**Section 285.3025 Schedule C-4: Comparative Operating Income Statements for Prior Years and the Test Year**

a) Provide comparative operating income statements by ICC Account number, with operation and maintenance shown by individual operation and maintenance expense account (or by utility responsibility area, budget item, or utility account number, if utility responsibility areas, budget items, or account numbers are in similar detail or greater detail when compared to ICC Account numbers). The number of years of information provided shall be according to the test year proposed as directed in Section 285.3000(e).

b) Information provided for each year shall include:

1) Account number;

2) Account description; and

3) Account balance.