**Section 285.7020 Schedule G-4: Statement on Accounting Treatment**

a) Schedule G-4 shall be a statement that the accounting treatment applied to anticipated events and transactions in the forecast is the same as the accounting treatment to be applied in recording the events once they have occurred.

b) Schedule G-4 shall also include an explanation of any differences between the accounting treatment applied to anticipated events and transactions in the forecast forming the basis of the test year selected by the utility and the accounting treatment to be applied in recording the event once it has occurred.