

R1-32 FILING OF ANNUAL REPORTS BY PUBLIC UTILITIES

(This rule is not applicable to interexchange carriers, pursuant to Order Modifying Ceiling Rate Plan and Financial Reporting Requirements, Docket No. P-100, Sub 72, December 9, 1993, and to competing local providers, pursuant to Rule R17 2(j).)

(a) Pursuant to the provisions of G.S. 62-36 relating to annual reports by utilities, all public utilities doing business in the State of North Carolina and subject to regulation as to franchises, rates or services by the North Carolina Utilities Commission shall electronically file annual reports of the operations of said public utility as soon as possible after the close of the calendar year, but in no event later than the 30th day of April of each year for the preceding calendar year. Such annual reports shall be prepared on forms approved or furnished by the Utilities Commission for the respective utility services offered by such companies; to wit, the appropriate approved form respectively for electric service, telephone service, water service, sewer service, natural gas service, motor carriers of household goods, motor carriers of passengers, and common carriers by water. Where prescribed by the forms furnished or approved by the Commission, such public utilities shall make such annual reports in accordance with the classification of such utility as prescribed by the instructions for said forms; to wit, Class A, Class B, or Class C utility companies, or other classifications, for the respective utility services. All operating data, financial statistics, and other accounting and financial information required for said form shall be furnished in accordance with the respective Uniform System of Accounts prescribed for the said respective utility services, unless otherwise specifically provided by the Commission.

(b) All such annual reports shall show the utility's total operations. If the utility operates in other states in addition to North Carolina, the report shall also show separately stated either the utility's total operations in North Carolina or its total operations in intrastate commerce in North Carolina. Any utility which elects to separately state its total operations in intrastate commerce in North Carolina rather than its total operations in North Carolina shall include therein any interstate operations over which the Commission has rate-making jurisdiction.

(c) The separate statement of total operations in North Carolina or of total operations in intrastate commerce in North Carolina may be shown by supplementary addenda or by different colored insert pages in sequence to the report of total operations. The underlying basis for all separations and allocations used in obtaining the separate statement shall be given in sufficient detail to permit analysis thereof by the Commission.

(d) In the case of public utilities which file annual reports with federal agencies such as the Federal Energy Regulatory Commission, Federal Communications Commission, or Department of Transportation, a copy of said report to the federal agency will comply with this rule insofar as it requires a report of total company operations; provided all said copies shall contain supplementary addenda or different colored insert sheets in sequence showing the required separate statement of total operations in North Carolina or of total operations in intrastate commerce in North Carolina.

(e) The separate statement of total operations in North Carolina or of total operations in intrastate commerce in North Carolina shall show for the separately stated operations

- (1) The original cost of the utility's plant and equipment used therein,
- (2) The portion of the cost thereof which has been consumed by previous use recovered in depreciation expenses,
- (3) The gross revenues derived therefrom,
- (4) The operating and maintenance expenses, actual investment currently consumed through depreciation, and taxes attributable thereto, and
- (5) The net utility operating income derived therefrom.

(e1) In lieu of filing annual report forms furnished or approved by the Commission, or otherwise filing any other information as provided for in Sections (a) through (e) above, incumbent local exchange companies (ILECs) that are price regulated under G.S. 62-133.5(a), and any carrier electing regulation under G.S. 62-133.5(h), may instead satisfy all of their annual reporting obligations by providing the following as soon as possible after the close of the calendar year, but in no event later than the 30th day of April of each year for the preceding calendar year:

- (1) Publicly traded ILECs may provide the Commission with a link to their annual filings with the SEC;
- (2) ILECs that are not publicly traded may annually file copies of their audited financial statements with the Commission;
- (3) CLPs with COLR responsibilities that are publicly traded may provide the Commission with a link to their annual filings with the SEC; and
- (4) CLPs with COLR responsibilities that are not publicly traded may annually file copies of their audited financial statements with the Commission.

(f) Common carriers of passengers and household goods will be in compliance with the provisions of this rule by completing and electronically filing the annual report form prescribed by the Commission.

(g) In addition to filing FERC Form No. 1 as revised by the Federal Energy Regulatory Commission effective on February 5, 1982, for reports to be filed on or before April 30, 1983, and for reports filed thereafter, Electric Companies shall also electronically file the following financial schedules in addition to the revised FERC Form No. 1, or modify the revised FERC Form No. 1 schedules as follows:

- (1) The following schedules previously included in FERC Form No. 1 but not included in the revised FERC Form No. 1 shall continue to be filed in Revised Form No. 1 and assigned the page numbers indicated below:

Schedule Title	Page Number of Previous Form No. 1	Page Number To Be Assigned Revised Form No. 1
Investments	202	216
Accumulated provision for uncollectible accounts	204	219
Production fuel and oil stocks	209	218-A
Miscellaneous current and accrued assets	210	221
Preliminary survey and investigation charges	212	222
Deferred losses from disposition of utility plant	214-A	222-A
Unamortized loss and gain on reacquired debt	214-B	222-B
Miscellaneous current and accrued liabilities	224	262
Operating reserves	226	263
Investment tax credits generated and utilized	228	274
Gain or loss on disposition of property	300	305
Income from utility plant leased to others	301	306
Particulars concerning certain other income accounts	303	307
Extraordinary items	306	319
Plant acquisition adjustments and accumulated provision for amortization of plant acquisition adjustments	407	325
Sales of electricity — by communities	410-411	302-303
Lease rentals charged	421A-D	328A-D

- (2) The schedule entitled "Charges for Outside Professional and Consultative Services," which was Page 354 of previous Form No. 1 shall be filed as Page 324 of revised Form No. 1, but the previous \$10,000 limit may be increased to \$50,000.
- (3) For Page Numbers 102 and 250 of revised Form No. 1 the electric companies shall file the information requested by these schedules instead of making reference to Securities and Exchange Commission 10-K Report Form.
- (4) [REPEALED.]
- (5) A column (e) entitled "Increase or Decrease" shall be added to Pages 110-113 of revised Form No. 1.
- (6) Columns (c) through (j) of Pages 214C-D of previous Form No. 1 shall be added as Columns (c) through (j) of Page 224 of revised Form No. 1. Column (c) of Page 224 of revised Form No. 1 shall be changed to Column (k).

- (7) The information requested in instruction 1.B of Page 106 of previous Form No. 1 which was omitted from Page 106 of revised Form No. 1 shall continue to be provided on Page 106 of revised Form No. 1.
- (8) Page 337 of revised Form No. 1 shall be filed based on the instructions for Page 304 of previous Form No. 1.
- (9) Pages 350 and 351 of revised Form No. 1 shall be filed based on the instructions for Pages 353-353A of previous Form No. 1.
- (10) [REPEALED.]

Duke Energy Carolinas, LLC, and Duke Energy Progress, LLC (DEP), shall use their annual cost-of-service filings to meet the requirements of Sections (b) through (e) above but shall continue to file the following pages in their annual reports:

- (1) North Carolina Page 301 — Electric Operating Revenues (Account 400) Allocated to North Carolina Electric
- (2) North Carolina Page 304 — Sales of Electricity by Rate Schedule Allocated to North Carolina Electric
- (3) North Carolina Page 447A — Class A Electric Company Statistical Data
- (4) North Carolina Page 450 — Gross Annual Premiums Paid — NEIL Primary Nuclear Property Insurance

(NCUC Docket No. M-100, Sub 4, 7/21/65; 11/16/65; NCUC Docket No. M-100, Sub 75, 10/27/77; NCUC Docket No. E-100, Sub 45, 5/24/82; NCUC Docket No. T-100, Sub 32, 8/23/95; NCUC Docket No. R-100, Sub 4, 03/09/99; NCUC Docket No. P-100, Sub 72b, 01/02/04; NCUC Docket No. M-100, Sub 132, 11/03/04; NCUC Docket No. M-100, Sub 4, 6/30/11; NCUC Docket No. M-100, Sub 140, 12/03/13; NCUC Docket No. M-100, Sub 160, 3/30/2022.)