

## REPORT OF CASH BALANCES SUCCESSOR AGENCY TIPS SHEET

### Recognized Obligation Payment Schedule (ROPS) 18-19 Report of Cash Balances (Report Amounts in Whole Dollars)

A	B	C	D	E	F	G	H
		<b>Bond Proceeds</b>		<b>Fund Sources Reserve Balances</b>		<b>Other Rent, Grants, Interest, Etc.</b>	<b>RPTTF</b>
	<b>Cash Balance Information for ROPS 15-16 Actuals (07/01/15 - 06/30/16)</b>	<b>Bonds Issued on or before 12/31/10</b>	<b>Bonds Issued on or after 01/01/11</b>	<b>Prior ROPS period balances and DDR RPTTF balances retained</b>	Prior ROPS RPTTF distributed as reserve for future period(s)		<b>Non-Admin and Admin</b>
<b>These beginning balances should trace and agree to the ending balances of the Agency's accounting records for period ending July 1, 2015</b>							
<b>1</b>	<b>Beginning Available Cash Balance (Actual 07/01/15)</b>	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 period ROPS (c) DDR Withhold amounts derived from prior tax increment	Includes RPTTF authorized in a prior period for expenditure in this or future period as Reserve Balances: (a) For this period's bond debt service (b) For this or future period's expenditures authorized per AB 471	Includes: (a) Federal and state grants (b) Interest, lease, and rental income (d) DDR Withhold amounts derived from other funds (c) All funds not designated elsewhere, including assets authorized to be retained from the DDR	Should include the last two Prior Period Adjustments, if any, that reduced RPTTF distributions for the ROPS 15-16A and ROPS 15-16B periods
<b>2</b>	<b>Revenue/Income (Actual 06/30/16)</b>	Includes restricted bond interest. If unrestricted, report as Other, G2	Includes: (a) Restricted bond interest. If unrestricted, report as Other, G2 (b) New bond issuances (c) Refunding bonds	There should be no revenue/income. All interest received on Reserve Balances should be reported as Other, G2	There should be no revenue/income. All interest received on Reserve Balances should be reported as Other, G2	Revenue may include: (a) New federal and/or state grant funding (b) Lease/rental income (c) Interest income on all funding sources (d) Sponsoring Entity loan for RPTTF shortfall (e) Developer proceeds (f) Property sales proceeds	RPTTF distribution for current Cash Balance reporting period
<b>3</b>	<b>Expenditures for ROPS 15-16 Enforceable Obligations (Actual 06/30/16)</b>  <b>Note:</b> Include accruals for expenditures that are authorized for this ROPS period, but paid outside this ROPS 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 Balance expenditures from DDR RPTTF retained balances (b) Reserve Balance expenditures from Excess PPA (c) Reserve Balances applied to the DDR Withhold	Includes actual: Reserve Balance expenditures from RPTTF amounts previously authorized for: (a) Bond debt service (b) AB 471 Authorized Funding	Includes actual: (a) Other Funds expenditures (b) Other Funds applied to the DDR Withhold	Includes actual RPTTF expenditures  (Excludes RPTTF authorized for future expenditure. Include this amount separately in H4)
<b>4</b>	<b>Retention of Available Cash Balance (Actual 06/30/16)</b>	Includes ONLY: (a) Bond reserves required to be held with a fiscal agent pursuant to the bond indenture(s) (b) Unexpended AB 471 Authorized Funding	Includes ONLY: (a) Bond reserves required to be held with a fiscal agent pursuant to the bond indenture(s) (b) Unexpended AB 471 Authorized Funding	Includes ONLY unexpended: RPTTF balances authorized to be retained in the DDR	Includes: (a) AB 471 Authorized Funding (b) reclassification from RPTTF to Reserve funds during Finance's review of ROPS 16-17	Includes legally restricted funds, e.g.: (a) Federal and State grants (b) Developer proceeds and revenue restricted to a specific obligation (c) Unexpended AB 471 Authorized Funding (d) Non-RPTTF and non-bond monies authorized to be retained in the DDR (e) Finance's reclassification from RPTTF to Other funds during Finance's review of ROPS 16-17	Includes RPTTF authorized/distributed for: (a) Future bond debt service payment (b) AB 471 Authorized Funding  (Excluded from H3, above)
<b>5</b>	<b>ROPS 15-16 RPTTF Balances Remaining</b>	No entry required					Include: Unspent RPTTF from ROPS 15-16 period
<b>6</b>	<b>Ending Actual Available Cash Balance</b> <b>C to G = (1 + 2 - 3 - 4), H = (1 + 2 - 3 - 4 - 5)</b>	=C1+C2-C3-C4	=D1+D2-D3-D4	=E1+E2-E3-E4	=F1+F2-F3-F4	=G1+G2-G3-G4	=H1+H2-H3-H4+H5