



ADMINISTRATIVE RULES OF MONTANA



38.5.106 ANALYSIS OF SYSTEM COSTS FOR A TWELVE MONTH HISTORICAL TEST YEAR

- (1) The statement of the cost of service shall contain an analysis of system costs as reflected on the filing utility's books for a test period consisting of 12 months actual experience ending no earlier than 9 months prior to the date of filing of the data required by ARM 38.5.101 and 38.5.105, unless good cause be shown. This analysis shall include the return, taxes, depreciation, and operating expenses, and an allocation of such costs to the services rendered. The information submitted with the statement shall show the data itemized below for the test period, as reflected on the books of the filing public utility. Any proposed adjustments to book costs shall be explained in writing. Such adjustments shall be shown separately and shall be fully supported, including schedules showing their derivation, where appropriate. However, no adjustments shall be permitted unless based on changes in facilities, operations, or costs which are known with certainty and measurable with reasonable accuracy at the time of the filing. No adjustment will be entertained unless it will become effective within 12 months of the last month of the test period as used in this section.

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

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

History: NEW, Eff. 7/5/77.