

Florida Housing Finance Corporation
(Department of Community Affairs)

Schedule I Series
(Sorted by Trust Fund)

Legislative Budget Request
2012-2013

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.

Office of Policy and Budget - July 2011

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

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

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.**

	COL A01 ACT PR YR EXP 2010-11 POS AMOUNT -----	CODES
COMMUNITY AFFAIRS, DEPT OF		52000000
PGM: FLA HSNH FINANCE CORP		52980000
AFFORDABLE HOUSING FINANCE		52980100
<u>COMMUN DEV/REVITALIZATION</u>		1104.00.00.00
SPECIAL CATEGORIES		100000
G/A-HFC-AFFORD HSNH 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.