**OPERATING RESERVE CALCULATION GUIDANCE WORKSHEET**

**PHA Name and Code**

**enter financial statement used as source data for this schedule**

| Line # | FDS# | Description | Enter Approved FDS Submission Type from Most Recent Year | Enter Approved FDS Submission Type from Year before Most Recent Year |
|---|---|---|---|---|
| 1 | 111 | Cash – Unrestricted | | |
| 2 | 114 | Cash - Tenant Security Deposits | | |
| 3 | 120 | Total Receivables, less allowance for doubtful accounts | | |
| 4 | 131 | Investments – Unrestricted | | |
| 5 | 142 | Prepaid expenses and other assets | | |
| 6 | 144 | Inter-program - due from | | |
| 7 | 145 | Assets held for sale | | |
| 8 | | Total (1+2+3+4+5+6+7) | $0 | $0 |
| 9 | 310 | Total Current Liabilities | | |
| 10 | 343 | Current Portion of Long Term Debt - Capital Projects | | |
| 11 | | Subtotal (9 - 10) | $0 | $0 |
| 12 | | Total Operating Reserves (8-11) | $0 | $0 |
| | | | | |
| 13 | | # of Months Reserves at FYE 2010<br>Total: Line 12 / Line 17 | #DIV/0! | #DIV/0! |
| 14 | 969000 | Annual Operating Expenses | | |
| 15 | 97100 | Extraordinary Maintenance | | |
| 16 | 97200 | Casualty Losses - Non-capitalized | | |
| 17 | | Monthly Operating Expenses<br>(Lines 14+15+16)/ 12 | $0.00 | $0.00 |
| 18 | | 4-months of Operating Expenses<br>(Line 17/12)x4 | $0.00 | $0.00 |
| 19 | | Total Operating Reserves less 4 months of Operating Expenses<br>Line 12 - Line 18 | $0.00 | $0.00 |
| 21 | | Total Reserves available for Financing<br>(Line 19) | $0.00 | $0.00 |
| 22 | | Operating Subsidy Obligation Amount | | |

| Line # | Footnote # | Footnote |
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