**Section 285.4090 Schedules D-9 through D-12: Financial Statements**

a) The following financial statements shall be provided unless provided elsewhere in the filing, in which case the utility shall identify the location of the requested financial statements. These financial statements shall include the most recently completed calendar or fiscal year through the end of the capital structure measurement period. The financial statements shall be provided on a total company basis. Amounts attributable to non-utility subsidiaries shall be identified and shown separately.

b) Schedule D-9: Income Statement.

c) Schedule D-10: Balance Sheet.

d) Schedule D-11: Statement of Cash Flows. The statement of cash flows shall include, but need not be limited to, the following items:

1) Cash flows from operating activities:

A) Net income;

B) Depreciation and amortization;

C) Deferred income taxes and investment tax credits – net ;

D) Other operating activities excluding changes in working capital – net; and

E) Changes in working capital – net.

2) Cash flows from investing activities:

A) Capital (construction) expenditures – net of AFUDC; and

B) Other investing activities – net.

3) Cash flows from financing activities (separately show any subsidiary security issuances and retirements for which the utility has ultimate liability):

A) Issuance of long-term debt;

B) Retirement of long-term debt;

C) Issuance of preferred stock;

D) Retirement of preferred stock;

E) Issuance of common stock;

F) Retirement of common stock;

G) Net increase (decrease) in short-term debt;

H) Dividends paid on preferred stock;

I) Dividends paid on common stock; and

J) Other (explain).

4) Net increase (decrease) in cash.

e) Schedule D-12: Statement of Retained Earnings.