

This rule was filed as NMPSC Rule 730.

TITLE 17 PUBLIC UTILITIES AND UTILITY SERVICES
CHAPTER 12 WATER SERVICES
PART 730 FILING REQUIREMENTS IN SUPPORT OF RATE SCHEDULES FOR CLASS A AND B WATER UTILITIES

17.12.730.1 ISSUING AGENCY: New Mexico Public Service Commission [New Mexico Public Regulation Commission].
[Recompiled 12/30/01]

17.12.730.2 SCOPE:
[Recompiled 12/30/01]

17.12.730.3 STATUTORY AUTHORITY:
[Recompiled 12/30/01]

17.12.730.4 DURATION:
[Recompiled 12/30/01]

17.12.730.5 EFFECTIVE DATE:
[Recompiled 12/30/01]

17.12.730.6 OBJECTIVE: The purpose of NMPSC Rule 730 [17.12.730 NMAC] is to define and specify the minimum data requirements to be filed by water utilities in support of a tendered new rate schedule or rate schedules which will supersede, supplement, or otherwise change the provision of a rate schedule required to be on file with the Commission.
[Recompiled 12/30/01]

17.12.730.7 DEFINITIONS:
[Recompiled 12/30/01]

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[Recompiled 12/30/01]

17.12.730.9 MINIMUM DATA REQUIREMENTS FOR RATE FILINGS: Provisions for rate filings are divided into the three levels of operation set out in the classification of water utilities in NMPSC Rule 710.4 [Section 7 of 17.12.1 NMAC]. NMPSC Rule 730 [17.12.730 NMAC] provides that water utilities shall file for rates in one (1) of three (3) formats. Class A and Class B water utilities as defined in NMPSC Rule 710.4 [Section 7 of 17.12.1 NMAC], must file the most comprehensive package, set forth in the Appendix to NMPSC Rule 730 [17.12.730 NMAC]; Class C water utilities as defined in NMPSC Rule 710.4 [Section 7 of 17.12.1 NMAC] may file a simpler package, set forth in the Appendix to NMPSC Rule 780 [17.12.780 NMAC]; Class D water utilities as defined in NMPSC Rule 710.4 [Section 7 of 17.12.1 NMAC] may file the most abbreviated package, set forth in the Appendix to NMPSC Rule 780 [17.12.780 NMAC].
[Recompiled 12/30/01]

17.12.730.10 LETTER OF TRANSMITTAL TO ACCOMPANY RATE FILING PACKAGE FOR CLASS A AND B WATER UTILITIES: . In the Letter of Transmittal the applicant shall:

A. notify the New Mexico Public Utility Commission [New Mexico Public Regulation Commission] of the tendered rate schedules which will supersede, supplement, or otherwise change any provision of a separate schedule required to be on file with the Commission;

B. include copies of each tendered rate schedule which, will supersede, supplement, or otherwise change the provision of a rate schedule required to be on file with the Commission;

C. state the date on which the applicant proposes to make the changes in service or rate, rule, or practice effective;

D. state a brief description of the proposed changes in service and/or rate, the reason for the proposed change, and shall show that all the requisite agreements to the proposed change, including any contract embodied therein, have in fact been obtained;

E. state that notice has been given or will be given as required by the Rules of the New Mexico Public Utility Commission [New Mexico Public Regulation Commission]; and

F. list the documents submitted in support of the proposed changes.

[Recompiled 12/30/01]

17.12.730.11 APPENDIX: MINIMUM DATA STANDARD REQUIREMENTS CLASS A AND B WATER UTILITIES: [CONTENTS]:

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[Recompiled 12/30/01]

17.12.730.12 APPENDIX:

A. Schedule A Series: Summaries of the proposed cost of service: In this series of schedules the applicant shall show the cost of service in summary form for the Base Period and for the Test Year Period as appropriate and as developed from the supporting schedules and work papers included elsewhere in the applicant's filing package.

(1) Schedule A-1: Summary of the overall cost of service and the claimed revenue deficiency.

(a) [Base Period]: In this schedule the applicant shall show the cost of service for the Base Period on an unadjusted basis including, but not limited to revenues, operation and maintenance expenses, depreciation expense, taxes on other than income, taxes on income, and the resulting return.

(b) [Test Year Period]: In this schedule the applicant shall show each of the items included in the Base Period, all adjustments thereto, the sum of each of these items at the end of the Test Year Period, and the revenue deficiency.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule A-2: Summary of the revenue increase or decrease at the proposed rates by rate classification:

(a) [Base-Period]: Not required.

(b) [Test Year Period]: In this schedule the applicant shall show by rate class the revenue for the Base Period, adjustments thereto, and as proposed for the Test Year Period, and the dollar amount of revenue increase or decrease and this amount expressed as a percent.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(3) Schedule A-3: Summary of the cost of service adjustments by functional classification:

(a) [Base Period]: Not required.

(b) [Test Year Period]: In this schedule the applicant shall show by functional classification the account balances for the Base Period and the adjustments made to the Base Period balances to reflect the applicant's cost of service for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(4) Schedule A-4: Summary of Rate Base:

(a) [Base Period]: In this schedule the applicant shall show the Rate Base components on an original cost basis for the Base Period on an unadjusted basis.

(b) [Test Year Period]: In this schedule the applicant shall show the Rate Base components on an original cost basis for the Base Period, all adjustments made thereto, and the sum of these components for the Test Year Period.

(c) [Test Year Period - - Optional]: At the option of the applicant, the Rate Base components as adjusted for the Test Year Period may be adjusted further to reflect the cost of reproduction as a going concern and other elements of value.

(d) The information required in this schedule will be supplied when the applicant claims cost of reproduction as a going concern and other elements of value to support its proposed rate adjustment.

(e) A full explanation of each of the adjustments made to the component balances of Rate Base at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(5) Schedule A-5: Summary of total capitalization and the weighted average cost of capital:

(a) [Base Period]: In this schedule the applicant shall show the total claimed capitalization and the weighted average cost of capital for the Base Period on an unadjusted basis.

(b) [Test Year Period]: In this schedule the applicant shall show the total claimed capitalization and the weighted average cost of capital as of the end of the Base Period, the adjustments made thereto, and the total claimed capitalization and the weighted average cost of capital for the Test Year Period.

(c) [Test Year Period - - Optional]: At the option of the applicant, the total claimed capitalization and weighted average cost of capital as adjusted for the Test Year Period may be adjusted further to reflect the cost of reproduction as a going concern and other elements of value.

(d) The information required in this schedule will be supplied when the applicant claims cost of reproduction as a going concern and other elements of value to support its proposed rate adjustment.

(e) A full explanation of each of the adjustments made to the claimed total capitalization and the weighted average cost of capital at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

B. Schedule B Series: Original cost of plant service: In this series of schedules the applicant shall show the amounts of utility plant under the various classifications for the Base Period and for the Test Year Period as appropriate and as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule B-1: Original cost of plant in service by primary account:

(a) [Base Period]: In this schedule the applicant shall show the utility plant book balances by primary account at the beginning of the Base Period and the book balances at the end of the Base Period including totals for the original cost of plant in service.

(b) [Test Year Period]: In this schedule the applicant shall show each of the utility plant accounts shown for the Base Period as of the end of the Base Period; estimates or projections for additions, retirements, and transfers; and the balances at the end of the Test Year Period including totals for the original cost of plant as adjusted.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule B-2: Original cost of plant in service by detail account:

(a) [Base Period]: In this schedule the applicant shall show by functional classification the book balances at the beginning of the Base Period; the book balances for additions, retirements, and transfers made thereto during the Base Period; and the book balances at the end of the Base Period including subtotals by functional classification and totals for the original cost of plant in service.

(b) [Test Year Period]: In this schedule the applicant shall show by functional classification the balances at the end of the Base Period; estimates or projections for additions, retirements, and transfers; and the balances at the end of the Test Year Period including subtotals by functional classification and totals for the original cost of plant in service.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(3) Schedule B-3: Construction work in progress:

(a) [Base Period]: In this schedule the applicant shall show the items included in construction work in progress for the Base Period by functional classification including a proper description of the project, work order number, estimated cost of the project, expenditures at the end of the Base Period, and the total book balance for construction work in progress at the end of the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the items included in construction work in progress for the Test Year Period by functional classification including a proper description of the project, work order number, estimated completion date, total estimated cost of the project, adjustments made thereto for the Test Year Period, expenditures at the end of the Test Year Period, and the total balance for construction work in progress at the end of the Test Year Period as adjusted.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(4) Schedule B-4: Allowance for funds used during construction:

(a) [Base Period]: In this schedule the applicant shall show the amount of allowance for funds used during construction generated and transferred to plant in service during the Base Period and for the two (2) years prior thereto along with the corresponding capitalization rates used to calculate the amounts generated.

(b) In addition, the applicant shall include a complete explanation of the methods, procedures, and calculations used in computing the amount of funds generated and transferred to plant in service.

(c) [Test Year Period]: In this schedule the applicant shall show the amount of allowance for funds used during construction as adjusted from the Base Period along with an explanation of the methods, procedures, and calculations used in computing the amount of funds generated and transferred to plant in service.

(d) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(5) Schedule B-5: Plant held for future use:

(a) [Base Period]: In this schedule the applicant shall show a list of plant held for future use as of the end of the Base Period including a proper description, date of purchase, anticipated use, anticipated date that property will be placed in service, and the book balance of each item of plant at the end of the Base Period including a total of these balances of plant held for future use.

(b) [Test Year Period]: In this schedule the applicant shall show a list of plant held for future use as of the end of the Test Year Period including a proper description, date of purchase, anticipated use, anticipated date that property will be placed in service, adjustments made to the Base Period balances for the Test Year Period, and the balance of each item of plant at the end of the Test Year Period including a total of these balances of plant held for future use as adjusted.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

C. Schedule C Series: Accumulated provision for depreciation and amortization: In this series of schedules the applicant shall show information concerning the accumulated provision for depreciation and amortization for the Base Period and for the Test Year Period as appropriate and as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule C-1: Accumulated provision for depreciation and amortization by functional classification:

(a) [Base Period]: In this schedule the applicant shall include the book balance at the beginning of the Base Period for depreciation and amortization by functional classification and detailed plant account; the book balances for accruals, retirements, abandonments, and transfers entered on the books during the Base Period; and the book balances at the end of the Base Period including subtotals by functional classification and totals for the accumulated provision for depreciation and amortization.

(b) [Test Year Period]: In this schedule the applicant shall show by functional classification the balances for accumulated provision for depreciation and amortization at the end of the Base Period; estimates or projections for accruals, retirements, abandonments, and transfers; and the balances at the end of the Test Year Period including subtotals by functional classification and totals for the accumulated provision for depreciation and amortization as adjusted.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule C-2: Depreciation rate study:

(a) [Base Period]: In this schedule the applicant shall show by functional classification all changes made during the Base Period to the approved book depreciation rates, the property service lives, or the net values of properties included in the Base Period

(b) In addition the applicant shall include for any changes made to the book depreciation rates during the Base Period reference to the appropriate supporting study, including methods, formulae, procedures, schedules, or workpapers which shall constitute a part of the applicant's filing package. This information will be in accordance with NMPSC Rule 340 [17.3.340 NMAC].

(c) [Test Year Period]: In this schedule the applicant shall show by functional classification any changes proposed to the Base Period approved book depreciation rates, the property service lives, or the net service value of properties included in the Base Period.

(d) A full explanation of each of the adjustments made to the Base Period book depreciation rates shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package. This information will be in accordance with NMPSC Rule 340 [17.3.340 NMAC].

D. Schedule D Series: Original cost of plant in service adjusted to the cost of reproduction as a going concern and other elements of value-Optional: In this series of schedules the applicant shall show the original cost of plant in service adjusted to the cost of reproduction as a going concern and other elements of value. The information required in this series shall be supplied when the applicant claims cost of reproduction as a going concern and other elements of value to support a rate increase adjustment.

(1) Schedule D-1: Original cost of plant in service adjusted to the cost of reproduction as a going concern and other elements of value - - Optional:

(a) [Base Period]: In this schedule the applicant shall show the original cost of plant in service by functional classification for the Base Period adjusted to the cost of reproduction as a going concern and other elements of value as of the end of the Base Period and shall include therein subtotals and the total for the adjusted value of the original cost of plant in service.

(b) In addition the applicant shall state herein the rationale, methods, formulae, and calculations used to adjust the original cost of plant in service.

(c) [Test Year Period]: In this schedule the applicant shall show the original cost of plant in service by functional classification for the Test Year Period adjusted to the cost of reproduction as a going concern and other elements of value and shall include therein subtotals and the total for the adjusted value of the original cost of plant in service.

(d) In addition, the applicant shall state herein the rationale, methods, formulae, and calculations used to adjust the original cost of plant in service.

(e) A full explanation of each of the estimates or projections made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule D-2: Cost of reproduction as a going concern value adjusted for age and condition - - Optional:

(a) [Base Period]: In this schedule the applicant shall show the adjustment for age and condition of the Base Period cost of reproduction as a going concern and other elements of value by functional classification and shall include therein the subtotal and the total for the cost of reproduction as a going concern value.

(b) In addition, the applicant shall state the rationale, methods, formulae, and calculations used to arrive at the value for age and condition of the cost of reproduction as a going concern.

(c) [Test Year Period]: In this schedule the applicant shall show the adjustment for age and condition of the Test Year Period cost of reproduction as a going concern and other elements of value by functional classification and detail account and shall include therein the subtotal and the total for the cost of reproduction as a going concern value.

(d) In addition the applicant shall state therein the rationale, methods, formulae, and calculations used to arrive at the value for age and condition of the cost of reproduction as a going concern.

(e) A full explanation of each of the estimates or projections made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

E. Schedule E Series: Working capital allowance: In this series of schedules the applicant shall show the amounts claimed for working capital for the Base Period and for the Test Year Period as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule E-1: Cash working capital allowance:

(a) [Base Period]: In this schedule the applicant shall show the computation for the cash allowance of working capital for the Base Period on an unadjusted basis. At the applicant's option a lead-lag study may be supplied to satisfy the requirements of this schedule.

(b) [Test Year Period]: In this schedule the applicant shall show the computation for the cash allowance of working capital as of the end of the Base Period, the adjustments made thereto, and the total claimed cash allowance for the Test Year Period. At the applicant's option a lead-lag study may be supplied to satisfy the requirements of this schedule.

(c) A full explanation of each of the adjustments made to the balance for cash allowance as of the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule E-2: Materials and supplies, prepayments, and deferred charges:

(a) [Base Period]: In this schedule the applicant shall show for each month of the Base Period the beginning monthly book balances for materials and supplies, prepayments, and deferred charges on an unadjusted basis and shall include therein subtotals and totals for the period and the average balance for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show for each month of the Test Year Period the beginning monthly balance for materials and supplies, prepayments, and deferred charges; all adjustments thereto; and the subtotals and totals for the period and the average balances for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances for materials and supplies, prepayments, and deferred charges as of the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(3) Schedule E-3: Fuel stock inventories and fuel stock expenses:

(a) [Base Period]: In this schedule the applicant shall show for each month of the Base Period the beginning monthly book balances of fuel stock inventories and fuel stock expenses on an unadjusted basis and shall include therein subtotals and totals for the period and the average balance for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show for each month of the Test Year Period the beginning monthly book balances of fuel stock inventories and fuel stock expenses, all adjustments thereto, and the subtotals and totals for the period and the average balance for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances for fuel inventories and fuel stock expenses as of the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(4) Schedule E-4: Amounts of working capital items charged to operating and maintenance expenses:

(a) [Base Period]: In this schedule the applicant shall show for the Base Period the amounts of working capital, items charged to operating and maintenance expense on an unadjusted basis and shall include therein subtotals and totals for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show for the Test Year Period the amounts of working capital items charged to operating and maintenance expense, all adjustments thereto, and the subtotals and totals for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances of working capital items charged to operating and maintenance expense as of the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

F. Schedule F Series: Other property and investments: In this series of schedules the applicant shall show the information requested on other property and investments for the Base Period and for the Test Year Period as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package. To the extent that the information required herein has been supplied and is currently on file with the New Mexico Public Service Commission [New Mexico Public Regulation Commission] pursuant to the provisions of NMPSC Rule 450 [17.6.450 NMAC], notice of such filing will fulfill the requirements for these series of schedules.

(1) Schedule F-1: Other property and investments:

(a) [Base Period]: In this schedule the applicant shall show its investments in other-than-utility property for the Base Period on an unadjusted basis including therein a description of the property or investment; the amounts invested; the types of securities owned, loaned, pledged, and/or advanced; the applicable cost rates; the equity in the undistributed earnings since date of acquisition; and the interest and/or dividend income received from such property or investment. In addition, if regulatory approval was required for any security acquired or advancement made in connection with such property or investment, the applicant shall state the name of the Commission, the date authorization was granted, and the case or docket number.

(b) [Test Year Period]: In this schedule the applicant shall show its investments in other-than-utility property as of the end of the Base Period; all adjustments made thereto for the Test Year Period; and the balance at the end of the Test Year Period including therein a description of the property or investment; the amounts invested; the types of securities owned, loaned, pledged, and/or advanced; the applicable cost rates; the equity in the undistributed earnings since date of acquisition; and the interest and/or dividend income received from such property or investment.

(c) In addition, if regulatory approval was required for any security acquired or advancement made in connection with such property or investment, the applicant shall state the name of the Commission, the date authorization was granted, and the case or docket number. A full explanation for each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) [Reserved]

G. Schedule G Series: Capitalization, the cost of capital, and the overall rate of return: In this series of schedules the applicant shall show the total claimed capitalization by class of capital, the claimed capital structure, the embedded cost rates including the claimed rate of return on the common stock equity component, and the resulting weighted average cost of capital for the Base Period and for the Test Year Period as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule G-1: Capitalization, the cost of capital, and the overall rate of return in conformance with an original cost Rate Base:

(a) [Base Period]: In this schedule the applicant shall show the claimed capitalization, the cost of capital thereon, and the overall claimed rate of return for the Base Period on an actual basis; a description of the various classes of capital outstanding; the capital structure ratios; the effective embedded cost rates; and the weighted cost rate for each class of capital.

(b) [Test Year Period]: In this schedule the applicant shall show the claimed capitalization, the cost of capital thereon, and the overall claimed rate of return as of the end of the Base Period; all adjustments thereto; a description of the various classes of capital; the dollar amounts outstanding at the end of the Test Year Period; the capital structure ratios; the estimated or projected cost rates; and the weighted cost rate for each class of capital.

(c) A full explanation of each of the adjustments made to the balances and cost rates of capital shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule G-2: Capitalization, the cost of capital, and the overall rate of return in conformance with a cost of reproduction as a going concern and other elements of value Rate Base - Optional

(a) [Base Period]: In this schedule the applicant shall show the claimed capitalization, the cost of capital thereon, and the overall claimed rate of return as of the end of the Base Period on an actual basis; the adjustment thereto for the cost of reproduction as a going concern value; a description of the various classes of capital; the dollar amounts outstanding at the end of the Base Period as adjusted; the capital structure ratios; the effective embedded cost rates; and the weighted cost rate for each class of capital. The information required in this schedule will be supplied when the applicant claims cost of reproduction as a going concern and other elements of value to support its proposed rate adjustment.

(b) [Test Year Period]: In this schedule the applicant shall show the capitalization, the cost of capital, and the overall claimed rate of return as of the end of the Test Year Period as adjusted further to the cost of reproduction as a going concern value; a description of the various classes of capital; the dollar amounts outstanding at the end of the Test Year Period as adjusted; the capital structure ratios; the estimated cost rates; and the weighted cost rate for each class of capital. The information required in this schedule will be supplied when the applicant claims cost of reproduction as a going concern and other elements of value to support its proposed rate adjustment.

(c) A full explanation of each of the adjustments made to the balances and cost rates of capital shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(3) Schedule G-3: Embedded cost of borrowed capital with term of maturity in excess of one year from date of issue.

(a) [Base Period]: In this schedule the applicant shall show the embedded cost of borrowed capital based on the actual principal amounts outstanding at the end of the Base Period.

(b) In addition the applicant shall show the following particulars for each class and series of borrowed capital outstanding:

- (i) description of issue;
- (ii) date of issuance;
- (iii) date of maturity;
- (iv) coupon or nominal interest rate;
- (v) principal amount of issue at offering;
- (vi) price at offering;
- (vii) gross proceeds;
- (viii) underwriter's commission, discount, or premium;
- (ix) expense of issue;
- (x) net proceeds: amount; per unit;
- (xi) effective yield to maturity: [by reference to any generally acceptable table of bond yields or computer computation];
- (xii) principal amount outstanding at end of Base Period;
- (xiii) annual interest requirements;
- (xiv) weighted effective cost rate;
- (xv) if issue is owned by an affiliate, state name and relationship of owner to applicant; and
- (xvi) if issue is convertible, state terms of conversion.

(c) [Test Year Period]: In this schedule the applicant shall show the cost of borrowed capital [particulars a through p] [i through xv] after all adjustments to the actual balances and cost rates at the end of the Base Period.

(d) A full explanation of each of the adjustments made to the balances and cost rates of capital shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(4) Schedule G-4: Cost of short-term borrowed capital including revolving credit agreements and other notes payable:

(a) [Base Period]: In this schedule the applicant shall show the cost of short-term borrowed capital based on the actual principal amounts outstanding at the end of the Base Period.

(b) In addition the applicant shall show the following particulars for each class and series of short-term borrowed capital outstanding:

- (i) description of issue;
- (ii) date of issuance;
- (iii) date of maturity;
- (iv) coupon or nominal interest rate;
- (v) principal amount of issue at offering;
- (vi) annual interest requirements;
- (vii) average principal balance outstanding monthly during the period;
- (viii) average weighted interest cost rate on average principal balance outstanding monthly during the period; and
- (ix) if issue is owned by an affiliate, state name and relationship of owner to applicant.

(c) [Test Year Period]: In this schedule the applicant shall show the cost of short-term borrowed capital [particulars a through i] [i through ix] after all adjustments to the actual balances and cost rates at the end of the Base Period.

(d) A full explanation of each of the adjustments made to the balances and cost rates of capital shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(5) Schedule G-5: Embedded cost of preferred stock capital:

(a) [Base Period]: In this schedule the applicant shall show the embedded cost of preferred stock capital based on the actual principal amounts outstanding at the end of the Base Period.

(b) In addition the applicant shall show the following particulars for each class and series of preferred stock outstanding:

- (i) description of issue [including number of shares offered];
- (ii) date of issuance;
- (iii) dividend rate;
- (iv) price at offering;
- (v) gross proceeds;
- (vi) underwriter's commission, discount, or premium;
- (vii) issuance expense;
- (viii) net proceeds: amount; per unit;
- (ix) effective dividend cost rate;
- (x) principal amount outstanding at end of period;
- (xi) annual dividend requirements;
- (xii) weighted effective cost rate;
- (xiii) if issue is owned by an affiliate, state name and relationship; and
- (xiv) if issue is convertible, state terms of conversion.

(c) [Test Year Period]: In this schedule the applicant shall show the cost of preferred stock capital [particulars a through n] [i through xiv] after all adjustments to the actual balances and cost rates at the end of the Base Period.

(d) A full explanation of each of the adjustments made to the balances and cost rates of capital shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(6) Schedule G-6: Common stock equity capital:

(a) [Base Period]: In this schedule the applicant shall show the common stock activity for the Base Period on an actual basis showing therein the following particulars:

- (i) year-end number of shares outstanding;
- (ii) year-end book value per share;
- (iii) annual earning per share;
- (iv) annual cash dividends per share;
- (v) annual stock dividends per share;
- (vi) dividends declared;
- (vii) stock splits and/or changes in par value;
- (viii) sales of common stock;
- (ix) date of sale;
- (x) number of shares sold;
- (xi) gross proceeds;
- (xii) underwriter's commission, discount, or premium;
- (xiii) issuance expense;
- (xiv) net proceeds per share; and
- (xv) type of offering.

(b) [Test Year Period]: In this schedule the applicant shall show the common stock activity as of the end of the Base Period, all adjustments made to the particulars a through o [i through xv] prescribed for the Base Period, and the results as of the end of the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown as of the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(7) Schedule G-7: Historical activity in common stock, paid-in capital, and retained earnings:

(a) [Base Period]: In this schedule the applicant shall show the historical activity over the five (5) years prior to the Base Period in common stock, paid-in capital, and retained earnings as of the end of each year on an actual basis and shall include therein the beginning balance, additions, reductions, and the ending balance concluding with the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the actual balances for the Base Period; all adjustments to the Base Period balances as a result of estimates, projections, and anticipated changes thereto; and the ending balance for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown as of the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

H. Schedule H Series: Expenses of Operation: In this series of schedules the applicant shall show information concerning its expenses of operation by each account of the Uniform System of Accounts prescribed by the New Mexico Public Service Commission [New Mexico Public Regulation Commission] for the Base Period and for the Test Year Period as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule H-1: Operation and maintenance expenses:

(a) [Base Period]: In this schedule the applicant shall show operation and maintenance expenses by functional classification and detailed account on an unadjusted basis by month for the Base Period and shall include therein subtotals and totals by functional classification and detailed account. Amounts included in Accounts 601 and 603, Salaries and Wages; Accounts 630 through 635, Contractual Services; and Accounts 665 through 667, Regulatory Commission Expenses, shall further be separated to identify those amounts in each detailed account which are litigation expenses as defined by NMSA 1978, Section 62-13-3 and those amounts which are not litigation expenses. Amounts included in any other detailed account which are litigation expenses as defined by Section 62-13-3 shall also be separately identified.

(b) [Test Year Period]: In this schedule the applicant shall show operation and maintenance expenses by functional classification and detailed account as of the end of the Base Period, all adjustments thereto, and the corresponding adjusted balances as of the end of the Test Year Period and shall include therein subtotals and totals by functional classification and detailed account. Test year period litigation expenses should be handled in the same manner as described above for the base period.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule H-2: Cost of purchased water:

(a) [Base Period]: In this schedule the applicant shall show the cost of purchased water by month on an unadjusted basis for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the cost of purchased water as of the end of the Base Period, all adjustments thereto, and the balances as of the end of the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(3) Schedule H-3: Fuel or power purchased for pumping:

(a) [Base Period]: In this schedule the applicant shall show the fuel or power purchased for pumping by month on an unadjusted basis for the Base Period by type of fuel used.

(b) [Test Year Period]: In this schedule the applicant shall show the fuel or power purchased for pumping by month as of the end of the Base Period, all adjustments thereto, and the balances as of the end of the Test Year Period by type of fuel used.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(4) Schedule H-4: Payroll distribution and associated payroll taxes:

(a) [Base Period]: In this schedule the applicant shall show the payroll distribution and the associated payroll taxes included in operation and maintenance expenses on an unadjusted basis for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the payroll distribution and the associated payroll taxes included in operation and maintenance expenses as of the end of the Base Period, all adjustments made thereto, and the balances as of the end of the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(5) Schedule H-5: Expenses associated with advertising, contributions, donations, lobbying and political activities, memberships, and outside services:

(a) [Base Period]: In this schedule the applicant shall show the expenses incurred as a result of advertising, contributions, donations, lobbying and political activities, memberships, and outside services on an unadjusted basis for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the expenses associated with advertising, contributions, donations, lobbying and political activities, memberships, and outside services by month as of the end of the Base Period; all adjustments made thereto; and the balances for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(6) Schedule H-6: Other administrative and general expenses:

(a) [Base Period]: In this schedule the applicant shall show other administrative and general expenses such as transfer credits, regulatory commission expenses, duplicate charges, and other miscellaneous general expenses not shown elsewhere separately, on an unadjusted basis for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show other administrative and general expenses such as transfer credits, regulatory commission expenses, duplicate charges, and other miscellaneous general expenses not shown elsewhere separately, after adjustments thereto for the Test Year Period and the balances as of the end of the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(7) Schedule H-7: Depreciation and amortization expense:

(a) [Base Period]: In this schedule the applicant shall show the depreciation and amortization expense by functional classification on an unadjusted basis for the Base Period, the book depreciation rate, and the annual expense accrual as of the end of the Base Period and shall include therein subtotals and totals by functional classification.

(b) [Test Year Period]: In this schedule the applicant shall show the depreciation and amortization expense by functional classification as of the end of the Base Period, all adjustments thereto, and the annual expense accrual as of the end of the Test Year Period and shall include therein subtotals and totals by functional classification.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(8) Schedule H-8: Taxes other than on income:

(a) [Base Period]: In this schedule the applicant shall show the taxes, excluding federal and state income taxes, by type of tax accrued, prepaid, and charged on an actual basis for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the taxes, excluding federal and state income taxes, by type of tax for the Base Period, all adjustments made thereto for the Test Year Period, and the balances for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown for the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(9) Schedule H-9: Federal and state income taxes:

(a) [Base Period]: In this schedule the applicant shall show the computation for federal and state income taxes on an unadjusted basis for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the computation for federal and state income taxes reflecting all adjustments made for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(10) Schedule H-10: Reconciliation of net income per books to net income for income tax purposes:

(a) [Base Period]: In this schedule the applicant shall show the reconciliation of the net income per books to the net income as reported to the Federal Internal Revenue Service for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the reconciliation of the net income as adjusted for the Test Year Period to the net income as would be reported to the Federal Internal Revenue Service for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(11) Schedule H-11: Income tax effect as a result of applicant joining in a consolidated federal income tax return:

(a) [Base Period]: In this schedule the applicant shall show a detailed analysis for the Base Period of the applicant's tax effect as a result of joining in the filing of a consolidated federal income tax return.

(b) [Test Year Period]: In this schedule the applicant shall show a detailed analysis for the Test Year Period of the applicant's tax effect at the proposed revenue as a result of joining in the filing of a consolidated federal income tax return.

(12) Schedule H-12: Accumulated tax deferrals:

(a) [Base Period]: In this schedule the applicant shall show the accumulated tax deferrals on an unadjusted basis for the Base Period and shall include therein the actual balances for additions and reductions and the balances as of the end of the Base Period.

(b) In addition the applicant shall show the item giving rise to the tax deferral separately, such as accelerated amortization, liberalized depreciation, asset depreciation range, investment tax credit, job development credit, etc.

(c) [Test Year Period]: In this schedule the applicant shall show the accumulated tax deferrals as of the end of the Base Period, all adjustments thereto for the Test Year Period, and the balances at the end of the Test Year Period.

(d) In addition the applicant shall show the item giving rise to the tax deferral separately, such as accelerated amortization, liberalized depreciation, asset depreciation range, investment tax credit, job development credit, etc.

(e) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(13) Schedule H-13: Investment tax credits:

(a) [Base Period]: In this schedule the applicant shall show an analysis of the investment tax credits earned, utilized, and amortized during the Base Period on an unadjusted basis.

(b) In addition, the applicant shall show herein the particulars concerning any sale/leaseback transactions under the safe-harbor lease provisions of the Accelerated Cost Recovery System established by the Economic Recovery Tax Act of 1981 and amendments thereto, such as the investor/lessor, amount of property, cash payment, term of lease, discount, and the tax rate.

(c) [Test Year Period]: In this schedule the applicant shall show an analysis of the investment tax credit as of the end of the Base Period, all adjustments made thereto for the Test Year Period, and the balances at the end of the Test Year Period.

(d) In addition the applicant shall show herein the particulars concerning any sale/leaseback transactions under the safe-harbor lease provisions of the Accelerated Cost Recovery System established by the Economic Recovery Tax Act of 1981 and amendments thereto, such as the investor/lessor, amount of property, cash payment, term of lease, discount, and the tax rate.

(e) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(14) Schedule H-14: Expenses associated with affiliated interests:

(a) [Base Period]: In this schedule the applicant shall show the charges or credits on an unadjusted basis for the Base Period between applicant and any other affiliated or associated company, or for corporate organizations of applicant operating as departments or divisions, including therein the proper account classification; a description of the service performed; and the basis for the determination of the charge or credit. For reporting purposes herein items of \$10,000 or more shall be shown individually; items of \$10,000 or less may be aggregated.

(b) [Test Year Period]: In this schedule the applicant shall show the charges or credits for the Base

Period, all adjustments made thereto, and the balances as of the end of the Test Year Period between applicant and any other affiliated or associated company, or for corporate organizations of applicant operating as departments or divisions, including therein the proper account classification; a description of the service performed; and the basis for the determination of the charge or credit. For reporting purposes herein items of \$10,000 or more shall be shown individually; items of \$10,000 or less may be aggregated.

(c) A full explanation of each of the adjustments made to the balances shown for the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(15) Schedule H-15: Expenses associated with nonutility services:

(a) [Base Period]: In this schedule the applicant shall show the investments, revenues, and expenses pertaining to the applicant's nonutility services on an unadjusted basis for the Base Period. In addition the applicant shall provide a full explanation of the methods and procedures used in allocating costs and expenses between the applicant utility and nonutility services.

(b) [Test Year Period]: In this schedule the applicant shall show the investments, revenues, and expenses pertaining to the applicant's nonutility services as of the end of the Base Period; all adjustments made thereto; and the balances as of the end of the Test Year Period. In addition the applicant shall provide a full explanation of the methods and procedures used in allocating costs and expenses between the applicant utility and nonutility services.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(16) Schedule H-16: Explanation of the adjustments to expenses of operation: In this schedule the applicant shall state in a brief narrative explanation the nature of each adjustment made to the book balances of operation and maintenance expenses.

I. Schedule I Series: Construction program and sources of construction funds: In this series of schedules the applicant shall show its proposed construction program and the sources of construction funds as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule I-1: Construction program:

(a) In this schedule the applicant shall show the capital requirements, including allowance for funds used during construction anticipated to be generated, related to its construction underway during the Base Period and construction planned for the next two (2) succeeding years by functional classification.

(b) A full explanation of all assumptions and estimates used to arrive at the projections shown shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule I-2: Sources of construction funds:

(a) In this schedule the applicant shall show the planned sources of construction funds by years to conform with the planned construction program and shall include therein the amounts by class of capital and the anticipated cost rates on the proposed financing.

(b) A full explanation of all assumptions and estimates used to arrive at the projections shown shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

J. Schedule J Series: Fully allocated cost of service study: In this series of schedules the applicant shall show the total cost of service for the Base Period and the cost of service for the Test Year Period separated by jurisdiction and, where applicable, by corporate department or division; functional classification; the cost components classified to demand, commodity, and customer; and where applicable by rate classification as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule J-1: Allocation of Rate Base - - jurisdictional:

(a) [Base Period]: In this schedule the applicant shall show the Rate Base components on an unadjusted basis for the Base Period separated by jurisdiction and, where applicable, by corporate department or division.

(b) [Test Year Period]: In this schedule the applicant shall show the Rate Base components after adjustments to the Base Period balances separated by jurisdiction and, where applicable, by corporate department or division.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the

Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule J-2: Allocation of Rate Base - - functional classification.

(a) [Base Period]: In this schedule the applicant shall show the Rate Base components on an unadjusted basis for the Base Period separated by functional classification.

(b) [Test Year Period]: In this schedule the applicant shall show the Rate Base components after adjustments to the Base Period balances separated by functional classification.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(3) Schedule J-3: Allocation of Rate Base - - demand, commodity, and customer:

(a) [Base Period]: In this schedule the applicant shall show the Rate Base components on an unadjusted basis for the Base Period separated as to demand, commodity, and customer.

(b) [Test Year Period]: In this schedule the applicant shall show the Rate Base components after adjustments to the Base Period balances separated by demand, commodity, and customer.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(4) Schedule J-4: Allocation of Rate Base to rate classes:

(a) [Base Period]: In this schedule the applicant shall show the Rate Base components on an unadjusted basis for the Base Period separated into rate classes.

(b) [Test Year Period]: In this schedule the applicant shall show the Rate Base components after adjustments to the Base Period balances separated into rate classes.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(5) Schedule J-5: Allocation of total expenses - - jurisdictional:

(a) [Base Period]: In this schedule the applicant shall show the total expenses on an unadjusted basis for the Base Period separated by jurisdiction and, where applicable, by corporate department or division.

(b) [Test Year Period]: In this schedule the applicant shall show the total expenses after adjustments to the Base Period balances separated by jurisdiction and, where applicable, by corporate department or division.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(6) Schedule J-6: Allocation of total expenses - - functional classification:

(a) [Base Period]: In this schedule the applicant shall show the total expenses on an unadjusted basis for the Base Period separated by functional classification.

(b) [Test Year Period]: In this schedule the applicant shall show the total expenses after adjustments to the Base Period balances separated by functional classification.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(7) Schedule J-7: Allocation of total expenses - - demand, commodity, and customer:

(a) [Base Period]: In this schedule the applicant shall show total expenses on an unadjusted basis for the Base Period classified as to demand, commodity, and customer.

(b) [Test Year Period]: In this schedule the applicant shall show total expenses after adjustments to the Base Period balances classified as to demand, commodity, and customer.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(8) Schedule J-8: Allocation of total expenses to rate classes:

(a) [Base Period]: In this schedule the applicant shall show total expenses on an unadjusted basis for the Base Period separated by rate classes.

(b) [Test Year Period]: In this schedule the applicant shall show total expenses after adjustments to the Base Period balances separated by rate classes.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

K. Schedule K Series: Allocated cost of service per billing unit of demand, commodity, and customer by rate classification: In this series of schedules the applicant shall show the allocated cost of service by rate classification per billing unit of demand, commodity, and customer as requested in each schedule and developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package. Whenever possible the applicant utility may combine the information requested in Schedules K-1, K-2, and K-3 into one schedule for ease of presentation.

(1) Schedule K-1: Allocated cost per billing unit of demand:

(a) [Base Period]: In this schedule the applicant shall show the total allocated cost of service and the total allocated cost of service per billing unit of demand on an unadjusted basis for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the total allocated cost of service and the total allocated cost of service per billing unit of demand after adjustments to the Base Period balances.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpaper which shall constitute a part of the applicant's filing package.

(2) Schedule K-2: Allocated cost per billing unit of commodity:

(a) [Base Period]: In this schedule the applicant shall show the total allocated cost of service and the total allocated cost of service per billing unit of commodity on an unadjusted basis for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the total allocated cost of service and the total allocated cost of service per billing unit of commodity after adjustments to the Base Period balances.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(3) Schedule K-3: Allocated cost per customer unit:

(a) [Base Period]: In this schedule the applicant shall show the total allocated cost of service and the total allocated cost of service per customer unit on an unadjusted basis for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the total allocated cost of service per customer unit after adjustments to the Base Period balances.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

L. Schedule L Series: Allocation and classification factors: In this series of schedules the applicant shall provide a list of the allocation and classification factors used to assign items of plant and expenses to the various rate classes as well as a brief summary of the derivation of the allocation and classification factors used:

(1) Schedule L-1: Allocation factors used to assign items of plant and expenses to rate classes:

(a) [Base Period]: In this schedule the applicant shall provide a list of the allocation factors used to assign items of plant and expenses on an unadjusted basis to the Base Period existing rate schedules.

(b) In addition, the applicant shall provide a brief explanation of the derivation of the allocation factors used.

(c) [Test Year Period]: In this schedule the applicant shall provide a list of the allocation factors used to assign items of plant and expenses to the proposed rate schedules after adjustments to the Base Period balances.

(d) In addition, the applicant shall provide a brief explanation of the derivation of the allocation factors used.

(e) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule L-2: Classification factors used to assign items of plant and expenses to demand, commodity, and customer:

(a) [Base Period]: In this schedule the applicant shall provide a tabulation of the classification

factors used to assign items of plant and expenses to the appropriate demand, commodity, and customer on an unadjusted basis to the Base Period existing rate schedules, showing therein the account number, a description of the account, the classification, the allocation factor, and a brief rationale for the classification.

(b) [Test Year Period]: In this schedule the applicant shall provide a tabulation of the classification factors used to assign items of plant and expenses to the appropriate demand, commodity, and customer under the proposed rate schedules after adjustments of the Base Period balances, showing therein the account number, a description of the account, the classification, the allocation factor, and a brief rationale for the classification.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

M. Schedule M Series: Rate of return by rate classes: [Base Period]: In this schedule the applicant shall show the rate of return and the relative rate of return by rate classes as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule M-1: Rate of return by rate classes:

(a) [Base Period]: In this schedule the applicant shall show the rate of return and the relative rate of return by rate classes for the Base Period existing rate schedules.

(b) [Test Year Period]: In this schedule the applicant shall show the rate of return and the relative rate of return by rate classes under the proposed rate schedules for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) [Reserved]

N. Schedule N Series: Rate design: In this series of schedules the applicant shall show the total revenue requirement by rate class as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule N-1: Total revenue requirements by rate class:

(a) [Base Period]: Not required.

(b) [Test Year Period]: In this schedule the applicant shall show the total revenue requirements for the proposed rate classes and the total difference from the revenues to be derived from existing rates applied to the Test Year Period with this difference expressed as a percent.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule N-2: Proof of revenue:

(a) [Test Year Period]: To satisfy the requirements of this request the applicant shall include a proof of revenue for the proposed rate schedules.

(b) A full explanation of each of the adjustments made to the Base Period information shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(3) Schedule N-3: Comparison of rates for service under the present and proposed schedules: To satisfy the requirements of this request the applicant shall include herein a comparison of the rates for service under the present and proposed rate schedules.

(4) Schedule N-4: Explanation of proposed rate schedule changes: In this schedule the applicant shall provide a brief explanation for the proposed change to the Base Period existing rate schedules and shall include therein the justification and support for the proposed change.

O. Schedule O Series: Key operating statistics: In this series of schedules the applicant shall provide the statistical data as requested in the following series of schedules and shall include therein an explanation or reference to the appropriate supporting schedules or workpapers for any adjustments made to the historical data requested or to the data for the Base Period. In addition, detailed explanations of all estimates and assumptions used to arrive at future values of data shall be provided.

(1) Schedule O-1: Monthly water production: In this schedule the applicant shall provide monthly water production data as requested:

(a) for total system,

(b) by service area [if applicable],

- (c) designate the monthly peak day,
- (d) for two (2) years prior to the Base Period,
- (e) for twelve (12) months of the Base Period, and
- (f) as estimated for the Test Year Period.

(2) Schedule O-2: Monthly water sales: In this schedule the applicant shall provide monthly water sales data as requested:

- (a) for total system,
- (b) by service area [if applicable],
- (c) by rate classes,
- (d) or two (2) years prior to Base Period,
- (e) for twelve (12) months of the Base Year, and
- (f) as estimated for the Test Year Period.

P. Schedule P Series: Required reports: In this series of schedules the applicant shall submit the most current reports as requested herein.

(1) Schedule P-1: Description of company: To satisfy the requirements of this schedule the applicant shall submit a statement describing the company and its scope of operations by service areas and shall include an organizational chart.

(2) Schedule P-2: Annual Report to NMPSC [NMPRC]: To satisfy the requirements of this schedule the applicant shall submit a copy of its latest Annual Report required to be on file at the New Mexico Public Service Commission [New Mexico Public Regulation Commission]. Where the applicant has duly filed such report with the New Mexico Public Service Commission [New Mexico Public Regulation Commission], notice herein of the fact will satisfy the requirements of this schedule.

(3) Schedule P-3: Auditor's report:

(a) To satisfy the requirements of this schedule the applicant shall submit a copy of the opinion of its independent certified public accountant stating that an independent examination of the book amounts and accounting adjustments thereto of the applicant utility company's books and records has been made for the Base Period and the results thereof are in all material respects in compliance with the Uniform System of Accounts prescribed by the New Mexico Public Service Commission [New Mexico Public Regulation Commission].

(b) Where an independent examination of the book amounts and accounting adjustments of the applicant utility's books and records has not been made by an independent certified public accountant, the certification required herein shall be made by a duly authorized officer of the applicant utility.

Q. Schedule Q Series: Testimony and exhibits: To the extent that testimony and exhibits are required in support of the materials submitted in compliance with the filing requirements herein, the applicant shall submit testimony and exhibits of such composition, scope, and format so as to serve as the applicant's case-in-chief in the event the matter is set for hearing. Further, any utility seeking recovery of litigation expenses as defined in Section 62-13-3 NMSA 1978 shall file sufficient testimony to enable the Commission to find those expenses were prudently incurred.

[Recompiled 12/30/01]

17.12.730.13 [HISTORY: Codified by NMPUC Case No. 2086, Order dated June 30, 1988; amended by NMPUC Case No. 2232, order dated December 19, 1988; amended by NMPUC Case No. 2561, Order dated April 4, 1994. Formerly part of General Order 42, superseded for purposes of rule reorganization and codification.]

[Recompiled 12/30/01]

HISTORY OF 17.12.730 NMAC:

Pre-NMAC History: The material in this part was derived from that previously filed with the Commission of Public Records-State Records Center and Archives.

General Order No. 42, Regulations Governing Water Utilities, 5/2/84.

NMPSC Rule 730, Filing Requirements In Support Of Rate Schedules For Class A And B Utilities, 6/30/88.

History of Repealed Material: [RESERVED]