**Section 285.2055 Schedule B-7: Construction Work in Progress**

a) Provide information required by subsection (b) for each construction project included in Construction Work in Progress (CWIP) for the test year rate base that exceeds 5% of the total CWIP balance for the test year. If the CWIP project is not in rate base, the information is not required.

b) Information provided shall include:

1) Project number;

2) Description of project;

3) Direct costs of construction through the end of the test year;

4) Allowance for funds used during construction (AFUDC) or interest during construction (IDC) for telecommunications carriers capitalized through the end of the test year;

5) Other indirect costs through the end of the test year;

6) Total cost of construction project through the end of the test year; and

7) Amount included in the test year jurisdictional rate base.