



ADMINISTRATIVE RULES OF MONTANA



38.5.190 STATEMENT O -- PICTORIAL EXHIBIT REQUIREMENTS

- (1) Applicant utilities that submit information in accordance with the minimum rate case filing standards for electric, gas and private water utilities shall provide pictorial exhibits, as defined below, for those items which affect the unallocated utility results of operations and the allocated costs of service/rate designs pertaining to Montana operations. Applicant utilities may provide such other pictorial exhibits as will further understanding of their filing.
 - (a) Each adjustment that is identified in textual or numerical information and causes a ratemaking change to the actual unallocated test year results of operations shall be presented in a flow chart or decision matrix that depicts each factor that caused the adjustment. Alternatively, adjustments may be identified and explained in a report that summarizes each adjustment.
 - (b) The total revenue requirements requested, both interim and permanent, shall be depicted in graphs or charts which show actual unallocated test year results of operations and each adjustment referred to in subsection (a) .
 - (c) Each account, excluding subaccounts, which affects the adjusted unallocated results of operations shall be shown in tabular form. The tables shall include the test year adjusted account value, the test year actual account value, the account value most recently approved by the Montana public service commission in a final rate case order and the actual account values from the previous four years. Values for functionalized categories which are accumulated from various accounts such as the distribution expense category shall be presented as bar charts. Each chart shall include the actual test year value, the adjusted test year value, and the actual value for the year preceding the test year.
 - (d) Applicant utilities that submit testimony and exhibits which are in response to rebuttal testimony and exhibits of other parties shall include pictorial exhibits which show the effect that the rebuttal submissions have upon the original filings. The submitted testimony and exhibits of each rebutting party shall be depicted in graphs or charts which show the actual unallocated test year results of operations and each adjustment that causes a ratemaking change to the actual unallocated test year results. The allocated cost of service/ rate design study of each rebutting party shall be depicted in charts that show each item referred to in subsection (e) .
 - (e) Each component of an applicant's allocated cost of service/rate design study shall be depicted in pie charts or bar charts. The charts shall include values for functionalizations by customer class of all cost categories, classifications by customer class of each functionalized cost category, moderations and rate designs by customer classes, allocators that were most

recently approved by the Montana public service commission in a final rate case order and that are proposed.

Authorizing statute(s): Sec. 69-3-103, MCA

Implementing statute(s): Sec. 69-2-101, MCA

History: NEW, 1992 MAR p. 1760, Eff. 8/14/92.