**Section 285.2075 Schedule B-8.1: Materials and Supplies**

a) Each utility requesting a materials and supplies allowance in rate base shall provide the monthly balances used to derive the average balance of materials and supplies for each of the three consecutive years immediately preceding the test year and the test year.

b) Information provided shall include:

1) Month;

2) Balance of materials and supplies; and

3) Balance of accounts payable associated with materials and supplies.