



CATV Annual Financial Report

For Period: Beginning _____, 20 ____, and
Ending _____, 20 ____.

Name: _____
Full name of Cable Television Company

Address: _____
Number and street or PO box

City: _____ State: _____ ZIP code: _____

Telephone number: () _____ Fax number: () _____

Business entity: _____

- Indicate if a:
- | | |
|--|---|
| <input type="checkbox"/> Sole Proprietorship | <input type="checkbox"/> Corporation |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Subchapter S Corporation |
| <input type="checkbox"/> Limited Partnership | <input type="checkbox"/> Not for Profit Corporation |
| <input type="checkbox"/> Limited Liability Company | |
| <input type="checkbox"/> Other (describe): _____ | |

Part 1

To whom should correspondence and inquiries concerning this report be addressed?

Name	Mailing address (number and street)
Title	City State
Telephone number (with area code)	ZIP code

List below the name of each locality granting a franchise and also each geographic area you serve in which a franchise has not been granted. Indicate operation in a non-franchised area by entering the letter **N** after the area served. The *Number of subscribers* shown is defined as served without reference to the number of additional outlets or services subscribed to by each customer.

	Name of franchise or area served	Number of subscribers	Estimated % of penetrations	Miles of plant completed	Total route miles in franchise area
1.	_____	_____	_____	_____	_____
2.	_____	_____	_____	_____	_____
3.	_____	_____	_____	_____	_____
4.	_____	_____	_____	_____	_____
5.	_____	_____	_____	_____	_____
6.	_____	_____	_____	_____	_____
7.	_____	_____	_____	_____	_____
8.	_____	_____	_____	_____	_____
9.	_____	_____	_____	_____	_____
10.	_____	_____	_____	_____	_____
	Totals	_____	_____	_____	_____

Certification

I certify that I have examined this report and that all statements of fact contained therein are true, complete, and correct to the best of my knowledge, information, and belief and that nothing material has occurred that would require explanation that has not been explained.

Signature

Title

Printed name of signer

Date signed

Officers' salaries or owner's withdrawals \$ _____

In accordance with instructions below, enter above for the reported period:

Corporation: wages for stockholders and officers as reported on company's Income Statement (i.e., W-2 wages adjusted for accrual basis)

Subchapter S corporation: wages for stockholders and officers as reported on company's Income Statement and any other stockholder distributions for working stockholders only

Sole proprietorship: withdrawals by working owner, in lieu of wages

Partnership: withdrawals by working partners only, in lieu of wages

Part 2

Instructions for preparing financial statements and schedules

1. All amounts reported on this form are to be determined by using the *accrual basis* of accounting.
2. The State Board of Real Property Services has adopted the definitions and instructions contained within the Uniform Accounting System of the New York State Commission on Cable Television. Those definitions and instructions are to be applied in determining how a particular amount or transaction is to be reported.
3. The **Balance sheet** shall be completed as follows:

Line 1 **Include the following:**

- Cash
- Short-term investments
- Accounts receivables (net of any allowance for doubtful accounts)
- Other receivables (net of any allowance for doubtful accounts)
- Inventory
- Broadcasting rights
- Prepaid expenses
- Any other current assets not listed

Line 2 **Include the following:**

- Land

- Fixed assets (net of accumulated depreciation):
 - Buildings
 - Headend
 - Truck and distribution system
 - Test equipment and tools
 - Program origination equipment
 - Vehicles
 - Furniture and equipment
 - Miscellaneous equipment

- Leasehold improvements (net of amortization)
- Construction work in progress
- Plant adjustments

Line 3 **Include the following:**

- Intangible assets
- Deferred costs
- Origination costs (net of any amortization)
- Long-term investments
- Any other assets not included elsewhere

Line 5 **Include the following:**
 Current portion of loans or notes payable
 Current portion of obligation on capital leases
 Subscriber advance payments and deposits
 Accounts payable
 Taxes and other withholdings
 Accrued expenses
 Accrued taxes
 Dividends payable
 Any other current liabilities not listed

Line 6 **Include the following:**
 Long-term portion of loans and notes payable
 Bonds payable
 Long-term portion of obligation on capital leases
 Unamortized premium and discount on outstanding debt

Line 7 **Include the following:**
 Operating allowances
 Any other non-current liabilities not included elsewhere

Line 9 **Include the following:**
 For sole proprietors and partnerships: included owner’s or partner’s capital accounts
 as of balance sheet date
 For corporations: include shareholders’ equity and retained earnings as of the
 balance sheet date

4. Complete the *Statement of Profit and Loss* as follows:

List only revenue and expenses for the period reported.

Line 1 **Include all revenue from:**
 Installations
 Regular subscriber charges
 Per program or per channel charges
 Other revenue from subscribers (not otherwise listed)

Line 2 **Include:**
 Advertising income
 Special service income
 Other non-subscriber revenues (not otherwise listed)

Line 4 Enter all services expenses

Line 5 Enter all origination expenses

Line 6 Enter all selling, general, and administrative expenses

- Line 7** Report the allowed amount of depreciation and amortization expense, in accordance with methods specified in Uniform Accounting System of the New York State Commission on Cable Television
- Line 10** Enter all dividends, interest, and other non-operating revenue
- Line 11** Enter all interest and miscellaneous which are non-operating expenses
- Line 14** Enter all federal and state income taxes paid or accrued
- Line 16** Enter all net revenue or expenses that under generally accepted accounting principles, are considered to be of an unusual nature, infrequently occurring, and material in relation to the determination of profitability, or lack thereof

**For further assistance, please call:
ORPTS Utility Reporting at (518) 530-4900**

(continued)

[_____]
 Company name

Balance Sheet

At _____, 20 ____

Assets

**Line
 number**

- 1. Current assets \$ _____
- 2. Plant assets _____
- 3. Other assets _____
- 4. **Total assets** (add lines 1 through 3)..... \$ _____

Liabilities and equity

- 5. Current liabilities \$ _____
- 6. Long-term debt _____
- 7. Other liabilities _____
- 8. **Total liabilities** (add lines 5 through 7) \$ _____
- 9. Equity..... _____
- 10. **Total liabilities and equity** (add lines 8 and 9)..... \$ _____

[_____]
Company name

Statement of Profit and Loss

At _____, 20 ____

**Line
number**

1.	Subscriber's revenue.....	\$ _____
2.	Non-subscriber's revenue.....	_____
3.	Total operating revenue (add lines 1 and 2)	\$ _____
4.	Service expenses	_____
5.	Origination expenses.....	_____
6.	Selling, general, and administrative expenses	_____
7.	Depreciation and amortization.....	_____
8.	Total cost of operations (add lines 4 through 7).....	_____
9.	Total operating income (loss) (subtract line 8 from line 3)	_____
10.	Other income.....	_____
11.	Other expenses	_____
12.	Total other income (expense) (add lines 10 and 11).....	_____
13.	Profit (loss) before taxes (subtract line 12 from line 9)	_____
14.	Income taxes	_____
15.	Net profit (loss) before extraordinary items (subtract line 14 from line 13)	_____
16.	Extraordinary items.....	_____
17.	Net profit (loss) (subtract line 16 from line 15)	\$ _____

Fixed Asset Schedule

Line no.	Account description	Balance at beginning of year	Additions during year	Retirements	Transfers and adjustments	Balance at end of year	Accumulated depreciation/ amortization
1.	Land						
2.	Buildings						
3.	Headend						
4.	Trunk & distribution						
5.	Test equipment & tools						
6.	Program origination						
7.	Vehicles, furniture & fixtures						
8.	Capitalized lease property						
9.	Leasehold improvements						
10.	Miscellaneous equipment						
11.	Total fixed assets (lines 1-10)						
12.	Construction work-in-progress						

Instructions

1. To determine what items to include in each category, see the accounts listed in the Uniform System of Accounts.
2. The balance at the beginning of the year should agree with the ending balance from last year's schedule.
3. The balance at the end of the year and accumulated depreciation must agree with the amounts on this year's Balance Sheet.
4. Amounts reported in transfers and adjustments must be explained below.

Instructions and definitions

1. Accounting method:

Includes the overall method of accounting for income and expenses and for special items such as depreciation. There are two common overall methods of accounting (a) the cash basis and (b) the accrual basis.

(a) Cash basis:

Income is generally reported in the year received. Expenses are generally deducted in the year actually paid, unless they should be taken in a different year to reflect income clearly. (**Example:** Purchase of fixed assets is deducted over the life of the asset.)

(b) Accrual basis:

Income is generally reported in the year the event occurs that gives the *right to receive*. Expenses are generally deducted in the year incurred, whether actually paid or not.

2. Standard chart of accounts:

For NYS cable operators, are those accounts and sub-accounts prescribed by the NYS Public Service Commission – NYS Commission on Cable Television.

***IRS CATV categories:**

Asset class

Description of assets included:

48.41	CATV-Headend: towers, antennas, preamplifiers, converters, modulation equip. and program non-duplication systems. Do not include headend buildings and program origination assets.
48.42	CATV – Subscriber Connection and Distribution Systems: trunk and feeder, connecting hardware, amplifiers, power equipment, passive devices, directional taps, pedestals, pressure taps, drop cables, matching transformers, multiple set connector equipment and converters.
48.43	CATV – Program Origination: cameras, film chains, video tape recorders, lighting and remote location equipment excluding vehicles. Do not include buildings and their structural components.
48.44	CATV – Service and Test: oscilloscopes, field strength meters, spectrum analyzers, and cable testing equipment, but not vehicles.
48.45	CATV – Microwave Systems: towers, antennas, transmitting and receiving equipment, and broad band microwave assets. Do not include assets used in the provision of common carrier services.

***Outside plant:** Any assets located completely or partially in, under, above, upon, or through any public street, highway, water, or other public place.

5. Depreciation schedule:

A detailed schedule that includes a list of all company fixed assets identifying date purchased, description of asset, cost, any adjustments to basis, depreciable basis, method of depreciation, depreciable life, current deductible depreciation expense, and accumulated depreciation to date.

6. Original costs:

Means the cost of purchasing property to the company first devoting it to public service and the cost of contributed property.