

This rule was filed as NMPSC Rule 920.

**TITLE 17 PUBLIC UTILITIES AND UTILITY SERVICES**  
**CHAPTER 13 SEWER SERVICES**  
**PART 920 UNIFORM SYSTEMS OF ACCOUNTS AND ANNUAL REPORT FORMS FOR SEWER UTILITIES**

**17.13.920.1 ISSUING AGENCY:** New Mexico Public Service Commission [New Mexico Public Regulation Commission].  
[Recompiled 12/30/01]

**17.13.920.2 SCOPE:**  
[Recompiled 12/30/01]

**17.13.920.3 STATUTORY AUTHORITY:**  
[Recompiled 12/30/01]

**17.13.920.4 DURATION:**  
[Recompiled 12/30/01]

**17.13.920.5 EFFECTIVE DATE:**  
[Recompiled 12/30/01]

**17.13.920.6 OBJECTIVE:**  
[Recompiled 12/30/01]

**17.13.920.7 DEFINITIONS:**  
[Recompiled 12/30/01]

**17.13.920.8 [TABLE OF CONTENTS:]**  
A. Uniform Systems of Accounts [17.13.920.9 NMAC]  
B. Annual Report Forms [17.13.920.10 NMAC]  
C. Appendix Annual Report Forms for Sewer Utilities [17.13.920.11 NMAC]  
[Recompiled 12/30/01]

**17.13.920.9 UNIFORM SYSTEMS OF ACCOUNTS:** Under NMPSC Rule 920 [17.13.920 NMAC] regulated Class A, Class B and Class C sewer utilities as prescribed in NMPSC Rule No. 340 [17.3.340 NMAC] shall keep their financial records according to the NARUC, Uniform System of Accounts for its appropriate classification. Upon written request by a sewer utility, the Commission shall provide a copy of the NARUC Uniform System of Accounts.  
[Recompiled 12/30/01]

**17.13.920.10 ANNUAL REPORT FORMS:** Sewer utilities are required to file Annual Reports for every calendar year by April 30 of the next year. NMPSC Rule 920 [17.13.920 NMAC] provides that sewer utilities shall file Annual Reports in either of two (2) formats. Class A and Class B sewer utilities as defined in NMPSC Rule 910 [17.13.1 NMAC] shall file Annual Reports in the form provided by the Commission for Class A and Class B Sewer Utilities and included in the Appendix A to NMPSC Rule 920 [17.13.920 NMAC]. Class C sewer utilities as defined in NMPSC Rule 910 [17.13.1 NMAC] may file either an abbreviated Annual Report form provided by the Commission, included in the Appendix B to NMPSC Rule 920 [17.13.920 NMAC], or the form provided for Class A and Class B Sewer Utilities.  
[Recompiled 12/30/01]

**17.13.920.11 [APPENDIX:]** [Annual Report for Class A, Class B and Class C Sewer Utilities].  
[Recompiled 12/30/01]

**17.13.920.12 [HISTORY:** NMPSC Case No. 2277, order dated December 29, 1989, unless otherwise noted.]

[Recompiled 12/30/01]

**HISTORY OF 17.13.920 NMAC:**

Pre-NMAC History: The material in this part was derived from that previously filed with the Commission of Public Records-State Records Center and Archives.

NMPSC Rule 920, Uniform Systems Of Accounts And Annual Report Forms For Sewer Utilities, 12/29/89.

History of Repealed Material: [RESERVED]