

Docket No. RM03-8-000

Appendix A: Form 3-Q and 6-Q Samples.

Name of Respondent _____ (E) or ____ (G)	This Report is: ____ An Original ____ A Resubmission	Date of Report ____ Month/Day/Year	For the Quarter Ending ____ Month/Day/Year
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NOTES TO FINANCIAL STATEMENTS

1. Prepare the notes to the financial statements using the appropriate disclosure rules as prescribed in the Uniform System of Accountants and in accordance with current accounting principles. Use the space below for important notes regarding the Balance Sheet, Statement of Income and Retained Earnings, Statement of Cash Flows, and Statement of Other Comprehensive Income and Hedging Activities, or any other account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of quarter including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions plans, and post-employment benefit plan as required by instruction 1, and in addition, disclose for each individual plan the period's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations on assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current plan for trust curtailments, terminations, transfers, or reversions of assets.

4. Where Accounts 189 and 257 are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. Disclose details on any significant financial changes during the reporting period to the respondent's consolidated group that directly affect the respondent's operations including sales, transfers or mergers of affiliates, investments in new partnerships, sales of facilities or the sale of ownership interests in facilities to limited partnerships, investments in related industries, major investment in facilities, acquisitions by the parent corporation(s), and distribution of capital.

7. Explain concisely unsettled rate proceeding where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive.

8. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to the balance sheet, income and expense accounts.

9. Explain concisely only those significant changes in accounting methods made during the period which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding period. Also give the approximate dollar effect of such change.