

REPORT OF CASH BALANCES TIPS SHEET

A	B	C	D	E	F	G
	Cash Balance Information for the Reporting Period	Fund Sources				
		Bond Proceeds		Reserve Balances	Other Funds	RPTTF
		Bonds Issued on or before 12/31/10	Bonds Issued on or after 01/01/11	Prior ROPS RPTTF and Reserve Balances retained for future period(s)	Rent, Grants, Interest, Etc.	Non-Admin and Admin
1	Beginning Available Cash Balance (Actual as of July 1) RPTTF amount should exclude "A" period distribution amount	Includes: (a) Unexpended Bond Proceeds - Housing and non-housing - Encumbered and unencumbered (b) Reserves with trustee per indenture (c) Restricted bond interest	Includes: (a) Unexpended Bond Proceeds - Housing and non-housing - Encumbered and unencumbered (b) Reserves with trustee per indenture (c) Restricted bond interest	Includes: (a) Unexpended RPTTF balances authorized to be retained in the DDR (b) Excess PPA from prior ROPS periods (c) RPTTF authorized in a prior period for expenditure in this or future period as Reserves for debt service	Includes: (a) Federal and State Grants (b) Interest, lease, and rental income (c) All funds not designated elsewhere, including assets authorized to be retained from the DDR	Should include the Prior Period Adjustment, if any, that reduced RPTTF distributions for the current reporting period. (Do not include ROPS A period distribution)
2	Revenue/Income (Actual as of June 30) RPTTF amount should tie to the Reporting Period's total distribution from the County Auditor-Controller	Should include restricted bond interest If unrestricted, report as Other interest income, F2	Includes: (a) Restricted bond interest If unrestricted, report as Other interest income, F2 (b) New bond issuances (c) Refunding bonds	There should be no revenue/income All interest received on Reserve Balances should be reported as Other income, F2	Includes: (a) New federal and/or state grant funding (b) Lease/rental income (c) Unrestricted interest income on all funding sources (d) Sponsoring Entity loan for RPTTF shortfall (e) Developer proceeds (f) Property sale proceeds	RPTTF distribution for current Cash Balance reporting period (Include both ROPS A and B period distributions for the current reporting period. Do not include the next A period distribution)
3	Expenditures for PROPS Period (Actual as of June 30) Include accruals for expenditures that are authorized for this period, but paid outside this reporting period	Includes actual: (a) Bond Proceeds expenditures (b) Bond Proceeds transferred to the Sponsoring Entity or the Housing Successor pursuant to an expenditure agreement (c) Stranded Bond Proceeds applied to a refunding (d) Amount of Bond Proceeds defeased	Includes actual: (a) Bond Proceeds expenditures (b) Amount of Bond Proceeds defeased	Includes actual: (a) Reserve Balances expenditures from DDR RPTTF retained balances (b) Reserve Balance expenditures form Excess PPA (c) Reserve Balance expenditures from RPTTF amount previously authorized for debt service payment	Includes actual Other Funds expenditures	Includes actual RPTTF expenditures (Excludes RPTTF authorized for future debt service payment. Include this amount separately in G4)
4	Retention of Available Cash Balance (Actual as of June 30)	Includes only Bond reserves required to be held with a fiscal agent pursuant to the bond indenture(s)	Includes only Bond reserves required to be held with a fiscal agent pursuant to the bond indenture(s)	Includes: (a) RPTTF balances authorized to be retained in the DDR (b) Reserve Balance authorize for use in future period	Includes legally restricted funds, such as: (a) Federal and State grants (b) Developer proceeds and revenue restricted to a specific obligation (c) Non-RPTTF and non-bond monies authorized to be retained in the DDR (d) Other Funds authorized for use in future period	Includes RPTTF authorized/distributed for future debt service payment (Excluded from G3, above)
5	RPTTF Prior Period Adjustment (PPA) RPTTF amount should tie to the Agency's PPA form submitted to the CAC for the current period	No entry required				Unexpended RPTTF reported as the PPA for the current reporting period
6	Ending Actual Available Cash Balance (Actual as of June 30) C to F = (1 + 2 - 3 - 4), G = (1 + 2 - 3 - 4 - 5)	=C1+C2-C3-C4	=D1+D2-D3-D4	=E1+E2-E3-E4	=F1+F2-F3-F4	=G1+G2-G3-G4-G5