

(Sample Company)
HUD PROJECT NO. XXX.XXXXX

STATEMENT OF CASH FLOWS
Years Ended December 31, 1990 and 1989

	1990	1989
	<u> </u>	<u> </u>
Cash flows from operating:		
Rental receipts	\$xxx,xxx	\$xxx,xxx
Interest receipts	x,xxx	x,xxx
Other receipts	x,xxx	x,xxx
	xxx,xxx	xxx,xxx
	<u> </u>	<u> </u>
Administrative	(xx,xxx)	(xx,xxx)
Management fees	(xx,xxx)	(x,xxx)
Utilities	(xx,xxx)	(xx,xxx)
Salaries and wages	(xx,xxx)	(xx,xxx)
Operating and maintenance	(xx,xxx)	(xx,xxx)
Real estate taxes and escrow deposits	(xx,xxx)	(xx,xxx)
Property insurance	(x,xxx)	(x,xxx)
Miscellaneous taxes and insurance	(x,xxx)	(x,xxx)
Tenant security and other deposits	(xxx)	(xxx)
Interest on mortgage	(xxx,xxx)	(xxx,xxx)
	<u> </u>	<u> </u>
	(xxx,xxx)	(xxx,xxx)
	<u> </u>	<u> </u>
Net cash provided by (used in) operating activities	(x,xxx)	(x,xxx)
	<u> </u>	<u> </u>
Cash flows from investing activities:		
Deposits into reserve for replacement	(x,xxx)	(xx,xxx)
Net deposits to residual receipts reserve	(x,xxx)	(xxx,xx)
	<u> </u>	<u> </u>
Net cash used in investing activities	(x,xxx)	(x,xxx)
	<u> </u>	<u> </u>
Cash flows from financing activities:		
Mortgage principal payments	(x,xxx)	(x,xxx)
	<u> </u>	<u> </u>
Net cash used in financing activities	(x,xxx)	(x,xxx)
	<u> </u>	<u> </u>
Net increase (decrease) in cash and cash and cash equivalents	(xx,xxx)	(xxx,xx)

APPENDIX 10

(Sample Company)
HUD PROJECT NO. XXX-XXXXX

STATEMENT OF CASH FLOWS

Years Ended December 31, 1990 and 1989

	1990	1989
Cash and cash equivalents:		
Beginning of period	\$xxx,xxx	\$xxx,xxx
End of period	x,xxx	x,xxx
Cash flows from operating activities:		
Net loss	\$(xxx,xxx)	\$(xxx,xxx)
Adjustments to reconcile net loss to net cash provided by (used in operating activities:	\$(xx,xxx)	\$(xx,xxx)
Depreciation	(xx,xxx)	(x,xxx)
Decrease (increase) in prepaid insurance	(xx,xxx)	(xx,xxx)
Decrease in prepaid mortgage payments	(xx,xxx)	(xx,xxx)
Decrease (increase) in cash restricted for tenant security deposits	(xx,xxx)	(xx,xxx)
Decrease (increase) in accounts receivable - other	(x,xxx)	(x,xxx)
Decrease (increase) in tax and insurance escrow	(xxx)	(xxx)
Increase in accounts payable	(xxx)	(xxx)
Decrease in accrued liabilities	(x,xxx)	(xx,xxx)
Increase in excess liabilities	(x,xxx)	(xxx,xx)
Increase (decrease) in tenants security deposits	(x,xxx)	(x,xxx)
Increase in deferred revenue	(xxx,xxx)	(xxx,xxx)
Net cash provided by (used in) operating activities	(x,xxx)	(xx,xxx)

The accompanying notes are an integral part of these financial statements