.61	21	<i>Monthly contributions only</i>
SourceGas	Voluntary contribution check off boxes on utility bills with monthly contributions sent to EOC	\$724.75		\$1,377.37	49	<i>Monthly contributions only</i>
Delta Montrose Electric Association	Corporate donation of \$.50/meter	\$16,187.52		\$2,500.00	30	
Empire Electric Association	Encouraging customer donations to Energy Outreach/matches contributions		\$958.00	\$574.00		
Grand Valley Rural Power Lines	Customers can make monthly contributions on their bill			\$6,040.23		
Gunnison County Electric Association	Corporate donation of \$.25/meter	\$2,595.25		\$106.98		
Highline Electric Association	Corporate donation of \$1/meter					
Holy Cross Energy	Corporate donation of \$50,000	\$55,460.31		\$11,325.01	126	<i>One time donations</i>
Intermountain Rural Electric Assoc.	Customers can make monthly contributions on their bill	\$10,000.00	\$26,679.12	\$44,911.36	448	<i>One time and monthly contributions</i>
KC Electric Association	Corporate donation of \$.25/meter					
La Plata Electric Association	Customers can make monthly contributions on their bill			\$21,411.10	242	<i>One time and monthly contributions</i>
Morgan County Rural Electric Assoc.	Corporate donation of \$.25/meter	\$1,936.00				
Mountain Parks Electric Inc	Corporate donation of \$.25/meter	\$4,122.00				

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Mountain View Electric Association	Corporate Donation	\$9,933.25		\$3,100.00	30	
Poudre Valley REA	Customers can make monthly contributions on their bill	\$4,358.34		\$19,784.02	249	<i>One time and monthly contributions</i>
San Isabel Electric Association	Corporate donation of \$1/meter	\$18,597.00		\$150.00	5	
San Luis Valley Rural Electric Cooperative	Corporate donation of \$.50/meter			\$300.00	6	
San Miguel Power Association	Corporate donation			\$1,500.00	10	
Sangre De Cristo Electric Assoc.	Corporate donation	\$2,500.00		\$500.00	10	
Southeast Colorado Power Association	Corporate donation of \$.25/meter					
United Power, Inc.	Encouraging customer donations to Energy Outreach/corporate donation	\$30,481.00		\$1,500.00	25	
White River Electric Association	Corporate donation of \$1.00/meter					
Yampa Valley Electric Association	Corporate donation of \$1.00/meter			\$500.00	4	
Y-W Electric Association	Corporate donation of \$1.00/meter	\$3,682.00				
Aguilar	Encouraging customer donations to Energy Outreach					
Aspen	Corporate donation of \$1.00/meter					
Burlington Center	Encouraging customer donations to Colorado East Community Action Agency No information at this time					
Colorado Springs Utilities	Own Program - Project COPE - Funds donated to 11 partner agencies		\$405,278.00	\$252,440.00	2,911	Note: Annual contribution numbers for 2013 provided by organization
Delta	Encouraging customer donations to Energy Outreach					
Estes Park	Corporate donation	\$1,500.00				
Fleming	Town manages assistance fund					

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Fort Collins	Town manages assistance fund			\$35,815.00	513	Note: Annual contribution numbers for 2013 provided by organization
Fort Morgan	Own Program - Funds donated to Caring Ministries of Morgan County					
Fountain	Own program - Lighten the Load - Funds donated to Pikes Peak Community Action Agency		\$43,669.00	\$3,113.00	136	Note: Annual contribution numbers for 2013 provided by organization
Frederick	Participates in United Power program					
Glenwood Springs	Corporate donation of \$.75/meter	\$2,980.00				
Granada	Encouraging customer donations to Energy Outreach					
Gunnison	Corporate donation of unclaimed deposits					
Haxtun	Encouraging customer donations to Energy Outreach					
Holly	Corporate donation of 10% of unrestricted reserve funds					
Holyoke	Encouraging customer donations to Energy Outreach					
Ignacio	\$.25 per meter forwarded to Energy Outreach Colorado					
Julesburg	Encouraging customer donations to Energy Outreach					
La Junta	Corporate donation of unclaimed deposits - distributed to Associated Charities of La Junta					
Lamar	Corporate donation of \$.50/meter	\$2,106.50				
Las Animas	Own Program - Funds donated to Las Animas Helping Hands					No information from utility provided for 2013

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Longmont	Own Program - COPE - Funds donated to Outreach United Resource Center (OUR Center)					<i>No information from utility provided for 2013</i>
Loveland	Own Program - Help a Neighbor In Distress (HAND) Program	\$13,190.00		\$7,844.00		Note: Annual contribution numbers for 2013 provided by organization
Lyons	20% discount rate for low-income residents					<i>No information from utility provided for 2013</i>
Oak Creek	Encouraging customer donations to Energy Outreach					
Rangley	Own Program - Winter Assistance Relief Management (W.A.R.M.)					
Springfield	Corporate donation of unclaimed deposits					
Trinidad	Encouraging customer donations to Energy Outreach					
Walden	No information at this time					
Walsenberg	No information at this time					
Wray	Encouraging customer donations to Energy Outreach					
Yuma	Voluntary contribution check off boxes on utility bills			\$380.00		
TOTALS		\$5,350,469.92	\$523,146.40	\$1,223,291.46	16,668	
TOTAL FUNDS RAISED 1/1/13-12/31/13		\$7,096,907.78				
TOTAL FUNDS RAISED 1/1/12-12/31/12		\$7,124,176.62				
TOTAL FUNDS RAISED 1/1/11-12/31/11		\$7,192,109.20				
TOTAL FUNDS RAISED 1/1/10-12/31/10		\$7,825,460.15	Increase over 2009 due to Xcel Energy Late Payment fees			
TOTAL FUNDS RAISED 1/1/09-12/31/09		\$1,712,711.77				

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TOTAL FUNDS RAISED 1/1/08 - 12/31/08		\$2,970,994.97				
TOTAL FUNDS RAISED 1/1/07 - 12/31/07		\$2,423,883.00				
TOTAL FUNDS RAISED 9/1/06 - 12/31/06		\$413,581.00				



Charitable Energy Network Report by County
 January 1, 2013 - December 31, 2013
 100% of Funds Used for Utility Bill Payment Assistance

Fuel Type		# of	Clients	Amount Spent	
Coal	1 vendor				
	Maisel Excavation, LLC	1		\$700.00	
	Total for Coal	1		\$700.00	0.01% of all funds spent
Electricity	56 vendors				
	Black Hills - Electric	1,061		\$355,494.09	
	City of Burlington	77		\$12,247.11	
	City of Delta	29		\$6,154.97	
	City of Fort Collins	342		\$60,414.27	
	City of Fort Morgan	185		\$34,444.90	
	City of Fountain	230		\$52,039.00	
	City of Glenwood Springs	29		\$5,642.05	
	City of Gunnison	61		\$9,848.20	
	City of Holyoke	24		\$3,894.40	
	City of La Junta	65		\$12,480.11	
	City of Lamar	132		\$39,283.15	
	City of Longmont	90		\$32,413.00	
	City of Loveland	11		\$2,200.80	
	City of Wray	19		\$4,074.49	
	City of Yuma	29		\$3,764.68	
	Delta-Montrose Electric Association	112		\$24,517.00	
	Empire Electric Association, Inc.	264		\$74,198.15	
	Fort Collins Utilities	3		\$334.15	
	Grand Valley Power	57		\$16,100.06	
	Gunnison County Electric Association	12		\$4,077.64	
	High West Energy	1		\$276.92	
	Highline Electric Association	35		\$10,310.35	
	Holy Cross Energy	212		\$55,521.82	
	Intermountain Rural Electric Association (IREA)	758		\$184,295.32	
	KC Electric Association	44		\$8,791.46	
	La Plata Electric Association	225		\$48,812.15	
	Las Animas Utilities	97		\$23,366.48	
	Moon Lake Electric Association, Inc.	4		\$871.88	
	Morgan County Rural Electric Association	41		\$11,034.93	
	Mountain Parks Electric, Inc.	66		\$17,905.53	
	Mountain View Electric Association	232		\$59,323.22	
	Oak Creek Electric	2		\$856.10	
	Poudre Valley Rural Electric Association	105		\$27,666.37	
	Prairie Estates Energy	2		\$550.00	
	Pritchett School District	1		\$1,000.00	
	San Isabel Electric Association	64		\$13,444.37	
	San Luis Valley Rural Electric Coop	40		\$9,404.08	
	San Miguel Power Association	87		\$25,470.98	
	Sangre De Cristo Electric Association	17		\$5,811.79	
	Southeast Colorado Power Association	38		\$10,158.55	
	Sunrun	1		\$404.80	
	The Advantage group	1		\$414.63	
	Town of Estes Park	41		\$10,482.25	
	Town of Fleming	2		\$600.00	
	Town of Granada	2		\$408.91	
	Town of Haxtun	16		\$4,792.33	
	Town of Holly	5		\$1,495.90	
	Town of Julesburg	17		\$3,930.62	
	Town of Lyons	1		\$374.55	
	Town of Oak Creek	11		\$2,902.72	
	Town of Springfield	20		\$5,294.42	
	Town of Walden	11		\$4,818.44	

United Power, Inc.	127	\$38,890.82	
White River Electric Association	16	\$5,081.06	
Yampa Valley Electric Association	288	\$54,282.02	
Y-W Electric Association	65	\$14,158.59	
Total for Electricity	5,527	\$1,416,826.58	16.01% of all funds spent

Firewood

38 vendors			
ABC Firewood	3	\$535.00	
Alex Hall (Fire Wood)	1	\$175.00	
All About Firewood	1	\$320.00	
Allpine Lumber	100	\$62,691.36	
Bailey Mtn. Lions Woodcutters	2	\$750.00	
Blue Spruce Kiwanis (Fire Wood)	1	\$700.27	
Bustamente Firewood	1	\$680.00	
C&J Excavating	4	\$1,300.00	
Chad Davis and Nate Hitz (Firewood)	2	\$1,920.00	
Dallas Collins	1	\$600.00	
David Hern	3	\$390.00	
Dochter Lumber & Sawmill, Inc.	6	\$2,660.20	
Dominic Inda	7	\$1,680.00	
Earnest Chavez	69	\$54,625.00	
Everlasting Landscapes & Tree Services, Inc.	1	\$0.00	
Felix Garcia	3	\$2,500.00	
Firewood to Logging by Dana Roe Enterprises, Inc	10	\$4,321.10	
Fred Hornby (Firewood)	1	\$150.00	
Gonzales Firewood	3	\$620.00	
High Timber Logging & Firewood	1	\$250.00	
James Lopez - Woodcutting	2	\$300.00	
Jeff Barnhart	5	\$2,410.00	
Joe Mounts Firewood	5	\$1,255.00	
John Coughlin (Fire Wood)	1	\$0.00	
John Wesly Hardin (Firewood)	12	\$4,495.00	
Johnny Weaver	4	\$3,590.00	
Jose Serratos	1	\$180.00	
Lisa Friend (Firewood)	2	\$275.00	
Manny Dunlap - firewood	1	\$174.27	
Matt Crawford Firewood	1	\$300.00	
Native Roots	1	\$125.00	
Paul Schwarzkopf	1	\$560.00	
Richard's Wood	1	\$240.00	
Steve ONeal	3	\$960.00	
Tim Graf	1	\$580.00	
Tom Rosencutter	1	\$640.00	
Tom Vigil	5	\$2,745.00	
Wynns Mountain Services	2	\$380.00	
Total for Firewood	269	\$156,077.20	1.76% of all funds spent

Fuel Oil

4 vendors			
Jones Oil	11	\$7,482.23	
Stone Oil	1	\$564.40	
Wallace Oil Co.	1	\$240.36	
Wright Valley Oil Co.	1	\$428.42	
Total for Fuel Oil	14	\$8,715.41	0.10% of all funds spent

Fuel Pellets

15 vendors		
Carhart Feed & Seed	1	\$253.00
Colorado Fireside, Inc	1	\$212.88
Coop Country	8	\$2,583.68
Foxworth Galbraith Lumber Company	8	\$2,469.50
Home Depot	3	\$959.66
Inglenuok Energy Center (Stove Pellets)	4	\$1,140.00
Kroegers Ace Hardware	1	\$239.50
La Junta Mill	1	\$332.95
MJK Hardware	1	\$332.17
Moore Lumber & Hardware	4	\$811.05

	Slavens True Value Hardware	1	\$279.60	
	Sonny's Ace Home Center	2	\$790.20	
	Sutherlands	1	\$549.60	
	Van Egmond Services	1	\$237.93	
	ZE Supply	4	\$1,554.03	
	Total for Fuel Pellets	41	\$12,745.75	0.14% of all funds spent
Gas	16 vendors			
	American Conservation & Billing Solutions	1	\$116.27	
	Atmos Energy	1,732	\$303,543.68	
	Black Hills - Gas	227	\$37,760.23	
	CBE Group Inc.	1	\$286.66	
	City of Trinidad	180	\$59,440.88	
	City of Walsenburg	3	\$1,628.61	
	Colorado Natural Gas	52	\$10,370.47	
	Larry Jakes	1	\$300.00	
	Source Gas, LLC	377	\$80,249.69	
	SourceGas (formerly Kinder Morgan)	1	\$53.35	
	Southern Ute Utilities	2	\$840.68	
	Summit Billing	2	\$437.00	
	The Artisan	2	\$145.38	
	Town of Aguilar	1	\$67.86	
	Town of Ignacio	8	\$1,338.00	
	Town of Rangely	6	\$850.81	
	Total for Gas	2,596	\$497,429.57	5.62% of all funds spent
Gas/Electric	10 vendors			
	Affiliated Credit Services	1	\$663.49	
	Aurora Housing Authority/Housing Authority of the City of Aurora	1	\$609.90	
	Benedict Park Place Apartments	1	\$110.75	
	Center Municipal Utilities	46	\$16,083.48	
	Colorado Springs Utilities	308	\$114,448.07	
	Convergent Outsourcing	3	\$2,341.98	
	Diversified Adjustment Service, Inc.	2	\$3,026.47	
	EOC Payments	23	\$6,002.83	
	Xcel Energy	12,137	\$6,156,968.95	
	YES Energy Management	3	\$640.08	
	Total for Gas/Electric	12,525	\$6,300,896.00	71.22% of all funds spent
Kerosene	1 vendor			
	Alta Fuel Co.	35	\$24,661.21	
	Total for Kerosene	35	\$24,661.21	0.28% of all funds spent
Other	1 vendor			
	Gas Cards	1	\$350.00	
	Total for Other	1	\$350.00	0.00% of all funds spent
Propane	94 vendors			
	AAA Propane	6	\$1,860.81	
	AAA Propane	1	\$399.63	
	Ace at the Curve Home and Hardware	1	\$229.00	
	Affordable Propane	12	\$4,170.50	
	Agfinity Petroleum Division	3	\$1,648.00	
	Agland Propane	1	\$429.00	
	All American Propane	1	\$519.59	
	Al's Gas	67	\$27,772.43	
	Amerigas	147	\$74,207.08	
	Amerigas - Bayfield	10	\$3,751.28	
	Amerigas - Colorado Springs	3	\$890.00	
	Amerigas - Craig	11	\$5,394.89	
	Amerigas - Fort Collins	2	\$1,071.01	
	Anton Cooperative	8	\$3,085.59	
	Apollo Propane	16	\$5,997.01	
	Arkansas Valley Coop	2	\$890.00	
	Bailey Propane	40	\$18,436.20	

Basin Co-op	9	\$4,464.85
Basin Propane	4	\$1,931.33
Blanca RV Park	5	\$1,419.60
Blue Flame Gas	3	\$1,127.60
Bob's LP Gas, Inc. - Ignacio	7	\$3,689.43
Bob's LP Gas, Inc. - Pagosa Springs	7	\$2,486.61
Bud's Propane	1	\$432.50
CHS (formerly M & M Coop)	6	\$2,838.19
Comfort Gas, Inc.	4	\$1,292.30
Conejos Propane	26	\$9,232.00
Cook Oil Company	1	\$300.00
Country Gas	8	\$2,508.18
Cross Propane Gas	5	\$3,519.93
Deluca Propane	10	\$4,202.96
DJ Petroleum	1	\$212.40
Eads Consumers Supply Co. Inc.	2	\$127.53
Ed Glaser Propane, Inc. (formerly Glaser Gas - Calhan)	14	\$5,773.59
EDISON PROPANE	12	\$3,842.70
Enviro Energy LLC	2	\$834.60
ENXX Propane	5	\$1,682.59
Farmland Coop- Brush	1	\$0.00
Ferrell Gas	29	\$11,510.73
Ferrellgas	12	\$7,281.98
Flagler Coop	1	\$642.06
Fraleys	1	\$398.00
Frank's LP - Las Animas	1	\$510.00
Gibson Service Station	13	\$6,840.00
Glaser Energy Group, Inc. (formerly Glaser Gas Inc. - Colorado Springs)	39	\$12,964.96
Glaser Gas & Equipment - Kiowa	7	\$3,759.50
Global Energy	1	\$774.50
Global Propane	2	\$655.59
Henderson Propane	17	\$7,035.20
Hill Petroleum	7	\$2,553.60
Hygiene Propane	3	\$1,099.06
Independent Propane Co.	41	\$16,073.17
Ison Oil	10	\$3,987.20
J C Propane	4	\$1,410.14
Jim Conley LP Service	10	\$2,376.50
Jim Conley Propane LLC	4	\$1,930.30
JW Petro	1	\$450.00
Kuskie Oil	2	\$916.48
La Veta Propane	1	\$403.29
LP Gas Service	2	\$630.55
Ludvik Propane	6	\$3,349.97
MAR GAS PROPANE-Florissant	3	\$925.35
Mar Gas Pueblo	10	\$4,490.21
Mesa Propane	33	\$16,476.29
Monte Vista Co-op	59	\$31,873.25
Navajo Butane	11	\$5,352.42
Northern Energy Propane	5	\$3,964.57
Norup Gas, Inc.	3	\$1,018.50
PEETZ FARMERS COOP	4	\$1,586.16
Petro West Petroleum	1	\$894.69
PJ's General Store	1	\$408.00
Polar Gas (formerly Reed Oil)	12	\$6,094.10
Poudre Valley Coop Assn. Inc.	1	\$255.00
Producers COOP	2	\$861.53
Red's LP Service	2	\$1,319.92
Rocky Mountain Propane	4	\$2,272.28
San Isabel Services	6	\$2,611.14
San Luis Propane	18	\$10,755.23
Sapp Brothers Petroleum	1	\$211.14
Scholl Oil & Transportation Co.	5	\$2,270.43
Schrader Propane	2	\$819.10
Selph's Propane	23	\$7,218.98

Silverton LP Gas	28	\$15,336.94	
South Fork Propane Co.	3	\$1,193.68	
Spring Valley Gas. Inc.	4	\$2,774.92	
Stratton Equity Coop	5	\$1,315.26	
Suburban Propane	16	\$6,541.73	
Summit Brick Company	1	\$1,000.00	
United Energy, LLC	2	\$612.29	
United Rentals, Inc.	1	\$990.00	
V-1 Propane	3	\$982.88	
Weld LP Gas	2	\$1,782.00	
White River Energy	3	\$1,188.23	
Windy's LP Gas	5	\$2,965.97	
Total for Propane	957	\$428,585.88	4.84% of all funds spent

Total	21,966	\$8,846,987.60	
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Charitable Energy Network Report by County

January 1, 2013 - December 31, 2013

100% of Funds Used for Utility Bill Payment Assistance

Vendor	# of Clients	Amount Spent	% of Total
AAA Propane	7	\$2,260.44	0.03%
ABC Firewood	3	\$535.00	0.01%
Ace at the Curve Home and Hardware	1	\$229.00	0.00%
Affiliated Credit Services	1	\$663.49	0.01%
Affordable Propane	12	\$4,170.50	0.05%
Agfinity Petroleum Division	3	\$1,648.00	0.02%
Agland Propane	1	\$429.00	0.00%
Alex Hall (Fire Wood)	1	\$175.00	0.00%
All About Firewood	1	\$320.00	0.00%
All American Propane	1	\$519.59	0.01%
Allpine Lumber	100	\$62,691.36	0.71%
Al's Gas	67	\$27,772.43	0.31%
Alta Fuel Co.	35	\$24,661.21	0.28%
American Conservation & Billing Solutions	1	\$116.27	0.00%
Amerigas	147	\$74,207.08	0.84%
Amerigas - Bayfield	10	\$3,751.28	0.04%
Amerigas - Colorado Springs	3	\$890.00	0.01%
Amerigas - Craig	11	\$5,394.89	0.06%
Amerigas - Fort Collins	2	\$1,071.01	0.01%
Anton Cooperative	8	\$3,085.59	0.03%
Apollo Propane	16	\$5,997.01	0.07%
Arkansas Valley Coop	2	\$890.00	0.01%
Atmos Energy	1,732	\$303,543.68	3.43%
Aurora Housing Authority/Housing Authority of the City of Aurora	1	\$609.90	0.01%
Bailey Mtn. Lions Woodcutters	2	\$750.00	0.01%
Bailey Propane	40	\$18,436.20	0.21%
Basin Co-op	9	\$4,464.85	0.05%
Basin Propane	4	\$1,931.33	0.02%
Benedict Park Place Apartments	1	\$110.75	0.00%
Black Hills - Electric	1,061	\$355,494.09	4.02%
Black Hills - Gas	227	\$37,760.23	0.43%
Blanca RV Park	5	\$1,419.60	0.02%
Blue Flame Gas	3	\$1,127.60	0.01%
Blue Spruce Kiwanis (Fire Wood)	1	\$700.27	0.01%
Bob's LP Gas, Inc. - Ignacio	7	\$3,689.43	0.04%
Bob's LP Gas, Inc. - Pagosa Springs	7	\$2,486.61	0.03%
Bud's Propane	1	\$432.50	0.00%
Bustamente Firewood	1	\$680.00	0.01%
C&J Excavating	4	\$1,300.00	0.01%
Carhart Feed & Seed	1	\$253.00	0.00%
CBE Group Inc.	1	\$286.66	0.00%
Center Municipal Utilities	46	\$16,083.48	0.18%
Chad Davis and Nate Hitz (Firewood)	2	\$1,920.00	0.02%
CHS (formerly M & M Coop)	6	\$2,838.19	0.03%
City of Burlington	77	\$12,247.11	0.14%
City of Delta	29	\$6,154.97	0.07%
City of Fort Collins	342	\$60,414.27	0.68%
City of Fort Morgan	185	\$34,444.90	0.39%

Vendor	# of Clients	Amount Spent	% of Total
City of Fountain	230	\$52,039.00	0.59%
City of Glenwood Springs	29	\$5,642.05	0.06%
City of Gunnison	61	\$9,848.20	0.11%
City of Holyoke	24	\$3,894.40	0.04%
City of La Junta	65	\$12,480.11	0.14%
City of Lamar	132	\$39,283.15	0.44%
City of Longmont	90	\$32,413.00	0.37%
City of Loveland	11	\$2,200.80	0.02%
City of Trinidad	180	\$59,440.88	0.67%
City of Walsenburg	3	\$1,628.61	0.02%
City of Wray	19	\$4,074.49	0.05%
City of Yuma	29	\$3,764.68	0.04%
Colorado Fireside, Inc	1	\$212.88	0.00%
Colorado Natural Gas	52	\$10,370.47	0.12%
Colorado Springs Utilities	308	\$114,448.07	1.29%
Comfurt Gas, Inc.	4	\$1,292.30	0.01%
Conejos Propane	26	\$9,232.00	0.10%
Convergent Outsourcing	3	\$2,341.98	0.03%
Cook Oil Company	1	\$300.00	0.00%
Coop Country	8	\$2,583.68	0.03%
Country Gas	8	\$2,508.18	0.03%
Cross Propane Gas	5	\$3,519.93	0.04%
Dallas Collins	1	\$600.00	0.01%
David Hern	3	\$390.00	0.00%
Delta-Montrose Electric Association	112	\$24,517.00	0.28%
Deluca Propane	10	\$4,202.96	0.05%
Diversified Adjustment Service, Inc.	2	\$3,026.47	0.03%
DJ Petroleum	1	\$212.40	0.00%
Dochter Lumber & Sawmill, Inc.	6	\$2,660.20	0.03%
Dominic Inda	7	\$1,680.00	0.02%
Eads Consumers Supply Co. Inc.	2	\$127.53	0.00%
Earnest Chavez	69	\$54,625.00	0.62%
Ed Glaser Propane, Inc. (formerly Glaser Gas - Calhan)	14	\$5,773.59	0.07%
EDISON PROPANE	12	\$3,842.70	0.04%
Empire Electric Association, Inc.	264	\$74,198.15	0.84%
Enviro Energy LLC	2	\$834.60	0.01%
ENXX Propane	5	\$1,682.59	0.02%
EOC Payments	23	\$6,002.83	0.07%
Everlasting Landscapes & Tree Services, Inc.	1	\$0.00	0.00%
Farmland Coop- Brush	1	\$0.00	0.00%
Felix Garcia	3	\$2,500.00	0.03%
Ferrell Gas	29	\$11,510.73	0.13%
Ferrellgas	12	\$7,281.98	0.08%
Firewood to Logging by Dana Roe Enterprises, Inc	10	\$4,321.10	0.05%
Flagler Coop	1	\$642.06	0.01%
Fort Collins Utilities	3	\$334.15	0.00%
Foxworth Galbraith Lumber Company	8	\$2,469.50	0.03%
Fraleys	1	\$398.00	0.00%
Frank's LP - Las Animas	1	\$510.00	0.01%
Fred Hornby (Firewood)	1	\$150.00	0.00%
Gas Cards	1	\$350.00	0.00%
Gibson Service Station	13	\$6,840.00	0.08%
Glaser Energy Group, Inc. (formerly Glaser Gas Inc. - Colorado Springs)	39	\$12,964.96	0.15%
Glaser Gas & Equipment - Kiowa	7	\$3,759.50	0.04%

Vendor	# of Clients	Amount Spent	% of Total
Global Energy	1	\$774.50	0.01%
Global Propane	2	\$655.59	0.01%
Gonzales Firewood	3	\$620.00	0.01%
Grand Valley Power	57	\$16,100.06	0.18%
Gunnison County Electric Association	12	\$4,077.64	0.05%
Henderson Propane	17	\$7,035.20	0.08%
High Timber Logging & Firewood	1	\$250.00	0.00%
High West Energy	1	\$276.92	0.00%
Highline Electric Association	35	\$10,310.35	0.12%
Hill Petroleum	7	\$2,553.60	0.03%
Holy Cross Energy	212	\$55,521.82	0.63%
Home Depot	3	\$959.66	0.01%
Hygiene Propane	3	\$1,099.06	0.01%
Independent Propane Co.	41	\$16,073.17	0.18%
Inglenook Energy Center (Stove Pellets)	4	\$1,140.00	0.01%
Intermountain Rural Electric Association (IREA)	758	\$184,295.32	2.08%
Ison Oil	10	\$3,987.20	0.05%
J C Propane	4	\$1,410.14	0.02%
James Lopez - Woodcutting	2	\$300.00	0.00%
Jeff Barnhart	5	\$2,410.00	0.03%
Jim Conley LP Service	10	\$2,376.50	0.03%
Jim Conley Propane LLC	4	\$1,930.30	0.02%
Joe Mounts Firewood	5	\$1,255.00	0.01%
John Coughlin (Fire Wood)	1	\$0.00	0.00%
John Wesly Hardin (Firewood)	12	\$4,495.00	0.05%
Johnny Weaver	4	\$3,590.00	0.04%
Jones Oil	11	\$7,482.23	0.08%
Jose Serratos	1	\$180.00	0.00%
JW Petro	1	\$450.00	0.01%
KC Electric Association	44	\$8,791.46	0.10%
Kroegers Ace Hardware	1	\$239.50	0.00%
Kuskie Oil	2	\$916.48	0.01%
La Junta Mill	1	\$332.95	0.00%
La Plata Electric Association	225	\$48,812.15	0.55%
La Veta Propane	1	\$403.29	0.00%
Larry Jakes	1	\$300.00	0.00%
Las Animas Utilities	97	\$23,366.48	0.26%
Lisa Friend (Firewood)	2	\$275.00	0.00%
LP Gas Service	2	\$630.55	0.01%
Ludvik Propane	6	\$3,349.97	0.04%
Maisel Excavation, LLC	1	\$700.00	0.01%
Manny Dunlap - firewood	1	\$174.27	0.00%
MAR GAS PROPANE-Florissant	3	\$925.35	0.01%
Mar Gas Pueblo	10	\$4,490.21	0.05%
Matt Crawford Firewood	1	\$300.00	0.00%
Mesa Propane	33	\$16,476.29	0.19%
MJK Hardware	1	\$332.17	0.00%
Monte Vista Co-op	59	\$31,873.25	0.36%
Moon Lake Electric Association, Inc.	4	\$871.88	0.01%
Moore Lumber & Hardware	4	\$811.05	0.01%
Morgan County Rural Electric Association	41	\$11,034.93	0.12%
Mountain Parks Electric, Inc.	66	\$17,905.53	0.20%
Mountain View Electric Association	232	\$59,323.22	0.67%
Native Roots	1	\$125.00	0.00%

Vendor	# of Clients	Amount Spent	% of Total
Navajo Butane	11	\$5,352.42	0.06%
Northern Energy Propane	5	\$3,964.57	0.04%
Norup Gas, Inc.	3	\$1,018.50	0.01%
Oak Creek Electric	2	\$856.10	0.01%
Paul Schwarzkopf	1	\$560.00	0.01%
PEETZ FARMERS COOP	4	\$1,586.16	0.02%
Petro West Petroleum	1	\$894.69	0.01%
PJ's General Store	1	\$408.00	0.00%
Polar Gas (formerly Reed Oil)	12	\$6,094.10	0.07%
Poudre Valley Coop Assn. Inc.	1	\$255.00	0.00%
Poudre Valley Rural Electric Association	105	\$27,666.37	0.31%
Prairie Estates Energy	2	\$550.00	0.01%
Pritchett School District	1	\$1,000.00	0.01%
Producers COOP	2	\$861.53	0.01%
Red's LP Service	2	\$1,319.92	0.01%
Richard's Wood	1	\$240.00	0.00%
Rocky Mountain Propane	4	\$2,272.28	0.03%
San Isabel Electric Association	64	\$13,444.37	0.15%
San Isabel Services	6	\$2,611.14	0.03%
San Luis Propane	18	\$10,755.23	0.12%
San Luis Valley Rural Electric Coop	40	\$9,404.08	0.11%
San Miguel Power Association	87	\$25,470.98	0.29%
Sangre De Cristo Electric Association	17	\$5,811.79	0.07%
Sapp Brothers Petroleum	1	\$211.14	0.00%
Scholl Oil & Transportation Co.	5	\$2,270.43	0.03%
Schrader Propane	2	\$819.10	0.01%
Selph's Propane	23	\$7,218.98	0.08%
Silverton LP Gas	28	\$15,336.94	0.17%
Slavens True Value Hardware	1	\$279.60	0.00%
Sonny's Ace Home Center	2	\$790.20	0.01%
Source Gas, LLC	377	\$80,249.69	0.91%
SourceGas (formerly Kinder Morgan)	1	\$53.35	0.00%
South Fork Propane Co.	3	\$1,193.68	0.01%
Southeast Colorado Power Association	38	\$10,158.55	0.11%
Southern Ute Utilities	2	\$840.68	0.01%
Spring Valley Gas. Inc.	4	\$2,774.92	0.03%
Steve ONeal	3	\$960.00	0.01%
Stone Oil	1	\$564.40	0.01%
Stratton Equity Coop	5	\$1,315.26	0.01%
Suburban Propane	16	\$6,541.73	0.07%
Summit Billing	2	\$437.00	0.00%
Summit Brick Company	1	\$1,000.00	0.01%
Sunrun	1	\$404.80	0.00%
Sutherlands	1	\$549.60	0.01%
The Advantage group	1	\$414.63	0.00%
The Artisan	2	\$145.38	0.00%
Tim Graf	1	\$580.00	0.01%
Tom Rosencutter	1	\$640.00	0.01%
Tom Vigil	5	\$2,745.00	0.03%
Town of Aguilar	1	\$67.86	0.00%
Town of Estes Park	41	\$10,482.25	0.12%
Town of Fleming	2	\$600.00	0.01%
Town of Granada	2	\$408.91	0.00%
Town of Haxtun	16	\$4,792.33	0.05%

Vendor	# of Clients	Amount Spent	% of Total
Town of Holly	5	\$1,495.90	0.02%
Town of Ignacio	8	\$1,338.00	0.02%
Town of Julesburg	17	\$3,930.62	0.04%
Town of Lyons	1	\$374.55	0.00%
Town of Oak Creek	11	\$2,902.72	0.03%
Town of Rangely	6	\$850.81	0.01%
Town of Springfield	20	\$5,294.42	0.06%
Town of Walden	11	\$4,818.44	0.05%
United Energy, LLC	2	\$612.29	0.01%
United Power, Inc.	127	\$38,890.82	0.44%
United Rentals, Inc.	1	\$990.00	0.01%
V-1 Propane	3	\$982.88	0.01%
Van Egmond Services	1	\$237.93	0.00%
Wallace Oil Co.	1	\$240.36	0.00%
Weld LP Gas	2	\$1,782.00	0.02%
White River Electric Association	16	\$5,081.06	0.06%
White River Energy	3	\$1,188.23	0.01%
Windy's LP Gas	5	\$2,965.97	0.03%
Wright Valley Oil Co.	1	\$428.42	0.00%
Wynns Mountain Services	2	\$380.00	0.00%
Xcel Energy	12,137	\$6,156,968.95	69.59%
Yampa Valley Electric Association	288	\$54,282.02	0.61%
YES Energy Management	3	\$640.08	0.01%
Y-W Electric Association	65	\$14,158.59	0.16%
ZE Supply	4	\$1,554.03	0.02%
Total	21,966	\$8,846,987.60	



Energy Outreach Colorado

Charitable Energy Network Report by County

January 1, 2013 - December 31, 2013

100% of Funds Used for Utility Bill Payment Assistance

County	# of Clients	Amount Spent	% of Total
Adams	1,950	\$1,023,779.21	11.57%
Alamosa	354	\$156,933.32	1.77%
Arapahoe	1,749	\$985,023.40	11.13%
Archuleta	93	\$23,597.67	0.27%
Baca	56	\$13,105.94	0.15%
Bent	120	\$29,641.28	0.34%
Boulder	689	\$304,413.12	3.44%
Broomfield	151	\$79,318.35	0.90%
Chaffee	120	\$33,087.27	0.37%
Cheyenne	10	\$3,583.98	0.04%
Clear Creek	95	\$44,734.71	0.51%
Conejos	249	\$125,462.95	1.42%
Costilla	259	\$140,966.29	1.59%
Crowley	49	\$19,624.87	0.22%
Custer	33	\$13,191.24	0.15%
Delta	78	\$23,279.58	0.26%
Denver	3,210	\$1,717,612.17	19.41%
Dolores	68	\$23,666.43	0.27%
Douglas	636	\$178,368.87	2.02%
Eagle	247	\$68,874.32	0.78%
Elbert	107	\$34,580.57	0.39%
El Paso	874	\$247,212.27	2.79%
Fremont	524	\$133,337.28	1.51%
Garfield	245	\$88,645.94	1.00%
Gilpin	8	\$2,700.09	0.03%
Grand	91	\$22,837.98	0.26%
Gunnison	150	\$28,765.16	0.33%
Hinsdale	1	\$700.27	0.01%
Huerfano	17	\$6,731.48	0.08%
Jackson	24	\$10,219.58	0.12%
Jefferson	1,717	\$860,468.06	9.73%
Kiowa	11	\$2,651.47	0.03%
Kit Carson	154	\$27,145.46	0.31%
Lake	53	\$32,129.43	0.36%
La Plata	388	\$96,747.12	1.09%

County	# of Clients	Amount Spent	% of Total
Larimer	803	\$199,408.52	2.25%
Las Animas	293	\$94,039.30	1.06%
Lincoln	52	\$13,370.52	0.15%
Logan	183	\$71,307.39	0.81%
Mesa	811	\$382,588.59	4.32%
Mineral	2	\$668.40	0.01%
Moffat	387	\$75,639.68	0.85%
Montezuma	333	\$83,664.77	0.95%
Morgan	352	\$93,768.66	1.06%
Montrose	172	\$39,253.04	0.44%
Otero	252	\$65,151.16	0.74%
Ouray	12	\$3,016.90	0.03%
Park	234	\$79,459.47	0.90%
Phillips	86	\$16,980.57	0.19%
Pitkin	11	\$4,219.13	0.05%
Prowers	232	\$57,591.59	0.65%
Pueblo	890	\$296,319.03	3.35%
Rio Blanco	48	\$15,057.93	0.17%
Rio Grande	180	\$75,337.50	0.85%
Routt	138	\$37,379.66	0.42%
Saguache	81	\$36,700.23	0.41%
San Juan	35	\$17,510.10	0.20%
San Miguel	39	\$11,739.63	0.13%
Sedgwick	45	\$10,989.59	0.12%
Summit	40	\$21,968.98	0.25%
Teller	286	\$65,534.26	0.74%
Washington	121	\$27,012.27	0.31%
Weld	1,166	\$326,107.64	3.69%
Yuma	104	\$22,065.97	0.25%
Total	21,966	\$8,846,987.60	100.00%



Energy Outreach Colorado

Charitable Energy Network Report by County

May 1, 2013 - October 31, 2013

100% of Funds Used for Utility Bill Payment Assistance

County	# of Clients	Amount Spent	% of Total
Adams	1,494	\$813,388.57	13.60%
Alamosa	260	\$121,454.55	2.03%
Arapahoe	1,247	\$736,772.73	12.32%
Archuleta	51	\$12,636.37	0.21%
Baca	37	\$8,536.97	0.14%
Bent	69	\$17,840.56	0.30%
Boulder	449	\$198,474.37	3.32%
Broomfield	98	\$50,318.01	0.84%
Chaffee	74	\$19,092.14	0.32%
Cheyenne	7	\$2,845.28	0.05%
Clear Creek	55	\$26,358.38	0.44%
Conejos	171	\$92,350.76	1.54%
Costilla	152	\$84,247.40	1.41%
Crowley	26	\$9,650.37	0.16%
Custer	14	\$5,582.15	0.09%
Delta	45	\$12,941.82	0.22%
Denver	2,125	\$1,190,838.15	19.91%
Dolores	39	\$12,255.73	0.20%
Douglas	419	\$115,804.02	1.94%
Eagle	96	\$23,931.71	0.40%
Elbert	61	\$18,464.23	0.31%
El Paso	475	\$132,731.46	2.22%
Fremont	358	\$83,749.01	1.40%
Garfield	165	\$61,612.45	1.03%
Gilpin	4	\$1,182.65	0.02%
Grand	39	\$11,162.72	0.19%
Gunnison	57	\$9,796.67	0.16%
Hinsdale	1	\$700.27	0.01%
Huerfano	4	\$1,250.87	0.02%
Jackson	10	\$3,483.14	0.06%
Jefferson	1,108	\$579,093.87	9.68%
Kiowa	9	\$1,871.46	0.03%
Kit Carson	88	\$14,691.57	0.25%
Lake	33	\$19,658.03	0.33%

La Plata	213	\$48,356.63	0.81%
Larimer	500	\$128,641.14	2.15%
Las Animas	166	\$54,048.83	0.90%
Lincoln	37	\$9,607.64	0.16%
Logan	112	\$49,545.12	0.83%
Mesa	629	\$311,161.70	5.20%
Mineral	1	\$414.92	0.01%
Moffat	164	\$34,202.09	0.57%
Montezuma	196	\$44,998.80	0.75%
Morgan	190	\$50,152.06	0.84%
Montrose	86	\$19,565.53	0.33%
Otero	158	\$40,797.61	0.68%
Ouray	5	\$1,254.63	0.02%
Park	102	\$38,060.53	0.64%
Phillips	49	\$9,225.09	0.15%
Pitkin	6	\$1,614.75	0.03%
Prowers	176	\$40,644.65	0.68%
Pueblo	589	\$202,400.00	3.38%
Rio Blanco	22	\$7,391.10	0.12%
Rio Grande	125	\$54,312.59	0.91%
Routt	44	\$10,123.87	0.17%
Saguache	48	\$22,874.70	0.38%
San Juan	12	\$4,569.08	0.08%
San Miguel	20	\$5,136.92	0.09%
Sedgwick	21	\$5,295.66	0.09%
Summit	29	\$14,853.58	0.25%
Teller	155	\$37,672.77	0.63%
Washington	52	\$10,679.03	0.18%
Weld	872	\$219,666.32	3.67%
Yuma	49	\$10,094.22	0.17%
Total	14,168	\$5,982,129.99	



Energy Outreach Colorado

Charitable Energy Network Report by County

May 1, 2013 - October 31, 2013

100% of Funds Used for Utility Bill Payment Assistance

Fuel Type	# of Clients	Amount Spent
Electricity 51 vendors		
Black Hills - Electric	595	\$203,901.09
City of Burlington	48	\$7,284.97
City of Delta	20	\$4,473.46
City of Fort Collins	194	\$33,940.03
City of Fort Morgan	101	\$17,444.72
City of Fountain	128	\$28,056.75
City of Glenwood Springs	14	\$1,880.00
City of Gunnison	26	\$3,543.64
City of Holyoke	11	\$1,451.89
City of La Junta	44	\$8,655.09
City of Lamar	82	\$24,193.00
City of Longmont	48	\$17,963.74
City of Loveland	6	\$1,521.47
City of Wray	10	\$2,515.25
City of Yuma	12	\$1,334.05
Delta-Montrose Electric Association	55	\$11,737.09
Empire Electric Association, Inc.	139	\$36,762.17
Fort Collins Utilities	3	\$334.15
Grand Valley Power	24	\$6,022.50
Gunnison County Electric Association	8	\$3,014.90
High West Energy	1	\$276.92
Highline Electric Association	19	\$5,261.89
Holy Cross Energy	86	\$18,311.83
Intermountain Rural Electric Association (IREA)	404	\$93,021.58
KC Electric Association	22	\$4,459.27
La Plata Electric Association	124	\$25,463.98
Las Animas Utilities	58	\$14,736.83
Morgan County Rural Electric Association	22	\$5,459.26
Mountain Parks Electric, Inc.	24	\$6,761.56
Mountain View Electric Association	113	\$28,876.52
Poudre Valley Rural Electric Association	56	\$13,524.28
Prairie Estates Energy	2	\$550.00
Pritchett School District	1	\$1,000.00
San Isabel Electric Association	27	\$6,729.48
San Luis Valley Rural Electric Coop	28	\$6,817.91
San Miguel Power Association	43	\$11,921.39
Sangre De Cristo Electric Association	10	\$3,421.15
Southeast Colorado Power Association	18	\$5,561.67
Town of Estes Park	14	\$3,397.20
Town of Fleming	2	\$600.00
Town of Granada	2	\$408.91
Town of Haxtun	9	\$2,854.62
Town of Holly	2	\$488.15
Town of Julesburg	7	\$1,548.20
Town of Oak Creek	4	\$781.34
Town of Springfield	11	\$3,063.82
Town of Walden	6	\$2,777.18
United Power, Inc.	68	\$18,412.16
White River Electric Association	9	\$3,347.65

Yampa Valley Electric Association	117	\$20,825.91	
Y-W Electric Association	27	\$6,357.80	
Total for Electricity	2,904	\$733,048.42	12.25% of all funds spent
Firewood			
ABC Firewood	2	\$360.00	
Allpine Lumber	71	\$46,853.36	
Blue Spruce Kiwanis (Fire Wood)	1	\$700.27	
Bustamente Firewood	1	\$680.00	
C&J Excavating	2	\$500.00	
Chad Davis and Nate Hitz (Firewood)	2	\$1,920.00	
Dochter Lumber & Sawmill, Inc.	4	\$1,826.00	
Earnest Chavez	48	\$37,475.00	
Felix Garcia	3	\$2,500.00	
Firewood to Logging by Dana Roe Enterprises, Inc	3	\$1,200.00	
Fred Hornby (Firewood)	1	\$150.00	
Jeff Barnhart	2	\$1,280.00	
John Coughlin (Fire Wood)	1	\$0.00	
John Wesly Hardin (Firewood)	12	\$4,495.00	
Johnny Weaver	4	\$3,590.00	
Lisa Friend (Firewood)	1	\$140.00	
Manny Dunlap - firewood	1	\$174.27	
Tom Rosencutter	1	\$640.00	
Tom Vigil	3	\$1,500.00	
Total for Firewood	163	\$105,983.90	1.77% of all funds spent
Fuel Oil			
Jones Oil	7	\$5,007.23	
Wallace Oil Co.	1	\$240.36	
Total for Fuel Oil	8	\$5,247.59	0.09% of all funds spent
Fuel Pellets			
Colorado Fireside, Inc	1	\$212.88	
Coop Country	3	\$968.88	
Foxworth Galbraith Lumber Company	7	\$2,245.00	
Home Depot	2	\$452.90	
Inglenook Energy Center (Stove Pellets)	3	\$855.00	
La Junta Mill	1	\$332.95	
MJK Hardware	1	\$332.17	
Sonny's Ace Home Center	1	\$526.80	
Sutherlands	1	\$549.60	
ZE Supply	2	\$582.02	
Total for Fuel Pellets	22	\$7,058.20	0.12% of all funds spent
Gas			
Atmos Energy	1,458	\$255,089.83	
Black Hills - Gas	163	\$27,163.45	
CBE Group Inc.	1	\$286.66	
City of Trinidad	106	\$32,618.60	
City of Walsenburg	1	\$413.71	
Colorado Natural Gas	25	\$4,242.92	
Source Gas, LLC	206	\$39,566.96	
Southern Ute Utilities	1	\$585.68	
Summit Billing	1	\$123.34	
Town of Ignacio	3	\$406.91	
Town of Rangely	1	\$145.58	
Total for Gas	1,966	\$360,643.64	6.03% of all funds spent
Gas/Electric			

Benedict Park Place Apartments	1	\$110.75	
Center Municipal Utilities	26	\$8,860.73	
Colorado Springs Utilities	175	\$66,509.90	
Convergent Outsourcing	1	\$1,000.00	
Diversified Adjustment Service, Inc.	1	\$706.87	
EOC Payments	3	\$365.58	
Xcel Energy	8,380	\$4,456,175.49	
YES Energy Management	1	\$30.12	
Total for Gas/Electric	8,588	\$4,533,759.44	75.79% of all funds spent
Kerosene			
Alta Fuel Co.	22	\$14,873.31	
Total for Kerosene	22	\$14,873.31	0.25% of all funds spent
Propane			
AAA Propane	5	\$1,632.63	
Affordable Propane	2	\$855.00	
Agfinity Petroleum Division	2	\$1,141.00	
Agland Propane	1	\$429.00	
Al's Gas	41	\$18,792.98	
Amerigas	98	\$47,525.59	
Amerigas - Bayfield	6	\$2,123.45	
Amerigas - Colorado Springs	3	\$890.00	
Amerigas - Craig	4	\$1,990.24	
Amerigas - Fort Collins	1	\$693.21	
Anton Cooperative	3	\$1,203.59	
Apollo Propane	7	\$2,417.62	
Arkansas Valley Coop	1	\$350.00	
Bailey Propane	26	\$11,580.53	
Basin Co-op	5	\$2,510.59	
Basin Propane	3	\$1,617.83	
Blanca RV Park	4	\$1,269.60	
Blue Flame Gas	1	\$288.00	
Bob's LP Gas, Inc. - Ignacio	3	\$1,112.09	
Bob's LP Gas, Inc. - Pagosa Springs	2	\$1,137.26	
Bud's Propane	1	\$432.50	
CHS (formerly M & M Coop)	2	\$536.34	
Comfurt Gas, Inc.	2	\$289.20	
Conejos Propane	14	\$4,330.00	
Country Gas	7	\$2,048.93	
Cross Propane Gas	3	\$1,859.61	
Deluca Propane	5	\$2,175.03	
DJ Petroleum	1	\$212.40	
Ed Glaser Propane, Inc. (formerly Glaser Gas - Calhan)	10	\$4,159.27	
EDISON PROPANE	4	\$939.51	
ENXX Propane	4	\$1,634.74	
Farmland Coop- Brush	1	\$0.00	
Ferrell Gas	15	\$6,902.75	
Ferrellgas	5	\$2,745.92	
Gibson Service Station	8	\$4,407.20	
Glaser Energy Group, Inc. (formerly Glaser Gas Inc. - Colk)	13	\$4,059.15	
Glaser Gas & Equipment - Kiowa	6	\$3,183.50	
Global Energy	1	\$774.50	
Henderson Propane	8	\$2,549.69	
Hill Petroleum	3	\$1,208.00	
Hygiene Propane	2	\$741.06	
Independent Propane Co.	20	\$8,792.33	
Ison Oil	3	\$910.50	
Jim Conley LP Service	7	\$1,726.50	

Jim Conley Propane LLC	3	\$1,820.30	
LP Gas Service	2	\$630.55	
Ludvik Propane	2	\$1,050.00	
MAR GAS PROPANE-Florissant	1	\$470.00	
Mar Gas Pueblo	5	\$3,001.50	
Mesa Propane	15	\$5,699.94	
Monte Vista Co-op	26	\$14,624.42	
Navajo Butane	6	\$3,289.18	
Northern Energy Propane	1	\$648.37	
Polar Gas (formerly Reed Oil)	3	\$1,936.30	
Producers COOP	1	\$450.00	
Red's LP Service	2	\$1,319.92	
Rocky Mountain Propane	2	\$1,296.76	
San Isabel Services	3	\$1,158.54	
San Luis Propane	12	\$7,267.11	
Scholl Oil & Transportation Co.	3	\$1,570.43	
Schrader Propane	1	\$461.10	
Selph's Propane	11	\$2,884.23	
Silverton LP Gas	9	\$3,808.35	
South Fork Propane Co.	2	\$569.65	
Spring Valley Gas. Inc.	2	\$1,506.75	
Stratton Equity Coop	1	\$187.04	
Suburban Propane	11	\$4,645.33	
Summit Brick Company	1	\$1,000.00	
United Energy, LLC	2	\$612.29	
Weld LP Gas	2	\$1,782.00	
White River Energy	2	\$1,141.59	
Windy's LP Gas	1	\$505.00	
Total for Propane	495	\$221,515.49	3.70% of all funds spent
<hr/>			
Total	14,168	\$5,982,129.99	



Charitable Energy Network Report by County

May 1, 2013 - October 31, 2013

100% of Funds Used for Utility Bill Payment Assistance

Vendor	# of Clients	Amount Spent	% of Total
AAA Propane	5	\$1,632.63	0.03%
ABC Firewood	2	\$360.00	0.01%
Affordable Propane	2	\$855.00	0.01%
Agfinity Petroleum Division	2	\$1,141.00	0.02%
Agland Propane	1	\$429.00	0.01%
Allpine Lumber	71	\$46,853.36	0.78%
Al's Gas	41	\$18,792.98	0.31%
Alta Fuel Co.	22	\$14,873.31	0.25%
Amerigas	98	\$47,525.59	0.79%
Amerigas - Bayfield	6	\$2,123.45	0.04%
Amerigas - Colorado Springs	3	\$890.00	0.01%
Amerigas - Craig	4	\$1,990.24	0.03%
Amerigas - Fort Collins	1	\$693.21	0.01%
Anton Cooperative	3	\$1,203.59	0.02%
Apollo Propane	7	\$2,417.62	0.04%
Arkansas Valley Coop	1	\$350.00	0.01%
Atmos Energy	1,458	\$255,089.83	4.26%
Bailey Propane	26	\$11,580.53	0.19%
Basin Co-op	5	\$2,510.59	0.04%
Basin Propane	3	\$1,617.83	0.03%
Benedict Park Place Apartments	1	\$110.75	0.00%
Black Hills - Electric	595	\$203,901.09	3.41%
Black Hills - Gas	163	\$27,163.45	0.45%
Blanca RV Park	4	\$1,269.60	0.02%
Blue Flame Gas	1	\$288.00	0.00%
Blue Spruce Kiwanis (Fire Wood)	1	\$700.27	0.01%
Bob's LP Gas, Inc. - Ignacio	3	\$1,112.09	0.02%
Bob's LP Gas, Inc. - Pagosa Springs	2	\$1,137.26	0.02%
Bud's Propane	1	\$432.50	0.01%
Bustamente Firewood	1	\$680.00	0.01%
C&J Excavating	2	\$500.00	0.01%
CBE Group Inc.	1	\$286.66	0.00%
Center Municipal Utilities	26	\$8,860.73	0.15%
Chad Davis and Nate Hitz (Firewood)	2	\$1,920.00	0.03%
CHS (formerly M & M Coop)	2	\$536.34	0.01%
City of Burlington	48	\$7,284.97	0.12%
City of Delta	20	\$4,473.46	0.07%
City of Fort Collins	194	\$33,940.03	0.57%
City of Fort Morgan	101	\$17,444.72	0.29%
City of Fountain	128	\$28,056.75	0.47%
City of Glenwood Springs	14	\$1,880.00	0.03%
City of Gunnison	26	\$3,543.64	0.06%
City of Holyoke	11	\$1,451.89	0.02%
City of La Junta	44	\$8,655.09	0.14%
City of Lamar	82	\$24,193.00	0.40%

Vendor	# of Clients	Amount Spent	% of Total
City of Longmont	48	\$17,963.74	0.30%
City of Loveland	6	\$1,521.47	0.03%
City of Trinidad	106	\$32,618.60	0.55%
City of Walsenburg	1	\$413.71	0.01%
City of Wray	10	\$2,515.25	0.04%
City of Yuma	12	\$1,334.05	0.02%
Colorado Fireside, Inc	1	\$212.88	0.00%
Colorado Natural Gas	25	\$4,242.92	0.07%
Colorado Springs Utilities	175	\$66,509.90	1.11%
Comfort Gas, Inc.	2	\$289.20	0.00%
Conejos Propane	14	\$4,330.00	0.07%
Convergent Outsourcing	1	\$1,000.00	0.02%
Coop Country	3	\$968.88	0.02%
Country Gas	7	\$2,048.93	0.03%
Cross Propane Gas	3	\$1,859.61	0.03%
Delta-Montrose Electric Association	55	\$11,737.09	0.20%
Deluca Propane	5	\$2,175.03	0.04%
Diversified Adjustment Service, Inc.	1	\$706.87	0.01%
DJ Petroleum	1	\$212.40	0.00%
Dochter Lumber & Sawmill, Inc.	4	\$1,826.00	0.03%
Earnest Chavez	48	\$37,475.00	0.63%
Ed Glaser Propane, Inc. (formerly Glaser Gas - Calhan)	10	\$4,159.27	0.07%
EDISON PROPANE	4	\$939.51	0.02%
Empire Electric Association, Inc.	139	\$36,762.17	0.61%
ENXX Propane	4	\$1,634.74	0.03%
EOC Payments	3	\$365.58	0.01%
Farmland Coop- Brush	1	\$0.00	0.00%
Felix Garcia	3	\$2,500.00	0.04%
Ferrell Gas	15	\$6,902.75	0.12%
Ferrellgas	5	\$2,745.92	0.05%
Firewood to Logging by Dana Roe Enterprises, Inc	3	\$1,200.00	0.02%
Fort Collins Utilities	3	\$334.15	0.01%
Foxworth Galbraith Lumber Company	7	\$2,245.00	0.04%
Fred Hornby (Firewood)	1	\$150.00	0.00%
Gibson Service Station	8	\$4,407.20	0.07%
Glaser Energy Group, Inc. (formerly Glaser Gas Inc. - Colorado Sp	13	\$4,059.15	0.07%
Glaser Gas & Equipment - Kiowa	6	\$3,183.50	0.05%
Global Energy	1	\$774.50	0.01%
Grand Valley Power	24	\$6,022.50	0.10%
Gunnison County Electric Association	8	\$3,014.90	0.05%
Henderson Propane	8	\$2,549.69	0.04%
High West Energy	1	\$276.92	0.00%
Highline Electric Association	19	\$5,261.89	0.09%
Hill Petroleum	3	\$1,208.00	0.02%
Holy Cross Energy	86	\$18,311.83	0.31%
Home Depot	2	\$452.90	0.01%
Hygiene Propane	2	\$741.06	0.01%
Independent Propane Co.	20	\$8,792.33	0.15%
Inglenuok Energy Center (Stove Pellets)	3	\$855.00	0.01%
Intermountain Rural Electric Association (IREA)	404	\$93,021.58	1.55%

Vendor	# of Clients	Amount Spent	% of Total
Ison Oil	3	\$910.50	0.02%
Jeff Barnhart	2	\$1,280.00	0.02%
Jim Conley LP Service	7	\$1,726.50	0.03%
Jim Conley Propane LLC	3	\$1,820.30	0.03%
John Coughlin (Fire Wood)	1	\$0.00	0.00%
John Wesly Hardin (Firewood)	12	\$4,495.00	0.08%
Johnny Weaver	4	\$3,590.00	0.06%
Jones Oil	7	\$5,007.23	0.08%
KC Electric Association	22	\$4,459.27	0.07%
La Junta Mill	1	\$332.95	0.01%
La Plata Electric Association	124	\$25,463.98	0.43%
Las Animas Utilities	58	\$14,736.83	0.25%
Lisa Friend (Firewood)	1	\$140.00	0.00%
LP Gas Service	2	\$630.55	0.01%
Ludvik Propane	2	\$1,050.00	0.02%
Manny Dunlap - firewood	1	\$174.27	0.00%
MAR GAS PROPANE-Florissant	1	\$470.00	0.01%
Mar Gas Pueblo	5	\$3,001.50	0.05%
Mesa Propane	15	\$5,699.94	0.10%
MJK Hardware	1	\$332.17	0.01%
Monte Vista Co-op	26	\$14,624.42	0.24%
Morgan County Rural Electric Association	22	\$5,459.26	0.09%
Mountain Parks Electric, Inc.	24	\$6,761.56	0.11%
Mountain View Electric Association	113	\$28,876.52	0.48%
Navajo Butane	6	\$3,289.18	0.05%
Northern Energy Propane	1	\$648.37	0.01%
Polar Gas (formerly Reed Oil)	3	\$1,936.30	0.03%
Poudre Valley Rural Electric Association	56	\$13,524.28	0.23%
Prairie Estates Energy	2	\$550.00	0.01%
Pritchett School District	1	\$1,000.00	0.02%
Producers COOP	1	\$450.00	0.01%
Red's LP Service	2	\$1,319.92	0.02%
Rocky Mountain Propane	2	\$1,296.76	0.02%
San Isabel Electric Association	27	\$6,729.48	0.11%
San Isabel Services	3	\$1,158.54	0.02%
San Luis Propane	12	\$7,267.11	0.12%
San Luis Valley Rural Electric Coop	28	\$6,817.91	0.11%
San Miguel Power Association	43	\$11,921.39	0.20%
Sangre De Cristo Electric Association	10	\$3,421.15	0.06%
Scholl Oil & Transportation Co.	3	\$1,570.43	0.03%
Schrader Propane	1	\$461.10	0.01%
Selph's Propane	11	\$2,884.23	0.05%
Silverton LP Gas	9	\$3,808.35	0.06%
Sonny's Ace Home Center	1	\$526.80	0.01%
Source Gas, LLC	206	\$39,566.96	0.66%
South Fork Propane Co.	2	\$569.65	0.01%
Southeast Colorado Power Association	18	\$5,561.67	0.09%
Southern Ute Utilities	1	\$585.68	0.01%
Spring Valley Gas. Inc.	2	\$1,506.75	0.03%
Stratton Equity Coop	1	\$187.04	0.00%

Vendor	# of Clients	Amount Spent	% of Total
Suburban Propane	11	\$4,645.33	0.08%
Summit Billing	1	\$123.34	0.00%
Summit Brick Company	1	\$1,000.00	0.02%
Sutherlands	1	\$549.60	0.01%
Tom Rosencutter	1	\$640.00	0.01%
Tom Vigil	3	\$1,500.00	0.03%
Town of Estes Park	14	\$3,397.20	0.06%
Town of Fleming	2	\$600.00	0.01%
Town of Granada	2	\$408.91	0.01%
Town of Haxtun	9	\$2,854.62	0.05%
Town of Holly	2	\$488.15	0.01%
Town of Ignacio	3	\$406.91	0.01%
Town of Julesburg	7	\$1,548.20	0.03%
Town of Oak Creek	4	\$781.34	0.01%
Town of Rangely	1	\$145.58	0.00%
Town of Springfield	11	\$3,063.82	0.05%
Town of Walden	6	\$2,777.18	0.05%
United Energy, LLC	2	\$612.29	0.01%
United Power, Inc.	68	\$18,412.16	0.31%
Wallace Oil Co.	1	\$240.36	0.00%
Weld LP Gas	2	\$1,782.00	0.03%
White River Electric Association	9	\$3,347.65	0.06%
White River Energy	2	\$1,141.59	0.02%
Windy's LP Gas	1	\$505.00	0.01%
Xcel Energy	8,380	\$4,456,175.49	74.49%
Yampa Valley Electric Association	117	\$20,825.91	0.35%
YES Energy Management	1	\$30.12	0.00%
Y-W Electric Association	27	\$6,357.80	0.11%
ZE Supply	2	\$582.02	0.01%
Total	14,168	\$5,982,129.99	

Energy Outreach Colorado

Financial Statements and Supplementary Information

September 30, 2013

(With Independent Auditor's Report Thereon)

Energy Outreach Colorado

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Independent Auditor's Report

Board of Directors Energy Outreach Colorado:

Report on the Financial Statements

We have audited the accompanying financial statements of Energy Outreach Colorado, which comprise the statement of financial position as of September 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Energy Outreach Colorado as of September 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Board of Directors
Energy Outreach Colorado**

Other Matters-Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2013 on our consideration of Energy Outreach Colorado's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Energy Outreach Colorado's internal control over financial reporting and compliance.

KUNDINGER, CORDER & ENGLE, P.C.

December 16, 2013

Energy Outreach Colorado
Statement of Financial Position
September 30, 2013

Assets:	
Cash and cash equivalents	\$ 2,510,962
Other receivables, net	1,470,024
Investments (notes 3 and 4)	23,431,330
Other assets	<u>20,896</u>
Total assets	<u>\$ 27,433,212</u>
 Liabilities:	
Accounts payable and accrued expenses	<u>\$ 101,523</u>
Total liabilities	<u>101,523</u>
 Net Assets:	
Unrestricted net assets	25,969,738
Temporarily restricted net assets (note 8)	<u>1,361,951</u>
Total net assets	27,331,689
Commitments (notes 7 and 9)	<u> </u>
Total liabilities and net assets	<u>\$ 27,433,212</u>

See accompanying notes to financial statements.

Energy Outreach Colorado
Statement of Activities
Year Ended September 30, 2013

	Unrestricted	Temporarily Restricted	Total
Revenue, Gains and Support:			
Public support:			
Customer contributions	\$ 2,731,022	-	2,731,022
Utility and corporate contributions (note 6)	2,804,182	5,431,297	8,235,479
Unclaimed utility deposits and refunds (note 5)	225,205	-	225,205
Less passed through to LEAP	(221,993)	-	(221,993)
Foundations	133,675	5,250	138,925
State appropriation (note 2)	-	3,626,260	3,626,260
Other government funding	3,112,040	-	3,112,040
Special event revenue	196,317	-	196,317
Less direct benefits to donors	(78,025)	-	(78,025)
Net assets released from restrictions due to satisfaction of time and program requirements	7,703,258	(7,703,258)	-
Total public support	<u>16,605,681</u>	<u>1,359,549</u>	<u>17,965,230</u>
Revenue:			
Investment return, net (note 3)	2,586,291	-	2,586,291
Other income	21,980	-	21,980
Total revenue	<u>2,608,271</u>	<u>-</u>	<u>2,608,271</u>
Total revenue, gains and support	<u>19,213,952</u>	<u>1,359,549</u>	<u>20,573,501</u>
Expenses:			
Program services:			
Low-income home energy assistance	898,724	-	898,724
EOC cash assistance program	8,848,610	-	8,848,610
Energy Solutions Grants	3,232,830	-	3,232,830
NEEP programs	2,356,678	-	2,356,678
Advocacy programs	335,102	-	335,102
Weatherization assistance for low-income persons	1,753,477	-	1,753,477
Other programs	83,558	-	83,558
Total program services	<u>17,508,979</u>	<u>-</u>	<u>17,508,979</u>
Supporting services:			
General and administrative	193,553	-	193,553
Fund raising	546,079	-	546,079
Total supporting services	<u>739,632</u>	<u>-</u>	<u>739,632</u>
Total expenses	<u>18,248,611</u>	<u>-</u>	<u>18,248,611</u>
Change in net assets	965,341	1,359,549	2,324,890
Net assets at beginning of year	<u>25,004,397</u>	<u>2,402</u>	<u>25,006,799</u>
Net assets at end of year	<u>\$ 25,969,738</u>	<u>1,361,951</u>	<u>27,331,689</u>

See accompanying notes to financial statements.

Energy Outreach Colorado
Statement of Functional Expenses
Year Ended September 30, 2013

	Program Services							Supporting Services			Total Expenses
	Low-Income Home Energy Assistance	EOC Cash Assistance Program	Energy Solutions Grants	NEEP Programs	Advocacy Programs	Weatherization Assistance for Low-Income Persons	Other Programs	Total Program Services	General and Administrative	Fund raising	
LEAP payments	\$ 778,007	-	-	-	-	-	-	778,007	-	-	778,007
Energy assistance payments	-	8,553,506	-	-	-	-	-	8,553,506	-	-	8,553,506
Other grants	-	-	-	-	12,700	27,269	900	40,869	-	-	40,869
Salaries and benefits	62,023	171,829	286,081	170,209	249,030	195,835	47,641	1,182,648	125,545	201,072	1,509,265
Professional fees and contract services	1,060	71,496	2,862,239	2,145,053	51,470	1,481,943	6,130	6,619,391	110,083	182,920	6,912,394
Equipment maintenance and supplies	2,310	7,199	16,404	9,649	4,600	9,754	2,481	52,397	7,354	8,740	68,491
Telephones and website	50,367	2,457	3,981	2,813	1,246	2,613	814	64,291	2,138	2,471	68,900
Building rent and parking	4,093	12,942	25,078	17,129	8,054	16,502	4,288	88,086	12,331	15,643	116,060
Printing and publications	5	14,498	9,860	586	36	2,025	1,629	28,639	5,187	99,891	133,717
Office expense	483	4,975	6,879	2,644	1,555	3,509	1,344	21,389	2,768	75,417	99,574
Meetings and conferences	199	6,632	11,556	5,522	4,270	9,348	11,791	49,318	2,716	23,044	75,078
Other expenses	177	3,076	10,752	3,073	2,141	4,679	6,540	30,438	4,513	14,906	49,857
	<u>898,724</u>	<u>8,848,610</u>	<u>3,232,830</u>	<u>2,356,678</u>	<u>335,102</u>	<u>1,753,477</u>	<u>83,558</u>	<u>17,508,979</u>	<u>272,635</u>	<u>624,104</u>	<u>18,405,718</u>
Less investment and special event expenses netted with revenue	-	-	-	-	-	-	-	-	(79,082)	(78,025)	(157,107)
Total expenses	<u>\$ 898,724</u>	<u>8,848,610</u>	<u>3,232,830</u>	<u>2,356,678</u>	<u>335,102</u>	<u>1,753,477</u>	<u>83,558</u>	<u>17,508,979</u>	<u>193,553</u>	<u>546,079</u>	<u>18,248,611</u>

See accompanying notes to financial statements.

Energy Outreach Colorado
Statement of Cash Flows
Year Ended September 30, 2013

Cash flows from operating activities:	
Cash received from contributions	\$ 17,247,281
Interest and dividends received	496,803
Other cash received	21,980
Cash paid to employees, suppliers and service recipients	<u>(18,335,631)</u>
Net cash used in operating activities	<u>(569,567)</u>
Cash flows from investing activities:	
Sales of investments	2,541,454
Purchases of investments	<u>(1,690,000)</u>
Net cash provided by investing activities	<u>851,454</u>
Net increase in cash and cash equivalents	281,887
Cash and cash equivalents at beginning of year	<u>2,229,075</u>
Cash and cash equivalents at end of year	\$ <u>2,510,962</u>
Reconciliation of change in net assets to cash used in operating activities:	
Change in net assets	\$ 2,324,890
Adjustments to reconcile change in net assets to cash used in operating activities:	
Realized and unrealized gains on investments	(2,168,570)
Change in:	
Other receivables	(619,911)
Other assets	(6,309)
Accounts payable and accrued expenses	(1,629)
Deferred revenue	<u>(98,038)</u>
Net cash used in operating activities	<u>\$ (569,567)</u>
Supplementary information:	
Taxes paid	<u>\$ 4,239</u>

See accompanying notes to financial statements.

Energy Outreach Colorado
Notes to Financial Statements
September 30, 2013

(1) Summary of Significant Accounting Policies

(a) General

Energy Outreach Colorado (Energy Outreach), formerly Colorado Energy Assistance Foundation, was established in 1989 to enable the Colorado Commission on Low-Income Energy Assistance (the Commission) to raise funds for the purpose of providing cash payments to low-income individuals and families to meet the cost of home energy. A significant portion of the funds are distributed through the Colorado Low Income Home Energy Assistance Program (LEAP). In addition to LEAP, Energy Outreach delivers funds and services through a network of agencies in the State of Colorado. Energy Outreach provides funds for creative energy efficiency, educational and housing ventures related to conservation of resources through its Energy Savings Grants and educational grants. Energy Outreach also provides energy efficient upgrades for non-profit agencies throughout the state and the city of Denver through its Nonprofit Energy Efficiency Program (NEEP).

(b) Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

(c) Financial Statement Presentation

Information regarding the financial position and activities of Energy Outreach is reported according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. There were no permanently restricted net assets at September 30, 2013.

(d) Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

(e) Contributions Receivable

Unconditional contributions receivable are recognized as revenue in the period the pledge is received. Contributions receivable are recorded at net realizable value if expected to be collected in one year and at fair value if expected to be collected in more than one year. Conditional contributions receivable are recognized when the conditions on which they depend are substantially met.

Energy Outreach Colorado
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(e) Contributions Receivable, Continued

Energy Outreach uses the allowance method to determine uncollectible contributions receivable. The allowance is based on prior years' experience and management's analysis of specific pledges. At September 30, 2013, Energy Outreach had no allowance for uncollectible contributions receivable.

(f) Donated Goods and Services

Contributed services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the organization. Accordingly, these are reflected as contributions in the accompanying statements at their estimated values at date of receipt. Contributed goods are recorded as contributions at their estimated fair value at the date of donation. The amounts are recorded as both revenue and expense in the statement of activities.

(g) Cash and Cash Equivalents

Energy Outreach considers all unrestricted highly liquid investments with an initial maturity of three months or less, and which are not held by investment managers as a part of the investments portfolio, to be cash equivalents.

(h) Accounts Receivable

Accounts receivable represent amounts due resulting from the performance of services provided to other organizations and individuals. The allowance for doubtful accounts is based on past experience and on analysis of the collectibility of current accounts receivable. Accounts deemed uncollectible are charged to the allowance in the year they are deemed uncollectible. Accounts receivable are considered to be past due based on contractual terms. Management considers all receivables to be fully collectible at September 30, 2013.

(i) Investments

Energy Outreach reports investments at fair value. Fair value is determined as more fully described in note 4. Investments in marketable securities with readily determinable fair values and all investments in debt securities are stated at their fair values in the statement of financial position. Energy Outreach's management is responsible for the fair value measurement of investments reported in the financial statements and believes the reported values are reasonable. Net unrealized gains and losses are included in the change in net assets in the statement of activities. The market values for alternative investments represent Energy Outreach's pro-rata interest in the net assets of each investment and are based on financial information determined and reported by investment managers or on the basis of other information evaluated periodically by Energy Outreach. Alternative investments are generally illiquid and may be valued differently should readily available markets exist for such investments. Because of inherent uncertainties of the valuation of alternative investments, the recorded market values of such investments may differ significantly from values that would have been used had a ready market existed.

Energy Outreach Colorado
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(i) Investments, Continued

Energy Outreach has an investment policy that permits it to provide additional funding for its on-going programs using a portion of the corpus of its investments. The amount of the additional funding available under that policy would be based on the Yale-Stanford model, which considers both inflation and the value of the investments. During the year ended September 30, 2013, \$1,300,000 of corpus was utilized for core program activities.

(j) Property and Equipment

Property and equipment are recorded at cost and depreciated using the straight-line method over the estimated useful lives of the assets, which are generally three to five years. Cost of furniture and equipment at September 30, 2013 was \$56,707. Cost of leasehold improvements amounted to \$63,729. Net property and equipment totaled \$6,177 at September 30, 2013 and is included in other assets on the statement of financial position. For the year ended September 30, 2013, depreciation recorded on property and equipment totaled \$3,088.

(k) Concentrations of Credit Risk

Financial instruments that potentially subject Energy Outreach to concentrations of credit risk consist principally of investment securities. Energy Outreach places its cash and temporary investments with creditworthy, high quality institutions. A significant portion of the funds are not insured by the FDIC or related institutions. Energy Outreach's investments in fixed income and equity securities are managed by investment advisors who are engaged by the Board of Directors. These investments are subject to the risk of fluctuations in market value but, in the opinion of the Board of Directors, the risk is appropriate in view of the amount and term of the investment funds. Credit risk with respect to receivables is limited due to the number and credit worthiness of the government entities, individuals and organizations from whom the amounts are due.

(l) Income Taxes

Energy Outreach is exempt from federal income taxes on its exempt function income under the provisions of Section 501(c)(3) of the Internal Revenue Code, and qualifies for the charitable contribution deduction. However, income from activities not directly related to the Energy Outreach's tax-exempt purpose is subject to taxation as unrelated business income. During fiscal year 2013, Energy Outreach incurred \$4,239 in federal income tax expense and \$0 in state income tax expense related to unrelated taxable income on its investments.

Energy Outreach adopted the Accounting for Uncertainty in Income Taxes accounting standard which requires Energy Outreach to determine whether a tax position (and the related tax benefit) is more likely than not to be sustained upon examination by the applicable taxing authority, based solely on the technical merits of the position. Energy Outreach believes it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are significant to the financial statements. Energy Outreach's Returns of Organization Exempt from Income Tax (Forms 990) for the previous three years are subject to examination by the IRS, generally for three years after initial filing.

Energy Outreach Colorado
Notes to Financial Statements, Continued

(1) Summary of Significant Accounting Policies, Continued

(m) Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(n) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(o) Subsequent Events

Management is required to evaluate, through the date the financial statements are issued or available to be issued, events or transactions that may require recognition or disclosure in the financial statements, and to disclose the date through which subsequent events were evaluated. Energy Outreach's financial statements were available to be issued on December 16, 2013, and this is the date through which subsequent events were evaluated. Energy Outreach did not identify any subsequent events requiring disclosure.

(2) State Appropriation

The State of Colorado has appropriated funds from the Severance Tax Trust Fund (the Fund) to the Office of the Governor to be distributed to Energy Outreach Colorado for utility assistance during months when LEAP is not accepting applications for the low income energy assistance program (May 1 through Oct. 31). Depending on the surplus in the Fund, funding of \$3,250,000 may be appropriated annually, to be distributed April 1 of the following year. In 2013, Energy Outreach received \$3,626,260 in distributions from the Fund. Because the appropriations are conditioned on future surpluses, as well as potential actions by the Colorado General Assembly, a receivable at September 30, 2013 has not been recorded for any remaining State Appropriation that may be received.

(3) Investments

Investments are stated in the financial statements at fair value. Fair value is determined as more fully described under the fair value measurements policy below. Unrealized gains and losses are reported as increases or decreases in unrestricted net assets because the gains and losses are unrestricted.

Energy Outreach Colorado
Notes to Financial Statements, Continued

(3) Investments, Continued

At September 30, 2013, investments consisted of the following:

Money market funds	\$ 353,112
Bond funds:	
Fixed income	3,691,038
Floating rate corporate loans	1,525,353
High yield	<u>455,333</u>
Total bond funds	5,671,724
Equity funds and managed equities:	
Large cap value	4,465,733
Large cap growth	4,325,208
Mid cap growth	762,880
Small cap equity	796,280
International equity	3,740,085
Commodities	882,399
Real estate investment trust	<u>63,974</u>
Total managed equity and equity funds	15,036,559
Alternative investments in low correlated hedge funds	<u>2,369,935</u>
	<u>\$ 23,431,330</u>

Investment return is summarized as follows:

Investment interest and dividend income	\$ 496,803
Realized and unrealized gains on investments	2,168,570
Less investment expenses	<u>(79,092)</u>
	<u>\$ 2,586,291</u>

(4) Fair Value Measurements

Energy Outreach reports required types of financial instruments in accordance with fair value accounting standards. Fair value is the price that would be received to sell an asset or paid to transfer liability in an orderly transaction between market participants at the measurement date. These standards require an entity to maximize the use of observable inputs (such as quoted prices in active markets) and minimize the use of unobservable inputs (such as appraisals or other valuation techniques) to determine fair value. In addition, Energy Outreach reports certain investments using the net asset value per share as determined by investment managers under the so called "practical expedient." The practical expedient allows net asset value per share to represent fair value for reporting purposes when the criteria for using this method are met. Fair value measurement standards also require Energy Outreach to classify these financial instruments into a three-level hierarchy, based on the priority of inputs to the valuation technique or in accordance with net asset value practical expedient rules, which allow for either Level 2 or Level 3 reporting depending on lock up and notice periods associated with the underlying funds.

Energy Outreach Colorado
Notes to Financial Statements, Continued

(4) Fair Value Measurements, Continued

Investments measured and reported at fair value are classified and disclosed in one of the following categories:

Level 1 – Quoted prices are available in active markets for identical instruments as of the reporting date. Instruments which are generally included in this category include listed equity and debt securities publicly traded on an exchange, listed derivatives, cash and cash equivalents. For Energy Outreach, Level 1 assets consist of money market funds, bond funds, equity funds, and managed equities.

Level 2 – Pricing inputs are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies. Investments which are generally included in this category include corporate and government bonds, less liquid and restricted equity securities and certain over-the-counter derivatives. Level 2 also includes practical expedient investments with notice periods for redemption of 90 days or less.

Level 3 – Pricing inputs are unobservable for the instrument and include situations where there is little, if any, market activity for the instrument. The inputs into the determination of fair value require significant management judgment or estimation. Investments that are included in this category generally include limited partnership interests in corporate private equity and real estate funds, funds of hedge funds, and distressed debt. Level 3 also includes practical expedient investments with notice periods for redemption of more than 90 days. For Energy Outreach, Level 3 assets consist of a hedge fund and a limited partnership.

In some instances, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such instances, an instrument's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. These classifications (Level 1, 2 and 3) are intended to reflect the observability of inputs used in the valuation of investments and are not necessarily an indication of risk or liquidity.

Market price is affected by a number of factors, including the type of instrument and the characteristics specific to the instrument, as well as the effects of market, interest and credit risk. Instruments with readily available active quoted prices or for which fair value can be measured from actively quoted prices generally will have a higher degree of market price observability and a lesser degree of judgment used in measuring fair value. It is reasonably possible that change in values of these instruments will occur in the near term and that such changes could materially affect amounts reported in Energy Outreach's financial statements.

The following table summarizes the valuation of Energy Outreach's investments by the above fair value hierarchy levels as of September 30, 2013:

	<u>Fair Value</u>	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>
Money market funds	\$ 353,112	353,112	-	-
Bond funds	5,671,724	5,671,724	-	-
Equity funds and managed equities	15,036,559	15,036,559	-	-
Alternative investments	<u>2,369,935</u>	<u>-</u>	<u>-</u>	<u>2,369,935</u>
Total	<u>\$ 23,431,330</u>	<u>21,061,395</u>	<u>-</u>	<u>2,369,935</u>

Energy Outreach Colorado
Notes to Financial Statements, Continued

(4) Fair Value Measurements, Continued

Level 1 assets have been valued using a market approach. Fair values for the Level 3 investments are determined by using one or more of the following methods: quoted market prices, appraisals and other relevant information generated by market transactions, net asset value per share as determined by investment managers under the so called “practical expedient”, and by calculating the present value of future distributions expected to be received. The changes in investments measured at fair value for which Energy Outreach has used Level 3 inputs to determine fair value are as follows:

Balance as of September 30, 2012	\$ 1,192,954
Redemptions of investments	(1,239,410)
Purchases of investments	2,239,410
Total realized and unrealized gains	<u>176,981</u>
Balance as of September 30, 2013	\$ <u>2,369,935</u>

The standards also require disclosure for Level 3 investments of the change in unrealized gain (loss) included in the change in net assets related to investments still held at the reporting date. At September 30, 2013, this was an unrealized loss of \$(62,430).

The following table summarizes the significant information required by ASU No. 2009-12 as of September 30, 2013:

	<u>Unfunded Fair Value</u>	<u>Redemption Commitments</u>	<u>Redemption Frequency</u>	<u>Notice Period</u>
Limited Liability Corporation (a)	\$ 1,328,268	None	Semi-annually	95 days
Limited Partnership (b)	\$ 1,041,667	None	Quarterly or Monthly	60 days or 90 days

(a) The objective of this limited liability corporation is capital appreciation with limited variability of returns. The fund attempts to achieve this objective by allocating capital among a number of underlying funds, which follow alternative investment strategies. These underlying funds are commonly described as hedge funds and, therefore, the fund is referred to as a fund of hedge funds.

(b) The objective of this partnership is to maximize capital appreciation over the long term pursuant to a “multi-manager” investment philosophy. The partnership seeks to achieve this objective by allocating its asset primarily among a select group of sub-advisers, who principally employ “long/short” investment strategies in the global equity markets.

(5) Unclaimed Utility Deposits and Refunds

Unclaimed utility deposits represent revenue that is available to Energy Outreach as a result of the enactment by the Colorado Legislature in 1990 of a bill which requires utilities to remit to Energy Outreach unclaimed customer and security deposits two or more years old. In addition, the Colorado Legislature passed a bill in 1992, whereby the PUC can order up to 90% of undistributed overcharge refunds to be made available to Energy Outreach on a case-by-case basis. During fiscal year 2013, Energy Outreach received \$221,993 from unclaimed deposits and refunds. Under the Colorado Revised Statutes, any unclaimed deposits and refunds received by Energy Outreach must be forwarded to LEAP, and as such are not included in total revenues of Energy Outreach. Energy Outreach also received unclaimed LEAP payments of \$3,212 refunded to Energy Outreach by various utility companies.

Energy Outreach Colorado
Notes to Financial Statements, Continued

(6) Significant Contributions

During the year ended September 30, 2013, Xcel made contributions to Energy Outreach totaling \$5,008,901 based on customer late payments. Xcel also provided funding for the non-profit energy efficiency program totaling \$1,820,838. Furthermore, Xcel remitted \$97,384 representing unclaimed deposits. Xcel customers contributed \$1,490,625 to Energy Outreach during the year ended September 30, 2013.

(7) Employee Retirement Plan

Energy Outreach has a retirement plan for employees, which requires Energy Outreach to contribute 8% of an employee's salary to the plan. The contributions are vested over a two-year period. Energy Outreach's contributions to the plan were \$98,754 in 2013. In addition, full-time employees may contribute to a tax deferred annuity plan after they have been employed by Energy Outreach for 90 days.

(8) Restrictions on Net Assets

Temporarily restricted net assets at September 30, 2013 consist of the following:

Unexpended funds related to restricted grants	\$ 6,951
Grants restricted for future periods	55,000
State appropriation restricted for utility assistance	<u>1,300,000</u>
	<u>\$ 1,361,951</u>

Net assets released from restrictions during 2013 consisted of expenditures totaling \$7,703,258 related to restricted grants and contributions.

(9) Commitments

Energy Outreach is obligated under two operating leases for rental of office space. The first lease is through February 2017, and the second lease is through September 2014. Rent expense for these office space leases was \$88,549 in 2013. Energy Outreach has separate operating lease agreements for rental of a copier through April 2018 and rental of a postage machine through July 2018. Rent expense under these leases totaled \$6,214 during 2013.

Rental commitments remaining under all leases for future years are as follows:

2014	\$ 92,468
2015	68,401
2016	70,042
2017	32,447
2018	<u>2,849</u>
	<u>\$ 266,207</u>

Energy Outreach Colorado
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2013

Federal grantor/pass-through grantor/ program title	Grant Number	Federal award year	Federal CFDA number	Federal expen- ditures
U.S. Department of Energy:				
<i>Pass-through from the Colorado Energy Office:</i>				
ARRA - Weatherization Assistance for Low-Income Persons	C900729	7/1/10-12/31/12	81.042 \$	104,001
Weatherization Assistance for Low-Income Persons	C900717	7/1/10-6/30/13	81.042	<u>195,369</u>
Total Weatherization Assistance for Low-Income Persons				<u>299,370</u>
Total U.S. Department of Energy				<u>299,370</u>
U.S. Department of Health and Human Services:				
<i>Pass-through from the Colorado Energy Office:</i>				
Low-Income Home Energy Assistance	C900717	7/1/10-6/30/13	93.568	512,791
Low-Income Home Energy Assistance	C900857	7/1/13-6/30/14	93.568	<u>66,997</u>
Total Low-Income Home Energy Assistance				<u>579,788</u>
Total U.S. Department of Health and Human Services				<u>579,788</u>
Total expenditures of federal awards				<u><u>\$ 879,158</u></u>

Notes to the Schedule of Expenditures of Federal Awards:

Note 1: Basis of Presentation

The accompanying schedule of federal awards (the Schedule) includes the federal grant activity of Energy Outreach Colorado under programs of the federal government for the year ended September 30, 2013. The information in this Schedule is presented in accordance with the requirements of *OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of Energy Outreach Colorado, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Energy Outreach Colorado.

Note 2: Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in *OMB Circular A-122, Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with Government Auditing Standards**

**Board of Directors
Energy Outreach Colorado:**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Energy Outreach Colorado, which comprise the statement of financial position as of September 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 16, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Energy Outreach Colorado's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Energy Outreach Colorado's internal control. Accordingly, we do not express an opinion on the effectiveness of Energy Outreach Colorado's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Board of Directors
Energy Outreach Colorado**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Energy Outreach Colorado's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KUNDINGER, CORDER & ENGLE, P.C.

December 16, 2013

**Independent Auditor's Report on Compliance for Each Major Program and
on Internal Control over Compliance Required by OMB Circular A-133**

**Board of Directors
Energy Outreach Colorado:**

Report on Compliance for Each Major Federal Program

We have audited Energy Outreach Colorado's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Energy Outreach Colorado's major federal programs for the year ended September 30, 2013. Energy Outreach Colorado's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Energy Outreach Colorado's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Energy Outreach Colorado's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Energy Outreach Colorado's compliance.

Opinion on Each Major Federal Program

In our opinion, Energy Outreach Colorado complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2013.

**Board of Directors
Energy Outreach Colorado**

Report on Internal Control over Compliance

Management of Energy Outreach Colorado is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Energy Outreach Colorado's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Energy Outreach Colorado's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

KUNDINGER, CORDER & ENGLE, P.C.

December 16, 2013

Energy Outreach Colorado
Schedule of Findings and Questioned Costs
Year Ended September 30, 2013

A. Summary of Auditor's Results

1. The auditor's report expresses an unmodified opinion on the financial statements of Energy Outreach Colorado.
2. No significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Energy Outreach Colorado, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of major federal award programs are reported in the *Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133*.
5. The auditor's report on compliance for the major federal award programs for Energy Outreach Colorado expresses an unmodified opinion on all major federal programs.
6. The audit disclosed no audit findings relating to its major programs that are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. Low-Income Home Energy Assistance (CFDA No. 93.568) was tested as a major program.
8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. Energy Outreach was determined to be a low-risk auditee.

B. Findings—Financial Statement Audit

None.

C. Findings and Questioned Costs—Major Federal Award Programs Audit

None.

**Energy Outreach Colorado
Summary Schedule of Prior Audit Findings
Year Ended September 30, 2013**

No matters were reported in the audit for the year ended September 30, 2012.