**Section 286.30 Schedules and Work Papers Required to Support the Utility's Revised Revenue Requirement**

When, subsequent to the date of filing initial rates or tariffs in a rate proceeding, a utility files testimony or exhibits with a revised revenue requirement or a revenue increase differ­ent from the revenue increase previously presented on Schedule A-2, the utility shall provide the schedules and work papers sup­porting the revised revenue requirement at the time of filing the testimony in accordance with the requirements of 83 Ill. Adm. Code 285.

a) The schedules shall be identified in the upper right hand corner with the appro­priate schedule reference, the revision date, and the docket number. The following schedules, if affected by the change in the proposed revenue requirement, are required:

1) An overall financial summary as defined by 83 Ill. Adm. Code 285.1005 to be identified as Revised Schedule A-2;

2) A jurisdictional rate base summary as defined by 83 Ill. Adm. Code 285.2005 to be identified as Revised Schedule B-1, except that the presentation of rate base components shall include:

A) Prior balance sponsored by the utility;

B) Adjustment; and

C) Adjusted requested balance;

3) A summary of rate base adjustments as defined by 83 Ill. Adm. Code 285.2010 to be identified as Revised Schedule B-2 that reflects the individual adjustments to rate base included within the aggregated total adjustment amount reflected on Revised Schedule B-1;

4) A schedule of each rate base adjustment providing support for the adjustment as defined by 83 Ill. Adm. Code 285.2015 to be identified as Revised Schedule B-2.1, B-2.2, etc.;

5) A jurisdictional operating income summary as defined by 83 Ill. Adm. Code 285.3005 to be identified as Revised Schedule C-1, except that the presentation of the components of operating income shall include:

A) Prior pro forma balance at present rates;

B) Total of adjustments;

C) Revised pro forma balance at present rates;

D) Requested rate increase; and

E) Pro forma balance at proposed rates;

6) A summary of the adjustments to operating income as defined by 83 Ill. Adm. Code 285.3010 to be identified as Revised Schedule C-2 that reflects the individual adjustments to operating income within the aggregated total adjustment amount reflected on the jurisdictional operating income summary;

7) A schedule of each adjustment to operating income providing support for the adjustment as defined by 83 Ill. Adm. Code 285.3015 to be identified as Revised Schedule C-2.1, C-2.2, etc.; and

8) All schedules as defined by 83 Ill. Adm. Code 285.Subpart G affected by that revision.

b) Work papers are required for, but not limited to, the work papers prescribed by the schedules submitted in support of the revised tariffs or revised reve­nue requirement. In addition, all work papers shall:

1) Be keyed to the appropriate text or testimony exhibit;

2) Contain the name of the person responsible for the work paper and the date prepared;

3) Be cross-referenced wherever possible to minimize duplication of data; and

4) Include assumptions, schedule amounts, narrative or other support so that the reasonableness of the work paper can be reviewed.