**Section 285.2000 Rate Base Instructions**

a) Account classifications. All utilities, as applicable, must comply with the Uniform System of Accounts approved by the Commission as 83 Ill. Adm. Code 415, 505, 605, 650, and 710.

b) Separate rate base schedules must be provided for each applicable service and for each service area for which separate tariffs exist (e.g., district, division, etc.) where a requested change in rates is being proposed.

c) All schedules shall reflect data for the 12 month periods ending on the same date as the ending date of the test year.

d) Information supporting the requested rate base shall be presented in a manner consistent with the methodology utilized to derive the rate base.

e) If a rate base component is derived from average data, the utility shall provide work papers that present all balances used to derive the rate base component.