**Section 285.3000 Operating Income Instructions**

a) Account classifications. All utilities shall comply with the applicable Uniform System of Accounts (83 Ill. Adm. Code 415, 505, 605, 650, or 710). Schedules shall not include revenues and expenses resulting from non-regulated activities.

b) Schedules shall present information on a total company basis and on an applicable service basis, unless otherwise specified. If the utility maintains separate books for each service area for which separate tariffs exist (e.g., district, division, etc.), the schedules shall present information for each service area for which a change in rates is requested. In addition, if common rates are requested for a service area for which separate tariffs currently exist, the utility shall present information for each service area requesting common rates and the combined service areas requesting common rates.

c) Separate operating income schedules must be provided for each applicable service and for each service area for which separate tariffs exist (e.g., district, division, etc.) where a requested increase in rates is being proposed for each, or separate service area.

d) All schedules shall reflect data for comparable 12 month periods ending on the same ending date as the ending date of the test year.

e) If a historical test year is proposed by the utility, the information required by the specified Sections shall be provided for the test year and each of the three consecutive years immediately preceding the test year. If a future test year is proposed by the utility, the information required by the following Sections shall be provided for the test year and each of the three consecutive years immediately preceding the test year. The Sections affected by this requirement are Sections 285.3025, 285.3135, 285.3160, 285.3220, and 285.3225.