Utility Financial Report – UFR - electronic filing system (2005 version)

If your company has requested and received a login ID and password you will be authorized to electronically file utility financial reports using the new UFR system. Due to current legislation you will still be required to submit a paper copy of the report. Notarized oath pages must be attached to the paper copy if they were previously required of your company. The Report of Gross Operating Revenues Derived From Intra-Kentucky Business will still be required in hard-copy format.

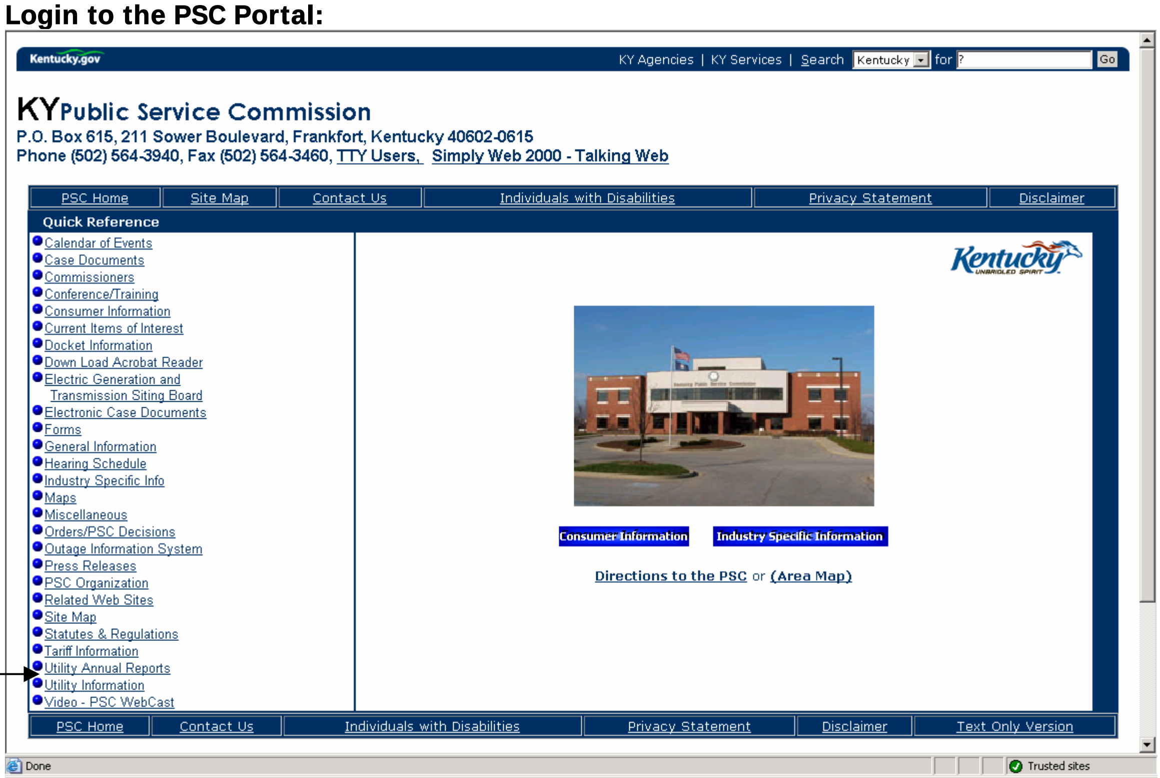
Overview of steps:

- Login to the PSC Portal
- Select the UFR system
- Initiate a Filing by entering the correct report period
- Enter the correct information for each schedule. Be sure to save each schedule.
- When all schedules are completed:
    - o Check for outstanding errors using the checklist and correct
    - o Mark the Filing as Complete
    - o Print a paper copy of all schedules (oath page included)
    - o Notarize oath page as required.

Requirements:
To submit a financial report successfully you must use Internet Explorer version 5.5 or better. You must enable cookies and pop-up windows. You must allow java script to run within each page. You must have Adobe Acrobat Reader installed for printing individual schedules or the complete report.

Detail of each step mentioned in the overview:

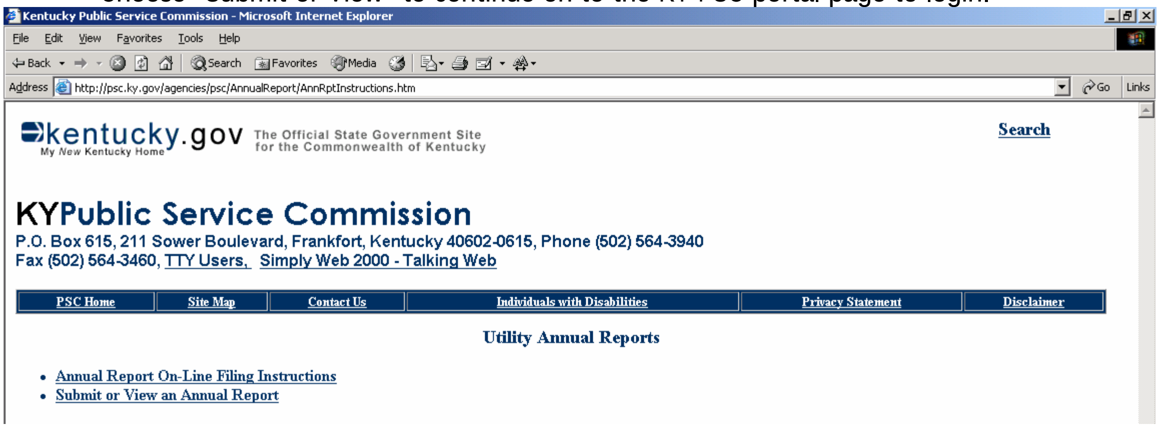
Login to the PSC Portal:



- From the PSC home page – under "**Quick Reference**" choose **Utility Annual Reports** which will take you an intermediate web page.

On the intermediate page you will have access to a link to these filing instructions and a link to "Submit or View an Annual Report".

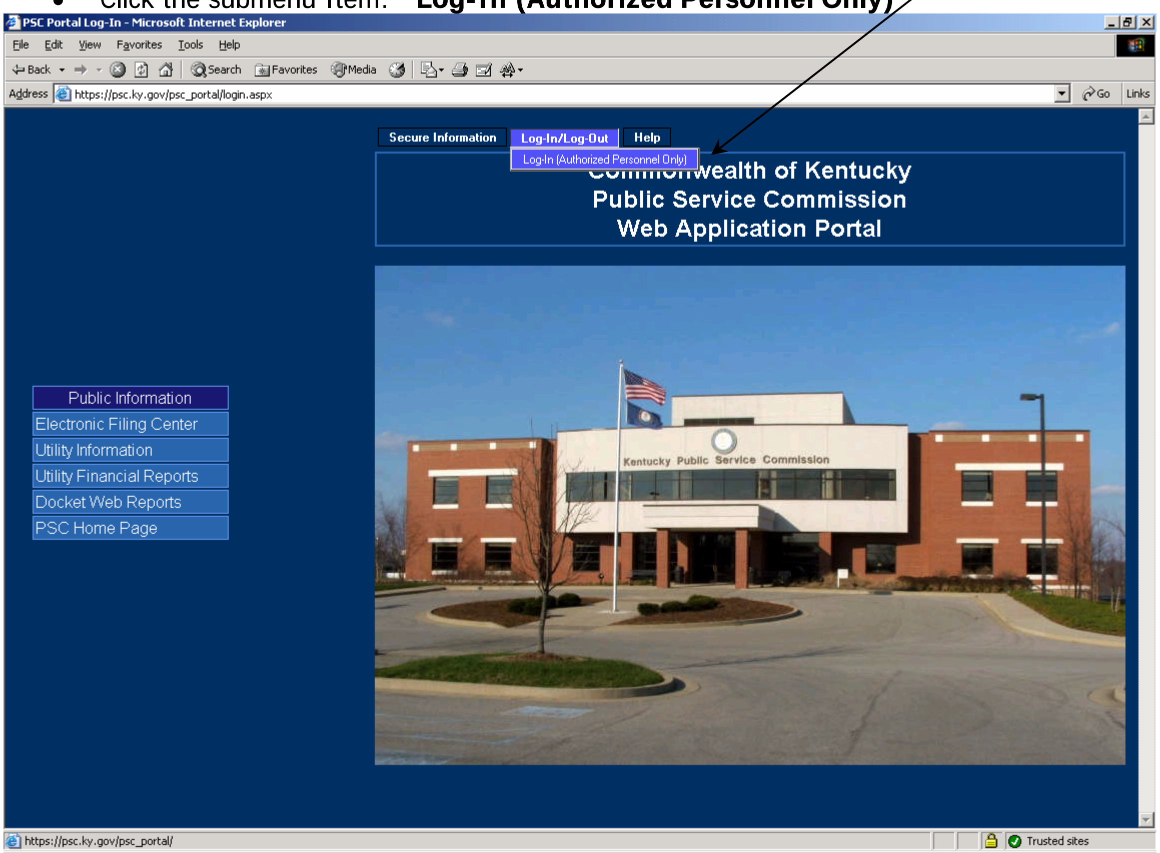
- Choose "Submit or View" to continue on to the KY PSC portal page to login.



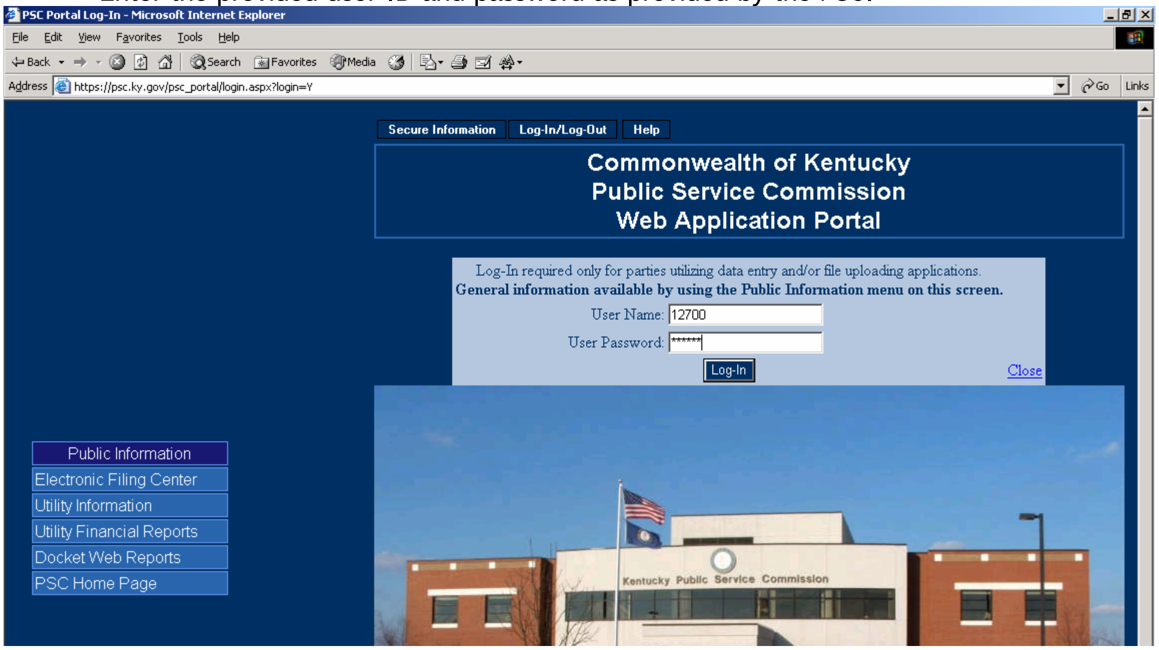
To get to the Portal Directly you may type:
https://www.psc.state.ky.us/psc_portal/login.aspx in your web browser.

You may bookmark this page as a "Favorite"

- Click the menu Item: "**Secure Information**"
- Click the submenu Item: "**Log-In (Authorized Personnel Only)**"

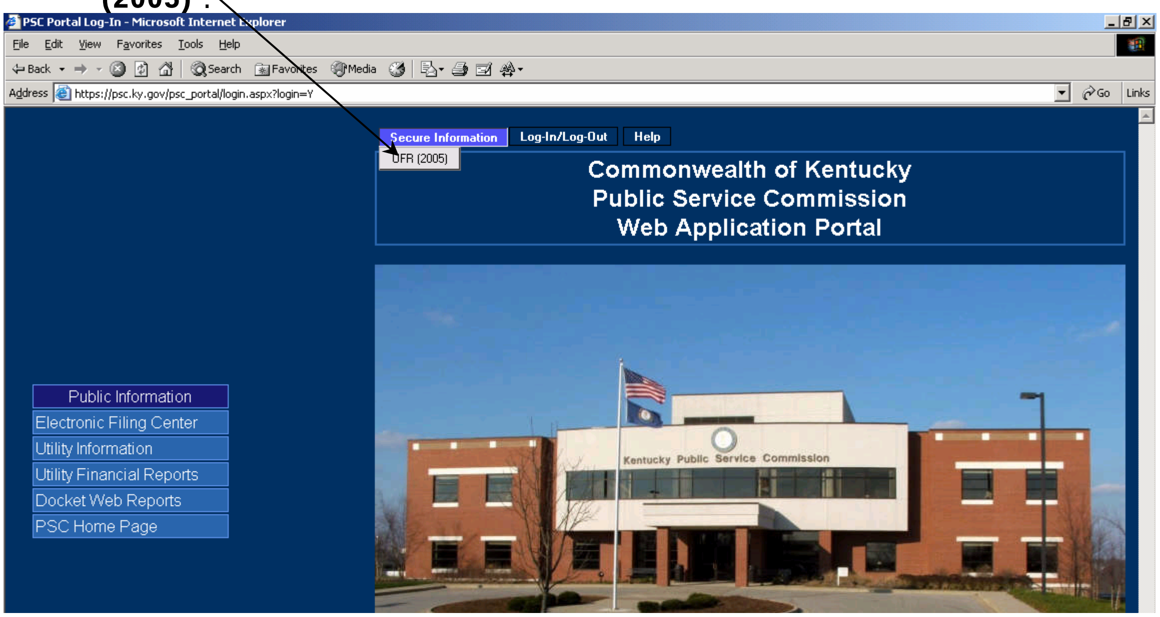


- Enter the provided user ID and password as provided by the PSC.



Select the UFR system

- If you entered this information correctly items will now be available under the menu "**Secure Information**" one of which is "**UFR (2005)**". Click submenu item "**UFR (2005)**".

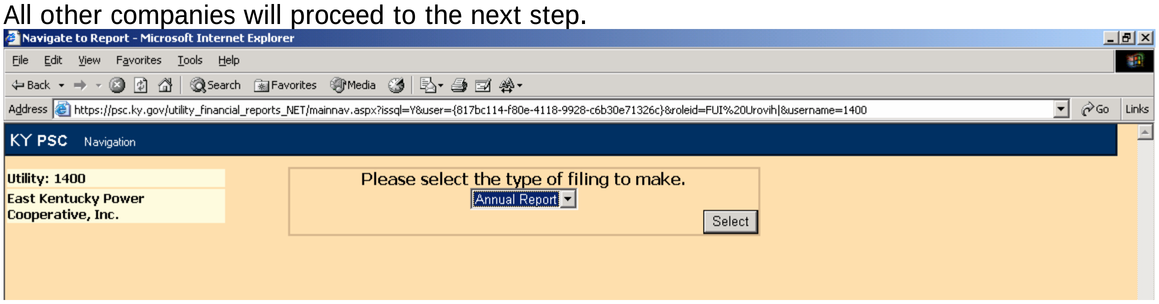


This should open the initial page of the UFR system. This initial page should list your Utility ID and company name on the far left of the screen.

If you are a Rural Electric Company that is required to file both annual and monthly reports you will be prompted to choose which report you are filing for.

If you represent a Telephone company that must file an annual report and a Kentucky Operations only report you will be prompted to choose which report you are filing for at this time.

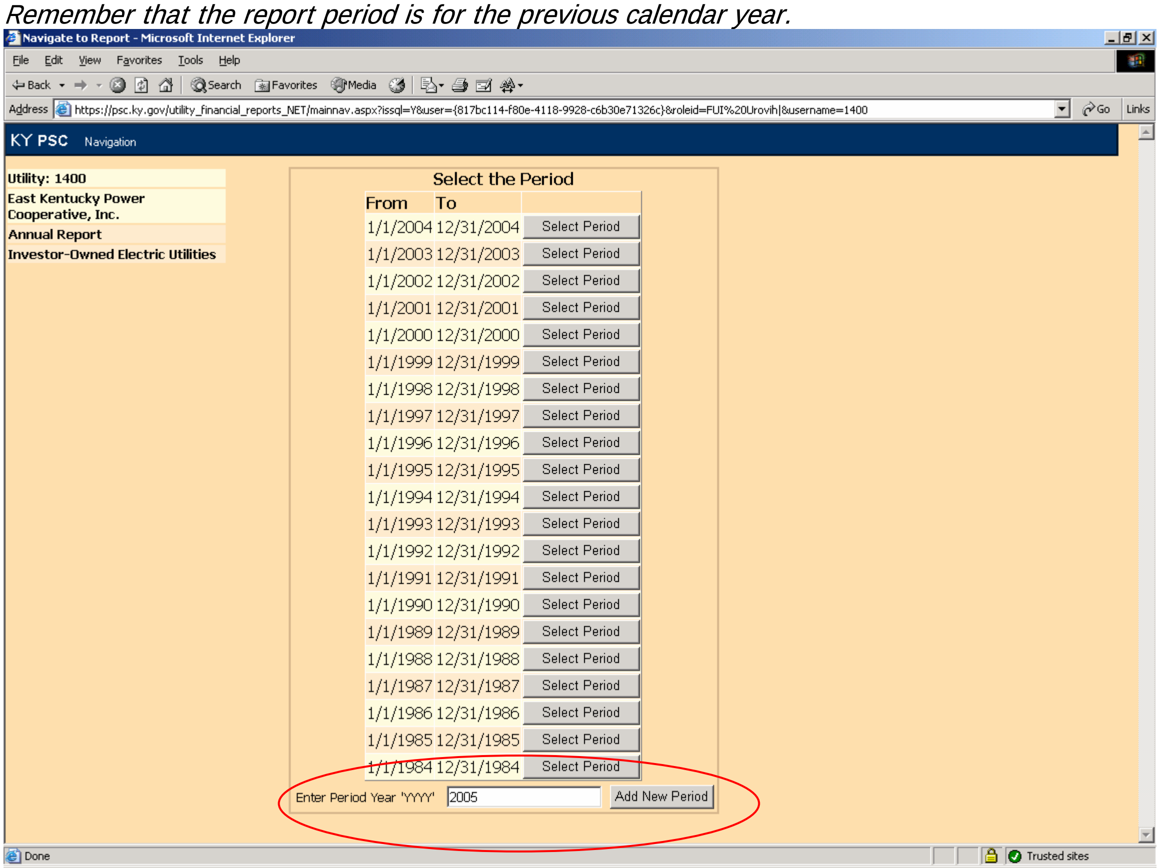
All other companies will proceed to the next step.



Initiate a Filing by entering the correct report period

- Select the correct report period. If the period is not listed then enter the four digit year, 2005, in the textbox at the bottom of the list and click “**Add new Period**”.

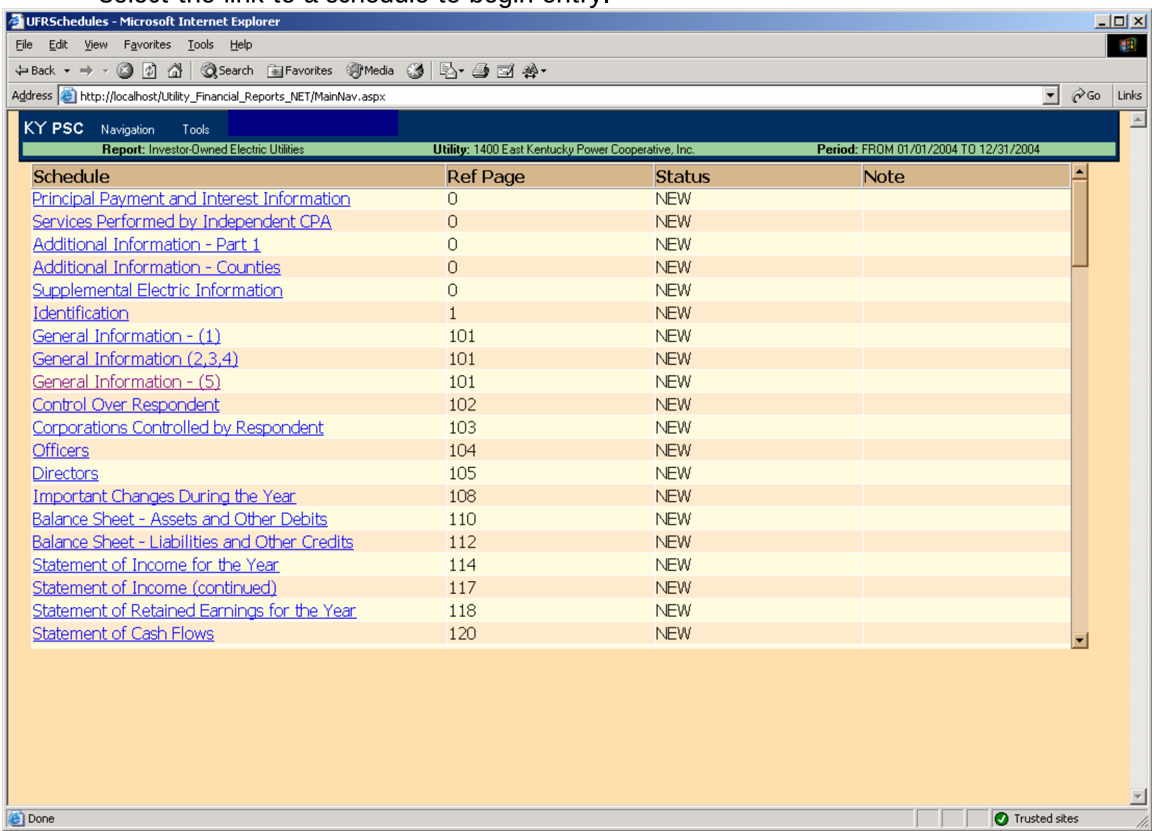
Remember that the report period is for the previous calendar year.



Once the period has been selected the screen will display a table of contents of all schedules included in the annual report booklet your company has received. Any Reference Page (**Ref Page**) listed refers to the paper page in the annual report booklet. The status of each schedule will be "**NEW**". The title of each schedule is a link.

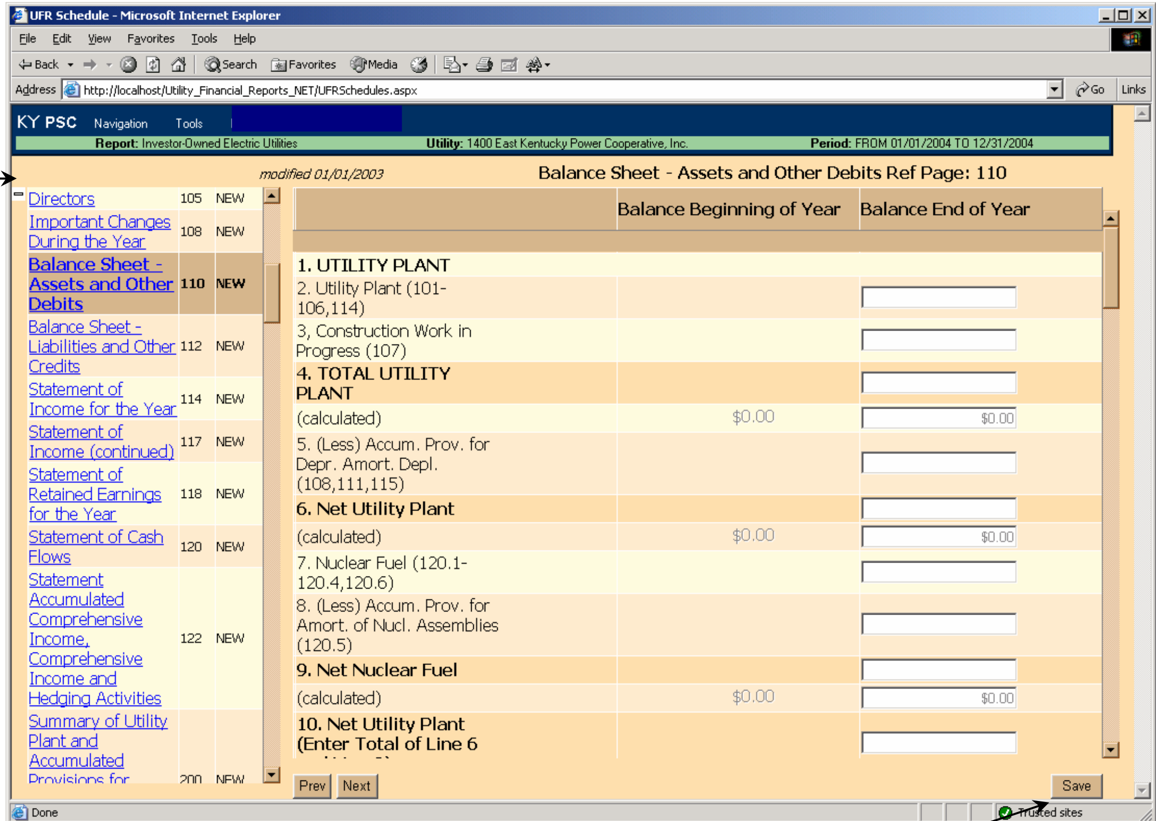
Enter the correct information for each schedule listed.

- Select the link to a schedule to begin entry.



Schedule	Ref Page	Status	Note
Principal Payment and Interest Information	0	NEW	
Services Performed by Independent CPA	0	NEW	
Additional Information - Part 1	0	NEW	
Additional Information - Counties	0	NEW	
Supplemental Electric Information	0	NEW	
Identification	1	NEW	
General Information - (1)	101	NEW	
General Information (2,3,4)	101	NEW	
General Information - (5)	101	NEW	
Control Over Respondent	102	NEW	
Corporations Controlled by Respondent	103	NEW	
Officers	104	NEW	
Directors	105	NEW	
Important Changes During the Year	108	NEW	
Balance Sheet - Assets and Other Debits	110	NEW	
Balance Sheet - Liabilities and Other Credits	112	NEW	
Statement of Income for the Year	114	NEW	
Statement of Income (continued)	117	NEW	
Statement of Retained Earnings for the Year	118	NEW	
Statement of Cash Flows	120	NEW	

The next screen will be presented in two frames. The left frame contains the table of contents. The title of each schedule is a link.



- Enter information as required for that schedule.
- Use tab or enter key to move quickly between fields.
- Click "**Save**" to store the information.
    - You do not have to complete the page to save your work.
    - You must save before moving to another schedule.
- Correct any questionable or incorrect calculations where possible. Beneath each total row is an un-editable "(***Calculated***)" row. After clicking "**Save**" these calculated rows will display a total based upon the values provided. If there are any total lines that disagree with the calculated values – the calculated line will appear in red. If corrections are made press "**Save**" again to store changes.

- Use the **"-"** sign at the top left of the table of contents to shrink the table of contents and provide more screen room for working on the schedule.

Use the **"+"** sign to return the table of contents to its full size.

When you are ready to move on to another schedule you may either use the "**Prev**" or "**Next**" buttons at the bottom of the schedule to move to the previous or next schedule. You may also click on the schedule link within the expanded table of contents.

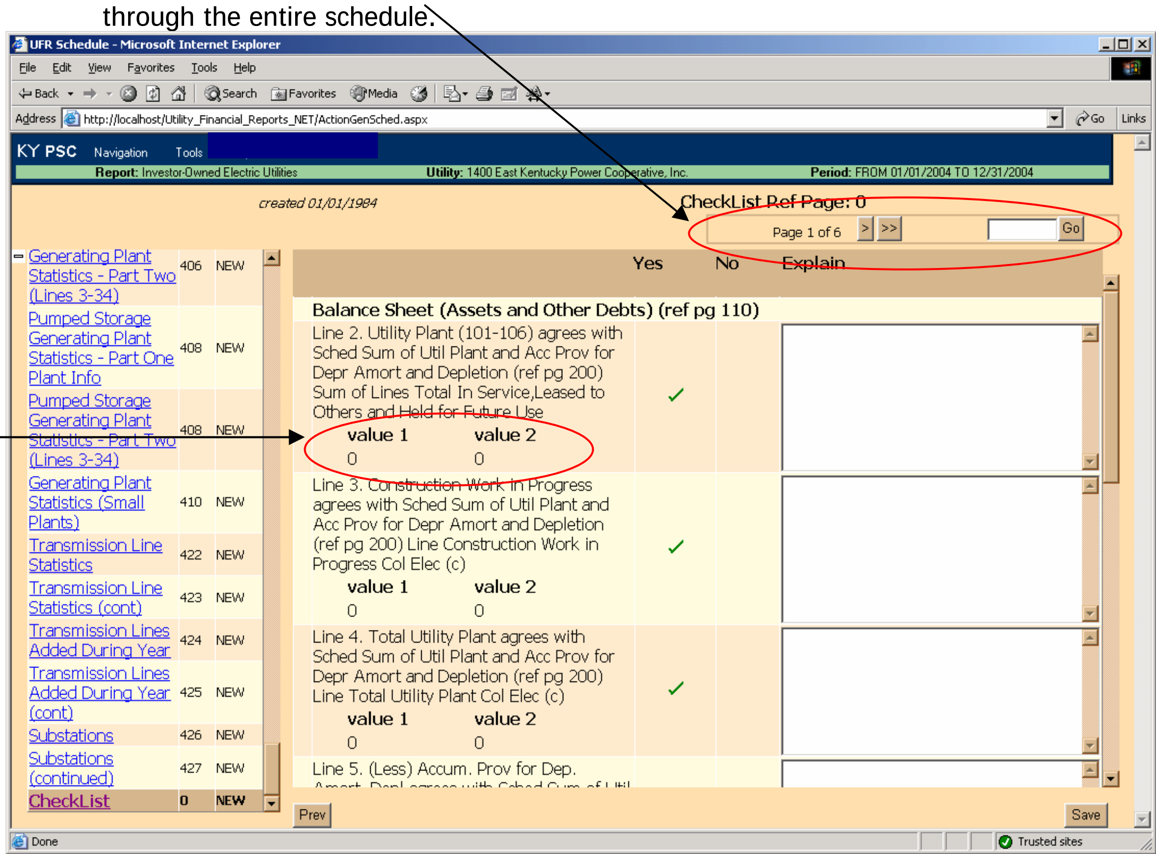
If you need to append a special note to a schedule click the menu item "**Tools**" and submenu "**Add Note**". A small screen will appear to accept a brief comment about this schedule. Comments may not exceed 2000 characters. After entering the comment click "**save**". For comments which exceed this size or require rich formatting append needed paper documents to

the paper version of the filing and indicate the documents existence in the electronic note to the schedule.
You may edit the note later by clicking the image of the red notepad at the top right of the form or choosing “**Tools**” and submenu “**Edit Note**”

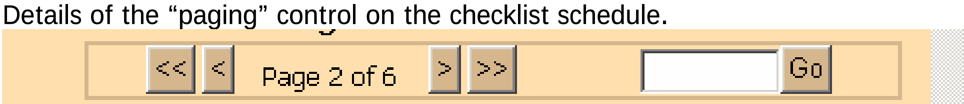
Check for outstanding errors using the checklist and correct
The final schedule listed on the table of contents is the “**Checklist**”. This schedule will check over all items that must be equal. You can use this opportunity to make any final corrections or enter a reason in the corresponding text area explaining why the items will not match.

The “**Checklist**” has changed in the UFR 2005 version.

- First it will show the two values being compared. This will help you locate the line items mentioned and determine how to correct the discrepancy.
- Second it will show only ten checklist items at a time. This will require you to page through the entire schedule.



Details of the “paging” control on the checklist schedule.



The first button “**<<**” on the left returns you to the first ten items of the checklist.
The second button “**<**” returns to the previous ten items of the checklist.
The third button “**>**” moves ahead to the next ten items of the checklist.
The fourth button “**>>**” moves to the final items of the checklist.
Enter a page number and click “**Go**” to jump directly to the page of ten checklist items.

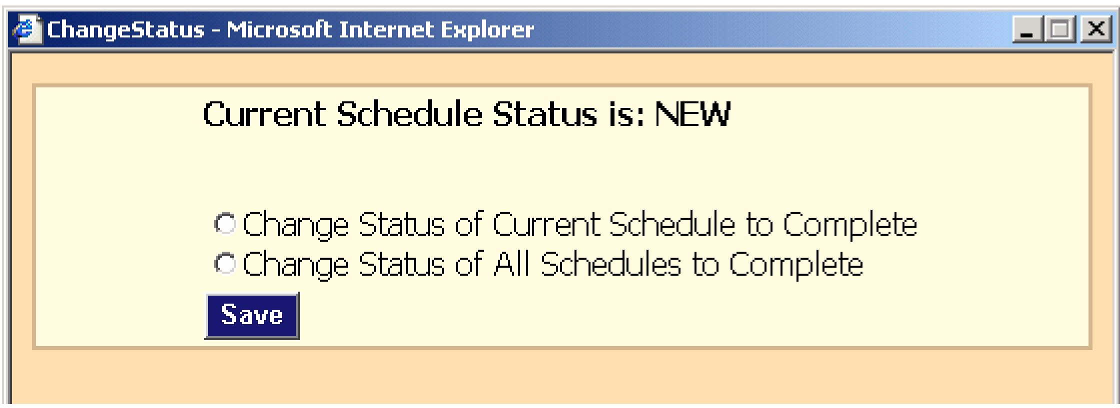
NOTE: You must **save** any explanations made before moving to another ten checklist items!

Quick Tip: To get an overview of all checklist line items print this schedule. Click menu item "**Tools**" submenu item "**Print Current Schedule**". This will generate a .pdf file that you can examine in the Adobe Acrobat viewer or print.

Mark the Filing as Complete

When all schedules are finished you must mark the filing as "**complete**." PSC staff will not know to review your filing until you indicate it is complete. Once the filing is marked as complete none of the fields will be editable.

Choose the menu item "**Tools**". Choose the submenu item "**Change Status**". This will bring up a small window giving you the option to mark only the current schedule or to mark all schedules complete. If you are finished choose to mark all of the schedules complete and click "**Save**". Clicking "**Save**" will generate a receipt screen and notify the KY PSC. You may print the resulting receipt screen indicating the time/date the filing was marked complete for your records.



Print a paper copy of all schedules (oath page included)

Print all of the schedules using menu item "**Tools**" and submenu item "**Print Report**". This will print all schedules including a blank Oath page. Once the Oath page is notarized submit the paper copy to the KY Public Service Commission.

Please be patient as the PDF of all schedules are generated. A pop-up window with a progress bar should appear indicating that the PDF is being built. When the PDF is completed it will be displayed in this window.

Note: although the instructions list this as the final step in order to mail in a copy – you may print all the schedules or any single schedule before the filing is marked complete.

KY PSC staff will begin the audit process. Until the filing is approved it will not be available upon the KY Public Utility Financial Reports website. You will be contacted if there are any changes or corrections to be made.

Other Items of interest:

To view a previously filed report: Choose menu item "**Navigation**" and submenu item "**Change Period**"