

# INCOME, EXPENSE AND CASH FLOW STATEMENT

INCOME, EXPENSE AND CASH FLOW STATEMENT		<u>Last Yr.</u>	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>
<b>1 OPERATING REVENUES</b>							
2	Water Sales						
3	Connection Fees						
4	Reconnection Fees						
5	Late Fees						
6	Non-sufficient Funds						
7	Water Quality Analysis Fees						
8	Other						
9	<b>TOTAL (Lines 2 through 8)</b>						
<b>10</b>							
<b>11 OPERATING EXPENSES</b>							
12	<b>Operation &amp; Maintenance</b>						
13	Salaries & Wages						
14	Benefits						
15	Purchased Power						
16	Chemicals						
17	Materials & Supplies						
18	Insurance Expense						
19	Transportation Expense						
20	Depreciation Expense						
21	Outside Services						
22	Water Quality Analysis Fees						
23	Other						
24	<b>TOTAL (Lines 13 through 23)</b>						
25	<b>Administrative</b>						
26	Salaries & Wages						
27	Benefits						
28	Building Overhead						
29	Office Supplies & Postage						
30	Insurance						
31	Customer Billing & Collection						
32	Accounting						
33	Legal						
34	Regulatory Commission Expense						
35	Taxes Other than Income						
36	Amortization Expense - Other						
37	Income Taxes						
38	Rent						
39	Other						
40	<b>TOTAL (Lines 26 through 39)</b>						
41	<b>Other</b>						
42	<b>TOTAL (Line 24 plus 40 plus 41)</b>						
43	<b>OPERATING INCOME (Line 9 less line 42)</b>						

## BALANCE SHEET

BALANCE SHEET		Last Yr.	Year 1	Year 2	Year 3	Year 4	Year 5
<b>1</b>	<b>ASSETS</b>						
<b>2</b>	<b>Current Assets</b>						
3	Cash						
4	Deposits						
5	Investments						
6	Accounts Receivable						
7	Plant, Material & Supplies						
8	Miscellaneous Current & Accrued Assets						
9	Miscellaneous Deferred Debts						
10	Accumulated Deferred Income Taxes						
11	Other						
12	<b>TOTAL CURRENT ASSETS</b>						
<b>13</b>	<b>Fixed Assets</b>						
14	Property, Plant, & Equipment at Cost						
15	Contribution in Aid of Construction						
16	Construction Work in Progress						
17	Property Held for Future Use						
18	Less Accumulated Depreciation						
19	Other						
20	<b>TOTAL FIXED ASSETS</b>						
<b>21</b>	<b>Other Long Term Assets</b>						
22	Restricted Assets/Trust Funds						
23	Unrestricted Replacement Fund						
24	Unrestricted Emergency Fund						
25	<b>TOTAL LONG TERM ASSETS</b>						
26	<b>TOTAL ASSETS</b> (Line 12 plus 20 plus 25)						
<b>27</b>	<b>LIABILITIES</b>						
<b>28</b>	<b>Current Liabilities</b>						
29	Accounts Payable						
30	Accrued Payroll & Withholdings						
31	Current Portion of Long Term Debt						
32	Notes on Short Term Debt						
33	Customer Deposits						
34	Accrued Taxes						
35	Accrued Interest						
36	Advances for Construction						
37	Other Deferred Credits						
38	<b>TOTAL (Lines 29 through 37)</b>						
39	Long Term Liabilities (Over One Year)						
40	<b>TOTAL LIABILITIES (Line 38 plus 39)</b>						
41							

## BALANCE SHEET

BALANCE SHEET (CONT'D)		Last Yr.	Year 1	Year 2	Year 3	Year 4	Year 5
42	<b>FUND EQUITY</b>						
43	Retained Earnings						
44	Reserved						
45	Unreserved						
46	TOTAL (Line 44 plus 45)						
47	<b>Capital</b>						
48	Common Stock Issued						
49	Preferred Stock Issued						
50	Contributed Capital						
51	Proprietary Capital						
52	Other Paid in Capital						
53	TOTAL (Lines 48 through 52)						
54	TOTAL FUND EQUITY (Line 46 plus 53)						
55	TOTAL LIABILITIES AND FUND EQUITY (Line 40 plus 54)						

## SOURCES AND USES OF FUNDS

**Funds available:**

Equity		
Grants		
* Loan No. 1		
a. Interest Rate		
b. Term		
c. Monthly Payments		
* Loan No. 2		
a. Interest Rate		
b. Term		
c. Monthly Payments		
Total		

**Uses of funds:**

Supply facilities		
Storage facilities		
Distribution		
Meters		
Land		
Easements		
Equipment/Machinery		
Other start-up expenses		
Total		

**CASH BALANCE:**  
(or working capital)

\* PROVIDE A COPY OF ALL LOANS AND NOTES.