

# CD of forms accompanying USDA Rural Utilities Service Borrower's Guide

A How-to for Water and Wastewater Loans from USDA Rural Development

## Guide to the contents of this CD and tips for using the forms

### This CD contains:

- a PDF version of the entire guide and
- forms that you *may* use (you may use others) to fulfill your reporting requirements plus filled-in samples of each

The **blank forms** are available for your own use. With this CD in your computer, you can make a copy of the electronic forms and fill them in with your utility's figures for the reports you are required to submit. The forms have the formulas filled in already, so as you insert your figures, the calculations will occur automatically.

*Note: The sample forms are included on this CD as well but only for reference. Do not submit a sample file from this CD as any part of your reports to USDA Rural Development.*

Save this CD in a safe place so you have the master copies of the forms if you make an error and need to start from the beginning.

Two types of blank forms are provided:

- **PDFs**

You will need the free Adobe Reader installed on your computer to use these files. You can download it at [www.adobe.com/products/reader.html](http://www.adobe.com/products/reader.html)

- **Excel documents**

You will need Microsoft Excel (version 97-2003 or higher) installed on your computer to use these files.

All of the forms on this CD are also available electronically on the RCAP website at [www.rcap.org/pubs/usdaborrguide](http://www.rcap.org/pubs/usdaborrguide)

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For...	...use form (choose PDF or Excel)	Where is this form on this CD?	Where are instructions in guide?	Part of which report
<b>Line-item budget</b>	RD 442-2* (PDF) (page 1 only)	Top level	Section 3A, page 32	Annual management report (the annual budget)
	Form for line-item budget* (Excel)	In folder titled "Excel forms for Sec 3A-ANNUAL MANAGEMENT REPORT"		
<b>Projected cash flow</b>	RD 442-2 (PDF) (page 3 only)	Top level	Section 3A, page 37	
	Form for projected cash flow (Excel)	In folder titled "Excel forms for Sec 3A-ANNUAL MANAGEMENT REPORT"		
<b>Income and expense statement</b>	RD 442-2 (PDF) (page 1 only)	Top level	Section 3B, page 43	Annual financial statements
	Form for income & expense statement (Excel)	In folder titled "Excel forms for Section 3B - ANNUAL FINANCIAL STATEMENTS"		
<b>Supplemental Data</b>	RD 442-2 (PDF) (page 2 only)	Top level	Section 3B, page 47	
	Supplemental Data form (Excel)	In folder titled "Excel forms for Section 3B - ANNUAL FINANCIAL STATEMENTS"		
<b>Balance sheet</b>	RD 442-3 (PDF)	Top level	Section 3B, page 51	
	Form for balance sheet (Excel)	In folder titled "Excel forms for Section 3B - ANNUAL FINANCIAL STATEMENTS"		
<b>Income and expense statement (budget-to-actual comparison report)</b>	RD 442-2* (PDF) (page 1 only)	Top level	Section 3C, page 57	Quarterly management report
	Form for budget-to-actual report* (Excel)	In folder titled "Excel form for Section 3C - QUARTERLY MANAGEMENT REPORTS"		

\*These forms are identical and do not need to be prepared separately (separate files). You can first fill out the line-item budget form and save it for later for completing the income and expense statement (budget-to-actual comparison report).



## Tips for using the forms

**You will need two forms (RD 442-2 and RD 442-3) for all of the reports you will need to file.** Form RD 442-2 in particular has various pages that are used for various requirements and at various times. Therefore, this form is provided in only one place on this CD. In other words, it is not necessary for you to fill out separate copies of the same form. You can add data to it the first time, save it, and use the same form for other reporting requirements and for reporting on later financial periods.

**The PDF versions of the forms perform automatic calculations** on figures that you enter—the totals will populate automatically.

Using the PDF versions of both of these forms comes with a major limitation: **You are not able to save a copy of the filled-in PDF** (the data you entered) on your computer. If you use these PDF forms for your reporting requirements, be sure to print out two hard copies—one to send to USDA RUS and one for your files.

**An alternative to the PDF versions of the forms are their exact re-creations in Excel.** The Excel spreadsheet versions of the forms are saved in folders that correspond to the guide's subsections on reporting (3A, 3B, and 3C). Using the Excel versions of the forms will allow you to save them on your computer. To submit the required reports, you can just print them (and don't forget to sign them before you send them!). Then, with the saved copies, you can do further work on them later, updating them each quarter for the quarterly management reports, for example.

**Use the Excel spreadsheet forms smartly as you would the PDF forms**—don't duplicate your work, in other words. As the guide says in the instructions for completing quarterly management reports: "Much of the groundwork was done with your completion of the annual budget." The form you fill in first for the line-item budget (Section 3A) can be saved and used again later, with additional columns filled in to complete quarterly management reports (Section 3C).