

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
 10 1 000222 DEPT. OF VETERANS AFFAIRS-GENERAL REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100	CASH ON HAND	
040000	EXPENSES	0.00
100777	CF CONTRACTED SERVICES	0.00
	** GL 11100 TOTAL	0.00
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	1,982,227.53
080004 01	ST NURSING HOME/VET	0.00
080004 02	ST NURSING HOME/VET	0.00
080004 06	ST NURSING HOME/VET	0.00
080004 07	ST NURSING HOME/VET	3,158,634.22
080004 08	ST NURSING HOME/VET	1,901,581.44
080007 07	ADD & IMPRV/VETERANS' HOME	10,712.64
080007 08	ADD & IMPRV/VETERANS' HOME	113,166.86
	** GL 13100 TOTAL	7,166,322.69
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
070000	FOOD PRODUCTS	0.00
	** GL 17100 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	0.00
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	138.98-
040000	CF EXPENSES	94,589.75-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	68,225.00-
070000	FOOD PRODUCTS	0.00
080004 07	ST NURSING HOME/VET	1,226,945.54-
080004	CF 07 ST NURSING HOME/VET	0.00
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	6,968.34-
101375	CF AGY HEAD DISCRETIONARY FND	0.00
	** GL 31100 TOTAL	1,396,867.61-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	120,127.29-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	704.68-
	** GL 32100 TOTAL	120,831.97-

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 10 1 000222 DEPT. OF VETERANS AFFAIRS-GENERAL REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35200 001906	DUE TO STATE FUNDS, WITHIN DEPARTMENT	0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	2,200.00-
	** GL 35300 TOTAL	2,200.00-
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	1,629.17-
45100 040000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA EXPENSES	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	1,687,626.18-
080004 01	ST NURSING HOME/VET	0.00
080004 02	ST NURSING HOME/VET	0.00
080004 06	ST NURSING HOME/VET	0.00
080004 07	ST NURSING HOME/VET	1,931,688.68-
080004 08	ST NURSING HOME/VET	1,901,581.44-
080007 07	ADD & IMPRV/VETERANS' HOME	10,712.64-
080007 08	ADD & IMPRV/VETERANS' HOME	113,166.86-
	** GL 54900 TOTAL	5,644,775.80-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 55100 TOTAL	0.00
55201	OFFICE SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55201 TOTAL	0.00
55202	LINEN INVENTORY	
040000	EXPENSES	0.00
55203	FOOD INVENTORY	
040000	EXPENSES	0.00
070000	FOOD PRODUCTS	0.00
	** GL 55203 TOTAL	0.00

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500000 DEPARTMENT OF VETERANS' AFFAIRS  
 10 1 000222 DEPT. OF VETERANS AFFAIRS-GENERAL REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55204 040000	MAINTENANCE SUPPLIES EXPENSES	0.00
55205 040000	HEALTH SUPPLIES EXPENSES	0.00
55206 040000	DINING-KITCHEN SUPPLIES EXPENSES	0.00
94100	ENCUMBRANCES	
040000	EXPENSES	14,110.01
040000	CF EXPENSES	7,815.83
060000	CF OPERATING CAPITAL OUTLAY	3,990.00
080004	07 ST NURSING HOME/VET	1,096,995.31
080004	08 ST NURSING HOME/VET	361,676.00
100777	CONTRACTED SERVICES	680.00
100777	CF CONTRACTED SERVICES	2,197.78
	** GL 94100 TOTAL	1,487,464.93
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	14,110.01-
040000	CF EXPENSES	7,815.83-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	3,990.00-
080004	07 ST NURSING HOME/VET	1,096,995.31-
080004	08 ST NURSING HOME/VET	361,676.00-
100777	CONTRACTED SERVICES	680.00-
100777	CF CONTRACTED SERVICES	2,197.78-
	** GL 98100 TOTAL	1,487,464.93-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	18.14-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
 20 2 021035 ADMINISTRATIVE TF VETERANS AFFAIRS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	75.25
15100 000000	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00
000109		0.00
000400		0.00
001801		0.00
001906		0.00
002500		0.00
	** GL 15100 TOTAL	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	0.00
16200 000109	DUE FROM STATE FUNDS, WITHIN DEPART.	0.00
16300 080858	DUE FROM OTHER DEPARTMENTS 97 RESIDENTIAL FAC./VETERANS	0.00
16400 000700	DUE FROM FEDERAL GOVERNMENT	0.00
001801		0.00
	** GL 16400 TOTAL	0.00
17100 000000	SUPPLY INVENTORY BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
070000	FOOD PRODUCTS	0.00
	** GL 17100 TOTAL	0.00
31100 000000	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000 CF	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
220020	REFUND STATE REVENUES	0.00
310228	PAYMENT OF SALES TAX	0.00
310228 CF	PAYMENT OF SALES TAX	0.00
	** GL 31100 TOTAL	0.00

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500000 DEPARTMENT OF VETERANS' AFFAIRS  
 20 2 021035 ADMINISTRATIVE TF VETERANS AFFAIRS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35200 310322	DUE TO STATE FUNDS, WITHIN DEPARTMENT SERVICE CHARGE TO GEN REV	0.00
35300 000000 040000 040000	DUE TO OTHER DEPARTMENTS BALANCE BROUGHT FORWARD EXPENSES CF EXPENSES	0.00 0.00 0.00
	** GL 35300 TOTAL	0.00
35600 000000 310228 310322	DUE TO GENERAL REVENUE BALANCE BROUGHT FORWARD PAYMENT OF SALES TAX SERVICE CHARGE TO GEN REV	0.00 0.00 0.00
	** GL 35600 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	75.25-
55100 040000 060000 080858	FUND BALANCE RESERVED FOR ENCUMBRANCES EXPENSES OPERATING CAPITAL OUTLAY 97 RESIDENTIAL FAC./VETERANS	0.00 0.00 0.00
	** GL 55100 TOTAL	0.00
55201 000000 040000	OFFICE SUPPLY INVENTORY BALANCE BROUGHT FORWARD EXPENSES	0.00 0.00
	** GL 55201 TOTAL	0.00
55202 000000 040000	LINEN INVENTORY BALANCE BROUGHT FORWARD EXPENSES	0.00 0.00
	** GL 55202 TOTAL	0.00
55203 000000 040000 070000	FOOD INVENTORY BALANCE BROUGHT FORWARD EXPENSES FOOD PRODUCTS	0.00 0.00 0.00
	** GL 55203 TOTAL	0.00
55204 000000 040000	MAINTENANCE SUPPLIES BALANCE BROUGHT FORWARD EXPENSES	0.00 0.00
	** GL 55204 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
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500000 DEPARTMENT OF VETERANS' AFFAIRS  
20 2 021035 ADMINISTRATIVE TF VETERANS AFFAIRS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55205	HEALTH SUPPLIES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55205 TOTAL	0.00
55206	DINING-KITCHEN SUPPLIES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55206 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
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500000 DEPARTMENT OF VETERANS' AFFAIRS  
20 2 122017 TOBACCO SETTLEMENT TRUST FUND - DVA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
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500000 DEPARTMENT OF VETERANS' AFFAIRS  
20 2 261001 FEDERAL GRANTS TRUST FUND - DVA/DEA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	2,502,816.21
16400 000000 000700	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	0.00
	** GL 16400 TOTAL	134,660.24 134,660.24
31100 040000 040000 060000 060000 100777	ACCOUNTS PAYABLE EXPENSES CF EXPENSES OPERATING CAPITAL OUTLAY CF OPERATING CAPITAL OUTLAY CF CONTRACTED SERVICES	180.20- 2,874.28- 9,383.50- 0.00 41.46-
	** GL 31100 TOTAL	12,479.44-
32100 010000 010000	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS CF SALARIES AND BENEFITS	0.00 4,453.81-
	** GL 32100 TOTAL	4,453.81-
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	2,620,494.17-
55201 040000	OFFICE SUPPLY INVENTORY EXPENSES	49.03-
94100 040000 100777	ENCUMBRANCES CF EXPENSES CF CONTRACTED SERVICES	3,000.00 182.22
	** GL 94100 TOTAL	3,182.22
98100 040000 100777	BUDGETARY FND BAL RESERVED/ENCUMBRANCE CF EXPENSES CF CONTRACTED SERVICES	3,000.00- 182.22-
	** GL 98100 TOTAL	3,182.22-
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
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500000 DEPARTMENT OF VETERANS' AFFAIRS  
20 2 339117 GRANTS AND DONATIONS TRUST FUND -DVA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
31100 103042	ACCOUNTS PAYABLE RECREATIONAL EQUIP/SUP	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
 20 2 516002 OPERATIONS & MAINTENANCE TRUST VETERANS AFFAIRS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 100777	CASH ON HAND CONTRACTED SERVICES	0.00
11300 040000	CASH WITH STATE BOARD OF ADM. EXPENSES	0.00
11400 040000	CASH WITH FISCAL AGENTS EXPENSES	0.00
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	4,602,213.52
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	8,394,472.22
15100 000109 000500 001906 002500	ACCOUNTS RECEIVABLE	216,537.66 0.00 0.00 0.00
	** GL 15100 TOTAL	216,537.66
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	18,199.79
16100 001801	DUE FROM STATE FUNDS, WITHIN DIVISION	161,894.18
16300 001801	DUE FROM OTHER DEPARTMENTS	0.00
16400 000700 001801	DUE FROM FEDERAL GOVERNMENT	2,407,801.98 0.00
	** GL 16400 TOTAL	2,407,801.98
16500 001801	DUE FROM OTHER GOVERNMENTAL UNITS	360,967.85

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500000 DEPARTMENT OF VETERANS' AFFAIRS  
20 2 516002 OPERATIONS & MAINTENANCE TRUST VETERANS AFFAIRS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
070000	FOOD PRODUCTS	0.00
	** GL 17100 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	5,178.50-
040000 CF	EXPENSES	572,228.98-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	2,203.95-
070000	FOOD PRODUCTS	6,557.18-
070000 CF	FOOD PRODUCTS	61,150.62-
100777	CONTRACTED SERVICES	282.40-
100777 CF	CONTRACTED SERVICES	812,880.21-
220020	REFUND STATE REVENUES	0.00
220020 CF	REFUND STATE REVENUES	867.01-
	** GL 31100 TOTAL	1,461,348.85-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	299,874.56-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	13,506.83-
	** GL 32100 TOTAL	313,381.39-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	387.09-
040000 CF	EXPENSES	40,584.88-
190000	PURCHASE OF INVESTMENTS	786.11-
310228 CF	PAYMENT OF SALES TAX	101.80-
	** GL 35300 TOTAL	41,859.88-
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
310228	PAYMENT OF SALES TAX	0.00
310322	SERVICE CHARGE TO GEN REV	0.00
	** GL 35600 TOTAL	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	50,933.57-

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500000 DEPARTMENT OF VETERANS' AFFAIRS  
20 2 516002 OPERATIONS & MAINTENANCE TRUST VETERANS AFFAIRS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	14,304,654.00-
55100 000000 040000 310228 310322	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD EXPENSES PAYMENT OF SALES TAX SERVICE CHARGE TO GEN REV	0.00 0.00 0.00 0.00
	** GL 55100 TOTAL	0.00
55201 000000 040000	OFFICE SUPPLY INVENTORY BALANCE BROUGHT FORWARD EXPENSES	0.00 0.00
	** GL 55201 TOTAL	0.00
55202 000000 040000	LINEN INVENTORY BALANCE BROUGHT FORWARD EXPENSES	0.00 0.00
	** GL 55202 TOTAL	0.00
55203 000000 070000	FOOD INVENTORY BALANCE BROUGHT FORWARD FOOD PRODUCTS	0.00 0.00
	** GL 55203 TOTAL	0.00
55204 000000 040000	MAINTENANCE SUPPLIES BALANCE BROUGHT FORWARD EXPENSES	0.00 0.00
	** GL 55204 TOTAL	0.00
55205 000000 040000	HEALTH SUPPLIES BALANCE BROUGHT FORWARD EXPENSES	0.00 0.00
	** GL 55205 TOTAL	0.00
55206 000000 040000	DINING-KITCHEN SUPPLIES BALANCE BROUGHT FORWARD EXPENSES	0.00 0.00
	** GL 55206 TOTAL	0.00
94100 040000 040000 070000 100777	ENCUMBRANCES EXPENSES CF EXPENSES CF FOOD PRODUCTS CONTRACTED SERVICES	59,763.00 518,238.13 1,790.49 83,876.46

BEGINNING TRIAL BALANCE BY FUND  
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500000 DEPARTMENT OF VETERANS' AFFAIRS  
 20 2 516002 OPERATIONS & MAINTENANCE TRUST VETERANS AFFAIRS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
100777 CF	CONTRACTED SERVICES	655,553.79
	** GL 94100 TOTAL	1,319,221.87
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	53,201.51-
040000 CF	EXPENSES	518,238.13-
070000 CF	FOOD PRODUCTS	1,790.49-
100777	CONTRACTED SERVICES	80,347.46-
100777 CF	CONTRACTED SERVICES	655,553.79-
	** GL 98100 TOTAL	1,309,131.38-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
20 2 692001 STATE HOME FOR VETERANS TRUST FUND DVA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	603,991.58
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	2,595,743.15
15100 000500 001620	ACCOUNTS RECEIVABLE	0.00
	** GL 15100 TOTAL	62,649.54 62,649.54
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	6,009.56
16300 000400 001600 080858	DUE FROM OTHER DEPARTMENTS	0.00 0.00 0.00
	96 RESIDENTIAL FAC./VETERANS	0.00
	** GL 16300 TOTAL	0.00
31100 000000 080859 080859 080859 080859 080859	ACCOUNTS PAYABLE	0.00
	BALANCE BROUGHT FORWARD	0.00
	07 MAINT/REP/RES FAC/VETERANS	239.50-
	08 MAINT/REP/RES FAC/VETERANS	733,023.57-
	99 MAINT/REP/RES FAC/VETERANS	0.00
	CF 08 MAINT/REP/RES FAC/VETERANS	0.00
	CF 09 MAINT/REP/RES FAC/VETERANS	17,284.36-
	** GL 31100 TOTAL	750,547.43-
35300 000500 080859 190000	DUE TO OTHER DEPARTMENTS	0.00 0.00 259.57-
	07 MAINT/REP/RES FAC/VETERANS	0.00
	190000 PURCHASE OF INVESTMENTS	259.57-
	** GL 35300 TOTAL	259.57-
35600 000000 310322	DUE TO GENERAL REVENUE	0.00
	BALANCE BROUGHT FORWARD	0.00
	SERVICE CHARGE TO GEN REV	0.00
	** GL 35600 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED	2,517,586.83-
	BALANCE BROUGHT FORWARD	

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500000 DEPARTMENT OF VETERANS' AFFAIRS  
 20 2 692001 STATE HOME FOR VETERANS TRUST FUND DVA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
060000	OPERATING CAPITAL OUTLAY	0.00
080004 98	ST NURSING HOME/VET	0.00
080004 99	ST NURSING HOME/VET	0.00
080858 96	RESIDENTIAL FAC./VETERANS	0.00
080859 99	MAINT/REP/RES FAC/VETERANS	0.00
100021	ACQUISITION/MOTOR VEHICLES	0.00
	** GL 55100 TOTAL	0.00
94100	ENCUMBRANCES	
080859	MAINT/REP/RES FAC/VETERANS	158,291.55
080859 08	MAINT/REP/RES FAC/VETERANS	96,081.82
080859 09	MAINT/REP/RES FAC/VETERANS	23,269.00
080859 CF 08	MAINT/REP/RES FAC/VETERANS	8,850.00
	** GL 94100 TOTAL	286,492.37
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080859	MAINT/REP/RES FAC/VETERANS	158,291.55-
080859 08	MAINT/REP/RES FAC/VETERANS	96,081.82-
080859 09	MAINT/REP/RES FAC/VETERANS	23,269.00-
080859 CF 08	MAINT/REP/RES FAC/VETERANS	8,850.00-
	** GL 98100 TOTAL	286,492.37-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
 30 1 000759 GENERAL REVENUE - FIXED CAPITAL OUTLAY

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	0.00
080004	99 ST NURSING HOME/VET	0.00
080005	87 VETERANS HOME	0.00
	** GL 13100 TOTAL	0.00
54900	FUND BALANCE UNRESERVED	
080004	99 ST NURSING HOME/VET	0.00
080005	87 VETERANS HOME	0.00
	** GL 54900 TOTAL	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
080005	94 VETERANS HOME	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
 30 2 771001 FROM VETERANS' DESIGN AND CONSTRUCTION TF CLEANU

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
16400 000700	DUE FROM FEDERAL GOVERNMENT	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
080004 98	ST NURSING HOME/VET	0.00
	** GL 55100 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
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500000 DEPARTMENT OF VETERANS' AFFAIRS  
30 4 000001 STATE INFRASTRUCTURE FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
13400	UNEXPENDED INFRASTRUCTURE FD RELEASES	
080005	88 VETERANS HOME	0.00
54900	FUND BALANCE UNRESERVED	
080005	88 VETERANS HOME	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
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500000 DEPARTMENT OF VETERANS' AFFAIRS  
71 2 107001 KOREAN WAR VETERANS' MEMORIAL TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
26400	WORKS OF ART & HISTORICAL TREASURES-DE	
000000	BALANCE BROUGHT FORWARD	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 26400 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
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500000 DEPARTMENT OF VETERANS' AFFAIRS  
 71 2 328001 GENERAL HOME TRUST FUND-RENAMED GRANT & DON DVA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.00
27600 000000	FURNITURE AND EQUIPMENT BALANCE BROUGHT FORWARD	0.00
27700 000000	ACC DEPR - FURNITURE & EQUIPMENT BALANCE BROUGHT FORWARD	0.00
31100 103042	ACCOUNTS PAYABLE RECREATIONAL EQUIP/SUP	0.00
35200 001100	DUE TO STATE FUNDS, WITHIN DEPARTMENT	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
55100 100021 103042	FUND BALANCE RESERVED FOR ENCUMBRANCES ACQUISITION/MOTOR VEHICLES RECREATIONAL EQUIP/SUP	0.00 0.00
	** GL 55100 TOTAL	0.00
98100 000000 103042	BUDGETARY FND BAL RESERVED/ENCUMBRANCE BALANCE BROUGHT FORWARD RECREATIONAL EQUIP/SUP	0.00 0.00
	** GL 98100 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
71 2 339117 GRANTS AND DONATIONS TRUST FUND -DVA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	32,484.02
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	487,208.26
15100 001801	ACCOUNTS RECEIVABLE	3,374.83
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	1,143.01
27600 060000 100021	FURNITURE AND EQUIPMENT OPERATING CAPITAL OUTLAY ACQUISITION/MOTOR VEHICLES	0.00 0.00 0.00
	** GL 27600 TOTAL	0.00
27700 060000 100021	ACC DEPR - FURNITURE & EQUIPMENT OPERATING CAPITAL OUTLAY ACQUISITION/MOTOR VEHICLES	0.00 0.00 0.00
	** GL 27700 TOTAL	0.00
31100 040000 040000 060000 060000 103042 103042	ACCOUNTS PAYABLE EXPENSES CF EXPENSES OPERATING CAPITAL OUTLAY CF OPERATING CAPITAL OUTLAY RECREATIONAL EQUIP/SUP CF RECREATIONAL EQUIP/SUP	2,439.84- 539.02- 0.00 1,188.00- 0.00 1,585.04- 5,751.90-
	** GL 31100 TOTAL	5,751.90-
32100 030000 030000	ACCRUED SALARIES AND WAGES OTHER PERSONAL SERVICES CF OTHER PERSONAL SERVICES	0.00 3,374.83- 3,374.83-
	** GL 32100 TOTAL	3,374.83-
35300 060000 190000	DUE TO OTHER DEPARTMENTS OPERATING CAPITAL OUTLAY PURCHASE OF INVESTMENTS	0.00 49.37- 49.37-
	** GL 35300 TOTAL	49.37-
51100 000000 100021	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD ACQUISITION/MOTOR VEHICLES	0.00 0.00 0.00
	** GL 51100 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
71 2 339117 GRANTS AND DONATIONS TRUST FUND -DVA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	515,034.02-
94100 103042 CF	ENCUMBRANCES RECREATIONAL EQUIP/SUP	2,757.17
98100 103042 CF	BUDGETARY FND BAL RESERVED/ENCUMBRANCE RECREATIONAL EQUIP/SUP	2,757.17-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
71 2 755001 FLORIDA WORLD WAR II VETERANS MEM MATCHING T F

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	0.51
27800 000000	CONSTRUCTION WORK IN PROGRESS BALANCE BROUGHT FORWARD	331,332.68-
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	331,332.17
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
74 2 502001 MEMBERS DEPOSIT TF - DVA

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000 004000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	0.00 0.00
	** GL 45100 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
74 8 500001 PETTY CASH - HEADQUARTERS

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	100.00
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	100.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
74 8 500002 PETTY CASH VETERANS DOMICILIARY HOME

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	100.00
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	100.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
 74 8 500004 DAYTONA BEACH NURSING HOME PETTY CASH

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	100.00
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	100.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
74 8 500005 LAND O LAKES NURSING HOME PETTY CASH

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100 000000	CASH ON HAND BALANCE BROUGHT FORWARD	100.00
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	0.00
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	100.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
74 8 502001 MEMBERS DEPOSIT TRUST FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
80 9 000001 GENERAL FIXED ASSET ACCOUNT

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
26400	WORKS OF ART & HISTORICAL TREASURES-DE	
000000	BALANCE BROUGHT FORWARD	146,146.64
080004	ST NURSING HOME/VET	0.00
	** GL 26400 TOTAL	146,146.64
26500	ACC DEPREC - WORKS OF ART & HISTORICAL	
000000	BALANCE BROUGHT FORWARD	31,664.88-
080004	ST NURSING HOME/VET	30,447.12-
	** GL 26500 TOTAL	62,112.00-
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	39,263,562.58
060000	OPERATING CAPITAL OUTLAY	1,795.00
080002	MINOR REPAIRS/IMPROV-STATE	171,834.20
080004	ST NURSING HOME/VET	22,286,131.21
080007	ADD & IMPRV/VETERANS' HOME	9,726.00
080858	RESIDENTIAL FAC./VETERANS	25,207.30
080859	MAINT/REP/RES FAC/VETERANS	1,204,735.71
	** GL 27200 TOTAL	62,962,992.00
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	5,826,423.50-
040000	EXPENSES	437.58-
060000	OPERATING CAPITAL OUTLAY	166,708.15-
080002	MINOR REPAIRS/IMPROV-STATE	113,060.48-
080004	ST NURSING HOME/VET	6,128,491.11-
080005	VETERANS HOME	114,066.76-
080007	ADD & IMPRV/VETERANS' HOME	304,718.79-
080008	STATE NURSING HOME FOR VETERANS - DMS MGD	3,922,458.96-
080858	RESIDENTIAL FAC./VETERANS	6,301.80-
080859	MAINT/REP/RES FAC/VETERANS	73,092.22-
101050	ENERGY SAVINGS/REINVEST	38,317.33-
	** GL 27300 TOTAL	16,694,076.68-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	134,620.82
080002	MINOR REPAIRS/IMPROV-STATE	11,165.84
	** GL 27400 TOTAL	145,786.66
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
080002	MINOR REPAIRS/IMPROV-STATE	4,466.28-
080004	ST NURSING HOME/VET	14,929.85-
080005	VETERANS HOME	45,263.57-
080007	ADD & IMPRV/VETERANS' HOME	12,999.00-
080008	STATE NURSING HOME FOR VETERANS - DMS MGD	46,953.50-
	** GL 27500 TOTAL	124,612.20-

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
80 9 000001 GENERAL FIXED ASSET ACCOUNT

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,620,208.42
040000	EXPENSES	125,298.95
060000	OPERATING CAPITAL OUTLAY	1,148,994.05
080002	MINOR REPAIRS/IMPROV-STATE	84,306.93
080004	ST NURSING HOME/VET	717,645.90
080008	STATE NURSING HOME FOR VETERANS - DMS MGD	137,043.02
080858	RESIDENTIAL FAC./VETERANS	52,794.28
080859	MAINT/REP/RES FAC/VETERANS	64,364.33
100021	ACQUISITION/MOTOR VEHICLES	183,917.75
103042	RECREATIONAL EQUIP/SUP	3,391.45-
105000	CATEGORY NAME NOT ON TITLE FILE	19,682.00
	** GL 27600 TOTAL	4,150,864.18
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	35,576.52-
040000	EXPENSES	117,385.61-
060000	OPERATING CAPITAL OUTLAY	1,394,348.75-
080002	MINOR REPAIRS/IMPROV-STATE	64,635.32-
080004	ST NURSING HOME/VET	570,696.25-
080005	VETERANS HOME	47,333.28-
080008	STATE NURSING HOME FOR VETERANS - DMS MGD	283,446.40-
080858	RESIDENTIAL FAC./VETERANS	43,962.00-
080859	MAINT/REP/RES FAC/VETERANS	75,818.04-
100021	ACQUISITION/MOTOR VEHICLES	214,625.88-
103042	RECREATIONAL EQUIP/SUP	0.00
105000	CATEGORY NAME NOT ON TITLE FILE	19,682.00-
	** GL 27700 TOTAL	2,867,510.05-
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	5,003,242.37
040000	EXPENSES	500.00
080002	MINOR REPAIRS/IMPROV-STATE	195,085.70
080004	ST NURSING HOME/VET	5,272,880.64
080007	ADD & IMPRV/VETERANS' HOME	945,454.22
080858	RESIDENTIAL FAC./VETERANS	155,053.20
080859	MAINT/REP/RES FAC/VETERANS	2,159,241.52
	** GL 27800 TOTAL	13,731,457.65
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	61,388,936.20-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2009

500000 DEPARTMENT OF VETERANS' AFFAIRS  
 90 9 370300 GENERAL LONG TERM DEBT ACCT GP

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	817,696.87-
48600 000000 040000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD EXPENSES	2,003,723.77- 203,159.66
	** GL 48600 TOTAL	1,800,564.11-
49900 010000	OTHER LONG-TERM LIABILITIES SALARIES AND BENEFITS	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	2,618,260.98
	*** FUND TOTAL	0.00

E





**DEPARTMENT OF VETERANS'  
AFFAIRS**

**SCHEDULE I SERIES**

## **SECTION III ADJUSTMENTS**

### **2261 FEDERAL GRANTS TRUST FUND**

- **Adjustment to Line A – FCO CF at 6/30/08 not on TB [\$-23,850,370]:**  
This adjustment is the amount of fiscal year 2007/2008 Fixed Capital Outlay carried forward from previous years. This amount is not shown on the agency Trial Balance and is not included in Line A of Section IV.
- **Adjustment to Line A – Oper. A/P not CF at 6/30/08 [\$469]:**  
This adjustment is the amount of fiscal year 2007/2008 Operating Expenditures - Accounts Payable that was not a part of the Certified Forward at 6/30/08. This amount was paid from 2008/2009 fiscal year.
- **Reversions [\$182,315]:**  
This is the amount of reversions that occurred during the 9/30/09 (A02) reversions process.

# **Revenue Estimating Methodology Narrative**

## **2261 FEDERAL GRANTS TRUST FUND**

All revenues in this fund are set by United States Department of Veterans' Affairs. These revenues are received by the FDVA through a reimbursement process. Reimbursements are received for construction projects and for the State Approving Authority. The construction reimbursements are normally at a 65% of total project costs. The State Approving Authority is normally reimbursed for 100% of costs incurred.

## **5 Percent Trust Fund Reserve Calculation**

### **2261 Federal Grants Trust Fund**

All revenues received in this fund are restricted for construction activities at each State Veterans Nursing Home, the construction of new State Veterans Nursing Home and for the State Approving Authority of the FDVA. All funds are received by United States Department of Veterans Affairs and no 5% reserve is needed.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Budget Period: 2010 - 2011**

**Department:** VETERANS' AFFAIRS  
**Program:** 1303000000 Long Term Care  
**Fund:** 2261 Federal Grants Trust Fund

**Specific Authority:** 96-418 s.2(B) LOF, FS296, FS295.124  
**Purpose of Fees Collected:** Reimbursement of costs under contract - Construction of new nursing homes and State Approving Authority.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees</b> Form - Part I and II.)
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

**SECTION I - FEE COLLECTION**

	<b>ACTUAL FY 2008 - 2009</b>	<b>ESTIMATED FY 2009 - 2010</b>	<b>REQUEST FY 2010 - 2011</b>
<u>Receipts:</u>			
<u>USDVA - State Approving Authority</u>	516,718	647,729	650,714
<u>USDVA - St. Johns Nursing Home</u>	2,607,635	15,740,217	1,967,445
<u>USDVA - Daytona Beach Renovation</u>	80,465	2,925,000	325,000
<u>USDVA - Lake City Renovation</u>	0	1,655,741	387,116
<b>Total Fee Collection to Line (A) - Section III</b>	<b>3,204,818</b>	<b>20,968,687</b>	<b>3,330,275</b>

**SECTION II - FULL COSTS**

<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	370,444	516,564	518,944
<u>Other Personal Services</u>			
<u>Expenses</u>	78,390	109,272	109,775
<u>Operating Capital Outlay</u>	10,983	15,286	15,357
<u>Contracted Services</u>	422	583	586
<u>Fixed Capital Outlay</u>	394,395	22,614,663	2,512,740
<u>Non-Operating Expenditures</u>	4,317	6,024	6,052
<u>Indirect Costs Charged to Trust Fund</u>			
<b>Total Full Costs to Line (B) - Section III</b>	<b>858,951</b>	<b>23,262,393</b>	<b>3,163,454</b>

Basis Used: \_\_\_\_\_

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	3,204,818	20,968,687	3,330,275
<b>TOTAL SECTION II</b>	(B)	858,951	23,262,393	3,163,454
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>2,345,868</b>	<b>(2,293,706)</b>	<b>166,821</b>

**EXPLANATION of LINE C:**

Any deficits will be paid using prior years' surplus.

**SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES**

**Budget Period: 2010 - 2011**

**Department:** VETERANS' AFFAIRS  
**Budget Entity:** 50000000  
**Fund:** 2261 - Federal Grants Trust Fund

(1)	(2)	(3)	(4)
<u>FUNDING SOURCE - STATE</u>	ACTUAL FY 2008 - 2009	ESTIMATED FY 2009 - 2010	REQUEST FY 2010 - 2011
US Department of Veterans Affairs	-	182,315	182,315
_____			
_____			
_____			
_____			
_____			
_____			
_____			
_____			
_____			
<u>FUNDING SOURCE - NON-STATE</u>			
_____			
_____			
_____			
_____			
_____			
_____			
_____			
_____			
<b>TOTALS*</b>	-	182,315	182,315

**\*Must agree to amounts on Schedule I, Section IV, Line I.**

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2010 - 2011 VETERANS' AFFAIRS
<b>Trust Fund Title:</b>	Federal Grants Trust Fund
<b>Budget Entity:</b>	500000
<b>LAS/PBS Fund Number:</b>	2261

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	2,502,816.21 (A)		2,502,816.21
ADD: Other Cash (See Instructions)	0.00 (B)		0.00
ADD: Investments	0.00 (C)		0.00
ADD: Outstanding Accounts Receivable	134,660.24 (D)		134,660.24
ADD: Anticipated Grants Receivable	20,829,050.72 (E)		20,829,050.72
<b>Total Cash plus Accounts Receivable</b>	23,466,527.17 (F)	0.00	23,466,527.17
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	7,369.56 (H)		7,369.56
Approved "B" Certified Forwards	3,182.22 (H)		3,182.22
Approved "FCO" Certified Forwards	23,455,975.39 (H)		23,455,975.39
LESS: Other Accounts Payable (Nonoperating)			0.00
LESS: _____			0.00
<b>Unreserved Fund Balance, 07/01/2009</b>	0.00 (K)	0.00	0.00 **

**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: 2010 - 2011

**Department Title:** VETERANS' AFFAIRS  
**Trust Fund Title:** Federal Grants Trust Fund  
**LAS/PBS Fund Number:** 2261

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-09 2,620,494.17 (A)

**Add/Subtract:**

Anticipated Grants Receivable 20,829,050.72 (B)

**Other Adjustment(s):**

SWFS Adjustment 49.03 (C)

A/P not CF @ 6/30/2009 9,563.70 (C)

A/P CF but not allowed at 6/30/09 (3,182.23) (C)

Reserves Need for FCO (23,455,975.39) (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** 0.00 (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 0.00 (E)

**DIFFERENCE:** 0.00 (F)\*

**\*SHOULD EQUAL ZERO.**



## **SECTION III ADJUSTMENTS**

### ***2339 Grants and Donations Trust Fund***

- **Reversions 9/30/07 (\$15071):**  
This adjustment is the net amount of fiscal year 2008/2009 certification forward unused and reverted in fiscal year 2009/2010.

# **Revenue Estimating Methodology Narrative**

## **2339 Grants and Donations Trust Fund**

Estimated Donation and Interest Revenues are based upon a slight increase of 4% for columns A02 and A03.

License tag fees are set at \$100,000 annually per Florida Statute 320.089.

## **5 Percent Trust Fund Reserve Calculation**

### **2339 Grants and Donations Trust Fund**

Per FS 296.15, all revenues received in fund 2339 are to be used for the common benefit of the residents/members (improved facilities, recreational equipment and recreation supplies). This fund is not an operating fund and no 5% reserve is required.

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Budget Period: 2010 - 2011**

**Department:** VETERANS' AFFAIRS  
**Program:** 1303000000 Long Term Care  
**Fund:** 2339 Grants & Donations Trust Fund

**Specific Authority:** Florida Statutes 296.15, 296.38 and 320.089  
**Purpose of Fees Collected:** To provide Activities, Recreational Supplies and other items to be used for the benefit of each home and its residents.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

**SECTION I - FEE COLLECTION**

	<b>ACTUAL FY 2008 - 2009</b>	<b>ESTIMATED FY 2009 - 2010</b>	<b>REQUEST FY 2010 - 2011</b>
<u>Receipts:</u>			
License Tag Fees	100,000	100,000	100,000
Doantions	91,741	95,411	99,227
Reimbursements	5,937	16,000	16,000
Anticipated Grants Receivable		2,486,180	2,342,926
<b>Total Fee Collection to Line (A) - Section III</b>	<b>197,678</b>	<b>2,697,591</b>	<b>2,558,153</b>

**SECTION II - FULL COSTS**

<u>Direct Costs:</u>			
Salaries and Benefits		2,101,735	1,980,675
Other Personal Services	7,858	-	-
Expenses	20,938	371,094	346,297
Operating Capital Outlay	133,246	201,427	36,754
Contracted Services	28	34	-
Recreations Equipment and Supplies	86,359	105,271	62,000
Non Operating Expenses		16,873	17,229
<b>Total Full Costs to Line (B) - Section III</b>	<b>248,428</b>	<b>2,796,433</b>	<b>2,442,955</b>

Basis Used: \_\_\_\_\_

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	197,678	2,697,591	2,558,153
TOTAL SECTION II	(B)	248,428	2,796,433	2,442,955
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(50,750)</b>	<b>(98,842)</b>	<b>115,199</b>

**EXPLANATION of LINE C:**

Any deficits to be paid for from previous years' surplus.



# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2010 - 2011</b>
<b>Trust Fund Title:</b>	<b>VETERANS' AFFAIRS</b>
<b>Budget Entity:</b>	<b>Grants &amp; Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>500000</b>
	<b>2339</b>

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	32,484 (A)		32,484
ADD: Other Cash (See Instructions)			0
ADD: Investments	487,208 (C)		487,208
ADD: Outstanding Accounts Receivable	4,518 (D)		4,518
ADD: Anticipated Grants Receivable			0
<b>Total Cash plus Accounts Receivable</b>	<b>524,210 (F)</b>	0	524,210
LESS: Allowances for Uncollectibles			0
LESS: Approved "A" Certified Forwards	6,687 (H)		6,687
Approved "B" Certified Forwards	2,757 (H)		2,757
Approved "FCO" Certified Forwards			0
LESS: Other Accounts Payable (Nonoperating)	49 (I)		49
LESS: _____			0
<b>Unreserved Fund Balance, 07/01/2009</b>	<b>514,717 (K)</b>	<b>0</b>	<b>514,717 **</b>

**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: 2010 - 2011**

**Department Title:** VETERANS' AFFAIRS  
**Trust Fund Title:** Grants & Donations Trust Fund  
**LAS/PBS Fund Number:** 2339

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-09 515,034 (A)

**Add/Subtract:**

\_\_\_\_\_ \_\_\_\_\_ (B)

**Other Adjustment(s):**

SWFS Adjustment -45 (C)

Accounting Adjustment -273 (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** 514,717 (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 514,717 (E)

**DIFFERENCE:** 0 (F)\*

**\*SHOULD EQUAL ZERO.**

## **SECTION III ADJUSTMENTS**

### **2516 Operation and Maintenance Trust Fund**

- **9/30 Reversions [\$16,413 {A01} & \$4,582,086 {A02}]:**  
This adjustment lists the amounts of Certified Forwards that were reverted during the 9/30/08 and 9/30/09 reversion processes.
- **Adjust Line A – A/P Not CF at 6/30/08 [\$642,263]:**  
This adjustment is to adjust Line A for accounts payables at 6/30/08 but disbursed in from fiscal year 2008/2009 appropriations.
- **Adjustment to Line D made in error [\$38]:**  
This is an immaterial adjustment to Line D for differences in the computed and reported Operating Expenditure amounts.



# **Revenue Estimating Methodology Narrative**

## **2516 Operation and Maintenance Trust Fund**

Revenues are based upon number of residents/members at each of the State Veterans' Nursing Homes and the Domiciliary. For column A02, the revenues are reflective of the increase in charges to each of the members/residents and Resident Census. Increase in other revenue amounts not reflective of census (Misc. Inc, Interest Income, and Sales to Employees) are conservatively increased by 4%.

The amounts included in column A03 are conservative increases of column A02 plus an estimated amount of \$2,750,000 in revenue for our newly constructed Clyde E. Lassen State Veterans' Nursing Homes expected to open in late 2010 or early 2011. The estimates for the new nursing home are based on the projected census and the charges and reimbursements expected for the census numbers. A brief allocation of the expected revenues for the new nursing home is listed below.

<b>Revenue Description</b>	<b>Amount</b>
Federal Reimbursement Per Diem	245,430
Residents Co-Pay	630,429
Medicaid	1,640,253
Medicare	233,888
<b>Total Est. Revenue</b>	<b>2,750,000</b>

# **5 Percent Trust Fund Reserve Calculation**

## **2516 Operation and Maintenance Trust Fund**

### **Total Applicable Revenues for Fiscal Year 08/09 (A02)**

Co-Payments	\$13,421,788.00
Medicaid	\$15,409,666.00
Interest Earned	\$ 119,355.00
Sales to Employees	\$ 21,000.00
Miscellaneous	<u>\$ 10,609.00</u>
<b>Total</b>	<b>\$28,982,418.00</b>
Multiplied by 5%	<u>X 5%</u>
<b>Total 5% Reserve for 2516 O&amp;M Trust Fund</b>	<b><u>\$1,449,120.90</u></b>



**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Budget Period: 2010 - 2011**

**Department:** VETERANS' AFFAIRS  
**Program:** 1303000000 Long Term Care  
**Fund:** 2516 Operation and Maintenance Trust Fund

**Specific Authority:** Florida Statutes 296.11 and 296.38  
**Purpose of Fees Collected:** Operation and Maintenance of the State Veterans' Nursing Homes

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach <b>Examination of Regulatory Fees</b> Form - Part I and II.)
<b>X</b>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

**SECTION I - FEE COLLECTION**

	<b>ACTUAL FY 2008 - 2009</b>	<b>ESTIMATED FY 2009 - 2010</b>	<b>REQUEST FY 2010 - 2011</b>
<b>Receipts:</b>			
Federal Reimbursement - Per Diem	16,295,529	19,587,078	20,615,991
Members/Residents Co-Payments	14,705,602	13,421,788	14,589,088
Medicaid	13,677,028	15,409,666	19,666,306
Medicare	4,182,742	4,462,814	4,875,215
Sales to Employees	13,112	21,000	21,840
Miscellaneous	10,201	10,609	11,034
<b>Total Fee Collection to Line (A) - Section III</b>	<b>48,884,214</b>	<b>52,912,955</b>	<b>59,779,474</b>

**SECTION II - FULL COSTS**

**Direct Costs:**

Salaries and Benefits	23,322,196	26,509,375	30,176,796
Other Personal Services	1,478,061	1,598,739	1,819,915
Expenses	7,843,644	10,448,004	13,231,797
Operating Capital Outlay	75,766	87,794	99,940
Food Expense	2,285,655	2,700,961	3,248,623
Contracted Services	12,109,083	10,054,961	13,993,827
Risk Management Insurance	549,874	663,513	755,306
TR/DMS/HR Svcs/STW	277,123	279,671	318,362
Non-Operating Expenditures	182,589	160,980	173,999
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>48,123,990</b>	<b>52,503,998</b>	<b>63,818,565</b>

Basis Used: \_\_\_\_\_

**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Budget Period: 2010 - 2011**

**Department:** VETERANS' AFFAIRS  
**Program:** 1303000000 Long Term Care  
**Fund:** 2516 Operation and Maintenance Trust Fund

**Specific Authority:** Florida Statutes 296.11 and 296.38  
**Purpose of Fees Collected:** Operation and Maintenance of the State Veterans' Nursing Homes

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	48,884,214	52,912,955	59,779,474
TOTAL SECTION II	(B)	48,123,990	52,503,998	63,818,565
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>760,224</b>	<b>408,957</b>	<b>(4,039,091)</b>

**EXPLANATION of LINE C:**

Any deficits will be paid from previous years' surplus.



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2010 - 2011 VETERANS' AFFAIRS
<b>Trust Fund Title:</b>	Operation and Maintenance Trust Fund
<b>Budget Entity:</b>	50000000
<b>LAS/PBS Fund Number:</b>	2516

	Balance as of 6/30/2009	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	4,602,214 (A)	1,364	4,603,578
ADD: Other Cash (See Instructions)	(B)		0
ADD: Investments	8,394,472 (C)		8,394,472
ADD: Outstanding Accounts Receivable	3,165,401 (D)		3,165,401
ADD: Anticipated Grants Receivable	(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>16,162,087 (F)</b>	1,364	16,163,451
LESS: Allowances for Uncollectibles	(G)		0
LESS: Approved "A" Certified Forwards	1,802,430 (H)		1,802,430
Approved "B" Certified Forwards	1,175,582 (H)		1,175,582
Approved "FCO" Certified Forwards	(H)		0
LESS: Other Accounts Payable (Nonoperating)	1,755 (I)		1,755
LESS: Reserve for Encumbrances	(J)		0
<b>Unreserved Fund Balance, 07/01/2009</b>	<b>13,182,320 (K)</b>	<b>0</b>	<b>13,183,684 **</b>

**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: 2010 - 2011

**Department Title:** VETERANS' AFFAIRS  
**Trust Fund Title:** Operation and Maintenance Trust Fund  
**LAS/PBS Fund Number:** 2516

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-09 14,295,928 (A)

**Add/Subtract:**

\_\_\_\_\_ 63,339 (B)

**Other Adjustment(s):**

\_\_\_\_\_ -1,175,582 (C)

\_\_\_\_\_ (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** 13,183,684 (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 13,183,684 (E)

**DIFFERENCE:** 0 (F)\*

**\*SHOULD EQUAL ZERO.**



## **SECTION III ADJUSTMENTS**

### **2692 State Homes for Veterans Trust Fund**

- **Adjustment to Line A – FCO C/F at 6/30/08 [\$-2,929,942]:**  
This adjustment is for the amount of Fixed Capital Outlay Certified Forward at 06/30/08 but not included in Line A.

# **Revenue Estimating Methodology Narrative**

## **2692 State Homes for Veterans Trust Fund**

Revenues for License Tag Fees and Interest Earned are estimated at a conservative 4% Increase of Column A01 for Column A02 and the same conservative increase of column A02 for Column A03.

# **5 Percent Trust Fund Reserve Calculation**

## **2692 State Homes for Veterans Trust Fund**

Total Revenues for Fiscal Year 006/07	\$2,019,532.00
Multiplied by 5%	<u>X            5%</u>

<b>Total 5% Reserve for 2692</b>	<b><span style="border: 1px solid black; padding: 2px;">\$100,976.60</span></b>
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**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Budget Period: 2010 - 2011**

**Department:** VETERANS' AFFAIRS  
**Program:** 1303000000 Long Term Care  
**Fund:** 2692 State Homes for Veterans Trust Fund

**Specific Authority:** FL Statutes Chapters 320.08058 and 296.41  
**Purpose of Fees Collected:** Construction, Maintenance, Capital Improvements and Operation of State Veterans Nursing Homes.

Type of Fee or Program: (Check **ONE** Box and answer questions as indicated.)

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I,

**SECTION I - FEE COLLECTION**

	<b>ACTUAL FY 2008 - 2009</b>	<b>ESTIMATED FY 2009 - 2010</b>	<b>REQUEST FY 2010 - 2011</b>
<u>Receipts:</u>			
<u>License Tag Revenues</u>	1,867,149	1,941,835	2,019,508
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>1,867,149</b>	<b>1,941,835</b>	<b>2,019,508</b>

**SECTION II - FULL COSTS**

<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
<u>FCO Expenditures</u>	1,612,898	1,638,000	1,435,000
<u>Non-Operating Expenditures</u>	132,300	164,724	272,290
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>1,745,198</b>	<b>1,802,724</b>	<b>1,707,290</b>

Basis Used: \_\_\_\_\_  
 \_\_\_\_\_

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	1,867,149	1,941,835	2,019,508
TOTAL SECTION II	(B)	1,745,198	1,802,724	1,707,290
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>121,951</b>	<b>139,111</b>	<b>312,218</b>

**EXPLANATION of LINE C:**

\_\_\_\_\_  
 \_\_\_\_\_



# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2010 - 2011
<b>Trust Fund Title:</b>	VETERANS' AFFAIRS
<b>Budget Entity:</b>	State Homes for Veterans' Trust Fund
<b>LAS/PBS Fund Number:</b>	50000000
	2692

	Balance as of 6/30/2009		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	603,992	(A)		603,992
ADD: Other Cash (See Instructions)		(B)		0
ADD: Investments	2,595,743	(C)		2,595,743
ADD: Outstanding Accounts Receivable	68,659	(D)	3,600	72,259
ADD: Anticipated Grants Receivable		(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>3,268,394</b>	(F)	3,600	3,271,994
LESS: Allowances for Uncollectibles		(G)		0
LESS: Approved "A" Certified Forwards		(H)		0
Approved "B" Certified Forwards		(H)		0
Approved "FCO" Certified Forwards	2,562,300	(H)		2,562,300
LESS: Other Accounts Payable (Nonoperating)	260	(I)		260
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/2009</b>	<b>705,835</b>	(K)	<b>0</b>	<b>709,435</b> **

**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: 2010 - 2011

**Department Title:** VETERANS' AFFAIRS  
**Trust Fund Title:** State Homes for Veterans Trust Fund  
**LAS/PBS Fund Number:** 2692

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-09 2,517,587 (A)

**Add/Subtract:**

SWFS Adjustment to A/R 3,600 (B)

**Other Adjustment(s):**

Unallowable CF at 6/30/10 750,547 (C)

FCO Certified Forward (2,562,300) (C)

**ADJUSTED BEGINNING TRIAL BALANCE:** 709,435 (D)

**UNRESERVED FUND BALANCE, SCHEDULE IC** 709,435 (E)

**DIFFERENCE:** 0 (F)\*

**\*SHOULD EQUAL ZERO.**