

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2008

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

G-L	ACCOUNT NAME	BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	203,579.83
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
000700		77,172.09
	** GL 16400 TOTAL	77,172.09
31100	ACCOUNTS PAYABLE	
040000	CF EXPENSES	1,515.11-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	4,141.11-
	** GL 32100 TOTAL	4,141.11-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	469.00-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	274,626.70-
94100	ENCUMBRANCES	
040000	EXPENSES	10,440.97
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	10,440.97-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	76,882.53
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	446,820.53
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500		1,332.15
27600	FURNITURE AND EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	90,121.88
100021	ACQUISITION/MOTOR VEHICLES	45,071.62
	** GL 27600 TOTAL	135,193.50
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	7,136.77-
100021	ACQUISITION/MOTOR VEHICLES	27,548.09-
	** GL 27700 TOTAL	34,684.86-
31100	ACCOUNTS PAYABLE	
060000	CF OPERATING CAPITAL OUTLAY	9,657.78-
35300	DUE TO OTHER DEPARTMENTS	
060000	OPERATING CAPITAL OUTLAY	44.81-
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	34,889.15
100021	ACQUISITION/MOTOR VEHICLES	34,889.15-
	** GL 51100 TOTAL	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	615,841.26-
94100	ENCUMBRANCES	
103042	RECREATIONAL EQUIP/SUP	4,949.45
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
103042	RECREATIONAL EQUIP/SUP	4,949.45-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2008

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

G-L CAT	G-2 ACCOUNT NAME	BEGINNING BALANCE
11100	CASH ON HAND	
100777	CONTRACTED SERVICES	0.00
11300	CASH WITH STATE BOARD OF ADM.	
040000	EXPENSES	0.00
11400	CASH WITH FISCAL AGENTS	
040000	EXPENSES	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	5,882,354.29
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,278,260.52
15100	ACCOUNTS RECEIVABLE	
000109		740,750.23
000500		0.00
001906		0.00
002500		0.00
	** GL 15100 TOTAL	740,750.23
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500		6,792.45
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
001801		862,497.07
16300	DUE FROM OTHER DEPARTMENTS	
001801		0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
000700		1,509,577.99
001801		0.00
	** GL 16400 TOTAL	1,509,577.99
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
001801		1,421,818.25

BEGINNING TRIAL BALANCE BY FUND  
 JULY 01, 2008

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
17100	SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	162,645.15
070000	FOOD PRODUCTS	30,732.70
	** GL 17100 TOTAL	193,377.85
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	100,708.98-
040000	EXPENSES	100,708.98
040000 CF	EXPENSES	129.10-
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	27,373.64-
070000	FOOD PRODUCTS	0.00
070000 CF	FOOD PRODUCTS	210,811.30-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	44,130.18-
	** GL 31100 TOTAL	282,444.22-
32100	ACCRUED SALARIES AND WAGES	
010000	SALARIES AND BENEFITS	0.00
010000 CF	SALARIES AND BENEFITS	150,574.88-
030000	OTHER PERSONAL SERVICES	0.00
030000 CF	OTHER PERSONAL SERVICES	7,696.16-
	** GL 32100 TOTAL	158,271.04-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	39,930.89-
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	1,160.84-
310228	PAYMENT OF SALES TAX	0.00
310322	SERVICE CHARGE TO GEN REV	1,160.84
	** GL 35600 TOTAL	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	18,826.52-
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	12,202,578.13-
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	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

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
55201	OFFICE SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	3,602.78-
	** GL 55201 TOTAL	3,602.78-
55202	LINEN INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	37,204.46-
	** GL 55202 TOTAL	37,204.46-
55203	FOOD INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
070000	FOOD PRODUCTS	30,732.70-
	** GL 55203 TOTAL	30,732.70-
55204	MAINTENANCE SUPPLIES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	48,813.90-
	** GL 55204 TOTAL	48,813.90-
55205	HEALTH SUPPLIES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	71,777.46-
	** GL 55205 TOTAL	71,777.46-
55206	DINING-KITCHEN SUPPLIES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	1,246.55-
	** GL 55206 TOTAL	1,246.55-
94100	ENCUMBRANCES	
040000	EXPENSES	559,798.33
060000	OPERATING CAPITAL OUTLAY	4,496.72
070000	FOOD PRODUCTS	16,777.35
100777	CONTRACTED SERVICES	3,656,506.89
	** GL 94100 TOTAL	4,237,579.29
98100	BUDGETARY END BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	559,798.33-
060000	OPERATING CAPITAL OUTLAY	4,496.72-
070000	FOOD PRODUCTS	16,777.35-
100777	CONTRACTED SERVICES	3,656,506.89-
	** GL 98100 TOTAL	4,237,579.29-
	*** FUND TOTAL	0.00

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	679,653.52
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	2,387,943.61
15100	ACCOUNTS RECEIVABLE	
000500		596.50
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500		7,119.46
16300	DUE FROM OTHER DEPARTMENTS	
000400		0.00
001600		0.00
080858 96	RESIDENTIAL FAC./VETERANS	0.00
	** GL 16300 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
080859 99	MAINT/REP/RES FAC/VETERANS	0.00
	** GL 31100 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
000500		7,119.46-
080859 07	MAINT/REP/RES FAC/VETERANS	239.50-
	** GL 35300 TOTAL	7,358.96-
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	7,738.57-
310322	SERVICE CHARGE TO GEN REV	7,738.57
	** GL 35600 TOTAL	0.00
54900	FUND BALANCE UNRESERVED	
000000	BALANCE BROUGHT FORWARD	3,067,954.13-
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

BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2008

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

G-L CAT	G-L ACCOUNT NAME	BEGINNING BALANCE
94100	ENCUMBRANCES	
080859 08	MAINT/REP/RES FAC/VETERANS	9,088.43
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080859 08	MAINT/REP/RES FAC/VETERANS	9,088.43-
	*** FUND TOTAL	0.00

DEPARTMENT LEVEL

50000000

SCHEDULE I SERIES

# **2261 FEDERAL GRANTS TRUST FUND**

## **SECTION III ADJUSTMENTS**

- **Prior FY FCO Expended in FY 07/08 (Adj F) (\$413,018):**  
This adjustment is for prior fiscal year FCO expenditures included in line F but previously recorded in Line A.

### **Revenue Estimating Methodology Narrative**

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

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

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

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

**Department:** 50 VETERANS' AFFAIRS **Budget Period:** 2009 - 2010  
**Program:** 1303000000 Long-Term Care  
**Fund:** 2261 Federal Grants Trust Fund - New Home Construction  
**Specific Authority:** 96-418 s.2(B) LOF  
**Purpose of Fees Collected:** Reimbursement of Costs Under Contract - Construction of New 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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

**SECTION I - FEE COLLECTION**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
<u>Receipts:</u>			
<u>US Department of Veteran's Affairs</u>	629,813	640,880	647,842
<u>USDVA - St. Johns Nursing Home #6</u>		20,315,297	
<u>USDVA - Daytona Beach Renovation</u>	253,129	80,465	
<u>USDVA - Lake City Renovation</u>	67,334	-	1,671,428
<b>Total Fee Collection to Line (A) - Section III</b>	<b>950,276</b>	<b>21,036,642</b>	<b>2,319,270</b>

**SECTION II - FULL COSTS**

<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	372,685	484,490	508,715
<u>Other Personal Services</u>			
<u>Expenses</u>	68,129	156,390	139,127
<u>Operating Capital Outlay</u>			
<u>Fixed Capital Outlay</u>	419,515	20,565,297	1,671,428
<u>Indirect Costs Charged to Trust Fund</u>			
<b>Total Full Costs to Line (B) - Section III</b>	<b>860,329</b>	<b>21,206,177</b>	<b>2,319,270</b>

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

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	950,276	21,036,642	2,319,270
TOTAL SECTION II	(B)	860,329	21,206,177	2,319,270
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>89,947</b>	<b>(169,535)</b>	<b>0</b>

**EXPLANATION of LINE C:**

Any deficits are paid from prior years' surplus.



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<u>50 VETERANS' AFFAIRS</u>
<b>Trust Fund Title:</b>	<u>Federal Grants Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2261</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	274,627	(A)
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**Add/Subtract:**

		(B)
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**Other Adjustment(s):**

Reserves Needed for FCO	(9,841,489)	(C)
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Anticipated Grants Receivable	9,566,862	
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		(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>(0)</b>	(D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>0</b>	(E)
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<b>DIFFERENCE:</b>	<b>(0)</b>	(F)*
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**\*SHOULD EQUAL ZERO.**

# SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Budget Period: 2009 - 2010

<b>Department Title:</b>	<u>50 VETERANS' AFFAIRS</u>
<b>Trust Fund Title:</b>	<u>Federal Grants Trust Fund</u>
<b>Budget Entity:</b>	<u>50000000</u>
<b>LAS/PBS Fund Number:</b>	<u>2261</u>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	203,580 (A)		203,580
ADD: Other Cash (See Instructions)			0
ADD: Investments			0
ADD: Outstanding Accounts Receivable	77,172 (D)		77,172
ADD: Anticipated Grants Receivable	9,566,862 (E)		9,566,862
<b>Total Cash plus Accounts Receivable</b>	<b>9,847,614 (F)</b>	<b>0</b>	<b>9,847,614</b>
LESS: Allowances for Uncollectibles			0
LESS: Approved "A" Certified Forwards	5,656 (H)		5,656
Approved "B" Certified Forwards			0
Approved "FCO" Certified Forwards	9,841,489 (H)		9,841,489
LESS: Other Accounts Payable (Nonoperating)	469 (I)		469
LESS: _____			0
<b>Unreserved Fund Balance, 07/01/2008</b>	<b>(0) (K)</b>	<b>0</b>	<b>(0)**</b>

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

### **SECTION III ADJUSTMENTS**

- **Reversions 9/30/07 (\$-875):**  
This adjustment is the amount of fiscal year 2006/2007 certification forward unused and reverted in fiscal year 2007/2008.
- **Accounting Adjustment \$-275:**  
This immaterial Accounting Adjustment is necessary to balance the Federal Grants Trust Fund to the appropriate Unreserved Fund Balance.

### **Revenue Estimating Methodology Narrative**

Estimated Donation and Interest Revenues are based upon a slight increase of 3% for columns A02 and A03.

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

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

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



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

**Budget Period: 2009 - 2010**

**Department:** 50 Veterans' Affairs  
**Program:** 1602000000 Executive Leadership Services  
**Fund:** 2339 Grants and Donations Trust Fund  
**Specific Authority:** FS 296.15, 296.38 & 320.08(9)(C)(D)  
**Purpose of Fees Collected:** Activities & Recreation Supplies for Members/Residents 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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

**SECTION I - FEE COLLECTION**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
<u>Receipts:</u>			
<u>Military License Plate Fees</u>	100,000	100,000	100,000
<u>Donations</u>	47,841	49,276	50,755
<u>Interest</u>	25,562	26,329	27,119
<u>Prior Year Warrant Cancellation</u>	60		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>173,463</b>	<b>175,605</b>	<b>177,873</b>

**SECTION II - FULL COSTS**

<u>Direct Costs:</u>			
<u>Expenses</u>			154,157
<u>Operating Capital Outlay</u>	81,600	130,700	-
<u>Acquisition/Motor Vehicles</u>			
<u>Recreational Equipment/Supplies</u>	66,605	84,380	62,000
<u>Nonoperating Expenditures</u>	10,908	12,722	21,559
<u>Indirect Costs Charged to Trust Fund</u>			
<b>Total Full Costs to Line (B) - Section III</b>	<b>159,113</b>	<b>227,802</b>	<b>237,716</b>

Basis Used:

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	173,463	175,605	177,873
<b>TOTAL SECTION II</b>	(B)	159,113	227,802	237,716
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>14,350</b>	<b>(52,197)</b>	<b>(59,843)</b>

**EXPLANATION of LINE C:**

Any deficits will be paid from prior years surplus.

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

**Budget Period: 2009 - 2010**

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

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
<u>Military License Plate Fees</u>	68,740	-	-
<u>Donations</u>	24,275	14,488	-
<u>Investment Account</u>	449,440	474,444	296,660
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<b>TOTALS*</b>	<b>542,455</b>	<b>488,932</b>	<b>296,660</b>

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

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

<b>Department Title:</b>	<b>VETERANS' AFFAIRS</b>
<b>Trust Fund Title:</b>	<b>Grants and Donations Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>2339</b>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<b>(615,841)</b>	(A)
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**Add/Subtract:**

SWFS Entry to correct Ending Cash Balance	73,431	(B)
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**Other Adjustment(s):**

Admin Fee on Investment Interest Payable	<b>(45)</b>	(C)
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		(C)
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		(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>(542,455)</b>	(D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>542,455</b>	(E)
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<b>DIFFERENCE:</b>	<b>(0)</b>	(F)*
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**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>50 VETERANS' AFFAIRS</b>
<b>Budget Entity:</b>	<u>Grants and Doantions Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>50000000</u>
	<u>2339</u>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	76,883 (A)	27,078	103,960
ADD: Other Cash (See Instructions)	(B)		0
ADD: Investments	446,821 (C)		446,821
ADD: Outstanding Accounts Receivable	1,332 (D)		1,332
ADD: _____	(E)		0
<b>Total Cash plus Accounts Receivable</b>	<b>525,035 (F)</b>	<b>27,078</b>	<b>552,113</b>
LESS: Allowances for Uncollectibles	(G)		0
LESS: Approved "A" Certified Forwards	9,658 (H)		9,658
Approved "B" Certified Forwards	(H)		0
Approved "FCO" Certified Forwards	(H)		0
LESS: Other Accounts Payable (Nonoperating)	(I)		0
LESS: _____	(J)		0
<b>Unreserved Fund Balance, 07/01/2008</b>	<b>515,377 (K)</b>	<b>27,078</b>	<b>542,455**</b>

**Notes:**

\*SWFS = Statewide Financial Statement

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

# 2516 Operation and Maintenance Trust Fund

## SECTION III ADJUSTMENTS

- **Adjust Line A – A/P Not CF at 6/30/07 (\$2,016,510):**  
This adjustment is to reflect items included in Line D and already included in Line A. Items accounted for in Line but paid in current fiscal year.
- **Accounting Adjustment (\$-2648.00):**  
This adjustment is needed to balance to CFO ending Unreserved Fund Balance for Fiscal Year 2007/2008 (A01).

## Revenue Estimating Methodology Narrative

Revenues are based upon number of residents/members at the State Veterans' Nursing Home and Domiciliary. The revenues are reflective of the increase in charges to each of the members/residents and Resident Census for column A02. Any increases in column A03 are based upon previous fiscal years increases in actual revenues.

## 5 Percent Trust Fund Reserve Calculation

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

Co-Payments	\$14,226,279.00
Medicaid	\$14,874,544.00
Interest Earned	\$ 84,226.00
Sales to Employees	\$ 23,514.00
Miscellaneous	<u>\$ 44,409.00</u>
<b>Total</b>	<b>\$29,252,972.00</b>
Multiplied by 5%	<u>X</u> 5%
<b>Total 5% Reserve for 2516 O&amp;M Trust Fund</b>	<b><u>\$1,462,648.60</u></b>

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

**Budget Period: 2009 - 2010**

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

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

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

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

**SECTION I - FEE COLLECTION**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
<u>Receipts:</u>			
<u>Federal Reimbursement - Per Diem</u>	15,439,351	16,316,339	17,797,041
<u>Members/Residents Co-Payments</u>	15,282,731	14,226,279	15,029,338
<u>Medicaid</u>	13,398,659	14,874,544	15,603,396
<u>Medicare</u>	4,982,370	3,304,053	3,465,952
<u>Interest Earned</u>	84,418	84,226	87,595
<u>Sales to Employees</u>	15,676	23,514	24,455
<u>Sales Tax Collected</u>	1,040	1,646	1,712
<u>Miscellaneous Receipts</u>	43,116	44,409	45,742
<u>Prior Year Warrant Cancellation</u>	62,989		
<u>Hurricane Pass-Thru</u>	216,334		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>49,526,685</b>	<b>48,875,010</b>	<b>52,055,231</b>

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

**Budget Period: 2009 - 2010**

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

**SECTION II - FULL COSTS**

Direct Costs:

Salaries and Benefits	17,943,875	18,482,191	21,993,808
Other Personal Services	706,271	727,460	865,677
Expenses	6,283,264	5,971,762	6,356,397
Operating Capital Outlay	82,709	85,190	101,377
Food Products	3,487,735	3,092,367	3,379,795
Contract Services	15,780,501	15,090,951	16,458,232
Risk Management Insurance	564,008	580,928	691,305
TR/DMS/HR SVCS/STW Contract	201,880	207,936	247,444
Non-Operating Expenditures	132,969	158,598	1,631,503
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>45,183,213</b>	<b>44,397,384</b>	<b>51,725,537</b>

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

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	49,526,685	48,875,010	52,055,231
TOTAL SECTION II	(B)	45,183,213	44,397,384	51,725,537
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>4,343,472</b>	<b>4,477,626</b>	<b>329,694</b>

**EXPLANATION of LINE C:**

Any deficits will be paid with previous years surplus.



**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

**Budget Period: 2009 - 2010**

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

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	<b>12,202,578</b>	(A)
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**Add/Subtract:**

		(B)
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**Other Adjustment(s):**

Accounts Payable not carried Forward	58,757	
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		(C)
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		(C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	<b>12,261,335</b>	(D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	<b>12,261,336</b>	(E)
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<b>DIFFERENCE:</b>	<b>0</b>	(F)*
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**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>50 VETERANS' AFFAIRS</b>
<b>Budget Entity:</b>	<b>Operation and Maintenance Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>50000000</b>
	<b>2516</b>

	Balance as of 6/30/2008		SWFS* Adjustments		Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	5,882,354	(A)			5,882,354
ADD: Other Cash (See Instructions)		(B)			0
ADD: Investments	2,285,053	(C)	6,792		2,291,845
ADD: Outstanding Accounts Receivable	4,534,644	(D)	(6,792)		4,527,851
ADD: _____		(E)			0
<b>Total Cash plus Accounts Receivable</b>	<b>12,702,051</b>	(F)	0		12,702,051
LESS: Allowances for Uncollectibles		(G)			0
LESS: Approved "A" Certified Forwards	440,715	(H)			440,715
Approved "B" Certified Forwards		(H)			0
Approved "FCO" Certified Forwards		(H)			0
LESS: Other Accounts Payable (Nonoperating)		(I)			0
LESS: Unapproved Certified Forward FY 06/07		(J)			0
<b>Unreserved Fund Balance, 07/01/2008</b>	<b>12,261,336</b>	(K)	0		<b>12,261,336</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

## 2692 State Homes for Veterans Trust Fund

### SECTION III ADJUSTMENTS

- **Prior FY FCO paid in FY 07/08 (\$274,276):**  
This represents the amount of expenditures in line F previously included in Line A.

### Revenue Estimating Methodology Narrative

Revenues for License Tag Fees are estimated with a small increase of 5% for columns A02 and A03. The increase is normally based upon the previous two years revenue numbers. Based upon the current state of the economy the revenues have been estimated at a much more modest increase.

Based upon the uncertainty of the economy, interest revenue has been estimated upon a modest increase of 5% for columns A02 and A03.

### 5 Percent Trust Fund Reserve Calculation

Total Revenues for Fiscal Year 06/07	\$1,642,364.00
Multiplied by 5%	<u>X</u> 5%

<b>Total 5% Reserve for 2692</b>	<b><span style="border: 1px solid black; padding: 2px;">\$82,118.20</span></b>
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**SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS**

**Budget Period: 2009 - 2010**

**Department:** 50 Veterans' Affairs  
**Program:** 1303000000 Long Term Care  
**Fund:** 2692 State Homes for Veterans' Trust Fund  
**Specific Authority:** FL Statutes Chapter 320.08058 & 296.41  
**Purpose of Fees Collected:** Construction, Maintenance 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 <b>Examination of Regulatory Fees Form - Part I and II.</b> )
<input checked="" type="checkbox"/>	Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.)

**SECTION I - FEE COLLECTION**

	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2007 - 2008</b>	<b>FY 2008 - 2009</b>	<b>FY 2009 - 2010</b>
<u>Receipts:</u>			
<u>License Tag Revenues</u>	1,461,046	1,534,098	1,610,803
<u>Interest Revenue</u>	100,950	105,998	111,298
<b>Total Fee Collection to Line (A) - Section III</b>	<b>1,561,996</b>	<b>1,640,096</b>	<b>1,722,101</b>

**SECTION II - FULL COSTS**

<u>Direct Costs:</u>			
<u>Expenses</u>			
<u>Operating Capital Outlay</u>			
<u>FCO Expenditures</u>	2,196,325	1,245,256	1,453,256
<u>Non-Operating Expenditures</u>	113,823	119,727	125,713
<u>Indirect Costs Charged to Trust Fund</u>			
<b>Total Full Costs to Line (B) - Section III</b>	<b>2,310,148</b>	<b>1,364,983</b>	<b>1,578,969</b>

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

**SECTION III - SUMMARY**

<b>TOTAL SECTION I</b>	(A)	1,561,996	1,640,096	1,722,101
<b>TOTAL SECTION II</b>	(B)	2,310,148	1,364,983	1,578,969
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(748,151)</b>	<b>275,113</b>	<b>143,132</b>

**EXPLANATION of LINE C:**

Any deficits will be paid with previous years' surplus.

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

**Budget Period: 2009 - 2010**

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

(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	REQUEST
<u>FUNDING SOURCE - STATE</u>	FY 2007 - 2008	FY 2008 - 2009	FY 2009 - 2010
Investments	1,363,412	1,640,627	1,519,104
<b>TOTALS*</b>	<b>1,363,412</b>	<b>1,640,627</b>	<b>1,519,104</b>

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

**RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC**

Budget Period: 2009 - 2010

<b>Department Title:</b>	<u>VETERANS' AFFAIRS</u>
<b>Trust Fund Title:</b>	<u>State Homes for Veterans Trust Fund</u>
<b>LAS/PBS Fund Number:</b>	<u>2692</u>

**BEGINNING TRIAL BALANCE:**

Unreserved Fund Balance Per Trial Balance, 07-01-08	3,067,954 (A)
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<b>Add/Subtract:</b>	(B)
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**Other Adjustment(s):**

FCO Certified Forward	-1,711,662 (C)
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SWFS	7,119 (C)
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<b>ADJUSTED BEGINNING TRIAL BALANCE:</b>	1,363,412 (D)
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<b>UNRESERVED FUND BALANCE, SCHEDULE IC</b>	1,363,412 (E)
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<b>DIFFERENCE:</b>	0 (F)*
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**\*SHOULD EQUAL ZERO.**

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2009 - 2010</b>
<b>Trust Fund Title:</b>	<b>50 VETERANS' AFFAIRS</b>
<b>Budget Entity:</b>	<b>State Homes for Veterans Trust Fund</b>
<b>LAS/PBS Fund Number:</b>	<b>50000000</b>
	<b>2692</b>

	Balance as of 6/30/2008	SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	679,654 (A)	0	679,654
ADD: Other Cash (See Instructions)	(B)	0	0
ADD: Investments	2,387,944 (C)	0	2,387,944
ADD: Outstanding Accounts Receivable	7,716 (D)	0	7,716
ADD: _____	(E)	0	0
<b>Total Cash plus Accounts Receivable</b>	3,075,313 (F)	0	3,075,313
LESS: Allowances for Uncollectibles	(G)	0	0
LESS: Approved "A" Certified Forwards	(H)	0	0
Approved "B" Certified Forwards	(H)	0	0
Approved "FCO" Certified Forwards	1,711,662 (H)	0	1,711,662
LESS: Other Accounts Payable (Nonoperating)	240 (I)	0	240
LESS: _____	(J)	0	0
<b>Unreserved Fund Balance, 07/01/2008</b>	1,363,412 (K)	0	1,363,412 **

**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.