

500000 DEPARTMENT OF VETERANS' AFFAIRS  
 20 2 021035 ADMINISTRATIVE TF VETERANS AFFAIRS  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15100	ACCOUNTS RECEIVABLE	
000000	BALANCE BROUGHT FORWARD	0.00
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	0.00
000400	MISCELLANEOUS RECEIPTS	0.00
001801	REIMBURSEMENTS	0.00
001906	CATEGORY NAME NOT ON TITLE FILE	0.00
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	0.00
	** GL 15100 TOTAL	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
16200	DUE FROM STATE FUNDS, WITHIN DEPART.	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	0.00
16300	DUE FROM OTHER DEPARTMENTS	
080858	97 RESIDENTIAL FAC./VETERANS	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	0.00
001801	REIMBURSEMENTS	0.00
	** GL 16400 TOTAL	0.00
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
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

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

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

500000 DEPARTMENT OF VETERANS' AFFAIRS  
20 2 021035 ADMINISTRATIVE TF VETERANS AFFAIRS  
G-L G-L ACCOUNT NAME

CAT		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

BGTRBAL-10 AS OF 07/01/14

50000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2014

DATE RUN 08/08/14  
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500000 DEPARTMENT OF VETERANS' AFFAIRS  
20 2 122017 TOBACCO SETTLEMENT TRUST FUND - DVA  
G-L G-L ACCOUNT NAME  
CAT  
12100 UNRELEASED CASH IN STATE TREASURY  
000000 BALANCE BROUGHT FORWARD  
54900 COMMITTED FUND BALANCE  
000000 BALANCE BROUGHT FORWARD  
\*\*\* FUND TOTAL

BEGINNING BALANCE  
0.00  
0.00  
0.00

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

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,463,347.76
16400	DUE FROM FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	0.00
000700	U S GRANTS	0.00
	** GL 16400 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
060000	OPERATING CAPITAL OUTLAY	0.00
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	132,366.71-
55201	OFFICE SUPPLY INVENTORY	
040000	EXPENSES	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	1,330,981.05-
57300	RESTRICTED BY GRANTORS AND CONTRIBUTOR	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

500000 DEPARTMENT OF VETERANS' AFFAIRS  
 20 2 339117 GRANTS AND DONATIONS TRUST FUND -DVA  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	35,805.90
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	342,586.29
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	448.93
31100	ACCOUNTS PAYABLE	
040000	EXPENSES	0.00
040000	CF EXPENSES	32,697.67-
103042	RECREATIONAL EQUIP/SUP	0.00
103042	CF RECREATIONAL EQUIP/SUP	1,893.92-
	** GL 31100 TOTAL	34,591.59-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	34.25-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	344,215.28-
94100	ENCUMBRANCES	
103042	CF RECREATIONAL EQUIP/SUP	389.76
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
103042	CF RECREATIONAL EQUIP/SUP	389.76-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

500000 DEPARTMENT OF VETERANS' AFFAIRS

20 2 516002 OPERATIONS & MAINTENANCE TRUST VETERANS AFFAIRS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
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	5,060,256.74
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	38,068,641.29
15100	ACCOUNTS RECEIVABLE	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	0.00
000500	INTEREST	0.00
001906	CATEGORY NAME NOT ON TITLE FILE	0.00
002500	COLLECTIONS OF FEDERAL AND/OR STATE TAXES	0.00
	** GL 15100 TOTAL	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	49,406.29
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	0.00
001801	REIMBURSEMENTS	0.00
	** GL 16100 TOTAL	0.00
16300	DUE FROM OTHER DEPARTMENTS	
001801	REIMBURSEMENTS	0.00
002801	INSURANCE RECOVERIES - OTHER	0.00
	** GL 16300 TOTAL	0.00

500000 DEPARTMENT OF VETERANS' AFFAIRS		BEGINNING BALANCE
G-L	G-L ACCOUNT NAME	
20 2 516002	OPERATIONS & MAINTENANCE TRUST VETERANS AFFAIRS	
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	2,279,300.88
001801	REIMBURSEMENTS	0.00
	** GL 16400 TOTAL	2,279,300.88
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	4,679.71
001801	REIMBURSEMENTS	4,383.65-
	** GL 16500 TOTAL	296.06
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	1,568,838.75-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	71,698.05-
040000	EXPENSES	82.34-
040000	CF EXPENSES	558,509.88-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	11,230.13-
070000	FOOD PRODUCTS	68.50-
070000	CF FOOD PRODUCTS	99,959.59-
100777	CONTRACTED SERVICES	135.75-
100777	CF CONTRACTED SERVICES	977,621.93-
	** GL 31100 TOTAL	3,288,144.92-
35300	DUE TO OTHER DEPARTMENTS	
040000	EXPENSES	0.00
040000	CF EXPENSES	537,920.00-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	128.82-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,770.19-
	** GL 35300 TOTAL	541,819.01-
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



500000 DEPARTMENT OF VETERANS' AFFAIRS

20 2 516002 OPERATIONS & MAINTENANCE TRUST VETERANS AFFAIRS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	24,610.05-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	41,603,327.28-
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
55201	OFFICE SUPPLY INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55201 TOTAL	0.00
55202	LINEN INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55202 TOTAL	0.00
55203	FOOD INVENTORY	
000000	BALANCE BROUGHT FORWARD	0.00
070000	FOOD PRODUCTS	0.00
	** GL 55203 TOTAL	0.00
55204	MAINTENANCE SUPPLIES	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 55204 TOTAL	0.00
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

500000 DEPARTMENT OF VETERANS' AFFAIRS

20 2 516002 OPERATIONS & MAINTENANCE TRUST VETERANS AFFAIRS

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
CAT			
94100	ENCUMBRANCES		
040000	CF	EXPENSES	131,027.81
060000	CF	OPERATING CAPITAL OUTLAY	86,523.33
070000	CF	FOOD PRODUCTS	43,232.47
080859	13	MAINT/REP/RES FAC/VETERANS	79,955.82
080859	14	MAINT/REP/RES FAC/VETERANS	1,500.00
100777	CF	CONTRACTED SERVICES	40,284.13
		** GL 94100 TOTAL	382,523.56
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
040000		EXPENSES	0.00
040000	CF	EXPENSES	131,027.81-
060000	CF	OPERATING CAPITAL OUTLAY	86,523.33-
070000	CF	FOOD PRODUCTS	43,232.47-
080859	13	MAINT/REP/RES FAC/VETERANS	79,955.82-
080859	14	MAINT/REP/RES FAC/VETERANS	1,500.00-
100777		CONTRACTED SERVICES	0.00
100777	CF	CONTRACTED SERVICES	40,284.13-
		** GL 98100 TOTAL	382,523.56-
		*** FUND TOTAL	0.00

500000 DEPARTMENT OF VETERANS' AFFAIRS  
 20 2 692001 STATE HOME FOR VETERANS TRUST FUND DVA  
 G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,542,192.38
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	3,458,621.52
15100	ACCOUNTS RECEIVABLE	
000500	INTEREST	0.00
001620	DISTRIBUTIONS - SUBJECT TO SERVICE CHARGE	0.00
	** GL 15100 TOTAL	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	4,532.32
16300	DUE FROM OTHER DEPARTMENTS	
000400	MISCELLANEOUS RECEIPTS	0.00
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	0.00
001620	DISTRIBUTIONS - SUBJECT TO SERVICE CHARGE	54,173.66
080858 96	RESIDENTIAL FAC./VETERANS	0.00
	** GL 16300 TOTAL	54,173.66
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
080859 07	MAINT/REP/RES FAC/VETERANS	0.00
080859 08	MAINT/REP/RES FAC/VETERANS	0.00
080859 99	MAINT/REP/RES FAC/VETERANS	0.00
	** GL 31100 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
000500	INTEREST	0.00
080859 07	MAINT/REP/RES FAC/VETERANS	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	345.86-
	** GL 35300 TOTAL	345.86-
35600	DUE TO GENERAL REVENUE	
000000	BALANCE BROUGHT FORWARD	0.00
310322	SERVICE CHARGE TO GEN REV	0.00
	** GL 35600 TOTAL	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	5,059,174.02-

500000 DEPARTMENT OF VETERANS' AFFAIRS  
 20 2 692001 STATE HOME FOR VETERANS TRUST FUND DVA  
 G-L G-L ACCOUNT NAME

CAT		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	12 MAINT/REP/RES FAC/VETERANS	54,200.00
080859	13 MAINT/REP/RES FAC/VETERANS	358,638.66
080859	14 MAINT/REP/RES FAC/VETERANS	469,456.19
	** GL 94100 TOTAL	882,294.85
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080859	10 MAINT/REP/RES FAC/VETERANS	0.00
080859	12 MAINT/REP/RES FAC/VETERANS	54,200.00-
080859	13 MAINT/REP/RES FAC/VETERANS	358,638.66-
080859	14 MAINT/REP/RES FAC/VETERANS	469,456.19-
	** GL 98100 TOTAL	882,294.85-
99100	BUDGETARY FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

500000 DEPARTMENT OF VETERANS' AFFAIRS

30 2 771001 FROM VETERANS' DESIGN AND CONSTRUCTION TF CLEANU

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000700	U S GRANTS	0.00
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
000000	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

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50000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2014

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500000 DEPARTMENT OF VETERANS' AFFAIRS

71 2 107001 KOREAN WAR VETERANS' MEMORIAL TRUST FUND

G-L G-L ACCOUNT NAME

CAT

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

500000 DEPARTMENT OF VETERANS' AFFAIRS		BEGINNING BALANCE
G-L	G-L ACCOUNT NAME	
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
27600	FURNITURE AND EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	0.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
000000	BALANCE BROUGHT FORWARD	0.00
31100	ACCOUNTS PAYABLE	
103042	RECREATIONAL EQUIP/SUP	0.00
35200	DUE TO STATE FUNDS, WITHIN DEPARTMENT	
001100	OTHER GRANTS	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	0.00
55100	FUND BALANCE RESERVED FOR ENCUMBRANCES	
100021	ACQUISITION/MOTOR VEHICLES	0.00
103042	RECREATIONAL EQUIP/SUP	0.00
	** GL 55100 TOTAL	0.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
000000	BALANCE BROUGHT FORWARD	0.00
103042	RECREATIONAL EQUIP/SUP	0.00
	** GL 98100 TOTAL	0.00
	*** FUND TOTAL	0.00

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

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
27600	FURNITURE AND EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	0.00
100021	ACQUISITION/MOTOR VEHICLES	0.00
	** GL 27600 TOTAL	0.00
27700	ACC DEPR - FURNITURE & EQUIPMENT	
060000	OPERATING CAPITAL OUTLAY	0.00
100021	ACQUISITION/MOTOR VEHICLES	0.00
	** GL 27700 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
060000	OPERATING CAPITAL OUTLAY	0.00
103042	RECREATIONAL EQUIP/SUP	0.00
	** GL 31100 TOTAL	0.00
35300	DUE TO OTHER DEPARTMENTS	
060000	OPERATING CAPITAL OUTLAY	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	0.00
	** GL 35300 TOTAL	0.00
35700	DUE TO COMPONENT UNIT/PRIMARY	
103042	RECREATIONAL EQUIP/SUP	0.00
51100	GENERAL LEDGER NAME NOT ON FILE	
000000	BALANCE BROUGHT FORWARD	18,831.73
060000	OPERATING CAPITAL OUTLAY	18,831.73-
100021	ACQUISITION/MOTOR VEHICLES	0.00
	** GL 51100 TOTAL	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	0.00
57300	RESTRICTED BY GRANTORS AND CONTRIBUTOR	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00



BGTRBAL-10 AS OF 07/01/14

50000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2014

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500000 DEPARTMENT OF VETERANS' AFFAIRS

71 2 755001 FLORIDA WORLD WAR II VETERANS MEM MATCHING T F

G-L G-L ACCOUNT NAME

CAT		BEGINNING BALANCE
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
53900	NET ASSETS UNRESTRICTED	
000000	BALANCE BROUGHT FORWARD	0.00
	*** FUND TOTAL	0.00

500000 DEPARTMENT OF VETERANS' AFFAIRS

74 2 502001 MEMBERS DEPOSIT TF - DVA

G-L G-L ACCOUNT NAME

CAT

BEGINNING BALANCE

16800	DUE FROM STATE FUNDS - REVOLVING FUND	
000000	BALANCE BROUGHT FORWARD	0.00
45100	ADVANCES FROM OTHER FUNDS BETWEEN DEPA	
000000	BALANCE BROUGHT FORWARD	0.00
004000	OTHER NON OPERATING RECEIPTS	0.00
	** GL 45100 TOTAL	0.00
	*** FUND TOTAL	0.00

# Schedule I Series

Fiscal Years 2015-16



*“Honoring Those Who Served U.S.”*



**The premier point of entry for Florida veterans to access earned services, benefits and support.**

## **2261 FEDERAL GRANTS TRUST FUND**

### **REVENUE ESTIMATING METHODOLOGY NARRATIVE**

This fund is the repository for United States Department of Veterans Affairs grants awarded on a cost-sharing partnership where the federal government provides 65% of the costs of projects for maintenance and renovation of our Veterans' Homes and increased capacity/construction of new facilities. Revenues are received in this fund through a reimbursement process. Reimbursements are received for projects at 65% of total costs. The state match is the remainder 35%.

### **5 PERCENT TRUST FUND RESERVE CALCULATION**

Federal Grants trust funds are used for allowable grant activities funded by restricted program revenues from United States Department of Veterans Affairs. This fund does not meet the requirements for the 5% reserve per sections 215.24(1) and 215.22(3), F.S. Revenues received in this fund are restricted for construction activities at each State Veterans' Nursing Home and Domiciliary. Payment of moneys into the General Revenue fund under s. 215.20 may cause loss of federal assistance.

### **SECTION III ADJUSTMENTS**

- **Reversions{ \$726,063}**:  
Current year reversions: Fixed Capital Outlay Add & Improv/Veterans' Home category reverted 09/30/14.
- **Adjustments{- \$2,359,866}**  
Adjustments to line A – Fixed Capital Outlay carry forward 06/30/2013.
- **Adjustments{- \$1}**  
Adjustments to line A – This is a rounding adjustment in section III.
- **Adjustments{\$10}**  
Adjustments to line A – Fixed Capital Outlay Add & Improve/Veterans' Home category adjustment—due to an approved carry forward discrepancy.



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2015 - 2016 VETERANS' AFFAIR
<b>Trust Fund Title:</b>	Federal Grants Trust Fund
<b>Budget Entity:</b>	DEPARTMENT LEVEL
<b>LAS/PBS Fund Number:</b>	2261

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,463,347.76	(A)		1,463,347.76
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: Anticipated Grant Revenue	23,265.53	(E)		23,265.53
<b>Total Cash plus Accounts Receivable</b>	<b>1,486,613.29</b>	(F)	<b>0</b>	<b>1,486,613.29</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	729,409.01	(H)		729,409.01
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		0
<b>Unreserved Fund Balance, 07/01/14</b>	<b>757,204.28</b>	(K)	<b>0</b>	<b>757,204.28</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2015 - 2016**

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

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/14**

Total all GLC's 5XXXX for governmental funds; (1,463,347.76) (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 (D)

Approved FCO Certified Forward per LAS/PBS 729,409.01 (D)

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

Anticipated Grant Revenues (23,265.53) (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** (757,204.28) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 757,204.28 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

## **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.

### **REVENUE ESTIMATING METHODOLOGY NARRATIVE**

Revenue generated by the sale of State license plates for 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 Statue 320.089 (1) (a) (b) and Florida Statue 296.38(2). Estimating interest revenues for fiscal year 2014-15 is \$5,458 and \$5,621 for fiscal year 2015-16.

State homes for veterans are authorized to receive gifts, grants, and endowments for the benefit of the residents of the Home, pursuant to Florida Statute (296.15) and 296. (38). Estimating donations remains the same for column A02 and A03.

### **5 PERCENT TRUST FUND RESERVE CALCULATION**

<b><u>Total Applicable Revenues for Fiscal Year 14/15 (A02)</u></b>	
License Plates	\$ 100,000
Interest Revenue	\$ 3,987
<b>Total</b>	<b>\$ 103,987</b>
Reserve Rate	5.00%
<b>Total Reserve for 2339 Grants &amp; Donations TF</b>	<b>\$ 5,199</b>

### **SECTION III ADJUSTMENTS**

- **Operating Reversion: {\$100}**  
Prior year – September Operating Reversion 09-30-2013
- **Encumbrances: {- \$100}**  
Prior year certified forward encumbrances.



**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 categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. 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

<b>Transfers In</b> <small>(Provide Agency and Fund Number Received From)</small>	<b>Transfer In Revenue Category</b>	<b>Amount</b>			<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
		<b>FY 13-14 (A01)</b>	<b>FY 14-15 (A02)</b>	<b>FY 15-16 (A03)</b>		
Highway Safety and Motor Vehicles	001620	100,000.00	100,000.00	100,000.00		Shenita White on 1-14-14

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

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

**Department:** VETERANS' AFFAIRS **Budget Period:** 2015-2016  
**Program:** 1303000000 Long Term Care  
**Fund:** Grants and Donations - 2339

**Specific Authority:** Florida Statutes 296.16; 296.38(2) and 320.089(b)  
**Purpose of Fees Collected:** To provide activities, recreational supplies and other items to be used for the benefit of each Home and its resident.

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.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 2013-2014</b>	<b>FY 2014 -2015</b>	<b>FY 2015-2016</b>
<u>Receipts:</u>			
License Tag Fees	100,000	100,000	100,000
Donations	45,402	25,000	25,000
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>145,402</b>	<b>125,000</b>	<b>125,000</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Expenses	70,454		25,000
Operating Capital Outlay	32,844		25,000
Recreations Equipment and Supplies	64,366	72,500	72,500
Non-Operating Expenditures	13,040	10,766	15,973
_____			
_____			
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>180,704</b>	<b>83,266</b>	<b>138,473</b>

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

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	145,402	125,000	125,000
TOTAL SECTION II	(B)	180,704	83,266	138,473
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>(35,302)</b>	<b>41,734</b>	<b>(13,473)</b>

**EXPLANATION of LINE C:**  
Any deficits will be paid from the unreserved fund balance.  
 \_\_\_\_\_  
 \_\_\_\_\_

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	Budget Period: 2015-2016 VETERANS' AFFAIR
<b>Trust Fund Title:</b>	Grants and Donation Trust Fund
<b>Budget Entity:</b>	DEPARTMENT LEVEL
<b>LAS/PBS Fund Number:</b>	2339

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	35,805.90	(A)		35,805.90
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	342,586.29	(C)		342,586.29
ADD: Outstanding Accounts Receivable	448.93	(D)		448.93
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>378,841.12</b>	(F)	-	<b>378,841.12</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	34,591.59	(H)	-	34,591.59
Approved "B" Certified Forwards	389.76	(H)		389.76
Approved "FCO" Certified Forwards	-	(H)		-
LESS: Other Accounts Payable (Nonoperating)	34.25	(I)		34.25
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>343,825.52</b>	(K)	-	<b>343,825.52</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2015 - 2016**

**Department Title:** 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, 07/01/14**

Total all GLC's 5XXXX for governmental funds; 344,215.28 (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 389.76 (D)

Approved FCO Certified Forward per LAS/PBS   (D)

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

  (D)

  (D)

  (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 343,825.52 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 343,825.52 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

## REVENUE ESTIMATING METHODOLOGY NARRATIVE

### 2516 OPERATIONS AND MAINTENACE TRUST FUND

Revenues are received for the long term care provided to Florida veterans residing in our facilities from the U.S. Department of Veterans Affairs, Medicare, Medicaid, Third Party Insurance, and residents co-pay. Revenues are based upon number of veteran residents at each facility, number of resident days (census) and applicable reimbursement per diem rate. Increase in other revenue such as Sales to Employees and Sale Tax Collected are increased by 1% per Home each fiscal year.

### 5 PERCENT TRUST FUND RESERVE CALCULATION

#### 2516 OPERATION AND MAINTENACE TRUST FUND

Co-Payments	\$	14,322,198
Medicaid	\$	17,575,732
Medicare	\$	5,586,940
Sales to Employees	\$	51,336
	\$	3,468
<b>Total</b>	<b>\$</b>	<b>38,058,392</b>

Reserve Rate	5.00%
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<b>Total Reserve for 2516 O &amp; M Trust Fund</b>	<b>\$</b>	<b>1,902,920</b>
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## **SECTION III ADJUSTMENTS**

### **2516 OPERATIONS AND MAINTENANCE TRUST FUND**

- **Operating Reversions [\$201,914]:**  
Prior year – September Reversion 09/30/13
- **Operating Reversions [\$270,914]:**  
Current year – September Reversion 09/30/14
- **Post-Closing Adjustment # B50000010001 [\$31,842]:**  
To record unverified deposits not entered into FLAIR.
- **Post-Closing Adjustment # B50000010002 [\$718,939]:**  
To record unverified deposits not entered into FLAIR.
- **Current Compensated Absences Liability - 6/30/13 [\$24,610]:**  
Current Compensated Absences Liability balance brought forward from fiscal year 2013-2014.
- **Adjustments to Line A – Not CF at 6/30/13 [\$495]:**  
Payable not carry forward but disbursed from fiscal year 2013-2014 appropriations.
- **Adjustments to Line A [-\$184,215]:**
  - Operating encumbrance carry forward (6/30/13) not reserved on trial balance
- **Adjustments to Line A [-\$1,700,667]:**  
Fixed Capital Outlay carry forward for prior year (06-30-13) not reserved on trial Balance.

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

**Department:** VETERANS' AFFAIRS **Budget Period:** 2015-2016  
**Program:** 1303000000 Long Term Care  
**Fund:** Operations and Maintenance-2516  
**Specific Authority:** Florida Statues 286.11 and 296.38  
**Purpose of Fees Collected:** Operations and Maintenance for State Verterans' 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 2013 - 2014</b>	<b>FY 2014 - 2015</b>	<b>FY 2015 - 2016</b>
<u>Receipts:</u>			
<u>US Grants - Federal Reimbursement Per Dier</u>	39,671,561	43,114,832	42,677,437
<u>Reimbursement - Client Custodial Care</u>	14,322,198	14,322,198	14,765,051
<u>Reimbursement Medicaid/Mediare</u>	23,706,976	23,162,672	23,938,083
<u>Sales of Goods to Employees</u>	48,178	51,336	53,518
<u>Collection of Federal/State Taxes</u>	3,244	3,468	3,865
<u>Refunds</u>	34		
<u>USDVA-State Approving Agency Contract</u>	769,866	941,206	967,716
<u>Miscellaneous</u>	1,137		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>78,523,194</b>	<b>81,595,712</b>	<b>82,405,670</b>

**SECTION II - FULL COSTS**

<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	46,145,888	48,427,744	47,654,346
<u>Other Personal Services</u>	1,963,224	3,143,234	3,143,234
<u>Expenses</u>	14,949,027	16,166,999	17,130,065
<u>Operating Capital Outlay</u>	616,561	370,994	372,821
<u>Food</u>	3,062,488	3,226,561	3,226,561
<u>Contracted Services</u>	9,022,526	9,848,854	9,843,854
<u>Risk Management Insurance</u>	2,735,588	2,653,996	2,650,639
<u>TR/DMS/HR SVCS/STW Contract</u>	354,681	361,306	357,250
<u>Acquisition of Motor Vehicles</u>	291,492		23,750
<u>Fixed Capital Outlay</u>	1,364,364	6,005,361	4,550,000
<u>Non-operating Expenditures</u>	970,574	1,740,403	3,646,291
<u>Indirect Costs Charged to Trust Fund</u>			
<b>Total Full Costs to Line (B) - Section III</b>	<b>81,476,413</b>	<b>91,945,452</b>	<b>92,598,811</b>

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

**SECTION III - SUMMARY**

TOTAL SECTION I	(A)	78,523,194	81,595,712	82,405,670
TOTAL SECTION II	(B)	81,476,413	91,945,452	92,598,811
<b>TOTAL - Surplus/Deficit</b>	<b>(C)</b>	<b>(2,953,219)</b>	<b>(10,349,740)</b>	<b>(10,193,141)</b>

**EXPLANATION of LINE C:**

Any deficits will be paid from the unreserved fund balance.

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2015-2016</b>
<b>Trust Fund Title:</b>	VETERANS' AFFAIR
<b>Budget Entity:</b>	Operations and Maintenance Trust Fund
<b>LAS/PBS Fund Number:</b>	DEPARTMENT LEVEL
	2516

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	5,060,256.74	(A)		5,060,256.74
ADD: Other Cash (See Instructions)		(B)	750,780.67	750,780.67
ADD: Investments	38,068,641.29	(C)		38,068,641.29
ADD: Outstanding Accounts Receivable	2,329,003.23	(D)		2,329,003.23
ADD: _____		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>45,457,901.26</b>	(F)	<b>750,780.67</b>	<b>46,208,681.93</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	3,825,979.15	(H)	-	3,825,979.15
Approved "B" Certified Forwards	301,067.74	(H)		301,067.74
Approved "FCO" Certified Forwards	886,302.27	(H)		886,302.27
LESS: Other Accounts Payable (Nonoperating)	3,770.19	(I)		3,770.19
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/2014</b>	<b>40,440,781.91</b>	(K)	<b>750,780.67</b>	<b>41,191,562.58</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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



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

**Budget Period: 2015 - 2016**  
**Department Title:** VETERANS' AFFAIRS  
**Trust Fund Title:** Operations and Maintenance Trust Fund  
**LAS/PBS Fund Number:** 2516

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/2014**

Total all GLC's 5XXXX for governmental funds; (41,603,327.28) (A)  
 GLC 539XX for proprietary and fiduciary funds

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

**Add/Subtract Statewide Financial Statement (SWFS) Adjustments :**

SWFS Adjustment # B50000010001 (31,841.57) (C)

SWFS Adjustment # B500000010002 (718,939.10) (C)

**Add/Subtract Other Adjustment(s):**

Approved "B" Carry Forward (Encumbrances) per LAS/PBS 301,067.74 (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 886,302.27 (D)

A/P not C/F-Operating Categories (286.59) (D)

Compensated Absenses (24,610.05) (D)

Payable adjustment - Operating Category 72.00 (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** (41,191,562.58) (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** 41,191,562.58 (F)

**DIFFERENCE:** 0.00 (G)\*

**\*SHOULD EQUAL ZERO.**

## **2692 STATE HOMES FOR VETERANS' TRUST FUND**

### **REVENUE ESTIMATING METHODOLOGY NARRATIVE**

Revenue projection for license tag fees for fiscal year 14-15 and 15-16 are based on a 3% annual increase of actual revenue received in fiscal year 13-14. Interest is also based on a projected 3% increase for both fiscal years in Column A02 and Column A03.

### **5 PERCENT TRUST FUND RESERVE CALCULATION**

#### **Total Applicable Revenues for Fiscal Year 14/15 (A02)**

License Plates	\$ 2,109,694
Interest Revenue	\$ 48,262
<b>Total</b>	<b>\$ 2,157,956</b>

Reserve Rate	5.00%
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<b>Total Reserve for 2692 St Homes TF</b>	<b>\$ 107,898</b>
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### **SECTION III ADJUSTMENTS**

- **Adjustments to Line A {\$-2,060}**:  
Accounts receivable state-wide financial adjustment submitted to DFS after 6/30/14. This adjustment represents a decrease to unreserved fund balance. As a result to a correction to reduce CAT 040000 in GL 71100 and increase CAT 000500 in GL 122xx.
- **Adjustments to Line A {\$-49}**:  
This adjustment is necessary due to input being rounded to whole dollars.

**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 categories used for both the transfer in and the transfer out, and the amount of the transfer for each of the fiscal years indicated, as well as the name of the person at the other agency who confirmed the amount of the transfer and the date of the confirmation. 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 Trust Fund - 2692

<b>Transfers In</b> <small>(Provide Agency and Fund Number Received From)</small>	<b>Transfer In Revenue Category</b>	<b>Amount</b>			<b>Transfer Out Expenditure Category</b>	<b>Confirmed By/Date</b>
		<b>FY 13-14 (A01)</b>	<b>FY 14-15 (A02)</b>	<b>FY 15-16 (A03)</b>		
Highway Safety and Motor Vehicles	001620	2,102,420.40	2,109,694.00	2,172,985.00		Shenita White 8-25-14

<b>Transfers Out (Operating and Non-Operating)</b> <small>(Provide Agency and Fund Number Transferred To)</small>	<b>Transfer Out Expenditure Category</b>	<b>Amount</b>			<b>Transfer In Revenue Category</b>	<b>Confirmed By/Date</b>
		<b>FY 13-14 (A01)</b>	<b>FY 14-15 (A02)</b>	<b>FY 15-16 (A03)</b>		



## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2015 - 2016</b> Veterans' Affairs
<b>Trust Fund Title:</b>	State Homes for Veterans' Trust Fund
<b>Budget Entity:</b>	Department Level
<b>LAS/PBS Fund Number:</b>	2692

	Balance as of 6/30/2014		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,542,192.38	(A)		1,542,192.38
ADD: Other Cash (See Instructions)	-	(B)		-
ADD: Investments	3,458,621.52	(C)		3,458,621.52
ADD: Outstanding Accounts Receivable	58,706.00	(D)		58,706.00
ADD: <u>Anticipated Receivables</u>		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>5,059,519.90</b>	(F)	<b>0</b>	<b>5,059,519.90</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	2,756,651.90	(H)		2,756,651.90
LESS: Other Accounts Payable (Nonoperating)	345.86	(I)		345.86
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/14</b>	<b>2,302,522.14</b>	(K)	<b>0</b>	<b>2,302,522.14</b> **

**Notes:**

\*SWFS = Statewide Financial Statement

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

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

**Budget Period: 2015 - 2016**

**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, 07/01/14**

Total all GLC's 5XXXX for governmental funds;  (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  (D)

Approved FCO Certified Forward per LAS/PBS  (D)

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

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:**  (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)**  (F)

**DIFFERENCE:**  (G)\*

**\*SHOULD EQUAL ZERO.**