**Section 285.7005 Schedule G-1: Comparison of Prior Forecasts to Actual Data – Prior Three Years**

a) Schedule G-1 shall compare forecast period data to actual data to demonstrate the reliability and accuracy of the utility's forecast for each of the three most recent consecutive years preceding the test year for which actual data exist. The prior years' forecast data are to represent the original approved budget for the period.

b) Work papers supporting Schedule G-1 shall include:

1) The original, and all amendments, of operating and capital budgets or forecasts for each of the three consecutive years preceding the test year for which actual data exist and those in support of the test year; and

2) A budget manual or formalized budget guidelines and procedures used to develop the utility's most recent budget.

(Source: Amended at 38 Ill. Reg. 7598, effective March 20, 2014)