

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2010

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	1,004,688.34
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	3,158,634.92
080004	08 ST NURSING HOME/VET	1,901,702.37
080007	07 ADD & IMPRV/VETERANS' HOME	10,712.64
080007	08 ADD & IMPRV/VETERANS' HOME	566,186.80
	** GL 13100 TOTAL	6,641,925.07
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	51.67-
040000	CF EXPENSES	131,726.16-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	57,720.79-
070000	FOOD PRODUCTS	0.00
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	15,162.01-
101375	CF AGY HEAD DISCRETIONARY FND	0.00
	** GL 31100 TOTAL	204,660.63-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	160,298.90-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	690.25-
	** GL 32100 TOTAL	160,989.15-

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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
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	208.58
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	158.76-
	** GL 35300 TOTAL	49.82
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000 CF	EXPENSES	173.72-
	** GL 35700 TOTAL	173.72-
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	11,657.66-
45100 040000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA EXPENSES	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	695,482.00-
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	3,158,634.92-
080004 08	ST NURSING HOME/VET	1,901,702.37-
080007 07	ADD & IMPRV/VETERANS' HOME	10,712.64-
080007 08	ADD & IMPRV/VETERANS' HOME	566,186.80-
	** GL 54900 TOTAL	6,332,718.73-
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

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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
55202 040000	LINEN INVENTORY EXPENSES	0.00
55203 040000 070000	FOOD INVENTORY EXPENSES FOOD PRODUCTS	0.00 0.00
	** GL 55203 TOTAL	0.00
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	CF EXPENSES	61,082.29
060000	CF OPERATING CAPITAL OUTLAY	15,892.00
080007	08 ADD & IMPRV/VETERANS' HOME	78,808.34
100777	CONTRACTED SERVICES	560.00
100777	CF CONTRACTED SERVICES	19,553.96
	** GL 94100 TOTAL	175,896.59
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	61,082.29-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	15,892.00-
080007	08 ADD & IMPRV/VETERANS' HOME	78,808.34-
100777	CONTRACTED SERVICES	560.00-
100777	CF CONTRACTED SERVICES	19,553.96-
	** GL 98100 TOTAL	175,896.59-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	167,575.47-
	*** FUND TOTAL	235,800.47-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2010

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	0.00
15100 000000 000109 000400 001801 001906 002500	ACCOUNTS RECEIVABLE BALANCE BROUGHT FORWARD	0.00 0.00 0.00 0.00 0.00 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 001801	DUE FROM FEDERAL GOVERNMENT	0.00 0.00 0.00
	** GL 16400 TOTAL	0.00
17100 000000 040000 070000	SUPPLY INVENTORY BALANCE BROUGHT FORWARD EXPENSES FOOD PRODUCTS	0.00 0.00 0.00 0.00
	** GL 17100 TOTAL	0.00
31100 000000 040000 040000 060000 220020 310228 310228	ACCOUNTS PAYABLE BALANCE BROUGHT FORWARD EXPENSES CF EXPENSES OPERATING CAPITAL OUTLAY REFUND STATE REVENUES PAYMENT OF SALES TAX CF PAYMENT OF SALES TAX	0.00 0.00 0.00 0.00 0.00 0.00 0.00 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	0.00
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

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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
JULY 01, 2010

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	1,656,216.42
16400 000000 000700 000750	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	0.00 456,973.54 639,594.19
	** GL 16400 TOTAL	1,096,567.73
31100 040000 040000 CF 060000 100777 100777 CF	ACCOUNTS PAYABLE EXPENSES EXPENSES OPERATING CAPITAL OUTLAY CONTRACTED SERVICES CONTRACTED SERVICES	0.00 13,459.50- 0.00 0.00 40.16-
	** GL 31100 TOTAL	13,499.66-
32100 010000 010000 CF	ACCRUED SALARIES AND WAGES SALARIES AND BENEFITS SALARIES AND BENEFITS	0.00 7,415.15- 7,415.15-
	** GL 32100 TOTAL	7,415.15-
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	2,731,869.34-
55201 040000	OFFICE SUPPLY INVENTORY EXPENSES	0.00
94100 040000 CF 080004 07 080004 10 080007 08 100777 CF	ENCUMBRANCES EXPENSES ST NURSING HOME/VET ST NURSING HOME/VET ADD & IMPRV/VETERANS' HOME CONTRACTED SERVICES	323.55 28,280.77 18,184.00 324,188.03 312.00
	** GL 94100 TOTAL	371,288.35

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JULY 01, 2010

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	323.55-
080004	07 ST NURSING HOME/VET	28,280.77-
080004	10 ST NURSING HOME/VET	18,184.00-
080007	08 ADD & IMPRV/VETERANS' HOME	324,188.03-
100777	CF CONTRACTED SERVICES	312.00-
	** GL 98100 TOTAL	371,288.35-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2010

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, 2010

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	39,807.23
11300 040000	CASH WITH STATE BOARD OF ADM. EXPENSES	0.00
11400 040000	CASH WITH FISCAL AGENTS EXPENSES	39,807.23-
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	3,880,162.56
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	22,221,690.91
15100 000109 000500 001801 001906 002500	ACCOUNTS RECEIVABLE	53,634.49 0.00 37,586.40 0.00 0.00
	** GL 15100 TOTAL	91,220.89
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	52,830.23
16100 001801	DUE FROM STATE FUNDS, WITHIN DIVISION	0.00
16300 001801	DUE FROM OTHER DEPARTMENTS	0.00
16400 000700 001801	DUE FROM FEDERAL GOVERNMENT	2,941,080.10 288,469.46-
	** GL 16400 TOTAL	2,652,610.64
16500 001801	DUE FROM OTHER GOVERNMENTAL UNITS	553,151.94

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
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	120.96-
040000 CF	EXPENSES	375,753.38-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	680.00-
070000	FOOD PRODUCTS	0.00
070000 CF	FOOD PRODUCTS	90,042.95-
100777	CONTRACTED SERVICES	33,976.00-
100777 CF	CONTRACTED SERVICES	705,855.88-
	** GL 31100 TOTAL	1,206,429.17-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	387,744.42-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	35,735.54-
	** GL 32100 TOTAL	423,479.96-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	293.42-
040000 CF	EXPENSES	322,504.74-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	2,107.16-
	** GL 35300 TOTAL	324,905.32-
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
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000 CF	EXPENSES	1,344.92-
	** GL 35700 TOTAL	1,344.92-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	24,317.78-

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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	27,482,479.01-
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	92,588.12 631,646.42 169,572.11 94,048.65

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2010

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	476,356.01
	** GL 94100 TOTAL	1,464,211.31
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	85,756.63-
040000 CF	EXPENSES	631,646.42-
070000 CF	FOOD PRODUCTS	169,572.11-
100777	CONTRACTED SERVICES	89,591.15-
100777 CF	CONTRACTED SERVICES	476,356.01-
	** GL 98100 TOTAL	1,452,922.32-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2010

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	499,495.53
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	2,014,421.19
15100 000500 001620	ACCOUNTS RECEIVABLE	0.00 0.00
	** GL 15100 TOTAL	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	5,050.48
16300 000400 001600 080858	DUE FROM OTHER DEPARTMENTS	0.00 0.00
96	RESIDENTIAL FAC./VETERANS	0.00
	** GL 16300 TOTAL	0.00
31100 000000 080859 080859 080859	ACCOUNTS PAYABLE	0.00 0.00 0.00 0.00
	** GL 31100 TOTAL	0.00
35300 000500 080859 310403	DUE TO OTHER DEPARTMENTS	0.00 0.00
07	MAINT/REP/RES FAC/VETERANS	201.44-
	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	201.44-
	** GL 35300 TOTAL	201.44-
35600 000000 310322	DUE TO GENERAL REVENUE	0.00 0.00
	BALANCE BROUGHT FORWARD	0.00
	SERVICE CHARGE TO GEN REV	0.00
	** GL 35600 TOTAL	0.00
54900 000000	FUND BALANCE UNRESERVED	2,520,856.76-
	BALANCE BROUGHT FORWARD	
55100 060000 080004 080004	FUND BALANCE RESERVED FOR ENCUMBRANCES	0.00 0.00 0.00
98	OPERATING CAPITAL OUTLAY	0.00
99	ST NURSING HOME/VET	0.00
	ST NURSING HOME/VET	0.00

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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
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 09	MAINT/REP/RES FAC/VETERANS	29,715.21
080859 10	MAINT/REP/RES FAC/VETERANS	48,065.00
	** GL 94100 TOTAL	77,780.21
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080859 09	MAINT/REP/RES FAC/VETERANS	29,715.21-
080859 10	MAINT/REP/RES FAC/VETERANS	45,974.00-
	** GL 98100 TOTAL	75,689.21-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2010

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	
080004 99	ST NURSING HOME/VET	0.00
080005 87	VETERANS HOME	16,750.80
	** GL 13100 TOTAL	16,750.80
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	16,750.80

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2010

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
JULY 01, 2010

500000 DEPARTMENT OF VETERANS' AFFAIRS
30 4 000001 STATE INFRASTRUCTURE FUND

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

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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, 2010

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	21,208.18
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	333,474.80
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	844.85
27600 060000 100021	FURNITURE AND EQUIPMENT OPERATING CAPITAL OUTLAY ACQUISITION/MOTOR VEHICLES	97,976.88 76,039.00
	** GL 27600 TOTAL	174,015.88
27700 060000 100021	ACC DEPR - FURNITURE & EQUIPMENT OPERATING CAPITAL OUTLAY ACQUISITION/MOTOR VEHICLES	44,396.40- 4,374.07-
	** GL 27700 TOTAL	48,770.47-
31100 060000 060000 103042 103042	ACCOUNTS PAYABLE OPERATING CAPITAL OUTLAY CF OPERATING CAPITAL OUTLAY RECREATIONAL EQUIP/SUP CF RECREATIONAL EQUIP/SUP	0.00 1,768.38- 0.00 1,612.38-
	** GL 31100 TOTAL	3,380.76-
35300 060000 310403	DUE TO OTHER DEPARTMENTS OPERATING CAPITAL OUTLAY ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00 33.69-
	** GL 35300 TOTAL	33.69-
51100 000000 100021	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD ACQUISITION/MOTOR VEHICLES	0.00 0.00
	** GL 51100 TOTAL	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	477,358.79-
94100 103042	ENCUMBRANCES CF RECREATIONAL EQUIP/SUP	23,171.20

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2010

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		

98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
103042	CF RECREATIONAL EQUIP/SUP	23,171.20-

*** FUND TOTAL		0.00
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BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2010

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	0.00
53900 000000	NET ASSETS UNRESTRICTED BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2010

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
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2010

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	2,544.12-
16800 000000	DUE FROM STATE FUNDS - REVOLVING FUND BALANCE BROUGHT FORWARD	2,544.12
45100 000000	ADVANCES FROM OTHER FUNDS BETWEEN DEPA BALANCE BROUGHT FORWARD	100.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2010

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, 2010

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, 2010

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	0.00
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	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2010

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, 2010

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 DEPR -WORKS OF ART & HISTORICAL T	
000000	BALANCE BROUGHT FORWARD	0.00
080004	ST NURSING HOME/VET	37,754.40-
	** GL 26500 TOTAL	37,754.40-
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
080005	VETERANS HOME	76,524.00-
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	62,886,468.00
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	6,353,122.58-
040000	EXPENSES	482.46-
060000	OPERATING CAPITAL OUTLAY	167,097.79-
080002	MINOR REPAIRS/IMPROV-STATE	127,845.68-
080004	ST NURSING HOME/VET	7,040,682.86-
080005	VETERANS HOME	61,708.78-
080007	ADD & IMPRV/VETERANS' HOME	318,777.03-
080008	STATE NURSING HOME FOR VETERANS - DMS MGD	4,137,020.76-
080858	RESIDENTIAL FAC./VETERANS	7,562.16-
080859	MAINT/REP/RES FAC/VETERANS	135,390.22-
101050	ENERGY SAVINGS/REINVEST	41,532.85-
	** GL 27300 TOTAL	18,391,223.17-
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	5,024.52-
080004	ST NURSING HOME/VET	16,669.25-
080005	VETERANS HOME	48,076.61-
080007	ADD & IMPRV/VETERANS' HOME	12,999.00-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2010

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
080008	STATE NURSING HOME FOR VETERANS - DMS MGD	47,118.50-
	** GL 27500 TOTAL	129,887.88-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,620,208.42
040000	EXPENSES	109,863.96
060000	OPERATING CAPITAL OUTLAY	1,279,457.79
080002	MINOR REPAIRS/IMPROV-STATE	84,306.93
080004	ST NURSING HOME/VET	661,420.90
080008	STATE NURSING HOME FOR VETERANS - DMS MGD	114,012.13
080858	RESIDENTIAL FAC./VETERANS	52,794.28
080859	MAINT/REP/RES FAC/VETERANS	52,739.51
100021	ACQUISITION/MOTOR VEHICLES	82,091.50
103042	RECREATIONAL EQUIP/SUP	3,391.45-
105000	CATEGORY NAME NOT ON TITLE FILE	19,682.00
	** GL 27600 TOTAL	4,073,185.97
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	2,618.00-
040000	EXPENSES	107,424.34-
060000	OPERATING CAPITAL OUTLAY	1,508,919.40-
080002	MINOR REPAIRS/IMPROV-STATE	73,066.04-
080004	ST NURSING HOME/VET	572,503.29-
080005	VETERANS HOME	49,590.00-
080008	STATE NURSING HOME FOR VETERANS - DMS MGD	280,675.86-
080858	RESIDENTIAL FAC./VETERANS	49,241.52-
080859	MAINT/REP/RES FAC/VETERANS	75,343.87-
100021	ACQUISITION/MOTOR VEHICLES	218,098.34-
103042	RECREATIONAL EQUIP/SUP	0.00
105000	CATEGORY NAME NOT ON TITLE FILE	19,682.00-
	** GL 27700 TOTAL	2,957,162.66-
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	9,832,993.33
080007	ADD & IMPRV/VETERANS' HOME	2,438,333.28
080858	RESIDENTIAL FAC./VETERANS	155,053.20
080859	MAINT/REP/RES FAC/VETERANS	2,735,806.51
	** GL 27800 TOTAL	20,361,014.39
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	66,096,573.55-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2010

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	908,094.88-
48600 000000 040000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD EXPENSES	2,320,358.99- 203,159.66
	** GL 48600 TOTAL	2,117,199.33-
49900 010000	OTHER LONG-TERM LIABILITIES SALARIES AND BENEFITS	0.00
54900 000000	FUND BALANCE UNRESERVED BALANCE BROUGHT FORWARD	3,025,294.21
	*** FUND TOTAL	0.00 E



**DEPARTMENT OF VETERANS'
AFFAIRS**

SCHEDULE I SERIES

SECTION III ADJUSTMENTS

2261 FEDERAL GRANTS TRUST FUND

- **Adjustments to Line A [-\$23,455,975]:**
This adjustment is for the Fixed Capital Outlay at 06/30/09 that was not reserved on the Trial Balance.
- **Adjustments to Line [\$9,563.69] :**
This adjustment is for the operating Accounts Payable items that were not carried forward in fiscal year ending 06/30/09.
- **Reversions [\$202.43]:**
This is the amount of reversions that occurred during the 9/30/10 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 projects 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: 2011 - 2012

Department: 50 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 Examination of Regulatory Fees 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	ACTUAL FY 2009 - 2010	ESTIMATED FY 2010 - 2011	REQUEST FY 2011 - 2012
<u>Receipts:</u>			
USDVA - State Approving Authority	546,395	912,045	912,045
US Grants	15,060,712	-	-
US Grants	1,843,137	1,439,934	2,336,425
US Grants - ARRA	1,264,297	846,417	-
Anticipated Grant Revenue	4,303,693	2,286,351	1,714,764
Total Fee Collection to Line (A) - Section III	23,018,234	5,484,747	4,963,234

SECTION II - FULL COSTS			
<u>Direct Costs:</u>			
Salaries and Benefits	393,773	543,796	550,159
Other Personal Services	1,012	-	-
Expenses	95,664	100,603	100,603
Operating Capital Outlay	1,190	-	-
Contracted Services	398	2,000	2,000
Fixed Capital Outlay	18,092,476	3,517,464	3,594,500
Non-Operating Expenses	4,371	4,315	4,356
Indirect Costs Charged to Trust Fund	-	-	-
Total Full Costs to Line (B) - Section III	18,588,884	4,168,178	4,251,618

Basis Used: _____

SECTION III - SUMMARY				
TOTAL SECTION I	(A)	23,018,234	5,484,747	4,963,234
TOTAL SECTION II	(B)	18,588,884	4,168,178	4,251,618
TOTAL - Surplus/Deficit	(C)	4,429,350	1,316,570	711,616

EXPLANATION of LINE C:

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011 - 2012

Department: 50 Veterans' Affairs
Budget Entity: 50000000
Fund: 2261 Federal Grants Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2009 - 2010	FY 2010 - 2011	FY 2011 - 2012
US Department of Veterans' Affairs	-	4,828,937	5,540,553
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	-	4,828,937	5,540,553

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title:	Department of Veterans' Affairs
Trust Fund Title:	Federal Grants Trust Fund
Budget Entity:	DEPARTMENT LEVEL
LAS/PBS Fund Number:	2261

	Balance as of 06/30/10	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,656,216.42 (A)		1,656,216.42
ADD: Other Cash (See Instructions)			0.00
ADD: Investments			0.00
ADD: Outstanding Accounts Receivable	1,096,567.73 (D)		1,096,567.73
ADD: Anticipated Grant Receivables	4,303,693.43 (E)		4,303,693.43
Total Cash plus Accounts Receivable	7,056,477.58 (F)	0.00	7,056,477.58
LESS: Allowances for Uncollectibles			0.00
LESS: Approved "A" Certified Forwards	20,914.81 (H)		20,914.81
Approved "B" Certified Forwards	635.55 (H)		635.55
Approved "FCO" Certified Forwards	7,034,927.22 (H)		7,034,927.22
LESS: Other Accounts Payable (Nonoperating)			0.00
LESS: _____			0.00
Unreserved Fund Balance, 07/01/10	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: 2011 - 2012

Department Title:	<u>VETERANS' AFFAIRS</u>
Trust Fund Title:	<u>Federal Grants Trust Funds</u>
LAS/PBS Fund Number:	<u>2261</u>

BEGINNING TRIAL BALANCE:

Unreserved Fund Balance Per Trial Balance, 07-01-09	23,446,209	(A)
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Add/Subtract:	0	(B)
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Other Adjustment(s):		
SWFS Adjustment	-23,455,975	(C)

Accounts Payable not carried Forward	9,564	(C)
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Accounting Adjustment	202	(C)
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ADJUSTED BEGINNING TRIAL BALANCE:	0	(D)
--	---	-----

UNRESERVED FUND BALANCE, SCHEDULE IC	0	(E)
---	---	-----

DIFFERENCE:	0	(F)*
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***SHOULD EQUAL ZERO.**

SECTION III ADJUSTMENTS

2339 GRANTS AND DONATIONS TRUST FUND

- **Reversions [\$1,479.67]:**
This is the amount of reversions that occurred during the 09/30/10 reversions process.
- **Adjustments [\$2,439.84]:**
This adjustment is the operating Accounts Payable items that were not carried forwarded for fiscal year 06/30/09.

REVENUE ESTIMATING METHODOLOGY NARRATIVE

2339 GRANTS AND DONATIONS TRUST FUND

Estimating donation and reimbursement revenues are based upon public donations for column A02 and A03.

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

5 PERCENT TRUST FUND RESERVE CALCULATION

2339 FEDERAL GRANTS TRUST FUND

Per FS 286.15, 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: 2011 - 2012

Department: 50 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 Examination of Regulatory Fees 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

	ACTUAL	ESTIMATED	REQUEST
	FY 2009 - 2010	FY 2010 - 2011	FY 2011 - 2012
<u>Receipts:</u>			
<u>License Tag Fees</u>	100,000	100,000	100,000
<u>Donations</u>	26,408	25,000	25,000
<u>Reimbursements</u>	15,148	29,344	29,344
<u> </u>			
<u> </u>			
Total Fee Collection to Line (A) - Section III	141,556	154,344	154,344

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
<u>Other Personal Services</u>	-		-
<u>Expenses</u>	1,733		31,900
<u>Operating Capital Outlay</u>	133,612	10,300	57,300
<u>Acquisition of Motor Vehicle</u>	93,469		-
<u>Recreations Equipment and Supplies</u>	74,832	72,500	72,500
<u>Non-Operating Expenses</u>	12,060	13,523	13,584
<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	315,706	96,323	175,284

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	141,556	154,344	154,344
TOTAL SECTION II	(B)	315,706	96,323	175,284
TOTAL - Surplus/Deficit	(C)	(174,150)	58,021	(20,940)

EXPLANATION of LINE C:

Any deficits will be paid with previous years surplus.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011 - 2012

Department: 50 Veterans' Affairs
Budget Entity: 50000000
Fund: 2339 Grants & Donations Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2009 - 2010	FY 2010 - 2011	FY 2011 - 2012
Investment Account	333,475	346,814	360,686
License Plate Revenue	5,584	62,253	39,908
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	339,059	409,067	400,594

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2011 - 2012 Department of Veterans' Affairs
Trust Fund Title:	Grants & Donations Trust Fund
Budget Entity:	DEPARTMENT LEVEL
LAS/PBS Fund Number:	2339

	Balance as of 06/30/10		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	21,208.18	(A)		21,208.18
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	333,474.80	(C)		333,474.80
ADD: Outstanding Accounts Receivable	844.85	(D)		844.85
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	355,527.83	(F)	0.00	355,527.83
LESS Allowances for Uncollectibles		(G)		0.00
LESS Approved "A" Certified Forwards	3,380.76	(H)		3,380.76
Approved "B" Certified Forwards	13,055.37	(H)		13,055.37
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	33.69	(I)		33.69
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	339,058.01	(K)	0.00	339,058.01 **

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: 2011 - 2012

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, 07-01-09 542,410 (A)

Add/Subtract: 0 (B)

Other Adjustment(s):
SWFS Adjustment -125,298 (C)

Accounts Payable not carried Forward -13,055 (C)

Accounting Adjustment -64,999 (C)

ADJUSTED BEGINNING TRIAL BALANCE: 339,058 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 339,058 (E)

DIFFERENCE: 0 (F)*

***SHOULD EQUAL ZERO.**

SECTION III ADJUSTMENTS

2516 OPERATION AND MAINTENANCE TRUST FUND

- **9/30 Reversions :\$985,173 {A01} & \$995,340{A02}} :**
This adjustment lists the amounts of Certified Forwards that were reverted during the 9/30/09 and 9/30/10 reversion processes.
- **Adjust Line A – A/P Not CF at 6/30/09 \$63,339:**
This adjustment is to adjust Line A for accounts payables at 6/30/09 but disbursed in fiscal year 2009/2010.

REVENUE ESTIMATING METHODOLOGY NARRATIVE

2516 OPERATION AND MAINTENANCE TRUST FUND

Revenues are based upon number of residents/members at each of the State Veterans' Affairs Nursing Homes and the Domiciliary. For column A02, the revenues are reflective of the increase in charges to each of the residents/members and Resident Census. Increase in other revenue amounts not reflective of census are miscellaneous income, interest income and sales to employees. Miscellaneous income and sales to employees are conservatively increased by 3%. Interest income is based on actual prior year earnings plus the remaining cash balance in the trust fund.

The amounts included in column A03 and A02 are conservative increased based on actual revenue received in fiscal year 2009-10. The projected revenue is calculated using factors such as the number of beds filled, occupancy rate, patient days, Medicaid rate, Medicare rate, private pay, commercial insurance rate, and hospice pay.

5 PERCENT TRUST FUND RESERVE CALCULATION

2516 OPERATIONS AND MAINTENANCE TRUST FUND

Description	A02
Co-Payments	18,016,259
Medicaid	17,435,050
Interest Earned	378,511
Sales To Employees	28,996
Miscellaneous	10,711
Total Revenue Subject to 5% Reserve Calculation	35,869,527
Multiplied by 5%	X .05
Operation and Maintenance Trust Fund 5% Reserve	1,793,476

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I
Department of Veterans' Affairs**

List all transfers in the amount of \$100,000 or more. Provide the applicable agency name and fund number, the transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number : Operation and Maintenance Trust Fund - 2516

Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 2009-10 (A01)	Amount FY 2010-11 (A02)	Amount FY 2011-12 (A03)	Confirmed By

Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Category	Amount FY 2009-10 (A01)	Amount FY 2010-11 (A02)	Amount FY 2011-12 (A03)	Confirmed By
Department of Financial Services	040000	768,141	791,185	814,921	Karen Towels
Department of Management Services	040000	279,671	288,061	296,703	Aisha Wheatley
Agency for Workforce Innovation	040000	221,901	228,558	235,415	Lavondria Norton

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Budget Period: 2011- 2012

Department: 50 Veterans' Affairs
Program: 1303000000 Long Term Care
Fund: 2516 Operaion and Maintenance Trust Fund

Specific Authority: Florida Statutes 296.11 and 296.38
Purpose of Fees Collected: Operation and Maintenance fo 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 Examination of Regulatory Fees 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

	ACTUAL	ESTIMATED	REQUEST
	FY 2009 - 2010	FY 2010 - 2011	FY 2011 - 2012
<u>Receipts:</u>			
Reimbursement - Co-Pay Client Custodial Care	14,030,560	18,016,259	18,649,447
Miscellaneous Receipts	10,399	10,711	11,032
U.S. Grants - Federal Reimbursements Per Diem	19,895,397	25,452,757	26,343,604
Reimbursement Medicaid/Medicare	25,453,966	24,574,871	25,097,923
Sales to Employees	28,151	28,996	29,866
Sale Tax Collected	1,862	1,962	2,020
Total Fee Collection to Line (A) - Section III	59,420,334	68,085,556	70,133,892

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Budget Period: 2011- 2012

Department: 50 Veterans' Affairs
Program: 1303000000 Long Term Care
Fund: 2516 Operaion and Maintenance Trust Fund

SECTION II - FULL COSTS

Direct Costs:

Salaries and Benefits	24,884,127	32,929,050	39,590,118
Other Personal Services	2,008,083	2,724,250	2,986,987
Expenses	10,059,287	12,170,345	12,236,760
Operating Capital Outlay	86,769	426,494	272,465
Food Products	2,066,218	2,832,361	3,226,561
Contract Services	7,341,740	13,328,171	10,748,089
Risk Management Insurance	693,917	897,674	897,674
TR/DMS/HR SVCS/STW Contract	279,671	316,432	374,409
Add & Improvement/Veterans' Home	-	-	1,935,500
Non-Operating Expenditures	324,413	255,436	2,041,385
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	47,744,225	65,880,213	74,309,948

Basis Used:

SECTION III - SUMMARY

TOTAL SECTION I	(A)	59,420,334	68,085,556	70,133,892
TOTAL SECTION II	(B)	47,744,225	65,880,213	74,309,948
TOTAL - Surplus/Deficit	(C)	11,676,109	2,205,343	(4,176,056)

EXPLANATION of LINE C:

Any deficits will be paid from the investment account.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011 - 2012

Department: 50 Veterans' Affairs
Budget Entity: 50000000
Fund: 2516 Operation and Maintenance Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2009 - 2010	FY 2010 - 2011	FY 2011 - 2012
Investment Account	22,221,691	11,442,211	6,532,509
Member/Residents Co-Payments	4,006,615	18,016,259	18,649,447
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	26,228,306	29,458,470	25,181,956

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title:	Department of Veterans' Affairs
Trust Fund Title:	Operations & Maintenance Trust Fund
Budget Entity:	DEPARTMENT LEVEL
LAS/PBS Fund Number:	2516

	Balance as of 06/30/10		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,880,162.56	(A)		3,880,162.56
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	22,221,690.91	(C)		22,221,690.91
ADD: Outstanding Accounts Receivable	3,349,813.70	(D)		3,349,813.70
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	29,451,667.17	(F)	0.00	29,451,667.17
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards	1,919,661.83	(H)		1,919,661.83
Approved "B" Certified Forwards	1,301,592.26	(H)		1,301,592.26
Approved "FCO" Certified Forwards		(H)		0.00
LESS: Other Accounts Payable (Nonoperating)	2,107.16	(I)		2,107.16
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	26,228,305.92	(K)	0.00	26,228,305.92 **

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: 2011 - 2012

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, 07-01-10 27,482,479 (A)

Add/Subtract:

A/P not C/F - Operating 58,708 (B)

Other Adjustment(s):

Accounts Payable not carried Forward -1,301,592 (C)

Budgetary Adjustment to Fund Balance -11,289 (C)

ADJUSTED BEGINNING TRIAL BALANCE: 26,228,305 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC (E)

DIFFERENCE: 26,228,305 (F)*

***SHOULD EQUAL ZERO.**

SECTION III ADJUSTMENTS

2692 STATE HOMES FOR VETERANS' TRUST FUND

- **Adjustments to Line A [\$-1,811,752]:**
This adjustment is for the amount of Fixed Capital Outlay carry forward items at 06/30/09 that were not reserved.

REVENUE ESTIMATING METHODOLOGY NARRATIVE

2692 STATE HOMES FOR VETERANS' TRUST FUND

Revenues for License Tag Fees are estimated at a 9% Increase of Column A01 for Column A02 and conservative 2% increase of column A02 for Column A03.

5 PERCENT TRUST FUND RESERVE CALCULATION

2692 STATE HOMES FOR VETERANS' TRUST FUND

Total Applicable Revenues for Fiscal Year 09/10 (A02)

Revenue	\$ 1,716,511
Total	\$ 1,716,511

Reserve Rate	5.00%
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Total Reserve for 2692 St Homes TF	\$ 85,826
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**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I
Department of Veterans' Affairs**

List all transfers in the amount of \$100,000 or more. Provide the applicable agency name and fund number, the transfer category used, and the amount of the transfer for each of the fiscal years indicated, as well as the name and phone number of the person at the other agency who confirmed the amount of the transfer. If transferred in/out to the General Revenue Fund, do not include on this form; however, on Schedule I be sure to include "To GR" or "From GR" in the description field.

Fund Name and Number :		Grants & Donations Trust Fund			
Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 09/10 (A01)	Amount FY 10/11 (A02)	Amount FY 11/12 (A03)	Confirmed By
Department of Highway & Safety - 2009	001600	369,420.00	376,808.40	384,344.57	Patrica Mann (A01)
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Category				

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Budget Period: 2011 - 2012

Department: 50 Veterans' Affairs
Program: 1303000000 Long Term Care
Fund: 2692 State Homes for Veterans' Trust Fund

Specific Authority: Florida 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 Examination of Regulatory Fees 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.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2009 - 2010	FY 2010 - 2011	FY 2011 - 2012
<u>Receipts:</u>			
License Tag Revenues	58,585	594,191	606,074
License Tag Revenues - subject to serv ch	1,716,511	1,322,553	1,349,005

Total Fee Collection to Line (A) - Section III	1,775,096	1,916,744	1,955,079

SECTION II - FULL COSTS

<u>Direct Costs:</u>			
Salaries and Benefits	-	-	
Other Personal Services	-	-	
Expenses	-	-	
Operating Capital Outlay	-	-	
Contracted Services	-	-	
Fixed Capital Outlay	1,674,732	1,435,000	1,800,500
Non-Operating Expenses	156,642	108,591	107,752
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	1,831,374	1,543,591	1,908,252

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	1,775,096	1,916,744	1,955,079
TOTAL SECTION II	(B)	1,831,374	1,543,591	1,908,252
TOTAL - Surplus/Deficit	(C)	(56,278)	373,153	46,827

EXPLANATION of LINE C:

Current year A01 deficit will be paid with following year surplus.

SCHEDULE 1B: DETAIL OF UNRESERVED FUND BALANCES

Budget Period: 2011 - 2012

Department: 50 Veterans' Affairs
Budget Entity: 50000000
Fund: 2692 State Homes for Veterans' Trust Fund

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2009 - 2010	FY 2010 - 2011	FY 2011 - 2012
Investments	743,746	1,177,229	1,287,402
<u>FUNDING SOURCE - NON-STATE</u>			
TOTALS*	743,746	1,177,229	1,287,402

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2011 - 2012

Department Title:	Department of Veterans' Affairs
Trust Fund Title:	State Home for Veterans Trust Fund
Budget Entity:	DEPARTMENT LEVEL
LAS/PBS Fund Number:	2692

	Balance as of 06/30/10		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	499,495.53	(A)		499,495.53
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	2,014,421.19	(C)		2,014,421.19
ADD: Outstanding Accounts Receivable	5,050.48	(D)		5,050.48
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	2,518,967.20	(F)	0.00	2,518,967.20
LESS: Allowances for Uncollectibles		(G)		0.00
LESS: Approved "A" Certified Forwards		(H)		0.00
Approved "B" Certified Forwards		(H)		0.00
Approved "FCO" Certified Forwards	1,775,020.16	(H)		1,775,020.16
LESS: Other Accounts Payable (Nonoperating)	201.44	(I)		201.44
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/10	743,745.60	(K)	0.00	743,745.60 **

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: 2011 - 2012

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 2,555,498 (A)

Add/Subtract: 0 (B)

Other Adjustment(s):
SWFS Adjustment (C)

Accounts Payable not carried Forward -1,811,752 (C)

Accounting Adjustment (C)

ADJUSTED BEGINNING TRIAL BALANCE: 743,746 (D)

UNRESERVED FUND BALANCE, SCHEDULE IC 743,746 (E)

DIFFERENCE: 0 (F)*

***SHOULD EQUAL ZERO.**