

INSTRUCTIONS

Test Year amounts should be taken from the annual report for the immediate past year on file with the Commission.

807 KAR 5:076 defines "annual report for the immediate past year" as the annual report that covers an applicants operations for either (1) the calendar year period prior to the year in which the applicants application for rate adjustment is filed with the commission or (2) the most recent annual report that 807 KAR 5:006, Section 3(1) requires the applicant to have on file with the Commission as of the date of the filing of its application for rate adjustment.

Any known and measurable adjustments to Test Year amounts should be listed in the Adjustment column.

All adjustments should be referenced by listing a letter in the Ref. column and an explanation should be provided for each adjustment separately on the attached References page.

The amount listed in the Pro Forma column should reflect the Test Year amounts following any proposed adjustments.

For information about individual accounts, please refer to the Uniform System of Accounts for the appropriate utility type.