

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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	296,606.87
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	296,606.87
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	133,832.40-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	403.86-
040000	EXPENSES	0.00
040000	CF EXPENSES	11,150.27-
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	2,065.87-
101375	CF CATEGORY NAME NOT ON TITLE FILE	0.00
210021	SOUTHWOOD SRC	0.00
210021	CF SOUTHWOOD SRC	889.43-
	** GL 31100 TOTAL	148,341.83-
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001906		0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2012

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
35300	DUE TO OTHER DEPARTMENTS	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	7,024.00-
	** GL 35300 TOTAL	7,024.00-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	12,467.97-
45100	ADVANCES FROM OTHER FUNDS BETWEEN DEPA	
040000	EXPENSES	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	128,773.07-
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	128,773.07-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
	** GL 55100 TOTAL	0.00
55201	OFFICE SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55201 TOTAL	0.00
55202	LINEN INVENTORY	
040000	EXPENSES	0.00
55203	FOOD INVENTORY	
040000	EXPENSES	0.00
070000	FOOD PRODUCTS	0.00
	** GL 55203 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55204 040000	MAINTENANCE SUPPLIES EXPENSES	0.00
55205 040000	HEALTH SUPPLIES EXPENSES	0.00
55206 040000	DINING-KITCHEN SUPPLIES EXPENSES	0.00
94100	ENCUMBRANCES	
040000 CF	EXPENSES	25,127.71
060000 CF	OPERATING CAPITAL OUTLAY	6,407.88
100777 CF	CONTRACTED SERVICES	70,000.00
	** GL 94100 TOTAL	101,535.59
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000 CF	EXPENSES	25,127.71-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	6,407.88-
100777 CF	CONTRACTED SERVICES	70,000.00-
	** GL 98100 TOTAL	101,535.59-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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	COMMITTED 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

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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, 2012

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	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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	1,344,587.11
16400 000000 000700	DUE FROM FEDERAL GOVERNMENT BALANCE BROUGHT FORWARD	0.00
	** GL 16400 TOTAL	0.00
31100 010000 010000 040000 040000 060000 100777 100777	ACCOUNTS PAYABLE SALARIES AND BENEFITS CF SALARIES AND BENEFITS EXPENSES CF EXPENSES OPERATING CAPITAL OUTLAY CONTRACTED SERVICES CF CONTRACTED SERVICES	0.00 12,366.04- 0.00 1,189.44- 0.00 0.00 50.58-
	** GL 31100 TOTAL	13,606.06-
35300 040000	DUE TO OTHER DEPARTMENTS EXPENSES	0.00
38600 000000	CURRENT COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	185,961.23
55201 040000	OFFICE SUPPLY INVENTORY EXPENSES	0.00
57300 000000	RESTRICTED BY GRANTORS AND CONTRIBUTOR BALANCE BROUGHT FORWARD	1,516,942.28-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2012

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
11100	CASH ON HAND	
040000	EXPENSES	39,807.23-
100777	CONTRACTED SERVICES	39,807.23
	** GL 11100 TOTAL	0.00
11300	CASH WITH STATE BOARD OF ADM.	
000000	BALANCE BROUGHT FORWARD	9.11
040000	EXPENSES	9.11-
	** GL 11300 TOTAL	0.00
11400	CASH WITH FISCAL AGENTS	
040000	EXPENSES	39,807.23-
100777	CONTRACTED SERVICES	39,807.23
	** GL 11400 TOTAL	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,366,991.30
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	36,070,404.52
15100	ACCOUNTS RECEIVABLE	
000109		133,772.91
000500		0.00
001906		0.00
002500		0.00
	** GL 15100 TOTAL	133,772.91
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500		66,331.49
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
000109		0.00
001801		0.00
	** GL 16100 TOTAL	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001801		0.00
002801		0.00
	** GL 16300 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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	
000109		3,729,081.99
000700		46,408.81
001801		0.00
	** GL 16400 TOTAL	3,775,490.80
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000109		90,326.96
001801		0.00
	** GL 16500 TOTAL	90,326.96
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	982,253.70-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	67,932.03-
040000	EXPENSES	0.00
040000 CF	EXPENSES	250,937.20-
060000	OPERATING CAPITAL OUTLAY	10,686.19
070000	FOOD PRODUCTS	0.00
070000 CF	FOOD PRODUCTS	100,681.15-
100777	CONTRACTED SERVICES	2,686.59-
100777 CF	CONTRACTED SERVICES	1,874,762.66-
	** GL 31100 TOTAL	3,268,567.14-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000 CF	EXPENSES	64,834.98-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,527.04-
	** GL 35300 TOTAL	68,362.02-
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

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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	24,707.95-
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	40,141,680.87-
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, 2012

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	185.00
040000 CF	EXPENSES	113,900.72
070000 CF	FOOD PRODUCTS	42,257.49
100777	CONTRACTED SERVICES	312.00
100777 CF	CONTRACTED SERVICES	211,211.91
	** GL 94100 TOTAL	367,867.12
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	185.00-
040000 CF	EXPENSES	113,900.72-
070000 CF	FOOD PRODUCTS	42,257.49-
100777	CONTRACTED SERVICES	312.00-
100777 CF	CONTRACTED SERVICES	211,211.91-
	** GL 98100 TOTAL	367,867.12-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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	1,286,489.90
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	3,551,481.78
15100 000500 001620	ACCOUNTS RECEIVABLE	0.00 0.00
	** GL 15100 TOTAL	0.00
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	6,679.11
16300 000400 001600 001620 080858	DUE FROM OTHER DEPARTMENTS	0.00 0.00
96	RESIDENTIAL FAC./VETERANS	43,803.62 0.00
	** GL 16300 TOTAL	43,803.62
31100 000000 080859 080859 080859	ACCOUNTS PAYABLE	0.00
07 08 99	MAINT/REP/RES FAC/VETERANS MAINT/REP/RES FAC/VETERANS 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	355.14-
	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	355.14-
	** GL 35300 TOTAL	355.14-
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	COMMITTED FUND BALANCE	4,888,099.27-
	BALANCE BROUGHT FORWARD	

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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	101,610.52
080859 11	MAINT/REP/RES FAC/VETERANS	4,400.00
	** GL 94100 TOTAL	106,010.52
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080859 10	MAINT/REP/RES FAC/VETERANS	101,610.52-
080859 11	MAINT/REP/RES FAC/VETERANS	4,400.00-
	** GL 98100 TOTAL	106,010.52-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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	0.00
	** GL 13100 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
080004 99	ST NURSING HOME/VET	0.00
080005 87	VETERANS HOME	0.00
	** GL 54900 TOTAL	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
080005 94	VETERANS HOME	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2012

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	COMMITTED 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, 2012

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

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

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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, 2012

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 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 0.00
	** GL 98100 TOTAL	0.00
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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	80,688.41
14100 000000	POOLED INVESTMENTS WITH STATE TREASURY BALANCE BROUGHT FORWARD	334,882.87
15300 000500	INTEREST AND DIVIDENDS RECEIVABLE	629.79
27600 060000 100021	FURNITURE AND EQUIPMENT OPERATING CAPITAL OUTLAY ACQUISITION/MOTOR VEHICLES	161,366.63 161,366.63-
	** GL 27600 TOTAL	0.00
27700 060000 100021	ACC DEPR - FURNITURE & EQUIPMENT OPERATING CAPITAL OUTLAY ACQUISITION/MOTOR VEHICLES	6,473.12- 6,473.12
	** GL 27700 TOTAL	0.00
28900 060000	ACC DEPR - OTHER CAPITAL ASSETS OPERATING CAPITAL OUTLAY	0.00
31100 040000 040000 060000 103042 103042	ACCOUNTS PAYABLE EXPENSES CF EXPENSES OPERATING CAPITAL OUTLAY RECREATIONAL EQUIP/SUP CF RECREATIONAL EQUIP/SUP	0.00 14,853.00- 0.00 0.00 3,339.10-
	** GL 31100 TOTAL	18,192.10-
35300 060000 310403	DUE TO OTHER DEPARTMENTS OPERATING CAPITAL OUTLAY ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00 33.48-
	** GL 35300 TOTAL	33.48-
35700 103042	DUE TO COMPONENT UNIT/PRIMARY RECREATIONAL EQUIP/SUP	0.00
51100 000000 060000 100021	GENERAL LEDGER NAME NOT ON FILE BALANCE BROUGHT FORWARD OPERATING CAPITAL OUTLAY ACQUISITION/MOTOR VEHICLES	5,580.87 5,580.87- 0.00
	** GL 51100 TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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	16,432.47
57300 000000	RESTRICTED BY GRANTORS AND CONTRIBUTOR BALANCE BROUGHT FORWARD	414,407.96-
94100	ENCUMBRANCES	
040000	CF EXPENSES	2,583.00
103042	CF RECREATIONAL EQUIP/SUP	2,829.95
	** GL 94100 TOTAL	5,412.95
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	CF EXPENSES	2,583.00-
103042	CF RECREATIONAL EQUIP/SUP	2,829.95-
	** GL 98100 TOTAL	5,412.95-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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, 2012

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, 2012

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	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, 2012

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, 2012

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, 2012

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, 2012

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, 2012

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	351,366.44
39900 000000	OTHER CURRENT LIABILITIES BALANCE BROUGHT FORWARD	351,366.44-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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	52,369.08-
	** GL 26500 TOTAL	52,369.08-
27200	BUILDINGS AND BUILDING IMPROVEMENTS	
000000	BALANCE BROUGHT FORWARD	39,263,562.58
060000	OPERATING CAPITAL OUTLAY	80,308.59-
080002	MINOR REPAIRS/IMPROV-STATE	171,834.20
080004	ST NURSING HOME/VET	22,104,500.58
080005	VETERANS HOME	76,524.00-
080007	ADD & IMPRV/VETERANS' HOME	43,760.28
080008	CATEGORY NAME NOT ON TITLE FILE	90,575.25-
080858	RESIDENTIAL FAC./VETERANS	25,207.30
080859	MAINT/REP/RES FAC/VETERANS	1,390,983.10
	** GL 27200 TOTAL	62,752,440.20
27300	ACC DEPR - BUILDINGS & BUILDING IMPROV	
000000	BALANCE BROUGHT FORWARD	7,406,520.74-
040000	EXPENSES	572.10-
060000	OPERATING CAPITAL OUTLAY	77,985.88-
080002	MINOR REPAIRS/IMPROV-STATE	144,862.16-
080004	ST NURSING HOME/VET	8,664,723.84-
080005	VETERANS HOME	66,113.02-
080007	ADD & IMPRV/VETERANS' HOME	352,744.65-
080008	CATEGORY NAME NOT ON TITLE FILE	4,460,266.26-
080858	RESIDENTIAL FAC./VETERANS	10,082.88-
080859	MAINT/REP/RES FAC/VETERANS	269,118.69-
101050	CATEGORY NAME NOT ON TITLE FILE	47,963.77-
	** GL 27300 TOTAL	21,500,953.99-
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
080004	ST NURSING HOME/VET	1,602.94
	** GL 27400 TOTAL	148,684.50

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
27500	ACC DEPR - INFRASTRUCTURE & OTHER IMPR	
060000	OPERATING CAPITAL OUTLAY	323.70-
080002	MINOR REPAIRS/IMPROV-STATE	6,141.12-
080004	ST NURSING HOME/VET	16,002.76-
080005	VETERANS HOME	53,702.33-
080007	ADD & IMPRV/VETERANS' HOME	12,999.00-
080008	CATEGORY NAME NOT ON TITLE FILE	47,448.50-
	** GL 27500 TOTAL	136,617.41-
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	1,577,451.31
040000	EXPENSES	19,438.40
060000	OPERATING CAPITAL OUTLAY	3,914,251.69
060000	CF OPERATING CAPITAL OUTLAY	750.64
080004	ST NURSING HOME/VET	627,642.10
080005	VETERANS HOME	2,700.00-
080007	ADD & IMPRV/VETERANS' HOME	144,640.46
080008	CATEGORY NAME NOT ON TITLE FILE	47,754.61-
080859	MAINT/REP/RES FAC/VETERANS	142,815.38
100021	ACQUISITION/MOTOR VEHICLES	158,130.50
103042	RECREATIONAL EQUIP/SUP	3,391.45-
	** GL 27600 TOTAL	6,531,274.42
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	4,482.80-
040000	EXPENSES	23,527.77-
060000	OPERATING CAPITAL OUTLAY	1,754,673.87-
080004	ST NURSING HOME/VET	469,271.74-
080005	VETERANS HOME	46,982.40-
080007	ADD & IMPRV/VETERANS' HOME	75,502.78-
080008	CATEGORY NAME NOT ON TITLE FILE	137,666.75-
080858	RESIDENTIAL FAC./VETERANS	14,045.40-
080859	MAINT/REP/RES FAC/VETERANS	89,143.63-
100021	ACQUISITION/MOTOR VEHICLES	228,723.38-
103042	RECREATIONAL EQUIP/SUP	0.00
	** GL 27700 TOTAL	2,844,020.52-
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	11,851,979.46
080007	ADD & IMPRV/VETERANS' HOME	5,414,604.01
080858	RESIDENTIAL FAC./VETERANS	155,053.20

BEGINNING TRIAL BALANCE BY FUND
 JULY 01, 2012

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
080859	MAINT/REP/RES FAC/VETERANS	3,586,656.98
100777	CONTRACTED SERVICES	0.00
	** GL 27800 TOTAL	26,208,096.36
28200	LIBRARY RESOURCES	
060000	OPERATING CAPITAL OUTLAY	407.33
28300	ACC DEPR - LIBRARY RESOURCES	
060000	OPERATING CAPITAL OUTLAY	132.64-
28900	ACC DEPR - OTHER CAPITAL ASSETS	
060000	OPERATING CAPITAL OUTLAY	79,864.48-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	738,068.56
080004	ST NURSING HOME/VET	256,618.15-
080007	ADD & IMPRV/VETERANS' HOME	181,559.56-
080859	MAINT/REP/RES FAC/VETERANS	299,890.85-
	** GL 51100 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	71,173,091.33-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2012

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	998,114.12-
48600 000000 040000	COMPENSATED ABSENCES LIABILITY BALANCE BROUGHT FORWARD EXPENSES	2,290,357.74- 203,159.66
	** GL 48600 TOTAL	2,087,198.08-
49900 010000	OTHER LONG-TERM LIABILITIES SALARIES AND BENEFITS	0.00
54900 000000	COMMITTED FUND BALANCE BALANCE BROUGHT FORWARD	3,085,312.20
	*** FUND TOTAL	0.00 E

SCHEDULE 1 SERIES



FLORIDA DEPARTMENT OF VETERANS' AFFAIRS

Honoring those who served U.S.

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 is reimbursed for salary, travel expenses and an administrative expense allowance as per the provisions of the contract.

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

- **Reversion [\$1,689,979]**
Fixed Capital Outlay reversion: Construction of the Clyde Lassen Nursing Home in St. Augustine completed. Funds reverted 06-30-2012.
- **Reversion [\$45.05]**
Contracted service category. Operating reversion 09/30/2012.
- **Adjustments [\$1,483]:**
Operating accounts payable not certified forward from fiscal year 06/30/11.
- **Adjustments [-\$1,917,278]:**
Adjustment to Line A: Fixed Capital Outlay carry forward at fiscal year 06-30-12 not reserved on trial balance.
- **Reversion [\$984]:**
Operating reversion at 09-30-2011

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 50 Veterans Affairs **Budget Period:** 2013-2014
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: Cost Share Grant - Addition & Improvements of the Nursing Homes
State Approving Authority reimbursement contract

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 FY 2011 - 2012	ESTIMATED FY 2012 - 2013	REQUEST FY 2013 - 2014
<u>Receipts:</u>			
<u>US Grants - SAA</u>	373,568		
<u>US Grant ARRA</u>	139,062		
<u>US Grant</u>	66,166		
<u>Refunds</u>	3,779		
<u>Anticipated Grant Revenue</u>	1,808,519	1,808,519	
Total Fee Collection to Line (A) - Section III	2,391,094	1,808,519	-

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	416,175		-
<u>Expenses</u>	135,245		
<u>Contracted Services</u>	705		-
<u>Risk Management</u>	766		-
<u>Transfer to DMS</u>	3,420		-
<u>Fixed Capital Outlay</u>	227,299	1,808,519	
<u>Indirect Costs Charged to Trust Fund</u>			
Total Full Costs to Line (B) - Section III	783,611	1,808,519	-

Basis Used: _____

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	2,391,094	1,808,519	-
TOTAL SECTION II	(B)	783,611	1,808,519	-
TOTAL - Surplus/Deficit	(C)	1,607,483	-	-

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2013 - 2014	
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 6/30/2012	SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,344,587.11	(A) <input type="text"/>	1,344,587.11
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	0.00	(D) <input type="text"/>	0.00
ADD: <u>Anticipated Grant</u>	1,808,518.95	(E) <input type="text"/>	1,808,518.95
Total Cash plus Accounts Receivable	3,153,106.06	(F) <input type="text"/>	3,153,106.06
LESS: Allowances for Uncollectibles	<input type="text"/>	(G) <input type="text"/>	<input type="text"/>
LESS: Approved "A" Certified Forwards	(13,606.06)	(H) <input type="text"/>	(13,606.06)
Approved "B" Certified Forwards	<input type="text"/>	(H) <input type="text"/>	<input type="text"/>
Approved "FCO" Certified Forwards	(3,139,500.00)	(H) <input type="text"/>	(3,139,500.00)
LESS: Other Accounts Payable (Nonoperating)	<input type="text"/>	(I) <input type="text"/>	<input type="text"/>
LESS: Operating Accounts Payable not Certified Forward	0.00	(J) <input type="text"/>	0.00
Unreserved Fund Balance, 07/01/12	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

Department Title:	Budget Period: 2013 - 2014
Trust Fund Title:	Florida Department of Veterans' Affairs
LAS/PBS Fund Number:	Federal Grants Trust Fund
	2261

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12	
Total all GLC's 5XXXX for governmental funds;	1,516,942.28 (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment # and Description	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	(185,961.23)
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text"/> (D)
Approved "C" Carry Forward Total (FCO) per LAS/PBS	(3,139,500.00) (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
Anticipated Grant Revenue	1,808,518.95 (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 \$9,300 for fiscal year 2012-13 and 2013-14. Slight decrease from previous fiscal year.

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 remains the same for column A02 and 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 [\$2,583]:**
Operating reversion: Expense category reverted 09/30/12.
- **Operating Reversion {\$12,171}**
Operating reversion: Recreational Equipment category 09/30/11
- **Adjustments [\$1,268]:**
Certified forward encumbrance item at 06/30/11 not reserved on trial balance.
- **Adjustment {\$150}**
Operating not certified forward 06/30/11.

**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 11-12 (A01)	Amount FY 12-13 (A02)	Amount FY 13-14 (A03)	Confirmed By
Department of Highway Safety & Motor Vehicles	001620	100,000.00	100,000.00	100,000.00	Terri Mulkey on 08/07/2012

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: 50 Veterans' Affairs **Budget Period:** 2013-2014
Program: 1303000000 Long Term Care
Fund: Grants & Donations Trust Fund - 2339

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.)

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014
<u>Receipts:</u>			
License Tag Fees	100,000	100,000	100,000
Donations	21,836	21,000	21,000
Total Fee Collection to Line (A) - Section III	121,836	121,000	121,000

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	-	-	-
Other Personal Services	-	-	-
Expenses	10,432	32,000	40,200
Operating Capital Outlay	57,300	67,500	33,700
Recreations Equipment & Supplies	61,807	72,500	72,500
Non - Operating Expenses	10,918	10,860	10,860
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	140,457	182,860	157,260

Basis Used: _____

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	121,836	121,000
TOTAL SECTION II	(B)	140,457	157,260
TOTAL - Surplus/Deficit	(C)	(18,621)	(36,260)

EXPLANATION of LINE C:
Any deficits will be paid from unreserved fund balance.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2013 - 2014 Department of Veteran Affairs
Trust Fund Title:	Grants & Donations Trust Fund
Budget Entity:	Department Level
LAS/PBS Fund Number:	2339

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	80,688.41	(A)		80,688.41
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	334,882.87	(C)		334,882.87
ADD: Outstanding Accounts Receivable	629.79	(D)		629.79
ADD: _____		(E)		
Total Cash plus Accounts Receivable	416,201.07	(F)		416,201.07
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	18,192.10	(H)		18,192.10
Approved "B" Certified Forwards	5,412.95	(H)		5,412.95
Approved "FCO" Certified Forwards		(H)		
LESS: Other Accounts Payable (Nonoperating)	33.48	(I)		33.48
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/12	392,562.54	(K)		392,562.54 **

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Department Title:	Budget Period: 2013 2014
Trust Fund Title:	Florida Department of Veterans' Affairs
LAS/PBS Fund Number:	Grants & Donations Trust Fund
	2339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12
Total all GLC's 5XXXX for governmental funds; **414,408** (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s): **(16,432.47)**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS **(5,412.95)** (D)

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

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

(D)

ADJUSTED BEGINNING TRIAL BALANCE: **392,562.54** (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) **392,562.54** (F)

DIFFERENCE: **0.00** (G)*

***SHOULD EQUAL ZERO.**

SECTION III ADJUSTMENTS

2516 OPERATIONS AND MAINTENANCE TRUST FUND

- **Prior Year Reversions 1,519,046]:**
Operating reversion: Expenses, Operating Capital Outlay, Food Products, and Contracted Services categories reverted 09/30/11.
- **Reversions [\$617,524]:**
Operating reversion: Expenses, Operating Capital Outlay, Food Products, and Contracted Services categories reverted 09/30/12.
- **Adjust Line A – Not CF at 6/30/10 [\$334,687]:**
Adjust Line A disbursed from fiscal year 2011-2012 appropriations.
- **Adjust Line A – Encumbrance CF at 6/30/11 [-532,192]:**
Adjust Line A for encumbrances at 6/30/11, not reserved on trial balance.

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 and Sale Tax Collected are increased by 2% of column A01.

The amounts included in column A03 are increased by 1% of column A02.

Interest Income was decreased by 2% of column A01—due to the liquidation of funds to cover the state's match of federal renovation grants for the Land O' Lakes and Daytona Beach facilities.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 50 Veterans Affairs **Budget Period:** 2013-2014
Program: 1303000000 Long Term Care
Fund: Operations and Maintenance Trust Fund-2516

Specific Authority: Florida Statutes 286.11 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					
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of					

<u>SECTION I - FEE COLLECTION</u>	ACTUAL	ESTIMATED	REQUEST
	FY 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014
Receipts:			
<u>US Grants - Federal Reimbursement Per</u>	19,984,516	32,891,039	37,332,550
<u>Reimbursement - Client Custodial Care</u>	33,074,882	16,464,120	16,867,848
<u>Reimbursement Medicaid/Medicare</u>	18,095,636	24,278,032	25,099,601
<u>Sales of Goods to Employees</u>	39,856	40,653	41,060
<u>Collection of Fed/State Taxes</u>	2,647	2,700	2,727
<u>Refunds</u>	16,201		
<u>Miscellaneous</u>	1,670		
<u>USDVA-SAA</u>	-	862,599	904,865
Total Fee Collection to Line (A) - Section III	71,215,408	74,539,143	80,248,651

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 50 Veterans Affairs **Budget Period:** 2013-2014
Program: 1303000000 Long Term Care
Fund: Operations and Maintenance Trust Fund-2516

Specific Authority: Florida Statues 286.11 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				
X	Non-regulatory fees authorized to cover full cost of				

SECTION II - FULL COSTS

	ACTUAL FY 2011 - 2012	ESTIMATED FY 2012 - 2013	REQUEST FY 2013 - 2014
Direct Costs:			
Salaries and Benefits	36,421,802	43,729,420	44,027,239
Other Personal Services	2,755,531	2,996,987	2,996,987
Expenses	12,306,989	12,275,719	16,283,338
Operating Capital Outlay	306,837	333,094	372,821
Food Services	2,738,878	3,226,561	3,226,561
Contracted Services	10,686,964	10,045,454	9,768,854
Risk Management Insurance	1,741,623	1,742,389	2,309,125
TR/DMS/HR SVCS/STW Contract	363,978	367,754	373,137
Acquisition of Motor Vehicles	-	-	409,050
Non-Operating Expenditures	754,267	779,000	809,796
Fixed Capital Outlay	1,690,500	550,000	550,000
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	69,767,370	76,046,378	81,126,908

Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	71,215,408	74,539,143	80,248,651
TOTAL SECTION II	(B)	69,767,370	76,046,378	81,126,908
TOTAL - Surplus/Deficit	(C)	1,448,038	(1,507,235)	(878,257)

EXPLANATION of LINE C:

Any deficits will be paid from unreserved fund balance.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2013 - 2014 Department of Vetera Affairs
Trust Fund Title:	Operations and Maintenance Trust Fund
Budget Entity:	DEPARTMENT LEVEL
LAS/PBS Fund Number:	2516

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	3,366,991.30	(A)		3,366,991.30
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	36,070,404.52	(C)		36,070,404.52
ADD: Outstanding Accounts Receivable	4,065,922.16	(D)		4,065,922.16
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	43,503,317.98	(F)		43,503,317.98
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	3,341,401.72	(H)		3,341,401.72
Approved "B" Certified Forwards	1,454,548.19	(H)		1,454,548.19
Approved "FCO" Certified Forwards		(H)		-
LESS: Other Accounts Payable (Nonoperating)	3,527.04	(I)		3,527.04
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/12	38,336,470.91	(K)		38,336,470.91 **

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: 2013 - 2014

Department Title: FLORIDA DEPARTMENT VETERANS' AFFAIRS
Trust Fund Title: Operations & Maintenance Trust Fund
LAS/PBS Fund Number: 2516

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; 40,141,681.00 (A)
GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) (367,370.00) (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

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

Approved "C" Carry Forward Total (FCO) per LAS/PBS (1,454,548.00) (D)

A/P not C/F-Operating Categories 16,708.00 (D)

(D)

(D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 38,336,471.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 38,336,471.00 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

SECTION III ADJUSTMENTS

2692 STATE HOMES FOR VETERANS' TRUST FUND

- **Adjustments to Line A {\$-2,498,456}**:
Fixed Capital Outlay carry forward at 06/30/11 not reserved on trial balance.
- **Reversion [\$193,000]**:
Fixed capital outlay reverted at 06/30/2012.

REVENUE ESTIMATING METHODOLOGY NARRATIVE

2692 STATE HOMES FOR VETERANS' TRUST FUND

Revenue for license tag fees and interest earned are estimated at 1% 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 12/13 (A02)

License Plates	\$ 1,994,536
Interest Revenue	\$ 83,471
Total	\$ 2,078,007

Reserve Rate	5.00%
--------------	-------

Total Reserve for 2692 St Homes TF	\$ 103,900
---	-------------------

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

Fund Name and Number : State Homes for Veterans Trust Fund 2692

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount FY 11-12 (A01)	Amount FY 12-13 (A02)	Amount FY 13-14 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
Department of Highway Safety & Motor Vehicles	001620	1,974,788.12	1,994,536.00	2,014,481.00		Terri Mulkey on 08/07/2012

Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 50 Veterans' Affairs **Budget Period:** 2013-2014
Program: 1303000000 Long Term Care
Fund: State Homes for Veterans Trust 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 2011 - 2012	FY 2012 - 2013	FY 2013 - 2014
<u>Receipts:</u>			
License Tag revenue subject to GR Service Charge	1,974,788	1,994,536	2,014,481
	-	-	-
Total Fee Collection to Line (A) - Section III	1,974,788	1,994,536	2,014,481

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits	-	-	-
Other Personal Services	-	-	-
Expenses	-	-	-
Operating Capital Outlay	-	95,210	-
Fixed Capital Outlay	693,788	894,400	2,052,000
Non - Operating Expenses	166,208	167,870	272,268
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	859,996	1,157,480	2,324,268

Basis Used: _____

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	1,974,788	1,994,536	2,014,481
TOTAL SECTION II	(B)	859,996	1,157,480	2,324,268
TOTAL - Surplus/Deficit	(C)	1,114,792	837,056	(309,787)

EXPLANATION of LINE C:
Any deficits will be paid from unreserved fund balance.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2013 - 2014 Department of Veteran Affairs
Trust Fund Title:	State Homes for Veterans Trust Fund
Budget Entity:	Department Level
LAS/PBS Fund Number:	2692

	Balance as of 6/30/2012		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	1,286,489.90	(A)		1,286,489.90
ADD: Other Cash (See Instructions)		(B)		
ADD: Investments	3,551,481.38	(C)		3,551,481.38
ADD: Outstanding Accounts Receivable	50,482.73	(D)		50,482.73
ADD: _____		(E)		
Total Cash plus Accounts Receivable	4,888,454.01	(F)		4,888,454.01
LESS Allowances for Uncollectibles		(G)		
LESS Approved "A" Certified Forwards	-	(H)		-
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards	3,412,168.19	(H)		
LESS: Other Accounts Payable (Nonoperating)	355.14	(I)		355.14
LESS: _____		(J)		
Unreserved Fund Balance, 07/01/12	1,475,930.68	(K)		4,888,098.87 **

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: 2013 - 2014

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/12

Total all GLC's 5XXXX for governmental funds; 4,888,099.00 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (3,412,168.00) (D)

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

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

 (D)

 (D)

 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 1,475,931.00 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line I) 1,475,931.00 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**