**Section 285.2005 Schedule B-1: Jurisdictional Rate Base Summary by ICC Account**

a) Schedule B-1 shall present, by ICC Account with appropriate subtotals, data for the jurisdiction for which a rate increase is requested for the test year. Where rates are being sought for more than one applicable service or for more than one service area (e.g., district, division), a separate B-1 shall be provided for each utility service type and/or service area. Information provided shall include:

1) ICC Account number;

2) ICC Account description;

3) Amount included in the unadjusted test year jurisdictional rate base;

4) Amounts of any adjustments; and

5) Amount included in the pro forma jurisdictional balance.

b) The presentation of each rate base component shall include the unadjusted total company balance, the total of all adjustments to each rate base component, and the applicable service pro forma balance. The source for the unadjusted balance shall be the general ledger for a historical test year as defined in 83 Ill. Adm. Code 287 or the utility's forecast for a future test year as defined in 83 Ill. Adm. Code 287. The resulting jurisdictional pro forma balance shall represent that level of rate base investment attributable to the provision of services to jurisdictional customers.

c) The components of rate base shall include, but not be limited to, the following:

1) Gross utility plant in service at original cost;

2) Reserve for accumulated depreciation;

3) Net utility plant in service;

4) Other individual items comprising rate base separately listed, such as working capital, construction work in progress included in rate base, customer advances, and accumulated deferred income taxes; and

5) Total rate base.

d) All items shall be supported by schedules. If the item requires a schedule other than as described by the standard information requirements, a schedule shall be provided that includes the following:

1) Dollars involved by account; and

2) Reasons for additions or deletions to rate base.

e) If the rate base components of a future test year are not derived from average data for the test year or from monthly average data, provide work papers supporting Schedule B-1 that reflect the 13 month-end balances of all rate base items commencing with the month-end balance for the month prior to the beginning of the test year and ending with the month-end balance for the last month of the test year.