

**7810.8620 JURISDICTIONAL FINANCIAL SUMMARY SCHEDULE.**

Subpart 1. **Test year data.** A general rate change notice must include a financial summary schedule for the test year. The financial summary schedule must be a one-page summary showing:

- A. the proposed rate base amount;
- B. the proposed rate of return;
- C. the proposed net operating income requirement;
- D. the net operating income under present rates; and
- E. the calculation of:
  - (1) the net operating income deficiency;
  - (2) the gross revenue deficiency;
  - (3) the gross revenue from present rates; and
  - (4) the gross revenue requirement.

Subp. 2. **Previous fiscal year data.** A general rate change notice must include a financial summary schedule for the previous fiscal year. The financial summary schedule of the previous fiscal year must be a one-page summary showing:

- A. the actual unadjusted average rate base consisting of the same components as the proposed test year rate base;
- B. the earned rate of return;
- C. the net operating income requirement;
- D. the unadjusted net operating income; and
- E. the calculation of:
  - (1) the net operating income deficiency;
  - (2) the gross revenue deficiency;
  - (3) the gross revenue from present rates; and
  - (4) the gross revenue requirement.

The operating income requirement must be calculated with the weighted cost of capital for the previous fiscal year as calculated in part 7810.8640, subpart 1, item B.

**Statutory Authority:** *MS s 216A.05; 237.06; 237.07; 237.075; 237.10; 237.57 to 237.64*

**History:** *16 SR 2163*

**Published Electronically:** *August 29, 2008*