

August 25, 2025

**BY E-MAIL**

Clerk of Council  
Council of the City of New Orleans  
City Hall, Room IE09  
1300 Perdido Street  
New Orleans, LA 70112

*Re: Resolution and Order Establishing a New Docket and Procedural Schedule to Revise  
Chapter 158 of the Code of Ordinances; NOCC Docket UD-25-01*

Dear Clerk:

Please accept for filing the attached draft utility regulatory manual ("URM") developed by the Council Utilities Regulatory Office in consultation with the Advisors and submitted for comment pursuant to the procedural schedule in Council Resolution No. R-25-407. It is noted that the resolution anticipates potential changes to the proposed revisions to Chapter 158, which could necessitate conforming changes to this draft URM. The Advisors submit this filing electronically and will submit the original and requisite copies as you direct. Thank you.

Sincerely,



Jay Beatmann

/jb

Attachment

cc: Official Service List for UD-25-01

**The Council  
of the  
City of New Orleans**

**Utility Regulatory Manual**

Version \_\_\_\_  
Adopted by Resolution No. R-25-\_\_\_\_  
Current as of \_\_\_\_\_, 2025

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## **URM Division I. New Orleans City Council Utility Regulatory Manual (“URM”).**

### **Section 1. Purpose.**

This Utility Regulatory Manual (“URM”) was adopted by Council Resolution No. 25- ,as authorized by Chapter 158 of the Code of the City of New Orleans. The purpose of the URM is to provide a single common reference document to provide detailed rules, procedures, descriptions, and specifications for filing requirements, practice, and procedures related to Chapter 158. A copy of the URM shall be made available on the council’s website. The URM may be amended by resolution of the council.

### **Section 2. Applicability.**

The URM contains procedural and technical requirements related to electricity and gas filings and regulatory proceedings governed in Chapter 158, including, but not limited to:

- 1- General filing procedures.
- 2- Council approved customer service regulations.
- 3- Rate change application technical requirements.
- 4- Formula rate plan (“FRP”) rules.
- 5- Integrated resource plan (“IRP”) rules.
- 6- Renewable clean energy portfolio standards (“RCPS”) rules.
- 7- Community solar rules and program (“CSR”) rules.
- 8- Protective orders.
- 9- Net Energy Metering Rules.
- 10- RFP Rules for Generation Acquisitions

### **Section 3. Citation.**

The provisions of this manual shall be cited in the following format:

CCNO Utility Resource Manual [Division #].[Section #].[subsection #](version date).

### **Section 4. Definitions.**

The terms used in this URM have the same meanings ascribed to them in Section 158-45 of the Code of the City of New Orleans, except when a different meaning is expressly stated or clearly indicated by the context or as stated in a specific rule.

## **URM Division II. Customer service regulations (“Service Regulations”).**

### **Section 1. General**

- (a) Each electric or gas utility regulated by the council shall submit for approval a comprehensive set of customer service regulations that detail matters related to service installation and maintenance of service, customer rights and responsibilities, billing and payment matters, special medical/critical customer protections, customer deposits, disconnection procedures and protections and other matters related to the utility-customer relationship.
- (b) Each utility is required to post a copy of the Service Regulations on its website and/or other media platforms in an obvious and easy-to-access location for customers.
- (c) Service Regulations may be modified at the direction of, or with the approval of, the council. The utility is required to assure that all modifications are reflected in the publicly available versions of the Service Regulations.

## **URM Division III. Regulatory procedures and filing requirements.**

### **Section 1. General**

- (a) In addition to the provisions of Chapter 158 of the Code of the City of New Orleans, and this URM, utility related matters are also governed by the Rules and Regulations of the Council of the City of New Orleans (Amended and Restated May 22, 2025) (“Council Rules”). Parties should make themselves familiar with the Council Rules with particular attention to Rule 46: Electronic Submissions, Rule 47: Public Comment, Rule 48: Disturbances in Council Chambers, Rule 49: Candor to the Council, and Rule 52: Standards for Electronic Coverage.
- (b) Whenever a matter is not covered in Chapter 158 or this URM, or ordered by the council, council utility docket proceedings shall be governed by the Louisiana Code of Civil Procedure and the Louisiana Code of Evidence.
- (c) Computing time. Unless otherwise stated in Chapter 158, this URM, or ordered by the council, the Louisiana Code of Civil Procedure shall determine the amount of time allowed or prescribed.
- (d) Electronic submissions. In accordance with the Council Rules and Regulations (“Council Rules”) Rule 46.A, except as otherwise expressly provided by law or the Council Rules, any communication or other submission to the Clerk of Council may be made electronically by emailing the submission to the Clerk of Council at [clerkofcouncil@nola.gov](mailto:clerkofcouncil@nola.gov). In any docketed matter, electronic submissions shall be sent to other parties to the docket by emailing the document to the email address included on the service list for that party.

### **Section 2. Required content of filings.**

- (a) All filings submitted to the council pursuant to Chapter 158 and this URM shall include the following:

- (1) a cover letter to the clerk as provided in the Council Rules,
  - (2) the docket number, if applicable,
  - (3) the name(s) of the filing party,
  - (4) a concise description of the ultimate facts relied upon by the filing party,
  - (5) a concise description of the type of relief, action or order desired by the filing party,  
and
  - (6) a certificate of service on each party on the most recent service list.
- (b) Every filing of a party represented by an attorney shall be signed by at least one attorney of record, whose physical address and email address for service of process shall be stated. A party who is not represented by an attorney shall sign the pleading and provide a physical address and email address, if the party has an email address, for service of process. If mail is not received at the physical address for service of process, a designated mailing address shall also be provided. A party or attorney may sign a pleading by electronic signature.
- (c) Interventions. Any party in interest may appear in any proceeding before the council under this article. All appearances shall be subject to a motion to strike upon a showing that the party has no justiciable or administratively cognizable interest in the proceeding. In addition to the requirements of paragraph (a), all motions to intervene must include:
- (1) A statement of the interest of the party in the proceeding.
  - (2) The name, address, email address and telephone number of the individuals to be placed on the service list as representatives of the party.
  - (3) Where the party is appearing through a representative the party must identify the representative and include a statement signed by the representative and the party or a registered agent of the party.

### **Section 3. Required format of filings.**

Format. All filings in any proceeding shall, unless the council otherwise orders or permits, be double spaced, typed, and submitted electronically. Except as otherwise ordered or permitted by the council, all filings shall be formatted so as not to exceed a width of 8-1/2 inches and a length of 14 inches and shall have inside margins not less than one inch wide. Pages should be numbered. Whenever practical, all documentary exhibits shall conform to such requirements of size and margin. All filings shall contain the address and telephone number of the party submitting the document. If a party is represented by an attorney or other representative, the filing shall also include the name, business address and telephone number of such attorney or other representative. Attorneys shall also attach their state bar association number. A private or United States Post Office Box or drawer shall not constitute a sufficient address for the purposes of this section.

#### **Section 4. Discovery instructions.**

- (a) Parties to proceedings under this division are entitled to issue discovery requests as provided below:
1. Data requests, interrogatories, and requests for production of documents or any other discovery requests (collectively “Requests” or individually “Request”) call for all information, including information contained in documents, which is known or available to the responders(s) in the proceeding.
  2. Where a Request has a number of separate parts, subparts, or aspects, a complete response is required to each part or aspect. The response should separately address each part or subpart by its individual designation, e.g., CNO 3-1) (A), (CNO 3-1) (B), etc. Any objection to a part, subpart, or aspect of a Request should clearly indicate the part, subpart, or aspect to which it is directed.
  3. If a Request specifically seeks an answer in response that is not contained in a referenced document, an answer is required.
  4. The person who prepares and is responsible for providing the response on behalf of the responding party should be identified on the response (“Responder”).
  5. If a Request can be answered in whole or in part by reference to the response to another Request served in the proceeding, it is sufficient to so indicate by specifying the other response or part or aspect thereof which is responsive to the instant Request and by specifying whether the response to the other request is a full or partial response to the instant Request. If the response to the other Request constitutes a partial response, the balance of the instant Request must be answered.
  6. If a Request cannot be answered in full after exercise of due diligence to secure the information requested, Responder shall state the answer to the extent possible, state why the Request cannot be answered in full, and state what information or knowledge you is available concerning the unanswered portions.
  7. If, in answering any of these Requests, Responder maintains that a Request or instruction applicable thereto is ambiguous, Responder shall set forth the language that is considered ambiguous and the interpretation being used in responding to the Request.
  8. If a document requested is unavailable, Responder shall identify the document, describe in detail the reasons that the document is unavailable, state where the document can be obtained, and specify the number of pages it contains.
  9. If no existing document is responsive to a Request that calls for a document, Responder shall so state and the Request should be treated as an interrogatory.
  10. Responders have an ongoing obligation as to all responses to amend or supplement if any person answering the Requests obtains any information upon which: (a) the party making the response knows that it was incorrect when made; or (b) the party making the response knows that the response, though correct when made, is no longer true or is misleading.
  11. All Requests are considered to be continuing in nature and thereby Responders are required to produce by supplemental or amended responses any information or documents within the scope of the Request that Responder obtains, acquires, or discovers subsequent to the initial response to the Request.

## **Section 5. Order of presentation at hearing.**

Unless otherwise stated in Chapter 158 or this URM, or ordered by the council, the order of hearing presentations shall be established by the hearing officer prior to commencement of the hearing. The order of hearing may be varied by the hearing officer when the circumstances so justify. The hearing officer may grant additional opportunities for the presentation of evidence and for argument only where good cause is shown for such additional evidence and argument.

## **URM Division IV. Rate change application technical requirements.**

### **Section 1. Required content.**

Each rate case applicant under this chapter shall provide the following:

1. General data:
  - a. Charter. A copy of the public utility's charter or articles of incorporation, articles of organization, or other business formation documents, if not already on file with the council.
  - b. Latest balance sheet. A balance sheet of the utility prepared as of the last day of the latest month in which data is readily available. For Period II, provide a balance sheet of the utility on an estimated basis.
  - c. Utility property. If not already provided in earlier statements, a description of the utility's property, as of the last day of the latest month in which data is readily available. For Period II, provide a description of the utility's property on an estimated basis as of the last day of Period II. Such a description shall be a dollar amount of each functional category.
  - d. Retained earnings analysis. An analysis of retained earnings covering Period I. For Period II, an analysis from the close of the last calendar year for which an annual report has been filed with the council to the date of the balance sheet provided in the statement in subsection (1) b. of this section.
  - e. Construction program statement. The utility shall file a statement that generally describes its program for providing reliable and economic services for the period beginning with the date of the filing and ending with the tenth year after the test period. The statement shall include the following:
    - i. An annual forecast, for the period, of customers' peak demand and energy requirements utilizing econometric forecasting models. These models should include price induced conservation, the conservation effects associated with improved efficiencies of gas, heat, electrical and power appliances and equipment, and any reduction in demand and energy resulting from projected customer-owned resources, such as distributed energy resources ("DERs"), and all utility-managed demand side management ("DSM") programs.

- ii. A capacity addition program setting forth the sources of utility-owned capacity and energy to serve the customers' forecasted peak demand and energy requirements.
  - iii. A transmission/distribution program setting forth the additions and improvements in transmission and distribution facilities necessary to deliver the capacity and energy from the utility's sources to its customers in a reliable and economical manner.
- 2. Revenue-related data including the following:
  - a. Summary of revenue requirements. If Period I is the test year period, a jurisdictional summary showing pro forma adjusted rate base and operating income under present rates; and actual earned rate of return, proposed rate of return, required operating income, operating income deficiency, gross revenue conversion factor, and resulting revenue requirement. If Period II is the test year period, provide a jurisdictional summary showing proforma adjusted rate base and operating income under present rates; actual earned rate of return, proposed rate of return, required operating income, operating income deficiency, gross revenue conversion factor, and resulting revenue requirements.
  - b. Summary of impact of proposed rates. For Period I and Period II, provide a tabulation by jurisdiction showing the number of customers, monthly billing determinants, the base revenues, rider tariff revenues, and the total revenues by rate schedule under present and proposed rates and the dollar and percentage increases. Also furnish supporting work papers setting forth the fuel adjustment clause and purchased gas adjustment monthly revenues.
  - c. Proposed rate schedules. The proposed rate schedules for the jurisdiction and any other retail rate schedules proposed by the applicant or pending for any other jurisdiction and/or before any other regulatory body.
  - d. Present rate schedules. The present rate schedules and any other rate schedules effective for the applicant for any other retail jurisdiction.
  - e. Summary bill comparison. Schedules showing typical bill comparisons by rate schedule under present and proposed rates. The comparisons should provide adequate consumption information by block and season, and should set forth base revenue, rider tariff adjustments, if any, and total revenue for various levels of usage under all residential, commercial, industrial, and other rate schedules.
- 3. Rate base related data including the following:
  - a. Summary of jurisdictional rate base. For Period I, a summary of total company and jurisdictional rate base for pro forma adjusted operations. For Period II, a total company and jurisdictional pro forma adjusted rate base for projected operations. The rate base shall be stated in adequate detail to identify each component set forth in

this schedule. The utility may include items not specifically set forth which it believes are appropriate for inclusion.

- b. Plant in service. For Period I, a summary of total company plant in service by FERC account for actual operations, and, if applicable, a summary of pro forma adjustments by FERC account, including a description and the amount of each such adjustment and total company plant in service by FERC account for pro forma adjusted operations. For Period II, a summary of total company plant in service by FERC account for projected operations, and, if applicable, a summary of pro forma adjustments by FERC account, including a description and the amount of each such adjustment and total company plant in service by FERC account for pro forma adjusted operations. The total company plant in service shown on this schedule shall agree with the amounts appearing on the statement referenced in subsection (1) b. and subsection (6) a. of this section.
- c. Accumulated depreciation. For Period I, a summary of total company accumulated depreciation by FERC account for actual operations, and if applicable, a summary of pro forma adjustments by FERC account, including a description and the amount of each adjustment and total company accumulated depreciation by FERC account for pro forma adjusted operations. For Period II, provide a summary of total company accumulated depreciation by FERC account for projected operations, And, if applicable, a summary of pro forma adjustments by FERC account, including a description and the amount of each adjustment and total company accumulated depreciation by FERC account. Also, as applicable, provide a list of retirements of electric utility generating plants, transmission lines or substations, and distribution lines or substations, and a list of retirements of gas plant in service, recorded during Period I and projected for Period II, provided each such retirement exceeds \$100,000.00. The total company accumulated depreciation shown on this schedule shall agree with the amounts appearing on the statement in subsection (1) b. and subsection (6) a. of this section.
- d. Depreciation study. The utility's most recent depreciation study by FERC account. If the utility has previously filed the study with the council the same may be provided by reference.
- e. Summary of construction work in progress. For Period I and Period II, a schedule showing total company construction work in progress by FERC account.
- f. Listing of construction work in progress. For Period I, a schedule listing all construction work in progress at the end of the period by work order number, and for Period II, by FERC account. For each listed item, the estimated completion cost of all work that exceeds \$100,000.00 and is applicable to the city's jurisdictional area, provide a brief description, estimated completion cost and projected

date of placement in service. For Period I and Period II, for construction applicable to the city's jurisdictional area provide a statement listing all construction work in progress closed, or to be closed, during the period, by FERC account, including a brief description, final completion cost, and date of placement in service, provided the estimated completion cost of each such item exceeds \$100,000.00.

- g. Allowance for funds used during construction (AFUDC). For Period I and Period II, show the computations of the maximum rates for the construction allowances. If the utility proposes to use a net-of-tax rate, the utility shall show the derivation for both the gross-of-tax and net-of-tax rates. If the booked amounts of AFUDC do not reflect the rates computed above, show the derivation for the actual rates utilized in computing AFUDC, including the derivation of any net-of-tax AFUDC rate utilized by the utility.
- h. Summary of property held for future use. For Period I and Period II, provide a schedule listing total company property held for future use, including, by item, the book cost, the projected date of placement in service, and the planned use for this property. The total company amount of property held for future use shown on this schedule shall agree with the amounts, if any, appearing on the statement in subsection (1) b. and subsection (6) a. of this section.
- i. Calculation of working capital allowance. For Period I and Period II, provide a schedule showing the calculation of the total company working capital by component. The total company amount of working capital allowance shall agree with the amounts appearing on the statement in subsection (1) b. and subsection (6) a. of this section.
- j. Prepayments. For Period I and Period II, provide a schedule showing the derivation of the total company prepayments component of the working capital allowance. Include a schedule of the monthly prepayment balances. The total company prepayment amount shall agree with the amount appearing in the statement in subsection (1) b. and subsection (6) a. of this section.
- k. Materials and supplies and fuel stock. For Period I and Period II, provide a schedule showing the derivation of the total company materials and supplies and fuel stock components of the working capital allowance including a schedule of the monthly materials and supplies and fuel stock balance. The total company materials and supplies and fuel stock amounts shall agree with the amount appearing in the statement in subsection (1) b. and subsection (6) a. of this section.
- l. Calculations of cash working capital. For Period I and Period II, provide a schedule showing the detailed calculation of the cash working capital component of the working capital allowance. The utility shall compute cash working capital using a lead-lag study

methodology for the test period. The use of a lead-lag study in the determination by the utility of its cash working capital requirements shall not preclude the council from making adjustments thereto, nor employing one-eighth of total annual operations and maintenance expense excluding amounts charged to operations and maintenance expense for fuel, deferred fuel, and purchased power in its final determination of the appropriate amounts of cash working capital for ratemaking purposes. Should the utility request zero cash working capital in its filing, it shall be considered an alternative methodology and no lead-lag study shall be required. The council's discretion in the treatment of non-investor supplied capital, other than non-investor supplied capital that would be included in a lead-lag study for ratemaking purposes, shall be unaffected. The amount shown here shall agree with the amount appearing in the statement in subsection (1) b. and subsection (6) a. of this section.

- m. Minimum bank balances. For Period I, provide a listing of all banks requiring the deposit of minimum bank balances by the company relating to services provided in customer bill-paying programs. Also provide the amount of such minimum bank balances on deposit with each bank at the end of Period I.
  - n. Summary of accumulated deferred income taxes and unamortized investment tax credits. For Period I and Period II, provide a schedule showing total company accumulated deferred income taxes and unamortized investment tax credit by FERC account . Unamortized investment tax credits should be separated into pre-1971 and post-1970 periods. The balance of deferred taxes and pre-1971 tax credits shall agree with the amounts shown on the statement in subsection (1) b. and subsection (6) a. of this section. Also state which option the utility has filed with the IRS for treatment of post-1970 investment tax credits.
4. Income Statement data including the following:
- a. Jurisdictional income statement. For Period I, a total company and jurisdictional income statement for pro forma adjusted operations. For Period II, a total company and jurisdictional income statement for pro forma adjusted projected operations. The income statement should be in adequate detail to identify those components set forth on this schedule. The utility may include items not specifically set forth which it believes are appropriate for inclusion.
  - b. Revenues. For Period I, a schedule showing total company revenues by FERC account for actual operations, a summary of pro forma adjustments by FERC account, including a description and the amount of each adjustment and total company revenues by FERC account for pro forma adjusted operations. For Period II, provide a schedule showing total company revenues by FERC account for projected operations along with a description of the assumptions, methodologies, models and databases used in making such

projections. The total company revenues shall agree with the amounts appearing in the statement in subsection (1) d. and subsection (6) b. of this section.

- c. Operation and maintenance expenses. For Period I, a schedule showing total company operation and maintenance expenses by FERC account for actual operations, a summary of pro forma adjustments by FERC account, including a description and the amount of each adjustment and total company operation and maintenance expenses by FERC account for pro forma adjusted operations. For Period II, a schedule showing total company operation and maintenance expenses by FERC account for projected operations, and a summary of pro forma adjustments by FERC account, including a description and the amount of each adjustment and total company operation and maintenance expenses by FERC account for pro forma adjusted operations. The total company operation and maintenance expenses shall agree with the amounts appearing in the statement in subsection (1) d. and subsection (6) b. of this section.
- d. Electric Utility Fuel and Gas Utility Purchased Gas adjustment data. For Period I and Period II, monthly expense data by accounts for electric utility fuel related costs in accounts 501, 557, and purchased power in account 555, and for gas utility in accounts 804 and 880. The total amount in these accounts shall agree with the amounts shown in the statement in subsection (1) d. and subsection (6) b. of this section. For each type of purchased power transaction, such as firm power or economy interchange power, monthly expense data shall be subtotaled separately for interchange receipts and deliveries. For monthly fuel accounts 501, 518, 547, and for each type of purchased power transaction, and for gas accounts 804 and 880, the monthly data shall identify components to be claimed under the fuel adjustment clause and/or purchased gas adjustment of the utility.
- e. Miscellaneous operation and maintenance expense data. For Period I, furnish a schedule for each of the items listed below and state the account or accounts to which they were charged:
  - i. Contributions for charitable, civic, and political and related activities, as defined in account 426.4 of the uniform system of accounts.
  - ii. Membership fees and dues of civic and social organizations.
  - iii. Advertising expenses with a description of the purpose (e.g., promotional, civic or political) for each expenditure.For Period II, state the estimated amount of each item which is included in operation expense.
- f. Depreciation expense. For Period I, a schedule showing total company depreciation expense by function for actual operations, a summary of pro forma adjustments by function, including a

description and the amount of each adjustment and total company depreciation expense by function for pro forma adjusted operations. For Period II, a schedule showing total company depreciation expense by function for projected operations. Also provide a schedule for Period I and Period II showing the annual depreciation rate applicable to each function. The total company depreciation expense shown on the statement shall agree with the amounts operating in the statement in subsection (1) d. and subsection (6) b. of this section.

- g. Taxes other than income. For Period I, for actual operations, a schedule showing total company taxes other than income by component, i.e., revenue taxes, real estate taxes, payroll taxes, and miscellaneous taxes. Also provide for pro forma adjusted operations a summary of pro forma adjustments, including a description and the amount of each adjustment and total company taxes other than income by component. For Period II, a schedule showing total company taxes other than income by component for projected operations. The total company taxes other than income shown on this schedule shall agree with the amounts appearing in the statement in subsection (1) d. and subsection (6) b. of this section.
- h. Income taxes, state and federal. For Period I, a schedule showing the calculation of total company current and deferred state and federal income taxes for actual operations, a summary of pro forma adjustments, including a description and the amount of each adjustment and total company current and deferred state and federal incomes taxes for pro forma adjusted operations. Also furnish, for the most recent year available, a reconciliation of book income to taxable income in a format similar to that required in FERC Form No. 1. For Period II, provide a schedule showing the calculation of total company current and deferred state and federal income taxes for projected operations. The total company current and deferred state and federal income taxes shown on this schedule shall agree with the amounts appearing in the statement in subsection (1) d. and subsection (6) b. of this section.
- i. Gross revenue conversion factor. For Period I and Period II, a schedule showing the calculation of the gross revenue conversion factor.
- j. Tax expansion factor. For Period I and Period II, provide a schedule showing the calculation of the combined state, federal, and revenue tax effects that would arise from an additional dollar of net operating income.
- k. Other utility income and deductions. For Period I, provide a schedule showing for the total company other income and other income deductions for actual utility operations, a summary of pro forma adjustments, including calculations and assumptions, and total company other income and other income deductions for pro

forma adjusted operations. For Period II, provide a schedule showing the total company other income and other income deductions for projected operations. The total company other income and other income deductions shown on this schedule shall agree with the amounts appearing in the statement in subsection (1) d. and subsection (6) b. of this section.

1. Interest coverages. For Period I and Period II, provide schedules showing the interest coverage using each of the five following methods:
  - i. The Securities and Exchange Commission method;
  - ii. The bond indenture method;
  - iii. The bond indenture method including interest on short-term debt.
  - iv. Earnings Before Interest and Taxes ("EBIT");
  - v. Earnings Before Interest, Taxes, Depreciation, and Amortization ("EBITDA").
5. Cost of Capital.

Each applicant under this article shall provide the following:

- a. Cost of capital. For Period I and Period II, a summary of capitalization balances, capitalization ratios, the cost of debt capital and preferred stock capital, weighted cost of each element, the rate of return on the common equity of the utility and the resulting overall rate of return.
- b. Long-term debt capital. For Period I and Period II, a schedule showing the coupon rate, dates of issue and maturity, principal amount, issuance expense, debt discount or premium, net proceeds, amount outstanding, annual amortization, annual interest charges and annual cost by issue of all long-term debt outstanding as of the end of the period. Based on this information, compute the embedded cost of long-term debt. This embedded cost shall agree with the cost of debt which appears in the statement in subsection (1) d. and subsection (6) d. of this section.
- c. Preferred stock. For Period I and Period II, a schedule showing the dividend rate, type, per value, date issued, shares issued and outstanding, amount outstanding, issuance expense, discount or premium and annual dividends for each issue of preferred stock at the end of the period. Based on this information, compute the embedded cost of preferred stock. This embedded cost shall agree with the cost of preferred stock which appears in the statement in subsection (1) d. and subsection (6) d. of this section.
- d. Common equity. For Period I and Period II, a schedule showing, by FERC account, the makeup of the common equity balance at the end of each period. Also show the rate of dividends being paid on the outstanding common stock, the rate of return on common equity actually earned during Period I, and the rate of return being requested for Period II. The equity rates actually earned for Period I

and being requested for Period II shall agree with the respective rates which appear in the statement in subsection (1) d. and subsection (6) d. of this section.

**6. Financial statements and statistical data.**

If the following data is presently on file with the council a reference to such filing will be sufficient:

- a. Historical balance sheets. Provide historical company comparative balance sheets for the most recent five fiscal years.
- b. Historical income statements. Provide historical company comparative income statements for the most recent five fiscal years.
- c. Historical statement of retained earnings. Provide historical company comparative statements of retained earnings for the most recent five fiscal years.
- d. Historical capitalization. Provide historical company comparative capitalization for the most recent five fiscal years. This information should be similar to the information provided in section 158-53.

**7. Cost of service.**

Each applicant under this article shall provide the following:

- a. For Period I and Period II, the applicant under this article shall provide a fully allocated cost of service study, including total utility revenues, total utility costs, and all customer classes served. The study should include a detailed summary of the income statement, rate base and rate of return under present and proposed rates by jurisdiction and by rate schedule. Also provide work papers sufficient in detail to support calculations, methodologies, allocation factors, and assumptions included in the study, including total company wages and salaries by account for actual operations, a summary of pro forma adjustments by account, including a description and the amount of each adjustment and total company wages and salaries by account for pro forma adjusted operations. If wages and salaries by FERC account is used as an allocator in the utility's cost of service study, then provide this information by FERC account, rather than by function. Also furnish the bases for and computation of all allocators used in the cost-of-service study.

**8. Affiliate transactions.**

The following procedures shall govern any transactions by, between, and among a utility and any of its affiliates:

- a. In any application that the utility files that might affect a change in its revenue requirement and that contains an allocation of affiliate costs from an affiliated company of the utility, the utility shall provide:
  - i. Schedule detailing the summary of affiliate costs incurred for each account for those services rendered by the

- affiliate(s) exclusive of affiliate purchases, related to joint account purchases and purchases from purchased power agreements and continue to be provide such detail in the applicable fuel adjustment clause;
- ii. The allocation method and basis of such costs; and
  - iii. A summary of the services provided for such costs.
- b. Except for years that represent test years, as Period I and Period II, which are included in an application for a change in rates of the utility, a utility must annually file a cost allocation manual that includes:
- i. An organization or relationship chart(s) that illustrates the utility and all of its regulated and unregulated affiliate(s);
  - ii. Officers of the parent or holding company, the utility, and all of its affiliates, as applicable;
  - iii. A complete description of the types of all costs shared with affiliate(s);
  - iv. The methodology and procedure used to allocate costs; and a summary of the total costs incurred from affiliate(s) and how those affiliate(s) costs are allocated. The council shall have reasonable access to all public records of the utility's affiliated companies, including its parent company, regarding transactions or cost allocations among the utility and such affiliated companies, and such records necessary as same pertains to the inclusion of costs in the utility's revenue requirements and to ensure that a utility's ratepayers do not subsidize nonutility activities. Nothing in this paragraph shall limit the authority of the council to have access to accounts and records of, or to require reports and documents from, the utility, or to prescribe guidelines that the utility must follow in allocating costs to transactions with affiliate(s).

**URM Division V. Electric utility integrated resource plan rules.**

[EXISTING IRP RULES AS ADOPTED IN RESOLUTION NO. R-17-429 WILL BE INSERTED  
HERE]

**URM Division VI. Renewable clean portfolio standard rules.**

[EXISTING RCPS RULES AS ADOPTED IN RESOLUTION NO. R-21-182 WILL BE INSERTED HERE]

**URM Division VII. Net energy metering rules.**

[EXISTING NET METERING RULES AS ADOPTED IN RESOLUTION NO. R-09-484 WILL BE INSERTED HERE]

**URM Division VIII. Community solar rules.**

[EXISTING COMMUNITY SOLAR RULES AS ADOPTED IN RESOLUTION NO. R-25-352  
WILL BE INSERTED HERE]

**URM Division IX. Request for proposals rules.**

[EXISTING RFP RULES AS ADOPTED IN RESOLUTION NO. R.-20-105 WILL BE  
INSERTED HERE]

**URM Division X. Protective order governing confidential and sensitive information.**

[EXISTING COUNCIL PROTECTIVE ORDER AS ADOPTED IN RESOLUTION NO. R-07-432 WILL BE INSERTED HERE]