

Florida Housing Finance Corporation
(Department of Community Affairs)

Schedule I Series
(Sorted by Trust Fund)

Legislative Budget Request
2012-2013

		COL A01	COL A02	COL A03	COL A04
		ACT PR YR	CURR YR EST	AGY REQUEST	AGY REQ N/R
		EXP 2010-11	EXP 2011-12	FY 2012-13	FY 2012-13
COMMUNITY AFFAIRS, DEPT OF	52000000				
PGM: FLA HSG FINANCE CORP	52980000				
AFFORDABLE HOUSING FINANCE	52980100				
FUND: LOCAL GOV HOUSING TF			2250		
SECTION I: DETAIL OF REVENUES					
	REVENUE CAP SVC AUTH MATCHING % CFDA				
	CODE CHG % ST I/C LOC I/C NO.				
01 DOCUMENTARY STAMP TAXE	000314 YES 0.0 201 FS 0.00 0.00			119,599,425	
02 INTEREST - INVESTMENTS	000502 NO 8.0 420FS 0.00 0.00			1,760,283	
03 RETURNED FUNDS	001600 NO 0.0 420 FS 0.00 0.00			2,668,864	
TOTAL TO LINE B IN SECTION IV				124,028,572	
SECTION II: DETAIL OF NONOPERATING EXPENDITURES					
	OBJECT TRANSFER CFDA				
	CODE TO BE NO.				
01 'ERVICE CHARGE TO GEN REVENUE	880000 52010000			140,823	
02 TRANSFER TO GENERAL REVENUE	810000 52010100			144,346,452	
TOTAL TO LINE E IN SECTION IV				144,487,275	
SECTION III: ADJUSTMENTS					
	OBJECT				
	CODE				
01 ADJ TO AUDITED BEGINNING BALANCE	991000			23,118,716	
TOTAL TO LINE H IN SECTION IV				23,118,716	
SECTION IV: SUMMARY					
UNRESERVED FUND BALANCE - JULY 1	(A)				
ADD: REVENUES (FROM SECTION I)	(B)			124,028,572	
TOTAL FUNDS AVAILABLE (LINE A + LINE B)	(C)			124,028,572	
LESS: OPERATING EXPENDITURES	(D)				
LESS: NONOPERATING EXPENDITURES (SECTION II)	(E)			144,487,275	
LESS: FIXED CAPITAL OUTLAY (TOTAL ONLY)	(F)				
UNRESERVED FUND BALANCE - JUNE 30 - BEFORE ADJ	(G)			20,458,703-	
NET ADJUSTMENTS (FROM SECTION III)	(H)			23,118,716	
ADJUSTED UNRESERVED FUND BALANCE - JUNE 30	(I)			2,660,013	

		COL A01	COL A02	COL A03	COL A04
		ACT PR YR	CURR YR EST	AGY REQUEST	AGY REQ N/R
		EXP 2010-11	EXP 2011-12	FY 2012-13	FY 2012-13
COMMUNITY AFFAIRS, DEPT OF	52000000				
PGM: FLA HSNF FINANCE CORP	52980000				
AFFORDABLE HOUSING FINANCE	52980100				
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FUND: LOCAL GOV HOUSING TF	2250				

SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCE

	FUNDING SOURCE	
	STATE (S)	
	NONSTATE (N)	
01 DOCUMENTARY STAMP TAX COLLECTIONS	S	2,391,681
02 INTEREST	S	268,332
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ADJUSTED UNRESERVED FUND BALANCE - JUNE 30		2,660,013
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COMMUNITY AFFAIRS, DEPT OF 52000000
 PGM: FLA HSNF FINANCE CORP 52980000
 AFFORDABLE HOUSING FINANCE 52980100

FUND: STATE HOUSING TF 2255

SECTION I: DETAIL OF REVENUES

REVENUE CODE	CAP	SVC CHG %	AUTH	MATCHING %	CFDA NO.	COL A01 ACT PR YR EXP 2010-11	COL A02 CURR YR EST EXP 2011-12	COL A03 AGY REQUEST FY 2012-13	COL A04 AGY REQ N/R FY 2012-13
01 DOCUMENTARY STAMP TAX R	000314	YES	0.0	201 FS	0.00	0.00	51,113,795		
02 INTEREST - INVESTMENTS	000502	NO	8.0	420 FS	0.00	0.00	208,075		
TOTAL TO LINE B IN SECTION IV							51,321,870		

SECTION II: DETAIL OF NONOPERATING EXPENDITURES

OBJECT CODE	TRANSFER TO BE	CFDA NO.	COL A01 ACT PR YR EXP 2010-11	COL A02 CURR YR EST EXP 2011-12	COL A03 AGY REQUEST FY 2012-13	COL A04 AGY REQ N/R FY 2012-13
01 SERVICE CHARGE TO GEN REVENUE	880000	52010000		16,646		
03 TRANSFER TO GENERAL REVENUE FUND	810000	52010100		24,935,327		
TOTAL TO LINE E IN SECTION IV				24,951,973		

SECTION III: ADJUSTMENTS

OBJECT CODE	COL A01 ACT PR YR EXP 2010-11	COL A02 CURR YR EST EXP 2011-12	COL A03 AGY REQUEST FY 2012-13	COL A04 AGY REQ N/R FY 2012-13
01 ADJ TO AUDITED BEGINNING BALANCE	991000	10,785,190		
02 ADJ DUE TO CF	991000	1,427,500		
TOTAL TO LINE H IN SECTION IV		12,212,690		

SECTION IV: SUMMARY

UNRESERVED FUND BALANCE - JULY 1	(A)			
ADD: REVENUES (FROM SECTION I)	(B)	51,321,870		
TOTAL FUNDS AVAILABLE (LINE A + LINE B)	(C)	51,321,870		
LESS: OPERATING EXPENDITURES	(D)	37,500,000		
LESS: NONOPERATING EXPENDITURES (SECTION II)	(E)	24,951,973		
LESS: FIXED CAPITAL OUTLAY (TOTAL ONLY)	(F)			
UNRESERVED FUND BALANCE - JUNE 30 - BEFORE ADJ	(G)	11,130,103-		
NET ADJUSTMENTS (FROM SECTION III)	(H)	12,212,690		
ADJUSTED UNRESERVED FUND BALANCE - JUNE 30	(I)	1,082,587		

	COL A01 ACT PR YR EXP 2010-11	COL A02 CURR YR EST EXP 2011-12	COL A03 AGY REQUEST FY 2012-13	COL A04 AGY REQ N/R FY 2012-13
COMMUNITY AFFAIRS, DEPT OF	52000000			
PGM: FLA HSNF FINANCE CORP	52980000			
AFFORDABLE HOUSING FINANCE	52980100			
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FUND: STATE HOUSING TF	2255			

SCHEDULE IB: DETAIL OF UNRESERVED FUND BALANCE

	FUNDING SOURCE STATE (S) NONSTATE (N)			
01 DOCUMENTARY STAMP TAX COLLECTIONS	S	1,040,299		
02 INTEREST	S	42,288		
ADJUSTED UNRESERVED FUND BALANCE - JUNE 30		1,082,587		

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Community Affairs
Budget Entity:	Local Government Housing Trust Fund
LAS/PBS Fund Number:	Housing Finance Corporation (52980100)
	2250

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(1,241,780,590)	(A)	1,241,780,590	-
ADD: Other Cash (See Instructions)	89,609,238	(B)	(89,609,238)	-
ADD: Investments	24,969,484	(C)	(24,969,484)	(0)
ADD: Outstanding Accounts Receivable	53,992	(D)	2,667,946	2,721,938
ADD: _____		(E)		
Total Cash plus Accounts Receivable	(1,127,147,876)	(F)	1,129,869,813	2,721,938
LES Allowances for Uncollectibles		(G)		
LES Approved "A" Certified Forwards		(H)		
Approved "B" Certified Forwards		(H)		
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	25,023,476	(I)	(24,961,551)	61,925
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/11	(1,152,171,352)	(K)	1,154,831,365	2,660,013 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title: Trust Fund Title: Budget Entity: LAS/PBS Fund Number:	Budget Period: 2012 - 2013 Department of Community Affairs
	State Housing Trust Fund
	Housing Finance Corporation (52980100)
	2255

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	(375,016,234)	(A)	375,016,234	-
ADD: Other Cash (See Instructions)	9,947,090	(B)	(9,947,090)	-
ADD: Investments	34,525,151	(C)	(34,525,151)	-
ADD: Outstanding Accounts Receivable	73,941	(D)	1,016,957	1,090,897
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	(330,470,053)	(F)	331,560,950	1,090,897
LESS: Allowances for Uncollectibles		(G)		-
LESS: Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	1,427,500	(H)	(1,427,500)	-
LESS: Other Accounts Payable (Nonoperating)	34,599,091	(I)	(34,590,781)	8,310
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/11	(366,496,644)	(K)	367,579,231	1,082,587 **

Notes:

*SWFS = Statewide Financial Statement

** This amount should agree with Line I, Section IV of the Schedule I for the most recent completed fiscal year and Line A for the following year.

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	<u>Budget Period: 2012 - 2013</u> <u>Department of Community Affairs</u>
Trust Fund Title:	<u>Local Government Housing Trust Fund</u>
LAS/PBS Fund Number:	<u>2250</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11
Total all GLC's 5XXXX for governmental funds; (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (D)

A/P not C/F-Operating Categories (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) (F)

DIFFERENCE: (G)*

***SHOULD EQUAL ZERO.**

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period:	2012 - 2013
Department Title:	<u>Department of Community Affairs</u>
Trust Fund Title:	<u>State Housing Trust Fund</u>
LAS/PBS Fund Number:	<u>2255</u>

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11	
Total all GLC's 5XXXX for governmental funds; GLC 539XX for proprietary and fiduciary funds	[] (A)
Subtract Nonspendable Fund Balance (GLC 56XXX)	[] (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	[] (C)
SWFS Adjustment # and Description	[] (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	[] (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	[] (D)
A/P not C/F-Operating Categories	1,090,897 (D)
	[] (D)
	[] (D)
	[] (D)
ADJUSTED BEGINNING TRIAL BALANCE:	1,082,587 (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)	1,082,587 (F)
DIFFERENCE:	[] - (G)*

***SHOULD EQUAL ZERO.**

	COL A01 ACT PR YR EXP 2010-11 POS AMOUNT	CODES

COMMUNITY AFFAIRS, DEPT OF		52000000
PGM: FLA HSNF FINANCE CORP		52980000
AFFORDABLE HOUSING FINANCE		52980100

COMMUN DEV/REVITALIZATION		1104.00.00.00

SPECIAL CATEGORIES		100000
G/A-HFC-AFFORD HSNF PRGM		105035
OBJECTS:		
OTHER NON-OPERATING	37,500,000	899000

FUNDS:		
STATE HOUSING TF.....	37,500,000	2255
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BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

520000 DEPARTMENT OF COMMUNITY AFFAIRS
55 2 250001 LOCAL GOVERNMENT HOUSING TRUST FUND DCA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	89,609,238.34
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	1,241,780,590.05-
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	24,969,483.91
15300 000000	INTEREST AND DIVIDENDS RECEIVABLE BALANCE BROUGHT FORWARD	53,992.06
35300 000000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD	2,496.95-
35600 000000	DUE TO GENERAL REVENUE BALANCE BROUGHT FORWARD	3,149.75-
35700 000000	DUE TO COMPONENT UNIT/PRIMARY BALANCE BROUGHT FORWARD	25,017,829.27-
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	1,152,171,351.71
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

520000 DEPARTMENT OF COMMUNITY AFFAIRS
55 2 255093 STATE HOUSING TF-HOUSING FINANCE CORP. DCA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200	CASH IN BANK	
000000	BALANCE BROUGHT FORWARD	9,947,090.25
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	375,016,234.28-
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	34,525,150.73
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	73,940.64
31100	ACCOUNTS PAYABLE	
105035	G/A-HFC-AFFORD HSNG PRGM	0.00
105035 CF	G/A-HFC-AFFORD HSNG PRGM	1,427,499.95-
	** GL 31100 TOTAL	1,427,499.95-
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	3,419.50-
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	2,560.58-
35700	DUE TO COMPONENT UNIT/PRIMARY	
000000	BALANCE BROUGHT FORWARD	34,593,111.29-
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	366,496,643.98
	*** FUND TOTAL	0.00

Schedule 1 Narrative

Local Government Housing Trust Fund
Fund 2250

Adjustments

Line 01:

The CFO's audited Unreserved Fund Balance – July 1 for fund 520000-55-2-250001 is zero. Since Florida Housing is a component unit of the State of Florida, the state is required to report Florida Housing's December 31 audited financial statement data in the State of Florida CAFR. This data is recorded in a separate fund 520000-55-8-250001. To prevent double-counting, the balances in fund 520000-55-2-250001 are eliminated. This adjustment to beginning fund balance will occur each year.

Schedule 1 Narrative

State Housing Trust Fund
Fund 2255

Adjustments

Line 01:

The CFO's audited Unreserved Fund Balance – July 1 for fund 520000-55-2-255093 is zero. Since Florida Housing is a component unit of the State of Florida, the state is required to report Florida Housing's December 31 audited financial statement data in the State of Florida CAFR. This data is recorded in a separate fund 520000-55-8-250001. To prevent double-counting, the balances in fund 520000-55-2-255093 are eliminated. This adjustment to beginning fund balance will occur each year.