Postal Regulatory Commission

§ 3060.22

used, assumptions made, and other relevant information in the form of notes to the financial statements.

(e) A one-time extension until January 15, 2009, shall be permitted for the submission of the reports due for fiscal year ending September 30, 2008.

(f) The accounting practices used by the Postal Service in the reports filed for FY 2008, as approved by the Commission, shall be used for all future reports until such time as they may be changed by the Commission. If the Postal Service desires to change such practices, it shall utilize the procedures provided in §3050.11 of this chapter.

§ 3060.21 Income report.

The Postal Service shall file an Income Report in the form and content of Table 1, below.

### Table 1—Competitive Products Income Statement—PRC Form CP–01

<table>
<thead>
<tr>
<th></th>
<th>FY 20xx</th>
<th>FY 20xx–1</th>
<th>Percent change from SPLY</th>
<th>Percent change from SPLY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue:</td>
<td>$x,xxx</td>
<td>$x,xxx xx</td>
<td>xx xx.x</td>
<td>xx xx.x</td>
</tr>
<tr>
<td>(1) Mail and Services Revenues</td>
<td>xxx</td>
<td>xxx xx xx x</td>
<td>xx xx.x</td>
<td>xx xx.x</td>
</tr>
<tr>
<td>(2) Investment Income</td>
<td>x,xx x,xxx</td>
<td>xx xx xx x</td>
<td>xx xx.x</td>
<td>xx xx.x</td>
</tr>
<tr>
<td>(3) Total Competitive Products Revenue.</td>
<td>x,xxx x,xxx</td>
<td>xx xx xx x</td>
<td>xx xx.x</td>
<td>xx xx.x</td>
</tr>
</tbody>
</table>

Expenses:

(4) Volume-Variable Costs x,xxx x,xxx xx xx.x
(5) Product Specific Costs x,xxx x,xxx xx xx.x
(6) Total Competitive Products Attributable Costs x,xxx x,xxx xx xx.x
(7) Net Income Before Institutional Cost Contribution x,xxx x,xxx xx xx.x
(8) Required Institutional Cost Contribution x,xxx x,xxx $xxx xx.x
(9) Net Income (Loss) Before Tax x,xxx x,xxx $xxx xx.x
(10) Assumed Federal Income Tax x,xxx x,xxx $xxx xx.x
(11) Net Income (Loss) After Tax x,xxx x,xxx $xxx xx.x

Line (1): Total revenues from Competitive Products volumes and Ancillary Services.
Line (2): Income provided from investment of surplus Competitive Products revenues.
Line (3): Sum total of revenues from Competitive Products volumes, services, and investments.
Line (4): Total Competitive Products volume variable costs as shown in the Cost and Revenue Analysis (CRA) report.
Line (5): Total Competitive Products product specific costs as shown in the CRA report.
Line (6): Sum total of Competitive Products costs (sum of lines 4 and 5).
Line (7): Difference between Competitive Products total revenues and attributable costs (line 3 less line 6).
Line (8): Minimum amount of Institutional Cost contribution required under 39 CFR 3015.7 of this chapter.
Line (9): Line 7 less line 8.
Line (10): Total assumed Federal income tax as calculated under 39 CFR 3060.40.

§ 3060.22 Financial status report.

The Postal Service shall file a Financial Status Report in the form and content of Table 2, below.

### Table 2—Annual Summary of Competitive Products Financials—PRC Form CP–02

<table>
<thead>
<tr>
<th></th>
<th>Beginning value</th>
<th>Change from prior year</th>
<th>Ending value</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2) Total Financial Obligations (List of Financial Obligations).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(3) Total Financial Investments (List of Financial Investments).</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Line 1: Beginning Value: Sum total of Net Income (Loss) as of October 1 of Reportable Fiscal Year.
Change from Prior Year: Amount of Net Income (Loss) of Reportable Fiscal Year.
Ending Value: Sum of Beginning Value and the Change from Prior Year.
Line 2: Beginning Value: Sum total of Financial Obligations as of October 1 of Reportable Fiscal Year.
Change from Prior Year: Amount of Net Financial Obligations of Reportable Fiscal Year.
Ending Value: Sum of Beginning Value and the Change from Prior Year.
Line 3: Beginning Value: Sum total of Financial Investments as of October 1 of Reportable Fiscal Year.