

7810.8675 OPERATING INCOME SCHEDULE.

Subpart 1. **Schedule.** The interim rate exhibits must include a schedule showing the development of the proposed jurisdictional operating income statement under present rates that reflects that the test year interim operating income statement has incorporated the applicable operating income statement adjustments or components allowed or required by the commission in the telephone company's most recent general rate change proceeding.

Subp. 2. **Written explanation.** An accompanying written explanation must also cite each operating income statement issue determined by the commission in the most recent general rate change proceeding, where it appears in the commission's order, and the adjustment the telephone company has made for each issue. If an adjustment is not made for an issue, the explanation must state the reason why an adjustment is not required.

Subp. 3. **Comparison schedule and explanation.** A schedule must be included comparing the following amounts:

A. the operating income statement under rates approved by the commission in the telephone company's most recent general rate change proceeding;

B. the corresponding operating income statement for the most recent fiscal year for which actual data is available before the test year; and

C. the proposed test year operating income statement for interim rates.

The company shall explain significant changes in dollar amounts for each comparison.

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

History: *16 SR 2163*

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