

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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	1,133,838.60
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	0.00
080004	08 ST NURSING HOME/VET	0.00
080007	07 ADD & IMPRV/VETERANS' HOME	0.00
080007	08 ADD & IMPRV/VETERANS' HOME	0.00
	** GL 13100 TOTAL	1,133,838.60
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	332,702.84-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	394.90-
040000	EXPENSES	2,764.01-
040000	CF EXPENSES	20,309.25-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	0.00
070000	FOOD PRODUCTS	0.00
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	7,675.49-
101375	CF CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 31100 TOTAL	363,846.49-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001906		0.00
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	1,213.34-

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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
040000	EXPENSES	72.63-
040000 CF	EXPENSES	25,627.64-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	24.57-
210021	SOUTHWOOD SRC	0.00
210021 CF	SOUTHWOOD SRC	175.06-
	** GL 35300 TOTAL	27,113.24-
35700	DUE TO COMPONENT UNIT/PRIMARY	
040000	EXPENSES	0.00
040000 CF	EXPENSES	279.04-
	** GL 35700 TOTAL	279.04-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	17,719.65-
45100	ADVANCES FROM OTHER FUNDS BETWEEN DEPA	
040000	EXPENSES	0.00
54900	ASSIGNED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	724,880.18-
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	0.00
080004 08	ST NURSING HOME/VET	0.00
080007 07	ADD & IMPRV/VETERANS' HOME	0.00
080007 08	ADD & IMPRV/VETERANS' HOME	0.00
	** GL 54900 TOTAL	724,880.18-
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

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 JULY 01, 2011

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 10 1 000222 DEPT. OF VETERANS AFFAIRS-GENERAL REVENUE

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55203	FOOD INVENTORY	
040000	EXPENSES	0.00
070000	FOOD PRODUCTS	0.00
	** GL 55203 TOTAL	0.00
55204	MAINTENANCE SUPPLIES	
040000	EXPENSES	0.00
55205	HEALTH SUPPLIES	
040000	EXPENSES	0.00
55206	DINING-KITCHEN SUPPLIES	
040000	EXPENSES	0.00
94100	ENCUMBRANCES	
040000	CF EXPENSES	4,843.04
100777	CONTRACTED SERVICES	901.39
100777	CF CONTRACTED SERVICES	715.97
	** GL 94100 TOTAL	6,460.40
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	4,843.04-
060000	OPERATING CAPITAL OUTLAY	0.00
100777	CONTRACTED SERVICES	901.39-
100777	CF CONTRACTED SERVICES	715.97-
	** GL 98100 TOTAL	6,460.40-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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	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

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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	ASSIGNED FUND BALANCE 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, 2011

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	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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	1,397,147.26
16400 000000 000700	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	0.00 148,475.35
	** GL 16400 TOTAL	148,475.35
31100 010000 010000 040000 040000 060000 080004 100777 100777	ACCOUNTS PAYABLE SALARIES AND BENEFITS CF SALARIES AND BENEFITS EXPENSES CF EXPENSES OPERATING CAPITAL OUTLAY 08 ST NURSING HOME/VET CONTRACTED SERVICES CF CONTRACTED SERVICES	0.00 8,308.35- 1,483.44- 18,604.60- 0.00 0.00 0.00 283.94-
	** GL 31100 TOTAL	28,680.33-
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	0.00
54900 000000	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	1,516,942.28-
55201 040000	OFFICE SUPPLY INVENTORY EXPENSES	0.00
94100 080004 080007	ENCUMBRANCES 10 ST NURSING HOME/VET 08 ADD & IMPRV/VETERANS' HOME	484.27 116,180.08
	** GL 94100 TOTAL	116,664.35
98100 080004 080007	BUDGETARY FND BAL RESERVED/ENCUMBRANCE 10 ST NURSING HOME/VET 08 ADD & IMPRV/VETERANS' HOME	484.27- 116,180.08-
	** GL 98100 TOTAL	116,664.35-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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 000000 040000	CASH WITH STATE BOARD OF ADM. BALANCE BROUGHT FORWARD EXPENSES	9.11 9.11-
	** GL 11300 TOTAL	0.00
11400 040000	CASH WITH FISCAL AGENTS EXPENSES	39,807.23-
12100 000000	UNRELEASED CASH IN STATE TREASURY BALANCE BROUGHT FORWARD	3,252,993.96
13100 000000	UNEXPENDED GENERAL REVENUE RELEASES BALANCE BROUGHT FORWARD	0.00
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	31,327,095.20
15100 000109 000500 001801 001906 002500	ACCOUNTS RECEIVABLE	41,542.84 0.00 36,747.79 0.00 0.00
	** GL 15100 TOTAL	78,290.63
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	70,482.86
15700 001801	FEES RECEIVABLE	33,123.33
16100 001801	DUE FROM STATE FUNDS, WITHIN DIVISION	0.00
16300 001801 002801	DUE FROM OTHER DEPARTMENTS	0.00 72,000.00
	** GL 16300 TOTAL	72,000.00

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JULY 01, 2011

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
16400	DUE FROM FEDERAL GOVERNMENT	
000700		3,531,977.68
001801		0.00
	** GL 16400 TOTAL	3,531,977.68
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
001801		193,807.17
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	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	539,317.91-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	52,417.52-
040000	EXPENSES	490,876.07-
040000	CF EXPENSES	757,929.37-
060000	OPERATING CAPITAL OUTLAY	14,630.07-
060000	CF OPERATING CAPITAL OUTLAY	37,194.39-
070000	FOOD PRODUCTS	3,100.00-
070000	CF FOOD PRODUCTS	195,682.76-
100777	CONTRACTED SERVICES	215,344.01-
100777	CF CONTRACTED SERVICES	959,680.29-
	** GL 31100 TOTAL	3,266,172.39-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	9,479.82-
040000	CF EXPENSES	425,140.52-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	6,265.41-
	** GL 35300 TOTAL	440,885.75-
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	245.47
040000	CF EXPENSES	1,930.18-
	** GL 35700 TOTAL	1,684.71-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	30,979.54-
54900 000000	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	34,820,048.44-
55100 000000	FUND BALANCE RESERVED FOR ENCUMBRANCES BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
310228	PAYMENT OF SALES TAX	0.00
310322	SERVICE CHARGE TO GEN REV	0.00
	** GL 55100 TOTAL	0.00
55201 000000	OFFICE SUPPLY INVENTORY BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55201 TOTAL	0.00
55202 000000	LINEN INVENTORY BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55202 TOTAL	0.00
55203 000000	FOOD INVENTORY BALANCE BROUGHT FORWARD	0.00
070000	FOOD PRODUCTS	0.00
	** GL 55203 TOTAL	0.00
55204 000000	MAINTENANCE SUPPLIES BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55204 TOTAL	0.00
55205 000000	HEALTH SUPPLIES BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55205 TOTAL	0.00
55206 000000	DINING-KITCHEN SUPPLIES BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55206 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2011

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
94100	ENCUMBRANCES	
040000	EXPENSES	946.25
040000 CF	EXPENSES	119,237.02
070000 CF	FOOD PRODUCTS	37.80
080007 08	ADD & IMPRV/VETERANS' HOME	506.62
100777	CONTRACTED SERVICES	29,576.00
100777 CF	CONTRACTED SERVICES	299,706.56
	** GL 94100 TOTAL	450,010.25
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	946.25-
040000 CF	EXPENSES	119,237.02-
070000 CF	FOOD PRODUCTS	37.80-
080007 08	ADD & IMPRV/VETERANS' HOME	506.62-
100777	CONTRACTED SERVICES	29,576.00-
100777 CF	CONTRACTED SERVICES	299,706.56-
	** GL 98100 TOTAL	450,010.25-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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	968,263.75
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	2,672,723.02
15100 000500 001620	ACCOUNTS RECEIVABLE	0.00 0.00
	** GL 15100 TOTAL	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	6,872.40
16300 000400 001600 001620 080858	DUE FROM OTHER DEPARTMENTS	0.00 0.00
96	RESIDENTIAL FAC./VETERANS	42,890.48 0.00
	** GL 16300 TOTAL	42,890.48
31100 000000 080859 080859 080859	ACCOUNTS PAYABLE	0.00
07 08 99	MAINT/REP/RES FAC/VETERANS	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	534.53-
	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	534.53-
	** GL 35300 TOTAL	534.53-
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	ASSIGNED FUND BALANCE	3,690,215.12-
	BALANCE BROUGHT FORWARD	

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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 10	MAINT/REP/RES FAC/VETERANS	23,527.19
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080859 10	MAINT/REP/RES FAC/VETERANS	23,527.19-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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	ASSIGNED FUND BALANCE	
080004 99	ST NURSING HOME/VET	0.00
080005 87	VETERANS HOME	16,750.80-
	** GL 54900 TOTAL	16,750.80-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
080005 94	VETERANS HOME	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2011

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	ASSIGNED FUND BALANCE 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, 2011

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	ASSIGNED FUND BALANCE 88 VETERANS HOME	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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
 JULY 01, 2011

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 ** GL 55100 TOTAL	0.00 0.00 0.00
98100 000000 103042	BUDGETARY FND BAL RESERVED/ENCUMBRANCE BALANCE BROUGHT FORWARD RECREATIONAL EQUIP/SUP ** GL 98100 TOTAL	0.00 0.00 0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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	30,798.34
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	395,767.81
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	890.40
27600	FURNITURE AND EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	76,039.00
100021	ACQUISITION/MOTOR VEHICLES	85,327.63-
	** GL 27600 TOTAL	9,288.63-
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	59,319.06-
100021	ACQUISITION/MOTOR VEHICLES	13,548.71-
	** GL 27700 TOTAL	72,867.77-
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	46.50
040000 CF	EXPENSES	46.50-
060000	OPERATING CAPITAL OUTLAY	0.00
103042	RECREATIONAL EQUIP/SUP	10,581.84-
103042 CF	RECREATIONAL EQUIP/SUP	2,427.18-
	** GL 31100 TOTAL	13,009.02-
35300	DUE TO OTHER DEPARTMENTS	
060000	OPERATING CAPITAL OUTLAY	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	79.12-
	** GL 35300 TOTAL	79.12-
35700	DUE TO COMPONENT UNIT/PRIMARY	
103042	RECREATIONAL EQUIP/SUP	10,431.84
103042 CF	RECREATIONAL EQUIP/SUP	10,431.84-
	** GL 35700 TOTAL	0.00
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	5,580.87
060000	OPERATING CAPITAL OUTLAY	5,580.87-
100021	ACQUISITION/MOTOR VEHICLES	0.00
	** GL 51100 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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	332,212.01-
94100 103042 CF	ENCUMBRANCES RECREATIONAL EQUIP/SUP	630.00
98100 103042 CF	BUDGETARY FND BAL RESERVED/ENCUMBRANCE RECREATIONAL EQUIP/SUP	630.00-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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, 2011

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, 2011

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	0.00
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	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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	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, 2011

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	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, 2011

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, 2011

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, 2011

500000 DEPARTMENT OF VETERANS' AFFAIRS
74 8 550001 RESIDENT AGENCY FUND

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11200 000000	CASH IN BANK BALANCE BROUGHT FORWARD	344,408.10
39900 000000	OTHER CURRENT LIABILITIES BALANCE BROUGHT FORWARD	344,408.10-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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	45,061.80-
	** GL 26500 TOTAL	45,061.80-
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	39,263,562.58
060000	OPERATING CAPITAL OUTLAY	10,695.00
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	62,895,368.00
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	6,879,821.66-
040000	EXPENSES	527.22-
060000	OPERATING CAPITAL OUTLAY	167,709.91-
080002	MINOR REPAIRS/IMPROV-STATE	142,631.00-
080004	ST NURSING HOME/VET	7,931,492.82-
080005	VETERANS HOME	63,910.90-
080007	ADD & IMPRV/VETERANS' HOME	329,946.63-
080008	STATE NURSING HOME FOR VETERANS - DMS MGD	4,341,380.76-
080858	RESIDENTIAL FAC./VETERANS	8,822.52-
080859	MAINT/REP/RES FAC/VETERANS	197,688.34-
101050	CATEGORY NAME NOT ON TITLE FILE	44,748.25-
	** GL 27300 TOTAL	20,108,680.01-
27400	INFRASTRUCTURE AND OTHER IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	134,620.82
060000	OPERATING CAPITAL OUTLAY	1,294.90
080002	MINOR REPAIRS/IMPROV-STATE	11,165.84
	** GL 27400 TOTAL	147,081.56
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
060000	OPERATING CAPITAL OUTLAY	64.74-
080002	MINOR REPAIRS/IMPROV-STATE	5,582.88-
080004	ST NURSING HOME/VET	17,394.00-

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
080005	VETERANS HOME	50,889.29-
080007	ADD & IMPRV/VETERANS' HOME	12,999.00-
080008	STATE NURSING HOME FOR VETERANS - DMS MGD	47,283.50-
	** GL 27500 TOTAL	134,213.41-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,618,648.42
040000	EXPENSES	33,171.21
060000	OPERATING CAPITAL OUTLAY	2,800,774.63
080002	MINOR REPAIRS/IMPROV-STATE	84,306.93
080004	ST NURSING HOME/VET	583,948.82
080005	VETERANS HOME	2,700.00-
080008	STATE NURSING HOME FOR VETERANS - DMS MGD	14,469.69
080858	RESIDENTIAL FAC./VETERANS	52,794.28
080859	MAINT/REP/RES FAC/VETERANS	13,671.89
100021	ACQUISITION/MOTOR VEHICLES	243,458.13
103042	RECREATIONAL EQUIP/SUP	3,391.45-
	** GL 27600 TOTAL	5,439,152.55
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,058.00-
040000	EXPENSES	32,933.09-
060000	OPERATING CAPITAL OUTLAY	1,223,239.50-
080002	MINOR REPAIRS/IMPROV-STATE	73,066.04-
080004	ST NURSING HOME/VET	519,769.03-
080005	VETERANS HOME	46,982.40-
080008	STATE NURSING HOME FOR VETERANS - DMS MGD	195,658.77-
080858	RESIDENTIAL FAC./VETERANS	49,241.52-
080859	MAINT/REP/RES FAC/VETERANS	53,488.09-
100021	ACQUISITION/MOTOR VEHICLES	230,636.02-
103042	RECREATIONAL EQUIP/SUP	0.00
	** GL 27700 TOTAL	2,426,072.46-
27800	CONSTRUCTION WORK IN PROGRESS	
000000	BALANCE BROUGHT FORWARD	5,003,242.37
040000	EXPENSES	500.00
060000	OPERATING CAPITAL OUTLAY	974.64
080002	MINOR REPAIRS/IMPROV-STATE	195,085.70
080004	ST NURSING HOME/VET	12,025,682.64
080007	ADD & IMPRV/VETERANS' HOME	5,321,985.33
080858	RESIDENTIAL FAC./VETERANS	155,053.20
080859	MAINT/REP/RES FAC/VETERANS	3,358,117.53
	** GL 27800 TOTAL	26,060,641.41

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
28200 060000	LIBRARY RESOURCES OPERATING CAPITAL OUTLAY	407.33
28300 060000	ACC DEPR - LIBRARY RESOURCES OPERATING CAPITAL OUTLAY	51.28-
54900 000000	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	71,974,718.53-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2011

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	926,441.77-
48600 000000 040000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD EXPENSES	2,260,127.29- 203,159.66
	** GL 48600 TOTAL	2,056,967.63-
49900 010000	OTHER LONG-TERM LIABILITIES SALARIES AND BENEFITS	0.00
54900 000000	ASSIGNED FUND BALANCE BALANCE BROUGHT FORWARD	2,983,409.40
	*** FUND TOTAL	0.00 E



SCHEDULE I SERIES

REVENUE ESTIMATING METHODOLOGY NARRATIVE

2261 FEDERAL GRANTS TRUST FUND

This fund is the repository for United States Department of Veterans Affairs grant share of construction funds and for revenue received from the Federal contract for the Veterans' State Approving Agency. Revenues are received in this fund through a reimbursement process. Reimbursements are received for construction projects at 65% of total costs. The State Approving Authority reimbursements are received at 100% of costs incurred.

5 PERCENT TRUST FUND RESERVE CALCULATION

2261 FEDERAL GRANTS TRUST FUND

Revenues received in this fund are restricted for construction activities only at each State Veterans' Nursing Home. Revenue received for the State Approving Authority is derived from a reimbursement contract with the United States Department of Veterans Affairs. This fund does not meet the requirements for the 5% reserve.

SECTION III ADJUSTMENTS

2261 FEDERAL GRANTS TRUST FUND

- **Reversions [\$635.55]:**
Operating reversion: Expenses and Contracted Services categories reverted 09/30/11.
- **Reversions [\$497,413.00]:**
Fixed Capital Outlay reversion: Renovation for the Jenkins Domiciliary Home in Lake City completed. Remainder of funds reverted 09/30/11.
- **Adjustments [-\$2,118.99]:**
Adjustment to Line A: Operating accounts payable not certified forward from fiscal year 06/30/10.
- **Adjustments [-\$7,034,927.00]:**
Adjustment to Line A: Fixed Capital Outlay certified forward from fiscal year 06/30/10 not reserved on trial balance.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 50 Veterans Affairs **Budget Period:** 2012-2013
Program: 1303000000 Long Term Care
Fund: Federal Grants Trust Fund - 2261

Specific Authority: 96-418 s2(B) LOF, Florida Statutes 296, and 295.124
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.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
<u>Receipts:</u>			
<u>US Grants</u>	1,366,299	1,149,892	
<u>US Grants - SAA</u>	739,392	625,746	859,269
<u>US Grants - ARRA</u>	1,846,641	148,213	-
<u>Anticipated Grant Revenue</u>	400,336	1,841,395	
Total Fee Collection to Line (A) - Section III	4,352,668	3,765,247	859,269

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	433,130	518,957	-
<u>Other Personal Services</u>	-	-	
<u>Expenses</u>	76,589	100,603	-
<u>Operating Capital Outlay</u>	3,638	-	-
<u>Contracted Services</u>	1,093	2,000	-
<u>Fixed Capital Outlay</u>	4,620,236	3,139,500	-
<u>Non - Operating Expenses</u>			-
<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	5,134,685	3,761,060	-

Basis Used: _____

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	4,352,668	3,765,247	859,269
TOTAL SECTION II	(B)	5,134,685	3,761,060	-
TOTAL - Surplus/Deficit	(C)	(782,017)	4,187	859,269

EXPLANATION of LINE C:
Any deficits will be paid with previous years surplus.

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 6/30/2011	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,397,147.26	(A) <input type="text"/>	1,397,147.26
ADD: Other Cash (See Instructions)	<input type="text"/>	(B) <input type="text"/>	<input type="text"/>
ADD: Investments	<input type="text"/>	(C) <input type="text"/>	0.00
ADD: Outstanding Accounts Receivable	148,475.35	(D) <input type="text"/>	148,475.35
ADD: Anticipated Grant Receivables	400,335.90	(E) <input type="text"/>	400,335.90
Total Cash plus Accounts Receivable	1,945,958.51	(F) <input type="text"/>	1,945,958.51
LESS: Allowances for Uncollectibles	<input type="text"/>	(G) <input type="text"/>	<input type="text"/>
LESS: Approved "A" Certified Forwards	(27,196.89)	(H) <input type="text"/>	(27,196.89)
Approved "B" Certified Forwards	<input type="text"/>	(H) <input type="text"/>	<input type="text"/>
Approved "FCO" Certified Forwards	(1,917,278.18)	(H) <input type="text"/>	(1,917,278.18)
LESS: Other Accounts Payable (Nonoperating)	<input type="text"/>	(I) <input type="text"/>	<input type="text"/>
LESS: Operating Accounts Payable not Certified Forward	(1,483.44)	(J) <input type="text"/>	(1,483.44)
Unreserved Fund Balance, 07/01/11	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: 2012 - 2013

Department Title:

Florida Department of Veterans' Affairs

Trust Fund Title:

Federal Grants Trust Fund

LAS/PBS Fund Number:

2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds

1,516,942 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX)

(B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description

(C)

Add/Subtract Other Adjustment(s):

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

(D)

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

(1,917,278.18) (D)

A/P not C/F-Operating Categories

(D)

Anticipated Grant Revenue

400,335.90 (D)

ADJUSTED BEGINNING TRIAL BALANCE:

0.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)

0.00 (F)

DIFFERENCE:

0.00 (G)*

***SHOULD EQUAL ZERO.**

5 PERCENT TRUST FUND RESERVE CALCULATION

2339 GRANTS AND DONATIONS TRUST FUND

Per FS 296.15, Moneys in the Grants and Donations Trust Fund must be expended for the common benefit of the residents of the home, such as improved facilities, recreational equipment, recreational supplies and goods and services offered or available to all residents. This fund is not an operating fund and no 5% reserve is required.

REVENUE ESTIMATING METHODOLOGY NARRATIVE

2339 GRANTS AND DONATIONS TRUST FUND

Estimating interest revenues are based upon an increase of 2% for columns A02 and A03.

State homes for Veterans are empowered to receive gifts, grants, and endowments in the name of the home; Florida Statute (296.15) and 296. (38)3. Estimating donations are based upon an increase of \$161.00 for column A02 and remains the same for column A03.

Revenue generated by the sale of State license plates of the National Guard, Pearl Harbor Survivor, Combat Wounded Veteran or U.S. Reserve. License tag fees received are currently limited to \$100,000 annually per Florida Statute 320.089 (1) (a) (b) and Florida Statute 296.38(2)

SECTION III ADJUSTMENTS

2339 GRANTS AND DONATIONS TRUST FUND

- **Reversions [\$293.91]:**
Operating reversion: Recreational equipment and supplies category reverted 09/30/11.
- **SWFS Adjustments [\$39.55]:**
Non operating state-wide financial adjustment submitted to DFS after 6/30/11. This amount was submitted to reduce CAT 310403 in GL 785xx.
- **Adjustments [\$13,055.37]:**
Certified forward encumbrance item from fiscal year 06/30/10 not reserved on trial balance.

**Executive Office of the Governor
Inter-Agency Transfers Reported on Schedule I**

Agency Name: Veterans' Affairs

List all transfers totaling \$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 and Donations Trust Fund - 2339

Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 10-11 (A01)	Amount FY 11-12 (A02)	Amount FY 12-13 (A03)	Confirmed By
Department of Highway Safety & Motor Vehicles	001620	100,000.00	100,000.00	100,000.00	Terri Mulkey

Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Category				

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Veterans' Affaris **Budget Period:** 2012 - 2013
Program: Long Term Care 1303000000
Fund: Grants and Donations Trust Fund - 2339

Specific Authority: Florida Statute 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.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
<u>Receipts:</u>			
<u>License Tag Fees</u>	100,000	100,000	100,000
<u>Donations</u>	37,839	38,596	39,368
<u>Reimbursements</u>	14,630		
Total Fee Collection to Line (A) - Section III	152,469	138,596	139,368

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>			
<u>Other Personal Services</u>			
<u>Expenses</u>	7,660	31,900	32,000
<u>Operating Capital Outlay</u>		57,300	67,500
<u>Recreational Equipments & Supplies</u>	53,706	72,500	72,500
<u>Non-Operating Expenses</u>	11,823	12,344	12,962
<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	73,189	174,044	184,962

Basis Used: _____

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	152,469	139,368
TOTAL SECTION II	(B)	73,189	184,962
TOTAL - Surplus/Deficit	(C)	79,280	(45,594)

EXPLANATION of LINE C:
Deficits will be paid from previous year surplus

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012- 2013
Trust Fund Title:	Veterans' Affairs
Budget Entity:	Grants and Donations Trust Fund
LAS/PBS Fund Number:	Long Term Care - Department Level 50
	2339

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	30,798.34	(A)		30,798.34
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	395,767.81	(C)		395,767.81
ADD: Outstanding Accounts Receivable	890.40	(D)		890.40
ADD: _____		(E)		
Total Cash plus Accounts Receivable	427,456.55	(F)	0.00	427,456.55
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	12,859.02	(H)		12,859.02
Approved "B" Certified Forwards	1,268.25	(H)		1,268.25
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	79.12	(I)	(39.55)	39.57
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/2011	413,250.16	(K)	39.55	413,289.71 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Florida Department of Veterans' Affairs
Trust Fund Title: Grants and Donations Trust Fund
LAS/PBS Fund Number: 2339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 332,212 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description 82,196 (C)
 B5000005 Property Disposition Gain/Loss & Amortization Fiscal Charges

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (1,268) (D)

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

A/P not C/F-Operating Categories 150 (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 413,290 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 413,290 (F)

DIFFERENCE: 0 (G)*

***SHOULD EQUAL ZERO.**

SECTION III ADJUSTMENTS

2516 OPERATIONS AND MAINTENANCE TRUST FUND

- **Reversions [\$995,340.00]:**
Operating reversion: Expenses, Operating Capital Outlay, Food Products, and Contracted Services categories were reverted 09/30/11.
- **SWFS Adjustments [\$447.53]:**
Non operating state-wide financial adjustment submitted to DFS after 6/30/11. This amount was submitted to reduce CAT 310403 in GL 785xx.
- **Adjust Line A – A/P Not CF at 6/30/10 [\$58,708.00]:**
Adjust Line A for accounts payables at 6/30/10 but disbursed from fiscal year 2010-2011 appropriations.
- **Adjust Line A – ENC at CF at 6/30/10 [-\$1,301,592.26]:**
Adjust Line A for encumbrances at 6/30/10, not reserved on trial balance.
- **SWFS Adjustments [\$72,000.00]:**
Accounts receivable state-wide financial adjustment submitted to DFS after 6/30/11. This amount was submitted to reduce CAT 002801 in GL 163xx.

REVENUE ESTIMATING METHODOLOGY NARRATIVE

2516 OPERATIONS AND MAINTENACE TRUST FUND

Revenues are received for the care of residents from the U.S. Department of Veterans Affairs, Medicare, Medicaid, Third Party Insurance and residents co-pay. Revenues are based upon number of residents/members at each facility based upon census and the approved rate. Increase in other revenue such as Sales to Employees, Sale Tax Collected, Interest Income and miscellaneous are increased by 4% of column A01.

The amounts included in column A03 are increased by 3% of column A02.

5 PERCENT TRUST FUND RESERVE CALCULATION

2516 OPERATION AND MAINTENACE TRUST FUND

Total Applicable Revenues for Fiscal Year 10/11 (A02)

Co-Payments	\$14,212,290.00
Medicaid	\$14,062,301.00
Sales to Employees	\$ 29,791.00
Miscellaneous	<u>\$ 5,706.00</u>
Total	\$28,310,088.00
Multiplied by 5%	<u>X 5%</u>
Total 5% Reserve for 2516 O&M Trust Fund	<u>\$1,415,504.40</u>

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 50 Veterans Affairs **Budget Period:** 2012-2013
Program: 1303000000 Long Term Care
Fund: Operations and Maintenance Trust Fund - 2516
Specific Authority: Florida Statutes 296.11 and 296.38
Purpose of Fees Collected: Operations and Maintenance for 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 II - FULL COSTS

Direct Costs:

Salaries and Benefits	27,534,520	40,419,762	43,806,350
Other Personal Services	2,375,034	2,986,987	3,006,987
Expenses	10,704,739	12,091,351	12,498,021
Operating Capital Outlay	321,068	268,865	338,294
<u>Food Services</u>	2,107,434	3,226,561	3,226,561
<u>Contracted Services</u>	7,520,316	13,438,171	10,157,454
<u>Risk Management Insurance</u>	897,674	1,051,715	1,742,389
<u>TR/DMS/HR SVCS/STW Contract</u>	316,432	3,139,500	368,110
<u>Non-Operating Expenditures</u>	763,208	590,693	828,040
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	52,540,426	77,213,605	75,972,206

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	63,217,134	64,133,876	66,057,893
TOTAL SECTION II	(B)	52,540,426	77,213,605	75,972,206
TOTAL - Surplus/Deficit	(C)	10,676,708	(13,079,729)	(9,914,313)

EXPLANATION of LINE C:

Any deficits will be paid with previous years surplus.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 50 Veterans Affairs **Budget Period: 2012-2013**
Program: 1303000000 Long Term Care
Fund: Operations and Maintenance Trust Fund - 2516
Specific Authority: Florida Statutes 296.11 and 296.38
Purpose of Fees Collected: Operations and Maintenance for 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 2010 - 2011	FY 2011 - 2012	FY 2012 - 2013
Receipts:			
<u>Reimbursement - Client Custodial Care</u>	13,663,953	14,212,290	14,638,659
<u>Miscellaneous Receipts</u>	1,639	5,706	5,877
<u>US Grants - Federal Reimbursement Per Diem</u>	25,726,829	28,804,965	29,669,114
<u>Refunds</u>	5,542	5,764	5,937
<u>Reimbursement Medicaid/Medicare</u>	23,638,852	21,073,187	21,705,383
<u>Sales of Goods to Employees</u>	34,067	29,791	30,685
<u>Collection of Federal/State Taxes</u>	2,252	2,173	2,238
<u>Insurance Recoveries</u>	144,000	-	-
Total Fee Collection to Line (A) - Section III	63,217,134	64,133,876	66,057,893

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2012 - 2013	
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 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,252,993.96	(A)		3,252,993.96
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	31,327,095.20	(C)		31,327,095.20
ADD: Outstanding Accounts Receivable	3,979,681.67	(D)	(72,000.00)	3,907,681.67
ADD: Anticipated Grant Receivables		(E)		0.00
Total Cash plus Accounts Receivable	38,559,770.83	(F)	(72,000.00)	38,487,770.83
LESS: Allowances for Uncollectibles		(G)		
LESS: Approved "A" Certified Forwards	3,380,390.63	(H)		3,380,390.63
Approved "B" Certified Forwards	532,191.68	(H)		532,191.68
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	6,265.41	(I)	(447.53)	5,817.88
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/11	34,640,923.11	(K)	(72,447.53)	34,569,370.64 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title:

Florida Department of Veterans' Affairs

Trust Fund Title:

Operations & Maintenance Trust Fu

LAS/PBS Fund Number:

2516

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds;
GLC 539XX for proprietary and fiduciary funds

34,820,048 (A)

Subtract Nonspendable Fund Balance (GLC 56XXX)

(B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description
B5000003 - Amortization and Fiscal Charges

448 (C)

SWFS Adjustment # and Description
B5000010 - Due from Other Departments

(72,000) (C)

Add/Subtract Other Adjustment(s):

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

(532,192) (D)

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

(D)

A/P not C/F-Operating Categories

353,066 (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE:

34,569,370.64 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I)

34,569,370.64 (F)

DIFFERENCE:

0.00 (G)*

***SHOULD EQUAL ZERO.**

SECTION III ADJUSTMENTS

2692 STATE HOMES FOR VETERANS' TRUST FUND

- **Adjustments to Line A [\$-1,775,020]:**
Fixed Capital Outlay carry forward items at 06/30/10 that were not reserved on trial balance.
- **SWFS Adjustments [\$-267.26]:**
Non operating state-wide financial adjustment submitted to DFS after 6/30/11. This amount was submitted to reduce CAT 310403 in GL 785xx.

REVENUE ESTIMATING METHODOLOGY NARRATIVE

2692 STATE HOMES FOR VETERANS' TRUST FUND

Revenue for license tag fees and interest earned are estimated at 2% increase for Column A02 and Column A03.

5 PERCENT TRUST FUND RESERVE CALCULATION

2692 STATE HOMES FOR VETERANS' TRUST FUND

Total Applicable Revenues for Fiscal Year 11/12 (A02)

Revenue	\$ 2,018,951
Total	\$ 2,018,951

Reserve Rate	5.00%
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Total Reserve for 2692 St Homes TF	\$ 100,948
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**Executive Office of the Governor
 Inter-Agency Transfers Reported on Schedule I
 Agency Name: Veterans' Affairs**

List all transfers totaling \$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 : State Homes For Veterans Trust Fund 2692

Transfers In (Provide Agency and Fund Number Received From)	Transfer Category	Amount FY 10-11 (A01)	Amount FY 11-12 (A02)	Amount FY 12-13 (A03)	Confirmed By
Department of Highway Safety & Motor Vehicles	001620	1,979,364.00	2,018,951.00	2,059,330.00	Terri Mulkey (1,982,385.17) difference 3,021
					Difference was transfers recorded after 6/30/11 on DVA side

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Veterans' Affairs **Budget Period:** 2012-2013
Program: Long Term Care 1303000000
Fund: 2692

Specific Authority: Florida Statutes Chapter 320.08058
Purpose of Fees Collected: Construction, Maintenance, Capital Improvement 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 2010-2011	FY 2011-2012	FY 2012-2013
<u>Receipts:</u>			
License tag revenue subject to GR svcs ch	1,979,364	2,018,951	2,059,330

Total Fee Collection to Line (A) - Section III	1,979,364	2,018,951	2,059,330

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			95,210
<u>Fixed Capital Outlay</u>	711,564	1,800,500	894,400
<u>Non-Operating Expenses</u>	159,392	164,832	269,076
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	870,956	1,965,332	1,258,686

Basis Used: _____

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	1,979,364	2,018,951	2,059,330
TOTAL SECTION II	(B)	870,956	1,965,332	1,258,686
TOTAL - Surplus/Deficit	(C)	1,108,408	53,619	800,644

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2012 - 2013
Trust Fund Title:	Department of Veterans' Affairs
Budget Entity:	State Homes For Veterans Trust Fund
LAS/PBS Fund Number:	Department Level
	2692

	Balance as of 6/30/2011		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	968,263.75	(A)		968,263.75
ADD: Other Cash (See Instructions)		(B)		0.00
ADD: Investments	2,672,723.02	(C)		2,672,723.02
ADD: Outstanding Accounts Receivable	49,762.88	(D)		49,762.88
ADD: _____		(E)		0.00
Total Cash plus Accounts Receivable	3,690,749.65	(F)	0.00	3,690,749.65
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	2,498,456.31	(H)		2,498,456.31
LESS: Other Accounts Payable (Nonoperating)	534.53	(I)	267.26	801.79
LESS: _____		(J)		0.00
Unreserved Fund Balance, 07/01/11	1,191,758.81	(K)	(267.26)	1,191,491.55 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2012 - 2013

Department Title: Veterans' Affairs
Trust Fund Title: State Homes for Veterans Trust Fund
LAS/PBS Fund Number: 2692

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/11

Total all GLC's 5XXXX for governmental funds; 3,690,215.12 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (267.26) (C)
B5000004 Amortization and Fiscal Charges

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Approved "C" Carry Forward Total (FCO) per LAS/PBS (2,498,456.31) (D)

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

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 1,191,491.55 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 1,191,491.55 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**