

7810.8625 RATE BASE SCHEDULES.

Subpart 1. **Summary schedule.** A general rate change notice must include summary schedules containing:

- A. the proposed jurisdictional rate base by major rate base component such as:
 - (1) telephone plant in service, less accumulated depreciation reserve to show net investment in telephone plant in service;
 - (2) cash working capital;
 - (3) plant held for future use;
 - (4) short-term telephone plant under construction;
 - (5) materials and supplies; and
 - (6) deductions for capital not supplied by investors, such as accumulated deferred income taxes, pre-1971 unamortized investment tax credits, and customer deposits; and
- B. the unadjusted average jurisdictional rate base amounts for the previous fiscal year, for each major component.

Subp. 2. **Comparing rate base amounts.** A general rate change notice must include the following comparison schedules by detailed rate base component:

- A. a schedule showing unadjusted total company, unadjusted Minnesota company, and unadjusted jurisdictional rate base amounts for the test year;
- B. a schedule showing unadjusted jurisdictional amounts; Minnesota state borderline adjustments, if any; company proposed jurisdictional adjustments; and proposed jurisdictional rate base amounts for the test year; and
- C. a schedule showing unadjusted total company, unadjusted Minnesota company, and unadjusted jurisdictional rate base amounts for the previous fiscal year.

Subp. 3. **Adjustments.** A general rate change notice must include schedules listing the proposed adjustments included in subpart 2. The schedules must reflect the title and amount of each proposed adjustment and show the rate base components affected by the adjustment.

Subp. 4. **Interstate and jurisdictional factors.** A general rate change notice must include a schedule by rate base component, showing the separation factors used in separating the jurisdictional amounts for the test year and the previous fiscal year from the unadjusted Minnesota company rate base amounts.

Subp. 5. [Repealed, 26 SR 1438]

Subp. 6. **Assumptions and approaches.** If a projected test year is proposed, a general rate change notice must include a summary schedule, by major rate base component, of the assumptions made and approaches used in determining Minnesota company and jurisdictional average rate base for the test year.

Statutory Authority: *MS s 216A.05; 237.06; 237.07; 237.075; 237.10; 237.16; 237.57 to 237.64; 237.74*

History: *16 SR 2163; 26 SR 1438*

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