Summary of Standard Filing Requirements in Other States

Florida

Standard Filing Requirements	Future Test Year Filing Requirements
25-6.140(1)(a), F.A.C. permits electric utilities to select either a historical test year or a projected test year. All petitions for a general rate increase, whether a historical test year or a projected test year is used, must include the information required by Commission Form PSC 1026 (12/20), "Minimum Filing Requirements [MFRs] for Investor-Owned Electric Utilities." 25-6.043(1)(a)1., F.A.C.; *Form PSC 1026 (12-20) Electric MFRs*, https://www.flrules.org/Gateway/reference.asp?No=Ref-12642.	If a projected test year is selected, the only special requirement concerns notice of the test year: At least 60 days prior to filing a petition for a general rate increase, a company shall notify the Commission in writing of its selected test year, including an explanation of why the projected period is more representative than a historical period. 25-6.140(1)(a), F.A.C.

Georgia

Standard Filing Requirements	Future Test Year Filing Requirements
By statute, all electric utilities file rate cases based on projected data. O.C.G.A. § 46-2-26.1(b). Each general rate increase application must include the Minimum Filing Requirements in Form Number: GPSC-ELEC-MFR-1. Ga. Comp. R. & Regs. r. 515-2-1-.04(5); *see, e.g.*, *Georgia Power's 2013 rate case*, Docket #36989, https://psc.ga.gov/facts-advanced-search/docket/?docketId=36989.	The only special requirement concerns additional data filings: After the initial filing and until new rates go into effect, the utility shall file actual data as they become available for each month following the actual data which were filed. O.C.G.A. § 46-2-26.1(b).

Hawaii

Standard Filing Requirements	Future Test Year Filing Requirements
All rate cases are filed based on forward test years. HAR 16-601-87(4); HAR 16-601-88(3). Each application shall comply with Sections 16-601-15 to 16-601-24 (procedural requirements), Section 16-601-74 (Contents), and Section 16-601-75 of HAR 16-601 (Financial Statement). HAR 16-601-86.	The only special requirement concerns timing of the test year. The forward test year shall be determined as follows: • If an application is filed within the first six months of any year, the test year shall be from July 1 of the same year through June 30 of the following year; or • If an application is filed within the last six months of any year, the test year shall be from January 1 through December 31 of the following year. • HAR 16-601-87(4); HAR 16-601-88(3).

Illinois

<table>
<tr><th>Standard Filing Requirements</th><th>Future Test Year Filing Requirements</th></tr>
<tr><td>A utility may propose either a historical test year or a projected test year. 83 Ill. Adm. Code 287.20.

The standard information requirements in filing for an increase in rates, whether a historical test year or a projected test year is used, are contained in 83 Ill. Adm. Code 285 Subparts A to I.</td><td>A utility selecting a future test year shall provide certain additional schedules and financial statements in 83 Ill. Adm. Code 285 Subpart J:

Additional schedules (on a total company basis):
<u>Schedule G-1:</u> Comparison of forecast period data to actual data for each of the three most recent consecutive years preceding the test year for which actual data exist.
<u>Schedule G-2:</u> Statement from an independent certified public accountant that the preparation and presentation of the applicable schedules comply with the Prospective Financial Information, November 1, 2012 (copyright 2013) by the American Institute of Certified Public Accountants (1211 Avenue of the Americas, New York NY 10036-8775).
<u>Schedule G-3:</u> Statement indicating whether the forecast for the test year contains the same assumptions and methodologies used in forecasts prepared for management or other entities such as the Securities and Exchange Commission, security rating companies and agencies, underwriters, and investors (including an explanation of any differences).
<u>Schedule G-4:</u> Statement that the accounting treatment applied to anticipated events and transactions in the forecast is the same as the accounting treatment to be applied in recording the events once they have occurred (including an explanation of any differences).
<u>Schedule G-5:</u> Principal assumptions used in preparing the projected information forming the basis for the test year.
<u>Schedule G-6:</u> Rate of inflation applied to accounts, portions of accounts, or budget items inflated by an index for the future test year, including the following information on each of the accounts, portions of the accounts, or budget items inflated by an index: account or budget item, description, dollar base to which inflation factor was applied, inflation factor, and the product of multiplying the dollar base by the inflation factor.
<u>Schedule G-7:</u> Proration of accumulated deferred income taxes attributable to the accelerated depreciation of public utility property pursuant to section 168(i)(9)(B) of the Internal Revenue Code (26 USC 168(i)(9)(B)) for the exclusion of the normalization reserve from rate base.
<u>Schedule G-8:</u> Comparison by plant function of the original budget of capital additions and retirements to actual capital additions and</td></tr>
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Standard Filing Requirements	Future Test Year Filing Requirements

	retirements for each of the three most recent consecutive years preceding the test year for which actual data exist.
	• Schedule G-9: By ICC Account number, with operation and maintenance shown by individual operation and maintenance expense account (or utility account number or budget item, if utility account numbers or budget items are in similar detail or greater detail when compared to ICC Account numbers), actual non-payroll expense compared with budgeted non-payroll expense for each of the three most recent consecutive years preceding the test year for which actual data exist. Information provided shall include:
	  ○ Account number;
	  ○ Account description;
	  ○ Actual non-payroll expense in third prior year;
	  ○ Budgeted non-payroll expense in third prior year;
	  ○ Difference between actual and budgeted non-payroll expense in third prior year;
	  ○ Percentage change for difference between budgeted and actual non-payroll expense in third prior year;
	  ○ Actual non-payroll expense in second prior year;
	  ○ Budgeted non-payroll expense in second prior year;
	  ○ Difference between actual and budgeted non-payroll expense in second prior year;
	  ○ Percentage change for difference between budgeted and actual non-payroll expense in second prior year;
	  ○ Actual non-payroll expense in prior year;
	  ○ Budgeted non-payroll expense in prior year;
	  ○ Difference between actual and budgeted non-payroll expense in prior year; and
	  ○ Percentage change for difference between budgeted and actual non-payroll expense in prior year (including explanations for percentage differences of 15% or more).
	• Schedule G-10: By ICC Account number, operation and maintenance by individual operation and maintenance expense account (or utility account number or budget item, if utility account numbers or budget items are in similar detail or greater detail when compared to ICC Account numbers), actual direct payroll expense compared with the budgeted payroll expense for each of the three most recent consecutive years preceding the test year for which actual data exist and the test year. Information provided shall include:
	  ○ Account number;
	  ○ Account description;
	  ○ Actual payroll expense for each month in third prior year;
	  ○ Budgeted payroll expense for each month in third prior year;

Standard Filing Requirements	Future Test Year Filing Requirements
	○ Difference between actual and budgeted payroll expense in third prior year; ○ Percentage change for difference between budgeted and actual payroll expense in third prior year; ○ Actual payroll expense for each month in second prior year; ○ Budgeted payroll expense for each month in second prior year; ○ Difference between actual and budgeted payroll expense in second prior year; ○ Percentage change for difference between budgeted and actual payroll expense in second prior year; ○ Actual payroll expense for each month in the year prior to the test year; ○ Budgeted payroll expense for each month in the year prior to the test year; ○ Difference between actual and budgeted payroll expense in the year prior to the test year; ○ Percentage change for difference between budgeted and actual payroll expense in the year prior to the test year (including explanations for percentage differences of 15% or more); and ○ Payroll expense reflected for each month in test year. • Schedule G-11: Number of employees by department included within the original, approved budget in each month of the three most recent consecutive years preceding the test year, for which actual data exist, and the test year. Information shall include: number of full time employees; number of part time employees; number of full time equivalents for part time employees; and total full time equivalents. • Schedule G-12: Information on the forecasted property taxes for the test year, including description of the methodology used to derive forecasted amounts; equalized assessed value by county; and effective tax rate by county with the basis for the escalation rate used. Also provide the amount of property tax recoveries obtained from any appeals process for each of the three most recent consecutive years preceding the test year for which actual data exist. • Schedule G-13: Comparison of each month's actual financial results to each month's forecast within the utility's originally approved annual forecast for each of the past 12 months at the time of filing and each of the eight subsequent months as available. **Financial statements (including the most recently completed calendar or fiscal year through the end of the future test year) on a total company basis (including utility subsidiaries):**

Standard Filing Requirements	Future Test Year Filing Requirements
	• Income statement, including non-jurisdictional service revenues; • Balance sheet; • Statement of cash flows; and • Statement of retained earnings.

Indiana

Standard Filing Requirements	Future Test Year Filing Requirements
In a petition filed with the commission to change basic rates and charges, a utility may designate a forward looking test period, a historic test period, or a hybrid test period. Burns Ind. Code Ann. § 8-1-2-42.7(d). The Minimum Standard Filing Requirements for a rate case, whether a forward looking test period, a historic test period, or a hybrid test period is used, are contained in 170 IAC 1-5.	Additional requirements have been added in commission orders to address concerns about using a projected rate base and the requirement that utility property included in rate base must be actually used and useful: • The utility's rate base shall be based on all utility plant in service as of the beginning of the test year. • The rate base cutoff shall be the actual and projected used and useful property as of the end of the test year. • Prior to implementation of its rate increase, the utility will certify all utility plant in service that was added after filing the rate case, and is used and useful as of the beginning of the test year, including the actual value of all components of rate base. • The utility will include in its filing a schedule that shows the actual utility plant in service by account. • The utility will also provide an updated calculation of depreciation expense based on the original cost of the utility plant in service and deferred depreciation as of the beginning of the test year. • The utility will update its rate base and depreciation expense as of the end of the test year. Updated rate base shall include all utility plant in service as of the end of the test year. Depreciation expense shall be updated based on the original cost of the utility plant in service and deferred depreciation as of the end of the test year. • Any update to rate base will not cause total rate base in this to exceed a rate base cap. • The change in rates will be partially based on a cap to additions to utility plant in service during the test year. • *See Order of the Commission*, Cause No. 44450 (IURC Jan. 28, 2015).

Kentucky

Standard Filing Requirements	Future Test Year Filing Requirements
An application requesting a general adjustment of existing rates may be supported by either a historical test period or a fully forecasted test period. 807 KAR 5:001E Section 16(1)(a). 807 KAR 5:001E establishes separate filing requirements for a historical test period (Section 16(4)) and a fully forecasted test period (Section 16(6)).	All applications requesting a general adjustment in rates supported by a fully forecasted test period shall comply with the following requirements: • The financial data for the forecasted period shall be presented in the form of pro forma adjustments to the base period. • Forecasted adjustments shall be limited to the 12 months immediately following the suspension period. • Capitalization and net investment rate base shall be based on a 13 month average for the forecasted period. • After an application is filed, there shall be no revisions to the forecast, except for the correction of mathematical errors, unless the revisions reflect statutory or regulatory enactments that could not, with reasonable diligence, have been included in the forecast on the date it was filed. There shall be no revisions filed within 30 days of a scheduled hearing on the rate application. • The commission may require the utility to prepare an alternative forecast based on a reasonable number of changes in the variables, assumptions, and other factors used as the basis for the utility's forecast. • The utility shall provide a reconciliation of the rate base and capital used to determine its revenue requirements. • 807 KAR 5:001E Section 16(6). The application shall also include the following or a statement explaining why the required information does not exist and is not applicable to the utility's application: • The written testimony of each witness the utility proposes to use to support its application, which shall include testimony from the utility's chief officer in charge of Kentucky operations on the existing programs to achieve improvements in efficiency and productivity, including an explanation of the purpose of the program; • The utility's most recent capital construction budget containing at a minimum a three year forecast of construction expenditures; • A complete description, which may be filed in written testimony form, of all factors used in preparing the utility's forecast period. All econometric models, variables, assumptions, escalation factors, contingency provisions, and changes in activity levels shall be quantified, explained, and properly supported; • The utility's annual and monthly budget for the 12 months preceding the filing date, the base period, and forecasted period;

Standard Filing Requirements	Future Test Year Filing Requirements

	• A statement of attestation signed by the utility's chief officer in charge of Kentucky operations, which shall provide:
	  ○ That the forecast is reasonable, reliable, made in good faith, and that all basic assumptions used in the forecast have been identified and justified;
	  ○ That the forecast contains the same assumptions and methodologies as used in the forecast prepared for use by management, or an identification and explanation for differences that exist, if applicable; and
	  ○ That productivity and efficiency gains are included in the forecast;
	• For each major construction project that constitutes 5% or more of the annual construction budget within the three year forecast, the following information shall be filed:
	  ○ The date the project was started or estimated starting date;
	  ○ The estimated completion date;
	  ○ The total estimated cost of construction by year exclusive and inclusive of allowance for funds used during construction ("AFUDC") or interest during construction credit; and
	  ○ The most recent available total costs incurred exclusive and inclusive of AFUDC or interest during construction credit;
	• For all construction projects that constitute less than 5% of the annual construction budget within the three year forecast, the utility shall file an aggregate of the total estimated cost of construction by year exclusive and inclusive of AFUDC or interest during construction credit and the most recent available total costs incurred exclusive and inclusive of AFUDC or interest during construction credit;
	• A financial forecast corresponding to each of the three forecasted years, including the following information:
	  ○ Operating income statement (exclusive of dividends per share or earnings per share);
	  ○ Balance sheet;
	  ○ Statement of cash flows;
	  ○ Revenue requirements necessary to support the forecasted rate of return;
	  ○ Load forecast including energy and demand;
	  ○ Mix of generation;
	  ○ Employee level;
	  ○ Labor cost changes;
	  ○ Capital structure requirements;
	  ○ Rate base; and
	  ○ A detailed explanation of other information provided, if applicable;

Standard Filing Requirements	Future Test Year Filing Requirements

	• The most recent FERC or FCC audit reports;
	• The prospectuses of the most recent stock or bond offerings;
	• The annual report to shareholders or members and the statistical supplements covering the most recent two years from the application filing date;
	• The current chart of accounts if more detailed than the Uniform System of Accounts chart;
	• The latest 12 months of the monthly managerial reports providing financial results of operations in comparison to the forecast;
	• Complete monthly budget variance reports, with narrative explanations, for the 12 months immediately prior to the base period, each month of the base period, and any subsequent months, as they become available;
	• A copy of the utility's annual report on Form 10-K as filed with the SEC for the most recent two years, and any Form 8-K issued during the past two years, and any Form 10-Q issued during the past six quarters;
	• The independent auditor's annual opinion report, with any written communication from the independent auditor to the utility that indicates the existence of a material weakness in the utility's internal controls;
	• The quarterly reports to the stockholders for the most recent five quarters;
	• The summary of the latest depreciation study with schedules itemized by major plant accounts;
	• A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application, including:
	    o Each software, program, or model;
	    o What the software, program, or model was used for;
	    o The supplier of each software, program, or model;
	    o A brief description of the software, program, or model; and
	    o The specifications for the computer hardware and the operating system required to run the program;
	• If the utility had amounts charged or allocated to it by an affiliate or a general or home office or paid monies to an affiliate or a general or home office during the base period or during the previous three calendar years, the utility shall file:
	    o A detailed description of the method and amounts allocated or charged to the utility by the affiliate or general or home office for each allocation or payment;

Standard Filing Requirements	Future Test Year Filing Requirements
	◦ The method and amounts allocated during the base period and the method and estimated amounts to be allocated during the forecasted test period; ◦ An explanation of how the allocator for both the base period and the forecasted test period were determined; and ◦ All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated, or paid during the base period is reasonable; and • If the utility has annual gross revenues greater than $5,000,000 in the division for which a rate adjustment is sought, a cost of service study based on a methodology generally accepted within the industry and based on current and reliable data from a single time period. • 807 KAR 5:001E Section 16(7). Further, the application shall include: • A jurisdictional financial summary for both the base period and the forecasted period that details how the utility derived the amount of the requested revenue increase; • A jurisdictional rate base summary for both the base period and the forecasted period with supporting schedules, which include detailed analyses of each component of the rate base; • A jurisdictional operating income summary for both the base period and the forecasted period with supporting schedules, which provide breakdowns by major account group and by individual account; • A summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors; • A jurisdictional federal and state income tax summary for both the base period and the forecasted period with all supporting schedules of the various components of jurisdictional income taxes; • Summary schedules for both the base period and the forecasted period of organization membership dues; initiation fees; expenditures at country clubs; charitable contributions; marketing, sales, and advertising expenditures; professional service expenses; civic and political activity expenses; expenditures for employee parties and outings; employee gift expenses; and rate case expenses; • Analyses of payroll costs including schedules for wages and salaries, employee benefits, payroll taxes, straight time and overtime hours, and executive compensation by title; • A computation of the gross revenue conversion factor for the forecasted period;

Standard Filing Requirements	Future Test Year Filing Requirements
	• Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for the five most recent calendar years from the application filing date, the base period, the forecasted period, and two calendar years beyond the forecast period; • A cost of capital summary for both the base period and forecasted period with supporting schedules providing details on each component of the capital structure; • Comparative financial data and earnings measures for the 10 most recent calendar years, the base period, and the forecast period; • A narrative description and explanation of all proposed tariff changes; • A revenue summary for both the base period and forecasted period with supporting schedules, which provide detailed billing analyses for all customer classes; and • A typical bill comparison under present and proposed rates for all customer classes. • 807 KAR 5:001E Section 16(8).

Maryland

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<tr><th>Standard Filing Requirements</th><th>Future Test Year Filing Requirements</th></tr>
<tr><td>Historically, during a base rate case proceeding, the commission has directed companies to employ a historic test year. Order No. 89226, Case No. 9618, 1-2 (MD PSC Aug. 9, 2019). Applications are filed pursuant to Md. PUBLIC UTILITIES Code Ann. §§ 4-203 and 4-204.</td><td>In Order No. 89482, Case No. 9618 (MD PSC Feb. 4, 2020), the commission approved a pilot process to allow a utility to request a multi-year rate plan (MRP), based on a historic test year (HTY) that allows up to three future test years.

The order established the following MRP requirements/structure:

Filing Requirements
(Implementation Report, Case No. 9618 (MD PSC Dec. 20, 2019)).

I. General Filing Requirements
A. Application
1. Identify the HTY that will be used as a baseline for forecasted periods of the MRP.
2. Provide a summary that shows the development of the revenue requirement including components of Rate Base, Operating Income, and Rate of Return for each year of the MRP presented in a standardized format. Prepare Summary Statements of Rate Base and Operating Income for the HTY, and each year of the MRP showing the following:
a. Column 1 – Booked components of Rate Base, Operating Revenue, and Operating Costs recorded in the HTY;
b. Column 2 – Adjustments to annualize and normalize revenue and expenses under present rates;
c. Column 3 – Rate Base and Income Statement under present rates after adjustments in Column 2;
d. Column 4 – MRP Year 1 Adjustments to Rate Base, Operating Revenue, Operating Costs;
e. Column 5 – Rate Base and Operating Income after adjustments that yield Requested Change in Operating Revenue for MRP Year 1;
f. Column 7 – MRP Year 2 Adjustments to Rate Base, Operating Revenue, Operating Costs;
g. Column 8 – Rate Base and Operating Income after adjustments that yield Requested Change in Operating Revenue for MRP Year 2;
h. Column 9 – MRP Year 3 Adjustments to Rate Base, Operating Revenue, Operating Costs; and</td></tr>
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Standard Filing Requirements	Future Test Year Filing Requirements
	i. Column 10 – Rate Base and Operating Income after adjustments that yield Requested Change in Operating Revenue for MRP Year 3. 3. Provide a discussion of the significant items causing the need for each change in rates by year over the term of the MRP including the expected benefits to accrue. 4. Provide the average monthly bill impact (in dollars and percentage change) of projected changes in rates by tariff schedule for each year of the MRP rate plan. 5. Provide accompanying testimony that fully describes and supports each element of projected rates included or reflected in each year of the MRP. 6. Provide a narrative that fully describes the methodology for development of forecasted costs reflected in each year of the MRP. Provide access to models/software used to develop all forecasted costs reflected in the MRP. 7. Provide copies of the most recent internal, if available, and independent audit reports attesting to the reasonableness of costs allocated into or out of the utility in accordance with § 4-208 of the Public Utilities Article. Provide a description of any anticipated significant changes. 8. Provide an overall system map that shows existing and planned infrastructure including, but not limited to, measuring and regulating stations, storage facilities, production facilities, transmission facilities, and distribution facilities, by size, and interconnections with other utilities and/or pipelines, subject to the appropriate confidentiality and security considerations. 9. Provide an organizational chart, to include any anticipated changes during the MRP that fully explains the utility's corporate structure and the applicant's relationship to its regulated and non-regulated affiliates and identifies reporting lines and span of control. 10. Provide electronic copy of spreadsheet(s) in Microsoft Excel (unlocked with all formulae intact) linking the amounts in the revenue requirement, rate base, operating revenue, operating income, revenue proofs, and rate design sheets for each year of the MRP. 11. Provide electronic copy of spreadsheet(s) in Microsoft Excel (unlocked with all formulae intact) linking the rate design worksheets and the customer bill impact analysis for each year of the MRP. 12. Provide the most recent annual report and statistical supplement provided to shareholders.

Standard Filing Requirements	Future Test Year Filing Requirements
	13. Provide the most recent SEC 10K Report and SEC 10Q Reports issued during the last 12 months. 14. Provide monthly Balance Sheets and Income Statements that support data for the HTY. 15. Provide historic operating and capital budgets for the most recent 5 calendar periods detailed by category. Provide annual variance reports from the 2 most recent budget years and provide a discussion of dollar variances by category of 20% or more from the original budget. 16. Provide current budgets (capital and operating) that form the basis of forecasted costs reflected in the MRP. Provide a forecast that at least covers through the end of the MRP. B. Historic Test Year 1. The HTY serves as the baseline for development of periodic costs reflected in each year of an MRP plan. 2. HTY shall reflect 12 months of unadjusted actual data for Rate Base, Operating Revenue, and Operating Costs from the most recently available period. 3. Provide Project Lists information as specified in Section III.A.3(a) through (e). 4. The HTY shall reflect appropriate adjustments to normalize data consistent with precedent, if applicable: a. Annualize changes in price/rate changes to reflect a full period. b. Remove the impact of extraordinary or unusual costs incurred during the period. c. Annualize the impact of significant changes in customers. d. Remove costs that should not be included in a test period (i.e., terminating amortizations, SERP, etc.). e. Adjustments shall be consistent with established Commission precedent. f. Narrative that describes and explains each adjustment to booked amount accompanied by a clear audit trail to work papers. C. Bridge Period 1. Provide projected capital expenditures expected to be incurred between the HTY and the start of the MRP. 2. Provide a breakdown of capital expenditures, by FERC account if available. 3. Provide Project Lists information as specified in Section III.A.3(a) through (e). D. Multi-Year Rate Plan

Standard Filing Requirements	Future Test Year Filing Requirements
	1. Must describe significant changes from the HTY. 2. Identify forecasted periods associated with an MRP not to exceed 3 years. 3. Development of Plan. a. The utility is prohibited from revising rates during the term of the MRP unless the Commission approves a petition for relief. b. The utility may be required to reconcile projected costs with actual data and reflect an appropriate true-up in a Rider. 4. Provide Project Lists information as specified in Section III.A.3(a) through (e) for Year 1, Year 2, and Year 3 capital and operations expenditures that are projected to exceed $1 million dollars for large utilities and $250,000 dollars for small utilities (if available). II. MRP Requirements A. Rate Base 1. Provide a schedule that shows all components of Rate Base for each year of the MRP. 2. Provide planned capital expenditures that will be incurred related to maintenance of the system of the utility's infrastructure over the MRP period including, but not limited to, for load driven infrastructure installations or upgrades, customer service, aging infrastructure, resilience, reliability, safety, operations, preventive maintenance, corrective maintenance, process improvement, and other specified categories. For each category provide the following information: a. The utility's need/rationale for the investments; b. Projected quantitative and qualitative benefits that will be accrued annually from the investments; and c. A complete list of the standards or regulations (e.g., COMAR, PHMSA, DOT, OSHA, EPA, Utility's internal standards, etc.) the investments support. 3. Provide a breakdown of projected assets to be completed by year for each year of the MRP. a. Provide total dollars to be incurred by program for each year of the MRP. b. Provide a description of significant items of construction by program for each year of the MRP. c. Identify expected benefits to accrue from the proposed construction.

Standard Filing Requirements	Future Test Year Filing Requirements
	4. Provide the basis and methodology used to develop forecasted construction components included in each year of the MRP and a comparison to the HTY. 5. Provide the basis and methodology used to develop negative attributes of Rate Base included in each year of the MRP and compare those to the HTY. 6. Provide the basis for any claim of Cash Working Capital reflected in each year of the MRP. 7. Provide actual capital expenditures incurred related to maintenance of the system of the utility's infrastructure over the last 3 annual periods including, but not limited to, load driven infrastructure installations or upgrades, customer service, aging infrastructure, resilience, reliability, safety, operations, preventive maintenance, corrective maintenance, process improvement, and other specified categories. For each category provide the following information. 8. Provide forecasted capital expenditures for each year of the MRP. a. A statement of the projected date on which and conditions under which each investment will become "used and useful"; and b. A statement of the projected date on which the actual costs of each investment will be considered "known and measurable." 9. Provide actual infrastructure projects constructed during the HTY and over the last 3 annual periods in regard to expansion or new load, detailing the following: a. Breakdown of capital expenditures by year; and b. Number of new customers or meters connected by class in regard to the construction. 10. Provide the projected cost of expansion projects designed to connect new load: a. Provide the projected costs of investments by year; and b. Provide the projected new load to be connected from the proposed new construction. 11. Provide appropriate referenced work papers that document and support each component of the forecasted Rate Base for each year of the MRP. 12. Provide the actual capital structure on a permanent capitalization basis for the HTY. B. Operating Revenue

Standard Filing Requirements	Future Test Year Filing Requirements
	1. Provide a schedule of operating revenues by type (distribution, late payment, miscellaneous, etc.) for each month of the HTY and by rate class. a. Number of customers per tariff schedule by month; b. Total sales volume by month and tariff schedule class; c. Total utility revenues by month; d. Penalties and miscellaneous revenues by month; e. Adjustments to revenue; and f. Other Revenues. 2. Provide a schedule that provides Operating Revenue for each year of the MRP as follows: a. Number of customers served by year by Tariff Schedule; b. Sales volume by Tariff Schedule by year; and c. Non-sales revenues by type by year. 3. Provide the methodology for determining growth in customers, sales revenues, and sales units by class for each year of the MRP per stochastic forecast requirements. 4. Provide distribution/delivery type activities without the sale of commodity. If commodity revenues are reflected, provide a complete discussion as to methodology used to derive forecasted commodity revenues and costs. 5. Provide actual distribution/delivery revenues by type for each tariff class for the HTY and the 4 prior 12-month periods. 6. Provide operating income for: a. HTY; b. Pro forma normalized HTY; and c. Each year of the MRP. 7. Provide appropriately referenced work papers that document and support distribution / delivery revenues, including both sales and non-sales based revenues, by year for each year of the MRP. C. Operating Expenses 1. Provide monthly operating expenses by account (USoA) for the HTY and the 4 preceding 12-month periods. 2. Provide forecasted expenses by component and functional category for each year of the MRP as follows: a. Non-Labor costs b. Labor costs c. Labor-related costs (i.e., pension, benefits, etc.) d. Maintenance costs e. Taxes Other Than Income f. State and Federal Income Taxes

Standard Filing Requirements	Future Test Year Filing Requirements
	g. Other 3. Provide the methodology and basis for the development for each forecasted component by year for each year of the MRP and indicate how said forecast compares to the HTY. 4. Provide detailed data that shows actual operating costs for the prior 4-annual periods in a format consistent with the forecasted information filed. 5. Provide appropriate referenced work papers that document and support each element of operating costs for each year of the MRP. D. Rate of Return 1. Provide the actual return earned from operations during the HTY under present and pro forma rates. 2. Provide the actual capital structure on a permanent capitalization basis for the HTY. 3. Provide the actual capital structure on a total capitalization basis for the HTY. 4. Provide a schedule that shows utility long term debt ratio at the end of the HTY. 5. Provide a schedule that shows projected capital requirements for each year of the MRP and the methods used to meet those requirements. 6. Provide the projected capital structure and related long-term debt and common equity for each year of the MRP. 7. Provide a discussion of planned retirements or refinancing of current debt to be reflected in the MRP capital structure. 8. Provide a schedule that discusses planned utility common equity offerings or other changes such as dividends or equity infusions during the rate effective period of the MRP, if applicable. 9. Provide current utility bond rating reports over the prior two calendar periods. 10. Provide copies of presentations prepared by or on behalf of the utility regarding the financial health/status of the utility over the last 2 years. E. Cost of Service and Rate Design 1. Provide a Class Cost of Service Study showing the rate of return under the present tariffs for all customer classifications for the HTY with adjustments to normalize the HTY in working format (unlocked with all formulae intact) in Microsoft Excel. The study should include a summary of the allocated measures of value, operating revenues, operating expenses,

Standard Filing Requirements	Future Test Year Filing Requirements
	and net return for each of the customer classifications at present rates. a. Provide testimony describing the methodology of the Class Cost of Service Study. b. Provide a description and back-up calculations for all allocation factors. c. Provide the Class Cost of Service Study or a version of the Class Cost of Service Study using single year Non-Coincident Peak demand allocator(s) based on the HTY. More than one Class Cost of Service Study may be filed. d. Provide for each customer class an exhibit of ten previous years of data for: i. maximum coincident peak demand with date and hour of peak, if available; ii. non-coincident peak with data and hour of peak; iii. sum of maximum customer demand; and iv. billed consumption by class. v. To the extent that this information is not available, please explain why. 2. If necessary, provide a Jurisdictional Cost of Service Study for the HTY in a working format (unlocked with all formulae intact) in Microsoft Excel. 3. Provide an electronic spreadsheet in a working format (unlocked with all formulae intact) in Microsoft Excel, that supports the development of each rate or charge to be assessed during each year of the MRP. 4. Provide a Bill Frequency Analysis for each rate and tariff. The analysis should include the rate schedule and block interval, the number of bills at each interval, the cumulative number of bills at each interval, the units of consumption at each interval, the accumulation of billed units of consumption and billed kW, if applicable, at each interval, and the revenue at each interval for both the present rate and proposed rates. The analysis should show only those revenues collected from the basic tariff. 5. Provide cost support for customer or system charges reflected in rates for each year of the MRP. 6. Provide a cost analysis supporting demand charges for all tariffs which contain demand charges. Provide the actual demands for each tariff schedule for the HTY and 3 prior

Standard Filing Requirements	Future Test Year Filing Requirements
	annual periods. Provide the methodology used for forecasting demand for each tariff schedule. 7. Provide a tabulation of base rate bills for each rate schedule comparing the existing rates to proposed rates. The tabulation should show the dollar difference and the percent increase or decrease. F. Forecasted Data 1. Provide the following information regarding each discrete forecast: a. five years of historic data for each discrete forecast in the MRP, if available; b. the projected amount subject to the discrete forecast applicable to each year of the MRP; c. the justification and basis for each discrete projection or forecast method used in each year of the MRP; d. the rationale for a change in the methodology used to develop each projection; and e. an electronic spreadsheet (formulae intact) that supports the development of each forecast used or relied upon. 2. Provide the following information related to stochastic forecasts used in the MRP: a. Billing determinant forecasts should be based on weather normalized data. b. Discussion and narrative that outlines the information on the methodology used that underlie each forecast: i. Description of method used (e.g. linear regression); and variables used or reflected in the model; ii. Basis for methodology; iii. Other methods reviewed and the reason(s) each were not used; and iv. Provide the forecast in Microsoft Excel with all formulae intact, if performed in Excel. c. If the forecast is performed in software other than Excel (e.g. R, SAS, STATA, etc.): i. Provide access to software to validate output from the model; ii. Provide parties with a complete understanding of the models used. In addition, provide Staff and intervenors with the software and training or expertise such

Standard Filing Requirements	Future Test Year Filing Requirements
	that Staff and intervenors can run the software. iii. If access to software is restricted by third-party vendors provide alternative scenarios for parties as well as the basis for the restriction. iv. Provide all input data used in the software in Excel. d. For forecasts of billing determinants, provide at least 10 years of monthly historical data in Excel for sales (units of consumption) and demand (units of demand) data under both billed and weather normalized historical data and provide historic customer count data, not billed customer data. To the extent 10 years of data is not available, please explain why. e. For all other stochastic forecasts, the utility should provide at a minimum a statistically significant amount of historical data as a basis for forecasts and all data and methodologies in open format for review. III. Reporting A. Project Lists 1. Provide a Project List that coincides with construction spending previously provided at the Program/category level at least 30 days, and preferably 60 days, prior to the implementation of rates for MRP. 2. The Project List should itemize construction expenditures by category - for load driven infrastructure installations or upgrades, customer service, aging infrastructure, resilience, reliability, safety, operations, preventive maintenance, corrective maintenance, process improvement, and other specified categories. 3. Provide a description of significant items and rationale for each item. $1,000,000 for large utilities and $250,000 for small utilities. a. The utility's need/rationale for the investments; b. The current and future quantitative and qualitative benefits that will be accrued annually from the investments; c. A complete list of the standards or regulations (e.g., COMAR, PHMSA, DOT, OSHA, EPA,

Standard Filing Requirements	Future Test Year Filing Requirements
	utility's internal standards, etc.) the investments support. Note: Standards should reference a utility's own internal planning or operating standards. d. A statement of the projected date on which and conditions under which each investment will become "used and useful"; and e. A statement of the projected date on which the actual costs of each investment will be considered "known and measurable." B. Updates on Construction 1. Provide a mid-year report, to be filed within 60 days after the mid-point of the rate-effective period, reflecting the status of construction projects, and changes thereto, included in the Project List. 2. Status of construction projects; 3. Provide actual cost of in-service projects and any estimated remaining costs; and 4. Notification of changes (additions or deletions) from original forecast noting: a. Reason(s) for changes in assets reflected in the Project List; b. Reason(s) for Project List variances in spend from original forecast; and c. Whether the Company plans to construct/implement the project in the following years during the MRP. C. Variance Analysis 1. Not more than 90 days after the conclusion of an annual period of a Company charging rates based on an MRP shall provide a variance analysis. 2. The report shall detail differences between forecasted and actual components of Rate Base (at the project level for plant) and Actual components of Operating Income (e.g. revenue, O&M Expense, Depreciation and Amortization Expense, Taxes other than Income, and Income Taxes) from the MRP. 3. The utility should provide an explanation for variances that meet threshold variance levels. a. Large utilities should provide appropriate discussion detailing variances in components of Rate Base (at the project level for plant) and components of Operating Income (e.g.

Standard Filing Requirements	Future Test Year Filing Requirements
	revenue, O&M Expense, Depreciation and Amortization Expense, Taxes other than Income, and Income Taxes) of 10% from the original forecast with a dollar amount of at least $1 million. b. Small utilities should provide appropriate discussion detailing variances in components of Rate Base (at the project level for plant) and components of Operating Income (e.g. revenue, O&M Expense, Depreciation and Amortization Expense, Taxes other than Income, and Income Taxes) of 10% from the original forecast and are equal to or greater than 0.5% of operating costs. **Planned Capital Spending** • Provide sufficient data on planned capital spending: ○ Project-level data for the first year of the rate-effective period, and program level data for each additional year of the MRP. ○ Project-level data for large capital expenditures for each year of the MRP ($1 million or 0.5% of the utility's annual capital budget, whichever is less). ○ File updated project list data. **Cost of Capital** • ROE and capital structure will be based on permanent capitalization and set for the duration of the MRP. **Cost of Service Study** • Both the class and JCOSS should be based on historic data and set for the duration of the MRP. **Billing Determinants and the BSA** • Use forecasted billing determinants. • Use a bill stabilization adjustment or similar mechanism to true up revenues for actuals. **"Stay Out" and "Off Ramp" Provisions** • Establish a "stay out" provision (the utility may not file a new rate case during the rate-effective period where the proposed new rates would take effect during the effective period) subject to an "off ramp" in the event of extraordinary circumstances outside the control of the utility

Standard Filing Requirements	Future Test Year Filing Requirements
	that call into question whether the existing rates are just and reasonable or threaten the fiscal solvency of the utility. **Reconciliation** • Reconciliation of the utility’s costs will be conducted by three distinct means: (1) an annual information filing, (2) a consolidated reconciliation and prudency review in a subsequent rate case, and (3) a final reconciliation and prudency review after the conclusion of the rate-effective period. • The commission adopted the asymmetrical method for returning over- and under-collections of prudent expenditures. For any over- or under-collection found during the final reconciliation at the conclusion of the MRP, the revenue difference shall be placed into a regulatory asset/liability and paid/repaid via a rider according to the authorized MRP rates previously in effect.

Michigan

Standard Filing Requirements	Future Test Year Filing Requirements
MCLS § 460.6a(1) permits a utility to select a projected test year. Each application, whether a historical test year or a projected test year is used, shall comply with the Rate Case Filing Requirements, https://www.michigan.gov/documents/mpsc/Rate_Case_Filing_Requirements_597275_7.pdf.	Per Rate Case Filing Requirements, (https://www.michigan.gov/documents/mpsc/Rate_Case_Filing_Requirements_597275_7.pdf), if a utility elects to use a projected test year, projected costs and revenues for the projected test year which deviate from actual costs and revenues in the most recent historical 12-month period shall be identified, and any such deviations shall be described and explained. The utility shall also provide the following historic test year information and projected test year information: **Historical Year Exhibits** • Revenue Deficiency (Sufficiency) • Historical Financial Metrics • Rate Base • Utility Plant • Depreciation Reserve and Other Deductions • Working Capital • Adjusted Net Operating Income • Revenue Conversion Factor • Historical Operating Revenue • Historical Fuel and Purchased Power/Cost of Gas Sold • Historical Operation and Maintenance Expenses • Depreciation and Amortization Expenses • General Taxes • Federal Income Taxes • State Income Taxes • Other (or Local) Taxes • Allowance for Funds Used During Construction • Rate of Return Summary • Cost of Long-Term Debt • Cost of Short-Term Debt • Cost of Preferred Stock • Cost of Common Shareholders' Equity • Sales, Load and Customer Data **Projected Test Year Exhibits** • Projected Revenue Deficiency (Sufficiency) • Projected Financial Metrics

Standard Filing Requirements	Future Test Year Filing Requirements
	• Projected Rate Base • Projected Utility Plant • Projected Accumulated Provision for Depreciation • Projected Working Capital • Projected Capital Expenditure Summary and Supporting Exhibits • Projected Net Operating Income • Revenue Conversion Factor • Projected Sales Revenue • Projected Fuel and Purchased Power/Cost of Gas Sold • Projected Operation and Maintenance Expenses • Projected Depreciation and Amortization Expenses • Projected General Taxes • Projected Federal Income Taxes • Projected State Income Taxes • Projected Other (or Local) Taxes • Projected Allowance for Funds Used During Construction • Projected Rate of Return Summary • Cost of Long-Term Debt • Cost of Short-Term Debt • Cost of Preferred Stock • Cost of Common Shareholders' Equity • Sales, Load and Customer Data • Projected Cost of Service Allocation Study • Summary of Present and Proposed Revenues • Detail of Present and Proposed Revenues • Comparison of Present and Proposed Monthly Bills • Proposed Tariff Sheets

Minnesota

Standard Filing Requirements	Future Test Year Filing Requirements
Minn. R. 7825.2400 and 7825.3100 allow a utility to file any test year consisting of a 12-consecutive-month period used for evaluating a need for a change in rates. Generally, utility petitions for a general rate increase must include the information set forth in Minn. Stat. §§ 216B.03 – 216B.23 and Minn. R. 7825.3200 – 7825.4400. *See also* General Rate Case. The requisite filing information includes, but is not limited to, the following: • A utility filing for a change in rates shall serve notice to the commission at least 90 days prior to the proposed effective date of the modified rates. Such notice shall include the items prescribed below for: A. general rate changes: 1) proposal for change in rates as prescribed in part 7825.3500; 2) modified rates as prescribed in part 7825.3600; 3) expert opinions and supporting exhibits as prescribed in part 7825.3700; 4) informational requirements as prescribed in parts 7825.3800 to 7825.4400; and 5) statement indicating the method of insuring the payment of refunds as prescribed in part 7825.3300; B. miscellaneous rate changes: 1) proposal for change in rates as prescribed by part 7825.3500; 2) substantiating documents and exhibits supporting the change requested; 3) modified rates as prescribed in part 7825.3600; and 4) statement indicating the method of insuring the payment of refunds as prescribed in part 7825.3300. (Minn. R. 7825.3200) • Expert opinions and supporting exhibits shall include written statements, in question and answer format, together with supporting exhibits of utility personnel and other expert witnesses as deemed appropriate by the utility in support of the proposal. At a minimum, expert opinions shall include a statement by the chief executive officer or other designated official in support of the proposal. Supporting exhibits may be the same as those prescribed by parts 7825.3800 to 7825.4400 or may make reference where appropriate to the information requirements prescribed by parts 7825.3800 to 7825.4400. (Minn. R. 7825.3700)	If a utility utilizes a FTY period in its rate case filing, it must show that the proposed test year matches revenue and expenses as well as a reliable projection of future operating conditions in addition to the standard filing requirements. 1979 Minn. PUC LEXIS 12, at 9 (Minn. P.U.C. April 9, 1979). The period selected must also bear a reasonable relationship to the available historic data and the filing date. 1990 Minn. PUC LEXIS 199, 115 P.U.R.4th 308 (Minn. P.U.C. August 27, 1990).

• A jurisdictional financial summary schedule as required by part 7825.3800 shall be filed showing: A. the proposed rate base, operating income, overall rate of return, and the calculation of income requirements, income deficiency, and revenue requirements for the test year; B. the actual unadjusted average rate base consisting of the same components as the proposed rate base, unadjusted operating income, overall rate of return, and the calculation of income requirements, income deficiency, and revenue requirements for the most recent fiscal year; and C. the projected unadjusted average rate base consisting of the same components as the proposed rate base, unadjusted operating income under present rates, overall rate of return, and the calculation of income requirements, income deficiency, and revenue requirements for the projected fiscal year. (Minn. R. 7825.3900) • The following rate base schedules as required by part 7825.3800 shall be filed: A. A rate base summary schedule by major rate base component (e.g. plant in service, construction work in progress, and plant held for future use) showing the proposed rate base, the unadjusted average rate base for the most recent fiscal year and unadjusted average rate base for the projected fiscal year. The totals for this schedule shall agree with the rate base amounts included in the financial summary. B. A comparison of total utility and Minnesota jurisdictional rate base amounts by detailed rate base component showing: 1) total utility and the proposed jurisdictional rate base amounts for the test year including the adjustments, if any, used in determining the proposed rate base; 2) the unadjusted average total utility and jurisdictional rate base amounts for the most recent fiscal year and the projected fiscal year. C. Adjustment schedules, if any, showing the title, purpose, and description and the summary calculations of each adjustment used in determining the proposed jurisdictional rate base. D. A summary by rate base component of the assumptions made and the approaches used in determining average unadjusted rate base for the projected fiscal year. Such assumptions and approaches shall be identified and quantified into two categories: known changes from the most recent fiscal year and projected changes. E. For multijurisdictional utilities only, a summary by rate base component of the jurisdictional allocation factors used in	

allocating the total utility rate base amounts to the Minnesota jurisdiction. This summary shall be supported by a schedule showing for each allocation factor the total utility and jurisdictional statistics used in determining the proposed rate base and the Minnesota jurisdictional rate base for the most recent fiscal year and the projected fiscal year. (Minn. R. 7825.4000)

- The following operating income schedules as required by part 7825.3800 shall be filed:
  A. A summary schedule of jurisdictional operating income statements which reflect proposed test year operating income, and unadjusted jurisdictional operating income for the most recent fiscal year and the projected fiscal year calculated using present rates.
  B. For multijurisdictional utilities only, a schedule showing the comparison of total utility and unadjusted jurisdictional operating income statement for the test year, for the most recent fiscal year and the projected fiscal year. In addition, the schedule shall provide the proposed adjustments, if any, to jurisdictional operating income for the test year together with the proposed operating income statement.
  C. For investor-owned utilities only, a summary schedule showing the computation of total utility and allocated Minnesota jurisdictional federal and state income tax expense and deferred income taxes for the test year, the most recent fiscal year, and the projected fiscal year. This summary schedule shall be supported by a detailed schedule, showing the development of the combined federal and state income tax rates.
  D. A summary schedule of adjustments, if any, to jurisdictional test year operating income and detailed schedules for each adjustment providing an adjustment title, purpose and description of the adjustment, and summary calculations.
  E. A schedule summarizing the assumptions made and the approaches used in projecting each major element of operating income. Such assumptions and approaches shall be identified and quantified into two categories: known changes from the most recent fiscal year and projected changes.
  F. For multijurisdictional utilities only, a schedule providing, by operating income element, the factor or factors used in allocating total utility operating income to Minnesota jurisdiction. This schedule shall be supported by a schedule which sets forth the statistics used in determining each

jurisdictional allocation factor for the test year, the most recent fiscal year, and the projected fiscal year. (Minn. R. 7825.4100) • The following rate of return cost of capital schedules as required by part 7825.3800 shall be filed: A. A rate of return cost of capital summary schedule showing the calculation of the weighted cost of capital using the proposed capital structure and the average capital structures for the most recent fiscal year and the projected fiscal year. This information shall be provided for the unconsolidated parent and subsidiary corporations, or for the consolidated parent corporation. B. Supporting schedules showing the calculation of the embedded cost of long-term debt, if any, and the embedded cost of preferred stock, if any, at the end of the most recent fiscal year and the projected fiscal year. C. Schedule showing average short-term securities for the proposed test year, most recent fiscal year, and the projected fiscal year. (Minn. R. 7825.4200) • The following rate structure and design information as required by part 7825.3800 shall be filed: A. A summary comparison of test year operating revenue under present and proposed rates by customer class of service showing the difference in revenue and the percentage change. B. A detailed comparison of test year operating revenue under present and proposed rates by type of charge including minimum, demand, energy by block, gross receipts, automatic adjustments, and other charge categories within each rate schedule and within each customer class of service. C. A cost-of-service study by customer class of service, by geographic area, or other categorization as deemed appropriate for the change in rates requested, showing revenues, costs, and profitability for each class of service, geographic area, or other appropriate category, identifying the procedures and underlying rationale for cost and revenue allocations. Such study is appropriate whenever the utility proposes a change in rates which results in a material change in its rate structure. (Minn. R. 7825.4300) • The following supplemental information as required by part 7825.3800 shall be filed: A. Annual report to stockholders or members including financial statements and statistical supplements for the most recent fiscal year. If a utility is not audited by an independent public accountant, unaudited financial statements will satisfy this filing requirement.	

B. For investor-owned utilities only, a schedule showing the development of the gross revenue conversion factor. C. For cooperatives only, REA Form 7, Financial and Statistical Report for the last month of the most recent fiscal year. D. For cooperatives only, REA Form 7A, Annual Supplement to Financial and Statistical Report. E. For REA cooperatives only, REA Form 325, Financial Forecast. (Minn. R. 7825.4400) • Upon review of a utility's notice of a change in rates or subsequent thereto, the commission may request a utility to provide additional information to supplement the information prescribed by parts 7825.3800 to 7825.4400 within a reasonable time as determined by the commission. (Minn. R. 7825.4500) • The commission may waive any requirement contained in parts 7825.3100 to 7825.4400, upon written application, for good cause shown. (Minn. R. 7825.4600) • Filing schedules, rules, and service agreements as detailed in Minn. Stat. § 216B.05 • Monthly reports as detailed in Minn. Stat. § 216B.091 • Applicable accounting documentation as detailed in Minn. Stat. § 216B.10 • Supporting documentation for considerations listed in Minn. Stat. § 216B.16 • Standardized contracts for qualifying facilities as required by Minn. Stat. § 216B.1613 • Electric vehicle charging tariff documentation as detailed in Minn. Stat. § 216B.1614 • Documents supporting recovery of electric utility infrastructure costs as required by Minn. Stat. § 216B.1636	

New Mexico

<table>
<tr><th>Standard Filing Requirements</th><th>Future Test Year Filing Requirements</th></tr>
<tr><td>N.M. Code R. § 17.9.530.7(S) states that an applicant utility may adopt either a historical test year period or a future test year period.

For utilities that are filing seeking new rates, the general information required by N.M. Code R. § 17.1.2.10(B) must be provided.</td><td>For utilities adopting a future test year period, the following additional requirements must be met:
The rate application shall include:
A base period;
An adjusted base period;
A future test year period; and
Verifiable information for the linkage data to allow commission staff and intervenors to assess the validity of the information contained in the future test year period described in Sections 15, 16, 17 and 18 of this rule;
All filed data and all data provided in response to discovery shall specify whether the amounts provided are total, jurisdictional, or based on some other identified and described method. N.M. Code R. § 17.1.3.12.
The rate application shall present operating results and financial data that are prepared in the normal course of business for the three years preceding the base period. N.M. Code R. § 17.1.3.13.
The required data shall be accompanied by testimony and exhibits explaining and justifying quantities, assumptions, expectations, activity changes, etc. and verifying that the amounts used to support the future test year period are the utility’s most recently available data. N.M. Code R. § 17.1.3.14.
The base period, adjusted base period and future test year period, including rate base, shall be presented in conformity with the applicable [Uniform System of Accounts] prescribed by commission rule. N.M. Code R. § 17.1.3.15.
Base period, adjusted base period, linkage data, and future test year period required data:
<u>Revenues:</u> Revenues shall be detailed by the accounts prescribed in the applicable commission rate classes by month. The utility shall also provide a breakdown of sales revenue by service classification and related volumes. For electric, water and sewer utilities, as has been the history in New Mexico, base period revenue shall not be weather normalized.
<u>Operating expenses:</u> Operation and maintenance expenses shall be broken down at least by USOA accounts and elements of cost, on both a total company and jurisdictional basis. In providing linkage data, the utility shall provide summary information using the future test year period</td></tr>
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Standard Filing Requirements	Future Test Year Filing Requirements
	jurisdictional allocators to provide a reasonable approximation of jurisdictional amounts for appropriate comparison purposes. 1) The USOA accounts shall be further subdivided to the level necessary to identify the appropriate cost drivers and adequately demonstrate where the variations between base period and future test year period occur. 2) Each subdivision-level estimate shall then be detailed into elements of cost. 3) Any expenses for which the utility is not seeking recovery or which are excluded from recovery by the commission's data rules or commission order shall be clearly identified. 4) Depreciation, operating taxes and income taxes shall be detailed in schedules breaking these items down into sufficient detail to be useful for making projections. ○ **Rate base:** Rate base shall be presented on both a total company and jurisdictional basis. 1) For a future test year period that begins at least 12 months after the end of the base period, the average rate base shall be used, utilizing the projected 13-month average of the future test year period. In providing linkage data, the utility shall provide summary information using the future test year period jurisdictional allocators to provide a reasonable approximation of jurisdictional amounts for appropriate comparison purposes. 2) Rate base shall be shown in the detail required by the commission's data rules for base period presentations. 3) Major plant additions and retirements from the end of the base period shall be separately identified, indicating actual or estimated in-service dates. ○ **Cost of capital:** 1) The required information shall be supplied at least for the base period, the linkage data, the future test year period and the adjusted base period. 2) There shall also be comparable data for two subsequent calendar years; for example, if the future test year period ended December 31, 2010, projections shall be made for calendar years 2011 and 2012 ("forward-looking data").

Standard Filing Requirements	Future Test Year Filing Requirements
	a) If the utility determines the forward-looking data needs to be protected to comply with SEC requirements, the filing shall clearly state the utility has made this determination. b) The forward-looking data shall be provided by the utility in discovery if requested to persons who have signed a confidentiality agreement in accordance with the protective order. 3) To ensure that a complete and useful record is compiled, the following information shall be submitted at the time of the filing: a) estimated short-term debt balances and available lines of credit; b) external financing requirements, including: i. projected issues of debt; and ii. preferred and common equity, including sources such as dividend reinvestment and employee stock purchase plans as well as public offerings; and c) projected capitalized ratios and a statement of the utility's objectives. 4) The equity and debt amounts for the future test year period shall be based upon an average calculated in the same manner as the rate base. 5) Estimates of interest and preferred dividend coverages shall be computed in accordance with the applicable bond indenture or certificate of incorporation. 6) The computations of ratios of earnings to fixed charges (or earnings to fixed charges and preferred dividends) normally found in SEC registration statements for public security issues shall be included. N.M. Code R. § 17.1.3.16. • The future test year period estimates shall be fully explained and linked to the historic base period and any linkage data. ○ For any material changes between base period and future test year period, cost drivers shall be separately identified, explained and justified as well as linked to the historical base period and any linkage data. 1) For example, for operation and maintenance expenses, changes in prices and in activity levels (e.g. number of employees, etc.) shall be fully explained

Standard Filing Requirements	Future Test Year Filing Requirements
	and separately detailed by USOA account and elements of cost (segregated between labor and non-labor) and, if budget estimates are used, referenced to budget documentation by cost center. 2) For revenues, taxes and rate base, an analysis of the change between the historical and forecast period shall be made that distinguishes between volume and cost/price changes to the extent practicable. 3) For non-plant items, any material change shall be separately identified, explained and justified. ○ All assumptions of changes in cost/price inputs because of inflation or other factors or changes in activity levels due to modified work practices or other reasons shall be separately developed. ○ Staff and other parties in rate cases should be able to retrace projections back to their historical source, or the new basis for the estimate should be fully understandable. ○ All assumptions, escalation factors, contingency provisions and changes in activity levels shall be quantified and properly supported. N.M. Code R. § 17.1.3.17. • The future test year period may be established by utilizing adjustments, forecasts, budgets or other reasonable methods; provided, however, that all future test year values, whether at the USOA account or sub-account level or at the cost center level, shall be fully described, justified, and supported through linkage data. ○ If budget estimates are used, the estimates shall still be fully supported, explained and justified in the context of this rule, with full budget process documentation. If a company uses a budget it shall: 1) substantiate how it derived its estimates, starting with the base period; and 2) the support provided shall allow staff and intervenors to evaluate the company's budget numbers in the future test period. ○ In addition, for each cost center if budget estimates are used or for each USOA account otherwise, future test year period expenditure estimates shall include side-by-side comparisons, with: 1) a column showing actual expenditures during the base period; 2) a column showing the estimated expenditures during the future test year period; 3) a column showing the variance between the two; and

Standard Filing Requirements	Future Test Year Filing Requirements
	4) a column providing an explanation (or a reference to the written testimony requirement under Subsection D of this section) for the differences between the base period data and the future test period estimates, including occurrences which took place in the linkage data. ○ Underlying the requirements contained in Subsection B of this section of this rule is the premise that estimated amounts frequently have origins in actual past amounts or in past experience. ○ In addition to the information required under Paragraph (4) of Subsection B of this section, material changes from base period to linkage data and future test year period amounts shall be fully explained in written testimony. N.M. Code R. § 17.1.3.18.

New York

<table>
<tr><th>Standard Filing Requirements</th><th>Future Test Year Filing Requirements</th></tr>
<tr><td>As of November 23, 1977, the New York Public Service Commission set forth a policy requiring FTY in lieu of HTY in Consolidated Edison Company of New York, Inc. Case 26821. Statement of Policy on Test Periods in Major Rate Proceedings at 2 (Nov. 23, 1977).

Standard filing requirements for a New York utility rate case can be found in 16 NYCRR §§ 61.3 – 61.10. See also Major Rate Case Process Overview.</td><td>The following requirements are specific to FTY periods as a result of the November 23, 1977 PSC statement:
Utilities, in their rate case filings, must include company operating results (along with normalizing adjustments) for a 12-month time period lapsing at the end of a calendar quarter starting no earlier than 150 days prior to the date of filing. Utilities must also include company projected company operating results for the new 12-month rate time period. Statement of Policy on Test Periods in Major Rate Proceedings at 4-5.
The Commission requests details encompassing both past test year results and forecasted expectations based on elements of cost in addition to testimony and exhibits justifying estimates, assumptions, calculations, etc. Id. at 5.
The latest 12-month operating period should be consistent with the applicable Uniform System of Accounts and contain the following detailed information (language taken verbatim from the Commission's Statement):
<u>Operating Revenues:</u> Operating revenues should be detailed by the accounts prescribed in our Uniform System of Accounts, by month. Where applicable, related volumes should also be shown for electric, gas, steam and water corporations. These corporations should also provide a breakdown of sales revenue by service classification and related volumes.
<u>Operating Expenses:</u> Operation and maintenance expenses should be broken down at least by functional groups. Those functional groups which are subdivided between operation and maintenance should be further subdivided for this purpose. Each subdivision should then be further subdivided by elements of cost which should at the minimum consist of payroll, outside vendors, important clearing accounts such as transportation, and all other elements of cost as one category. Under each functional group, accounts prescribed for largely homogeneous costs should be shown. Depreciation, operating taxes and income taxes should be supported by schedules breaking these items down into sufficient detail to be useful for making projections.
<u>Rate Base:</u> Rate base should be shown in the detail now provided for historical test year presentations. Major plant additions from the end of the historic period should be</td></tr>
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Standard Filing Requirements	Future Test Year Filing Requirements
	separately identified, indicating actual or estimated in-service dates. ○ **<u>Cost of Capital:</u>** To assure that a complete and useful record is compiled, the following information should be submitted at the time of the filing: A. A Source and Use of Funds Statement including: a) The latest available construction estimates with detail of major items and the AFC component. Any discrepancy between the amounts forecast and those included in the most recent Section 149-B filing should be explained. b) Internal sources of funds, e.g., depreciation accruals, retained earnings, deferred taxes, etc. The basis for the retained earnings estimate should be described, including the assumed return on common and payout ratio. c) Estimated short term debt balances, and available lines of credit. d) External financing requirements: projected issues of debt, preferred and common equity, including sources such as dividend reinvestment and employee stock purchase plans as well as public offerings. B. Projected capitalization ratios and a statement of the company's objectives. C. Estimates of interest and preferred dividend coverages computed in accordance with the applicable bond indenture or certificate of incorporation. Also, the computations of ratios of earnings to fixed charges (or earnings to fixed charges and preferred dividends) normally found in SEC registration statements for public security issues should be included. The requested information should be supplied at least for the annual period for which rates are to be set. It would also be desirable to have comparable data for two subsequent calendar years; for example, if the rate year ended June 30, 1978, projections might also be made for calendar years 1979 and 1980. Statement of Policy on Test Periods in Major Rate Proceedings at 5-7.

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	• The Commission states that forecasts should be based off the historical base. *See* Statement of Policy on Test Periods in Major Rate Proceedings at 7-8. • Commission staff should be able to retrace projections back to their historical source in their review. Statement of Policy on Test Periods in Major Rate Proceedings at 8. • All assumptions, escalation factors, contingency provisions and changes in activity levels should be quantified and properly supported. Statement of Policy on Test Periods in Major Rate Proceedings at 8.

Pennsylvania

Standard Filing Requirements	Future Test Year Filing Requirements
66 Pa.C.S § 315(e) allows a utility to utilize either a future test year or a fully projected future test year. General filing requirements for Pennsylvania rate cases are detailed in 66 Pa.C.S. §§ 1301.1, 1302, and 1307 as well as 52 Pa. Code §§ 53.52-.53.	The following additional requirements apply to FTY filings: • For utilities using a future test year: 1) In discharging its burden of proof the utility may utilize a future test year or a fully projected future test year, which shall be the 12-month period beginning with the first month that the new rates will be placed in effect after application of the full suspension period permitted under Section 1308(d) (relating to voluntary changes in rates). 2) Whenever a utility utilizes a future test year or a fully projected future test year in any rate proceeding and such future test year or a fully projected test year forms a substantive basis for the final rate determination of the commission, the utility shall provide, as specified by the commission in its final order, appropriate data evidencing the accuracy of the estimates contained in the future test year or a fully projected future test year, and the commission may after reasonable notice and hearing, in its discretion, adjust the utility's rates on the basis of such data. • Notwithstanding section 1315 (relating to limitation on consideration of certain costs for electric utilities), the commission may permit facilities which are projected to be in service during the fully projected future test year to be included in the rate base. (66 Pa.C.S. § 315(e))

Utah

Standard Filing Requirements	Future Test Year Filing Requirements
U.A.C. R746-700-10 through 23 allow for the utilization of both future test periods and non-forecasted test periods. General Utah rate case filing requirements are detailed in U.A.C. R746-700-20 through 23.	The following requirements are applicable to FTY filings in addition to the standard filing requirements: • Cases where the test period is first identified in the application: 1) If the test period used in the application is a future test period, in addition to the demonstration of adjustments to be made for the test period used by the applicant in the general rate case application, the applicant will make the same demonstration for the 12-month period ending on the last day of June or December, whichever is closest, following the filing date of the application if this alternative period does not have an end date beyond the test period used in the general rate case application. (U.A.C. R746-700-10.A.2) • If a fully or partially forecasted test period is used in the application, which forecasted test period was not previously approved by the Commission for the general rate case application, the following forecasted test period information shall be provided (the format of the forecasted test period data shall be comparable to the historical results of operation information): 1) Revenues, with details supporting the test period revenues including (as applicable): • Usage, per customer by customer class • Demand and energy usage • Assumptions used in the development of the revenue forecasts • Billing determinants, by customer class, used to calculate the forecast test period revenues • Charges, fees, and rates used in the forecast development • Contract changes or other specific changes anticipated in the forecast. 2) Operating Costs, using the same cost categories as used in the base period used for compliance with R746-700-10.A, with details supporting the test period operating cost information, including: • Forecasted costs relying on escalators or drivers will include the details of the base costs and the key drivers that impact the forecasted amount. If forecasted costs are not based on historical levels that have been inflated or escalated, the applicant shall

Standard Filing Requirements	Future Test Year Filing Requirements
	provide supporting documents in the most detailed level available. • The information will identify the index or rate of inflation applied to accounts, budget items or specific cost components that result in adjusted costs in the forecasted test period. Source documents supporting the index or rate of inflation applied will be identified and will be provided or made available. 3) Labor Costs shall be identified separately. The applicant will provide: • The actual most recent number of full-time equivalent employees and, separately, the forecasted number of full-time equivalent employees for the forecasted period. The most recent number of actual contract labor employees and the forecasted number of contract labor employees for the test period will also be provided as available and separately identified. The most recent number of actual union labor employees and the forecasted number of union labor employees for the test period will also be provided as available and separately identified. • The associated costs related to the full time equivalent labor and contract labor levels. Direct employees, contract employees, union and nonunion employees will each be provided separately. • Overtime costs, premiums, incentives, or other labor costs included in the forecast, with each provided separately. Union and nonunion costs shall be provided separately. • Any assumed salary and wage increases included in the projected labor costs will be identified. Any of the increases supported by a union contract will be so identified. • Pensions and benefits, overheads or other employee benefit costs that are included in the forecast period. Each of the separate employee benefit components will be separately identified (i.e., medical, dental, pensions, etc.) Any assumptions regarding projected increases in such costs caused by factors other than changes in full time employee levels will be identified and described, with supporting assumptions identified. • If projected increases in pension expense cause a material cost impact, at a minimum, the following

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	information should be provided for one year prior to the historical period through the test period: service cost, interest cost, expected return on assets, net amortization and deferral, amortization of prior service cost, and total net periodic pension cost. The information shall also include for each of the 12-month periods the expected long-term rate of return on assets, discount rate, salary increase rate, amortization of transition asset or obligation, percent of pension cost capitalized, minimum required contribution per IRS, maximum allowable contribution per IRS, and actual (or projected) contribution made to the trust fund. Also included shall be the projected year-end balance at the end of each of the 12-month periods for accumulated benefit obligation, projected benefit obligation, fair value of plan assets, and market related value of assets. 4) Capital Expenditures or additions. The applicant will provide capital expenditures detail, and changes affecting rate base, including: • The detail for the changes, beginning with the start of the historic period results of operation through the test period. The detail will include dollar amounts and in-service dates. • The detailed calculation of depreciation expense and accumulated depreciation impacts as a result of the capital expenditures affecting rate base. For depreciation expense, the information will include the balances by plant account or function, depending on how the projection is done, to which the depreciation rates are being applied and the respective depreciation rates being used, by account or function, depending on how the projection is done. • Interdependencies of capital expenditures to operation and maintenance items will be identified. • A list will be provided of all major capital additions to rate base individually exceeding $1,000,000 or 0.01% of total company net plant in service, whichever is greater for each year, beginning with the year prior to the historic periodic reported year through the test period. Projects under $1,000,000 shall be grouped in aggregate utilizing the utility's usual plant

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	categorizations. A brief description will be provided for each major capital addition in the list: i. exceeding 0.1% of total company net plant in service or $5,000,000, whichever is greater, for an electrical corporation, or ii. exceeding 0.1% of total company net plant in service or $1,000,000, whichever is greater, for a gas corporation. • Detailed calculation of plant retirements. 5) Regulatory Adjustments. The applicant will provide details of all the regulatory adjustments required in the filing: • Information for recurring regulatory adjustments, such as amortizations, indicating compliance with past Commission orders for any item included in the filing. • Separately, a reversing adjustment and the reasons for non-inclusion or departure from a Commission ordered practice or adjustments if the applicant does not wish to have them apply to the application. • Unless already included in unadjusted results, regulatory adjustment information will include disallowances from prior orders, implementation of accounting orders approved by the Commission, or other adjustments necessary to make the forecasted test period data acceptable for ratemaking in Utah. Each of the regulatory adjustments will be supported by prefiled testimony or a detailed description contained within the schedules. 6) Other Rate Base. Details of other rate base accounts shall be provided by the applicant. For other items of rate base, such as deferred debits, accumulated deferred income taxes, materials and supplies, miscellaneous rate base, customer advances, deferred credits, etc., the applicant shall provide information showing the 12-month period of the historical results of operations, and any changes, both debits and credits, to those amounts through the test period resulting in the projected amount included in the filing. The information shall provide descriptions of any adjustments and modifications made to the historical period amounts and assumptions included in the projections. For any accounts in which no change from the historical level is proposed, a description of why the amount is not forecasted to change shall be included.

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	7) Taxes. Forecasting methods, calculations and key assumptions used to adjust historical tax information to projected costs and results will be provided on a tax item basis (i.e., income, FICA, property taxes, etc.). (U.A.C. R746-700-20.C.) • Additional information for a general rate case application using a forecasted test period: 1) Revenue Requirement Information. • Forecasted test period data. A comparison of the Test Period data Results of Operations (RO) to the Base Year actual, unadjusted RO and adjusted RO on both a jurisdictional and total company basis. This is to be made available in a side-by-side comparison on a consistent basis by FERC Account. • Operating and Capital Budgets. A comparison of the utility's operating budget and capital budget to the actual results for the Base Year, the prior Historical Year, and To Date on a total company basis. This comparison is to be at the most detailed level available and provide available explanation for material variances. • Labor Costs. A comparison of budgeted labor costs and number of full-time equivalents to the actual labor costs and full-time equivalents by year for the Base Year and the prior Historical Year on a total company basis. These shall show separately, to the degree available, the direct labor costs, premiums, incentives, benefits and overhead costs. These shall show contract labor costs separately from direct labor costs, and union labor costs separate from nonunion costs. The information shall provide available explanations for material variances. • Workpapers. The information shall provide the forecast workpapers (including assumptions, spreadsheets and tests). • Forecasted Data - Revenue Requirement. i. Support and explanations for forecasted values, including Base Year starting values, adjustments made to the Base Year values and key drivers that impact the forecasts, together with supporting documents.

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	ii. Indices, inflation rates and escalation factors used in preparing forecasts, including supporting source documents. iii. A revenue requirement workbook that tracks all input data beginning with the Base Year through the Test Period. This will provide summarized revenue requirement sections of the jurisdictional allocation model for the Base Year, the Test Period and any intervening year. The workbook and summaries are to include, inter alia, billing determinants, rate base and capital structure, including dollar capitalization, for the specified Years. iv. Complete net power cost calculations for any intervening year between the Base Year and Test Period. • Models. Workable versions of Models utilized in determining or projecting rate case values, with formulae intact and source data included, along with available instructions and write-ups regarding use of the Model and written descriptions of the Model and its inputs. 2) Cost of Service Information • Forecasted Data - Class Cost of Service. Class cost of service data on a Utah allocated basis under all approved jurisdictional allocation methods for the Base Year and Test Period. • Forecasted Data - Rate Design. Test Period rate design data on a Utah allocated basis under all approved jurisdictional allocation methods used for reporting purposes. 3) Miscellaneous Information (U.A.C. R746-700-22.B-D) • Additional power costs information for a forecasted test period: 1) An electrical corporation that has included power costs in a forecasted test period shall also file with the Commission the following information or documents relating to its power cost projections with a general rate case application. An applicant will provide an index which identifies where in the application, testimony, exhibits, documents, information, data, etc. filed with the application the applicant has responded to and complied with these R746-700-23 rule requirements. The index may be presented in testimony, as a table embedded in testimony, as an exhibit to testimony, or in any other manner

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	so long as it is clearly identified. Contemporaneously with the filing of an application, an electrical corporation shall provide the following information and documents to the parties specified in R746-700-1.E.3, unless the information or document is already included in or with the application. 2) All information should be provided or available electronically and, in the case of Excel spreadsheets, with all formulas intact including all hierarchy of linked spreadsheets. The term "PCM" herein refers to any power cost model used by the utility, or any subsequent enhancements to or replacements of the power cost model used in the utility's last prior general rate case. The term "workpapers" means the documents used to develop the inputs to the PCM. This may include such items such as contracts, emails, white papers, studies, utility computer programs, Excel spreadsheets, word process documents, pdf and text files, computer programs, or any other data or documents relied upon to support the cost details in the application. If the inputs used in the PCM were developed from a document, such as a contract, provide the contract with the PCM inputs highlighted. 3) Power Cost Modeling Data: • Workpapers that show the source, calculations and details supporting the testimony, other exhibits and all PCM input data. The workpapers will include, at a minimum, copies of the net power cost report in Excel and the net power cost model database. • Identification of the time periods (Reference Period) used to determine input items (e.g., outage rates) in the PCM which are based upon an examination, average, etc. of a multi-year period. • Compilations of actual net power costs produced by the utility that were referenced in the testimony or exhibits, to the extent that actual power cost results are discussed or cited in the utility's testimony or exhibits. • A list and explanation of all modeling or logic changes or enhancements to the PCM that have been implemented since the last prior general rate case. This will include a statement of the direction and amount of change in net power costs resulting from each such change and documentation describing each Material change as well as PCM runs and workpapers quantifying the impacts of these changes.

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	• Access to or a copy of the PCM model used by the utility to compute power costs in the Test Period. • The latest documentation for the PCM. • The current topology maps in the PCM along with an explanation for all the differences that have been made to the topology since the last prior general rate case and an explanation of why the changes were made. Include supporting documentation, such as contracts resulting in changes to the transfer capabilities used in the PCM. • All documents, workpapers, data or other information used by the utility in determining, setting, or calculating any PCM input, constraint, etc., including, but not limited to, where applicable: i. market caps, ii. outage rates (planned and unplanned) including all backup data showing each outage (planned or unplanned, etc.) and duration (planned or unplanned) considered in the Reference Period, including NERC cause code, type of event, duration, energy lost, etc., iii. the date and a copy of any forward price curve used, showing monthly heavy load hour and light load hour, iv. short-term firm transactions (including short-term firm indexed transactions and swaps), each transaction or contract will have a designation as to its purpose (i.e., trading, arbitrage or balancing.), v. all contracts modeled in the PCM that were not included in or have been amended since the last prior general rate case, providing for each: o A copy of the contract (in pdf or electronic format, if available), and o input assumptions related to the contract, vi. all fuel cost inputs, vii. heat rate curves for each resource, including the derivation of the heat rate curves, viii. identification of each instance in which the utility changed any maximum capacities,

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	minimum up or down times or unit minimum capacities for thermal or hydro generators modeled in the PCM since the last prior general rate case, ix. each load adjustment, x. inputs for Qualifying Facility or QF contracts, xi. screens applied to restrict uneconomic dispatch of resources, xii. start up fuel costs, start up O and M costs and any other form of start up costs modeled, xiii. loss factor data used to develop the load forecast for the system and for each state for the most recent five calendar years and for the most recent five fiscal years; include a comparison of those loss factors to those that were used in developing loads for the PCM for the test period used in the case, xiv. the system level loss factors assumed in any PCM used in the most recent (or current) rate cases for any other jurisdiction in which the utility operates, xv. the actual generation of each coal, gas, hydro and wind generating unit modeled in the PCM for each month for the Reference Period, xvi. hourly generator logs for each wind, coal, gas and hydro unit modeled in the PCM for the Reference Period, xvii. the schedule for each generation unit's planned and actual outages for the test period, the most recent calendar year and the next four calendar years, xviii. hourly logs for all contracts modeled in the PCM, showing actual data (hourly sales or purchases) for the Reference Period, xix. the details of Short Term Firm and Non-Firm transmission used by the utility during the Reference Period. xx. for each of the transmission contracts whose costs are included in the PCM, identify the purpose of the transaction, why it is used and useful in the test period, the amount of capacity or type of transmission service it provides, and where the capacity or service

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	provided by this contract is modeled in the PCM, xxi. data for the Reference Period or for the most recent four years available for all third party transmission imbalance transactions that have been included in Short Term Firm or secondary transactions during that period, xxii. any links and other inputs for Short Term Firm (including any related to SP 15) and Non-Firm transmission modeling used in the PCM, xxiii. the hydro planned and unplanned outage rate, xxiv. to the extent that the utility uses any ramping adjustment in its case, information describing and detailing all ramping adjustments made (including all ramping energy assumed to be lost for each outage event modeled in the ramping analysis), xxv. the costs of wind integration as modeled in the PCM, and hedging contracts, already in place and those assumed for forecasting purposes. (U.A.C. R746-700-23)