

### **515-3-1-.04 Annual and Monthly Reports and Other Filings. Amended.**

(1) **Annual Reports.** Each gas, electric light and power company, telephone company, telegraph company and radio utility shall keep and maintain the Uniform System of Accounts prescribed by the Commission for such companies, and file with the Commission on or before the last day of April of each year, a report of operations prepared in accordance therewith, and for the fiscal year immediately preceding. The report shall be sworn to by an officer of the company as a true and correct statement of the business and affairs of the company. Further, each such company having annual revenues over \$1,000,000 from utility operations regulated by the Commission shall file annual financial schedules certified by a certified public accountant (CPA) that the schedules were examined in accordance with generally accepted auditing standards and that the schedules are presented in accordance with generally accepted accounting principles. The financial schedules to be so filed with the Commission as a minimum are: Balance Sheet; Income Statement; Retained Earnings Statement; and Statement of Changes in Financial Position. The companies may substitute to the Commission their annual certified report to their stockholders, if any is so issued, for the financial schedules specified in this rule.

(2) **Monthly Reports.** Each gas company and electric light and power company shall file in the office of the Commission within thirty days after the last day of each month, a report, duly sworn to, showing the earnings and expenses of such company during such month.

(3) **Other Information to be Furnished When Required.** In addition to the foregoing, each of said companies shall furnish such other reports and information as the Commission may require from time to time.

(4) **Books, Etc., to be Produced.** Furthermore, it shall be the duty of each of said companies to produce for the inspection of the Commission any and all books, papers, contracts, agreements and other original records, of any character whatsoever, that may be in possession of said company, or within its power, custody or control, or copies thereof, as may be demanded and designated by the Commission.

Authority Ga. L. 1878-79, p. 125; 1907, pp. 72, 75; 1922, pp. 143, 144; 1950, p. 311; 1956, pp. 104, 105; 1970, p. 104, 1972, pp. 138, 439-466; 1973, pp. 200-220, 678; 1975, p. 406, Sec. 2.; Ga. L. 1978-79 as amended; Ga. L. 1975, pp. 404-412. **Administrative History.** Original Rule entitled "Annual and Monthly Reports" was filed on December 29, 1975; effective January 1, 1976, as specified by Ga. L. 1975, p. 411.

**Amended:** Rule amended by retitling "Annual and Monthly Reports and other Filings" and by the repeal of paragraph (1) and by the adoption of a new paragraph (1). Filed June 17, 1981; effective July 7, 1981.

**Amended:** F. May 5, 1989; eff. May 25, 1989.