

<b>USDA</b> Form RD 1942-53 (Rev. 4-97)		<b>CASH FLOW REPORT</b>			FORM APPROVED OMB NO. 0575-0120	
Name _____			Address _____			
Applicant Fiscal Year From _____ To _____		Actual Data For _____ Months Ended _____		County _____	State & Zip Code _____	
(1)	PRIOR YEAR ACTUAL (2)	ANNUAL BUDGET (3)	CURRENT QUARTER (4)	YEAR TO DATE (5)		
<b>General Account</b>						
Beginning Cash Balance .....						
Cash Receipts .....						
Interest Income .....						
Loan Proceeds .....						
Other .....						
<b>Total Cash Available (A) .....</b>						
<b>Cash Outflow .....</b>						
Operating Expenses .....						
Loan Payments (P&I) .....						
Construction Expenses .....						
Transfer to Reserve Account .....						
Other Transfers .....						
<b>Total Cash Outflow (B) .....</b>						
<b>Ending Cash Balance (C)</b>						
<b>(A - B) (General Account) .....</b>						
<b>Other Fund Balances .....</b>						
Reserve Account .....						
Funded Depreciation .....						
Other Investments .....						
Other .....						
<b>Total Other Fund Balances (D) .....</b>						
<b>Total Balances - All Funds (C + D) .....</b>						
Budget approved by Governing Body, certified correct (Appropriate official)					Date _____	

Portion 3

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0575-0120. The time required to complete this information collection is estimated to average 2 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

Form RD 1942-53  
(Rev. 4-97)

- PROCEDURE FOR PREPARATION : RD Instruction 1942-C.
- PREPARED BY : Borrower.
- NUMBER OF COPIES : Original and one copy.
- SIGNATURES REQUIRED : Appropriate Borrower Official.
- DISTRIBUTION OF COPIES : Original to case file; copy retained by Borrower.

(see reverse)

**Used By Certain Community Facility Borrowers  
To Report Actual and Budget Financial Data.**

**NOTE:** The form may be used, with the concurrence of the appropriate Rural Development official, by borrowers with CF loans primarily for fire or rescue facilities and annual income not exceeding \$100,000. Other Community Programs borrowers should use Form RD 442-2, "Statement of Budget, Income, and Equity." Form RD 442-2 is also recommended for all borrowers that use accrual basis accounting.

**Frequency and Preparation:**

**1. When used as a Management Report.**

A. Prior to the beginning of each fiscal year, complete only the "Annual Budget" column and forward to the District Director. The budget must be approved by the governing body.

B. Within twenty (20) days after the end of the 1st 3 quarters of each year, complete all data and forward to the District Director.

**2. When used as a Year End Statement of Income.**

For borrowers required to furnish quarterly management reports, complete all information. This will serve as the 4th quarter management report and year end financial statement of income. This Annual Report should be approved by the governing body and submitted to the District Director within 60 days of the year end.

For borrowers not required to submit quarterly management reports, complete only the two columns showing prior year actual data and actual data for the current year to date.

This year end report should be accompanied by a year end balance sheet and page 2 (supplemental data) only of Form RD 442-2, "Statement of Budget, Income and Equity."

**Column and Line Item Preparation**

**Beginning Cash Balance:** List the balance in the general or cash account at the beginning of the period being reported.

**Cash Receipts:** List all cash brought into the general account during the period. List types of receipts as appropriate. Do not include non-cash transactions, such as revenue earned but not yet collected.

**Cash Disbursements:** List all payments and transfers from the general account during the period. List types of disbursements as appropriate. Do not include non-cash expenses such as depreciation. Under loan payments include principal and interest on all loans.

**Ending Cash Balance:** Enter the balance of the general account at the end of the period being reported.

**Other Fund Balances:** List the balance, at the end of the period being reported, of each account other than the general account.

**Column 2. Prior Year Actual**

For quarterly management reports, list the actual data from borrower records for the most recent complete fiscal year. For year end reports, list the data for the year prior to the year being reported in column 5.

**Column 3. Annual Budget**

When submitting only budget data, this column should show the planned amounts for the next year. When reporting actual data in columns 4 and/or 5, this column should show the budget for the current year.

**Column 4. Current Quarter**

Report actual data for the quarter just completed.

**Column 5. Year to Date**

For quarterly management reports, report cumulative actual data from the beginning of the fiscal year through the quarter just completed. For year end reports, enter the data for the entire year just completed.