

NEW HAMPSHIRE CODE OF ADMINISTRATIVE RULES

(b) Each utility shall, at the time it files the annual report required by (a) above, file a copy of the annual report with the New Hampshire office of the consumer advocate.

Source. #2011, eff 5-4-82; ss by #2912, eff 11-26-84; ss by #4999, eff 11-26-90; ss by #6381, INTERIM, eff 11-27-97, EXPIRED: 3-27-97

New. #6605, eff 10-21-97; ss by #8448, eff 10-18-05

Puc 308.11 F-1 Supplemental Quarterly Financial and Sales Information

(a) In addition to the reports required in Puc 308.09 and Puc 308.10, each utility shall, for each calendar quarter, simultaneously file the following supplemental information with the commission:

- (1) Schedule 1 - "Calculation of Per Books Rate of Return";
- (2) Schedule 2 - "Current Cost of Capital"; and
- (3) Schedule 3 - "Sales by Customer Class".

(b) Schedule 1 - "Calculation of Per Books Rate of Return" shall include:

- (1) Operating revenues for 12 months;
- (2) Operating expenses for 12 months, including:
 - a. Production expenses;
 - b. Distribution expenses;
 - c. Transmission expenses;
 - d. Customer accounting;
 - e. General and administrative;
 - f. Depreciation;
 - g. Amortization;
 - h. Federal and state income taxes;
 - i. Property taxes; and
 - j. Other taxes; and

(3) Rate base components, computed using a 13-month or 5-quarter average, for:

- a. Utility plant in service;
- b. Accumulated depreciation;
- c. Material and supplies;
- d. Cash working capital requirement;
- e. Prepayments;

ORIGINAL
N.H.P.U.C. Case No. <u>DE 10-188</u>
Exhibit No. <u>#34</u>
Witness <u>G. Gelineau - T. Palma</u>
DO NOT REMOVE FROM FILE

NEW HAMPSHIRE CODE OF ADMINISTRATIVE RULES

- f. Customer deposits;
- g. Customer advances; and
- h. Any other item properly includible in the utility's rate base.

(c) Schedule 1 - "Calculation of Per Books Rate of Return" shall, in addition to having a company total column, have separate columns to report the amounts of each of the items in (b) above attributable to the distribution, transmission and generation segments of the utility's operations, respectively.

(d) Schedule 2 - "Current Cost of Capital" shall include weighted cost of capital components for:

- (1) Common stock equity;
- (2). Preferred stock;
- (3) Long term debt; and
- (4) Short term debt.

(e) In computing the weighted cost of capital in (d) above, the utility shall include the source of the information and calculations or an explanation supporting its determination of:

- (1) The return on common equity;
- (2) The cost of preferred stock;
- (3) The embedded cost of long term debt, by issue; and
- (4) The cost rate applicable to short term debt.

(f) The utility shall include supporting calculations and documentation for any of the items required by (b) through (e) above that are not directly traceable to the quarterly and annual reports required by Puc 308.09 and Puc 308.10.

(g) Schedule 3 - "Sales by Customer Class" shall include:

- (1) A breakdown of total revenue, including revenue associated with distribution service, transmission service, stranded cost recovery, transition service, default service, and any other item which a utility bills that it classifies as revenue for financial reporting purposes, earned by class of customer, as follows:
 - a. Residential;
 - b. Small commercial and industrial;
 - c. Large commercial and industrial;
 - d. Public street and highway lighting;
 - e. Other sales to public authorities; and
 - f. Sales for resale;
- (2) A breakdown of kilowatt-hours delivered by class of customer listed in (1) above; and