**Section 285.2025 Schedule B-4: Summary of Adjustments to Plant in Service**

a) For the test year, provide the unadjusted total company balance of plant in service by individual plant account; each adjustment to plant in service by individual plant account; and the adjusted jurisdictional plant in service by individual plant account. The total plant in service balances shall agree with balances reflected on Schedule B-1.

b) For future test years, the test year plant in service and all adjustments may be provided by function, if individual plant account information is not available.