**Section 285.2085 Schedule B-9.1: Detailed Listing of Balance Sheet Assets and Liabilities**

a) Provide information for the balance sheet asset and liability accounts associated with each component of accumulated deferred income taxes listed on Schedule B-9 for the test year.

b) Information provided shall include (If the future test year average plant-in-service is calculated using monthly balances, then provide the monthly balances for each component of accumulated deferred income taxes and compute the average based upon the monthly balances.):

1) The component of accumulated deferred income taxes listed on Schedule

B-9;

2) ICC Account number for the balance sheet asset or liability account associated with the component of accumulated deferred income taxes;

3) Utility's account number for the balance sheet asset or liability account associated with the component of accumulated deferred income taxes;

4) Beginning balance of the asset or liability;

5) Ending balance of the asset or liability;

6) Average balance (if a future test year is being used); and

7) An indication of whether each asset or liability is included in rate base.

c) For each asset or liability listed, provide as work papers supporting this schedule:

1) A description of the rationale for including or not including the test year balance of this asset or liability in rate base;

2) The work papers supporting the computation of accumulated deferred income taxes for this asset or liability; and

3) The work papers supporting the calculation pertaining to the test year change in the amount of accumulated deferred income taxes attributable to this asset or liability.

d) The balance sheet components pertaining to the accumulated deferred income taxes attributable to the accelerated depreciation of public utility property may be summarized into a single component for each major account of accumulated deferred income taxes.

e) If a corresponding balance sheet asset or liability account does not exist for a particular component (e.g., basis difference) of accumulated deferred income taxes, provide a description of the events and circumstances that created this particular component of accumulated deferred income taxes.