

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 07/01/15

50000000000  
BEGINNING TRIAL BALANCE BY FUND  
JULY 01, 2015

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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	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	1,483,246.91
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	152,265.86-
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	BEGINNING BALANCE
CAT		
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	34,374.82
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	375,261.18
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	355.24
31100	ACCOUNTS PAYABLE	
103042	RECREATIONAL EQUIP/SUP	0.00
103042	CF RECREATIONAL EQUIP/SUP	1,918.20-
	** GL 31100 TOTAL	1,918.20-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	37.52-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	408,035.52-
94100	ENCUMBRANCES	
103042	CF RECREATIONAL EQUIP/SUP	1,867.86
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
103042	CF RECREATIONAL EQUIP/SUP	1,867.86-
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	7,565,553.72
12400	CASH IN STATE TREASURY UNVERIFIED	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	1,007.50
000700	U S GRANTS	0.00
	** GL 12400 TOTAL	1,007.50
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	39,128,282.85
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	37,041.53
16100	DUE FROM STATE FUNDS, WITHIN DIVISION	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	0.00
001801	REIMBURSEMENTS	0.00
	** GL 16100 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	
16300	DUE FROM OTHER DEPARTMENTS	
001801	REIMBURSEMENTS	0.00
002801	INSURANCE RECOVERIES - OTHER	0.00
	** GL 16300 TOTAL	0.00
16400	DUE FROM FEDERAL GOVERNMENT	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	0.00
000700	U S GRANTS	5,074,218.82
001801	REIMBURSEMENTS	0.00
	** GL 16400 TOTAL	5,074,218.82
16500	DUE FROM OTHER GOVERNMENTAL UNITS	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	4,679.71
001801	REIMBURSEMENTS	4,679.71-
	** GL 16500 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	
010000	SALARIES AND BENEFITS	434.62-
010000	CF SALARIES AND BENEFITS	1,667,411.76-
030000	OTHER PERSONAL SERVICES	1,852.09-
030000	CF OTHER PERSONAL SERVICES	87,208.83-
040000	EXPENSES	0.00
040000	CF EXPENSES	651,403.41-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	3,488.00-
070000	FOOD PRODUCTS	0.00
070000	CF FOOD PRODUCTS	141,667.08-
100777	CONTRACTED SERVICES	400.00-
100777	CF CONTRACTED SERVICES	943,966.28-
	** GL 31100 TOTAL	3,497,832.07-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	203.13-
040000	EXPENSES	0.00
040000	CF EXPENSES	569,056.78-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	4,062.82-
	** GL 35300 TOTAL	573,322.73-



500000 DEPARTMENT OF VETERANS' AFFAIRS

20 2 516002 OPERATIONS & MAINTENANCE TRUST VETERANS AFFAIRS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
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
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	24,610.05-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	47,710,339.57-
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

500000 DEPARTMENT OF VETERANS' AFFAIRS

20 2 516002 OPERATIONS & MAINTENANCE TRUST VETERANS AFFAIRS

G-L	G-L ACCOUNT NAME		BEGINNING BALANCE
55206	CAT	DINING-KITCHEN SUPPLIES	
000000		BALANCE BROUGHT FORWARD	0.00
040000		EXPENSES	0.00
		** GL 55206 TOTAL	0.00
94100		ENCUMBRANCES	
040000	CF	EXPENSES	235,447.90
060000		OPERATING CAPITAL OUTLAY	30,111.06
060000	CF	OPERATING CAPITAL OUTLAY	3,298.93
070000		FOOD PRODUCTS	3,562.53
070000	CF	FOOD PRODUCTS	28,824.55
080004	15	ST NURSING HOME/VET	683,337.13
080859	13	MAINT/REP/RES FAC/VETERANS	7,346.76
080859	14	MAINT/REP/RES FAC/VETERANS	21,305.00
100777	CF	CONTRACTED SERVICES	118,273.10
		** GL 94100 TOTAL	1,131,506.96
98100		BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000		EXPENSES	0.00
040000	CF	EXPENSES	235,447.90-
060000		OPERATING CAPITAL OUTLAY	30,111.06-
060000	CF	OPERATING CAPITAL OUTLAY	3,298.93-
070000		FOOD PRODUCTS	3,562.53-
070000	CF	FOOD PRODUCTS	28,824.55-
080004	15	ST NURSING HOME/VET	683,337.13-
080859	13	MAINT/REP/RES FAC/VETERANS	7,346.76-
080859	14	MAINT/REP/RES FAC/VETERANS	21,305.00-
100777		CONTRACTED SERVICES	0.00
100777	CF	CONTRACTED SERVICES	118,273.10-
		** GL 98100 TOTAL	1,131,506.96-
		*** 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	1,908,043.90
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	4,012,338.41
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	3,798.35
16300	DUE FROM OTHER DEPARTMENTS	
000400	MISCELLANEOUS RECEIPTS	0.00
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	0.00
001620	DISTRIBUTIONS - SUBJECT TO SERVICE CHARGE	70,774.15
080858 96	RESIDENTIAL FAC./VETERANS	0.00
	** GL 16300 TOTAL	70,774.15
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
060000	OPERATING CAPITAL OUTLAY	0.00
060000 CF	OPERATING CAPITAL OUTLAY	72,061.57-
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	72,061.57-
35300	DUE TO OTHER DEPARTMENTS	
000500	INTEREST	0.00
080859 07	MAINT/REP/RES FAC/VETERANS	0.00
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	401.23-
	** GL 35300 TOTAL	401.23-
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	5,922,492.01-

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	
060000	OPERATING CAPITAL OUTLAY	3,100.00
060000 CF	OPERATING CAPITAL OUTLAY	56,464.11
080859 13	MAINT/REP/RES FAC/VETERANS	10,075.00
080859 14	MAINT/REP/RES FAC/VETERANS	1,247,692.01
080859 15	MAINT/REP/RES FAC/VETERANS	16,225.32
	** GL 94100 TOTAL	1,333,556.44
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
060000	OPERATING CAPITAL OUTLAY	3,100.00-
060000 CF	OPERATING CAPITAL OUTLAY	56,464.11-
080859 10	MAINT/REP/RES FAC/VETERANS	0.00
080859 13	MAINT/REP/RES FAC/VETERANS	10,075.00-
080859 14	MAINT/REP/RES FAC/VETERANS	1,247,692.01-
080859 15	MAINT/REP/RES FAC/VETERANS	16,225.32-
	** GL 98100 TOTAL	1,333,556.44-
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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BEGINNING TRIAL BALANCE BY FUND  
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500000 DEPARTMENT OF VETERANS' AFFAIRS		
71 2 107001 KOREAN WAR VETERANS' MEMORIAL TRUST FUND		
G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
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



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BEGINNING TRIAL BALANCE BY FUND  
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500000 DEPARTMENT OF VETERANS' AFFAIRS		BEGINNING BALANCE
G-L	G-L ACCOUNT NAME	
CAT		
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 2016-17



*“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**

- **Adjustments{- \$3,366}**  
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.

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

**Department:** 50 Veterans' Affairs **Budget Period:** 2016-2017  
**Program:** 1303000000 Long Term Care  
**Fund:** 2261 Federal Grants Trust Fund

**Specific Authority:** Florida Statutes 296.38; s216.351; 20.375 f.s.  
**Purpose of Fees Collected:** Cost Share Grant - Addition & Improvements to 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.)

<b><u>SECTION I - FEE COLLECTION</u></b>	<b>ACTUAL</b>	<b>ESTIMATED</b>	<b>REQUEST</b>
	<b>FY 20 14 - 2015</b>	<b>FY 20 15 - 2016</b>	<b>FY 20 16 - 2017</b>
<u>Receipts:</u>			
<u>US Grants</u>	23,266	-	-
<u>Anticipated Grant Revenue</u>	11,152,813	8,450,000	7,989,974
<b>Total Fee Collection to Line (A) - Section III</b>	<b>11,176,079</b>	<b>8,450,000</b>	<b>7,989,974</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>			
<u>Other Personal Services</u>			
<u>Expenses</u>			
<u>Operating Capital Outlay</u>			
<u>Fixed Capital Outlay - Additions &amp; Improvements</u>	11,156,179	8,450,000	7,989,974
<u>Non-Operating Expenditures</u>			
<u>Indirect Costs Charged to Trust Fund</u>			
<b>Total Full Costs to Line (B) - Section III</b>	<b>11,156,179</b>	<b>8,450,000</b>	<b>7,989,974</b>

**Basis Used:** This is the cost share of 65% funded by the federal grant

<b><u>SECTION III - SUMMARY</u></b>				
<b>TOTAL SECTION I</b>	(A)	11,176,079	8,450,000	7,989,974
<b>TOTAL SECTION II</b>	(B)	11,156,179	8,450,000	7,989,974
<b>TOTAL - Surplus/Deficit</b>	(C)	19,900	-	-

**EXPLANATION of LINE C:**

\_\_\_\_\_

\_\_\_\_\_

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2016 -2017</b>
<b>Trust Fund Title:</b>	VETERANS' AFFAIR
<b>Budget Entity:</b>	Federal Grants Trust Fund
<b>LAS/PBS Fund Number:</b>	50100100
	2261

	Balance as of 6/30/2015		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,483,246.91	(A)		1,483,246.91
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments		(C)		-
ADD: Outstanding Accounts Receivable		(D)		-
ADD: Anticipated Grant	11,152,813.00	(E)		11,152,813.00
<b>Total Cash plus Accounts Receivable</b>	<b>12,636,059.91</b>	(F)	-	<b>12,636,059.91</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards		(H)		-
Approved "B" Certified Forwards		(H)		-
Approved "FCO" Certified Forwards	11,152,813.00	(H)		11,152,813.00
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/___</b>	<b>1,483,246.91</b>	(K)	-	<b>1,483,246.91</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: 2016 - 2017**  
**Department Title:** Veterans' Affairs  
**Trust Fund Title:** Federal Grants Trust Fujnd  
**LAS/PBS Fund Number:** 2261

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/2015**

Total all GLC's 5XXXX for governmental funds; 1,483,246.91 (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 "C" Carry Forward Total (FCO) per LAS/PBS 11,152,813.00 (D)

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

Anticipated Grant Revenue (11,152,813.00) (D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 1,483,246.91 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** (1,483,246.91) (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 2015-16 is \$5,547 and \$5,603 for fiscal year 2015-16.

State domiciliary and 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>Total Applicable Revenues for Fiscal Year 15/16 (A02)</b>	
License Plates	\$ 100,000
Interest Revenue	\$ 5,547
<b>Total</b>	<b>\$ 103,987</b>
Reserve Rate	5.00%
<b>Total Reserve for 2339 Grants &amp; Donations TF</b>	<b>\$ 5,277</b>

### **SECTION III ADJUSTMENTS**

- **Operating Reversion: {\$390}**  
Prior year – September Operating Reversion 09-30-2014
- **Encumbrances: {-390}**  
Prior year certified forward encumbrances.



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

**Department:** Veterans' Affairs **Budget Period:** 2016-2017  
**Program:** 1303000000 Long Term Care  
**Fund:** Grants and Donation Trust Fund - 2339

**Specific Authority:** Florida Statutes 39615; 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 facility 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 20 14 - 2015</b>	<b>FY 20 15 - 2016</b>	<b>FY 20 16 - 2017</b>
<u>Receipts:</u>			
<u>Donations</u>	46,730	50,000	50,000
<u>License Taf Fees</u>	100,000	100,000	100,000
<u>Interest</u>	5,493	5,547	5,603
<b>Total Fee Collection to Line (A) - Section III</b>	<b>152,223</b>	<b>155,547</b>	<b>155,603</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>			
<u>Other Personal Services</u>			
<u>Expenses</u>		25,000	66,700
<u>Operating Capital Outlay</u>		25,000	25,000
<u>Recreational Equipment</u>	76,114	72,500	72,500
<u>Non-Operating Expenditures</u>	12,288	12,878	18,160
<u>Indirect Costs Charged to Trust Fund</u>			
<b>Total Full Costs to Line (B) - Section III</b>	<b>88,402</b>	<b>135,378</b>	<b>182,360</b>

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

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	152,223	155,547	155,603
TOTAL SECTION II	(B)	88,402	135,378	182,360
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>63,821</b>	<b>20,169</b>	<b>(26,757)</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: 2016 -2017</b>
<b>Trust Fund Title:</b>	VETERANS' AFFAIR
<b>Budget Entity:</b>	Grants and Donations Trust Fund
<b>LAS/PBS Fund Number:</b>	50100100
	2339

	Balance as of 6/30/2015		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	34,374.82	(A)	-	34,374.82
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments	375,261.18	(C)	-	375,261.18
ADD: Outstanding Accounts Receivable	355.24	(D)	-	355.24
ADD: Anticipated Grant		(E)	-	-
<b>Total Cash plus Accounts Receivable</b>	<b>409,991.24</b>	(F)	<b>-</b>	<b>409,991.24</b>
LESS Allowances for Uncollectibles		(G)	-	-
LESS Approved "A" Certified Forwards	1,918.20	(H)	-	1,918.20
Approved "B" Certified Forwards	1,867.86	(H)	-	1,867.86
Approved "FCO" Certified Forwards		(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	37.52	(I)	-	37.52
LESS: _____		(J)	-	-
<b>Unreserved Fund Balance, 07/01/15</b>	<b>406,167.66</b>	(K)	<b>-</b>	<b>406,167.66</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: 2016 - 2017**

**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, 07/01/15**

Total all GLC's 5XXXX for governmental funds; 408,035.52 (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 (1,867.86) (D)

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

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

Anticipated Grant Revenue   (D)

  (D)

  (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 406,167.66 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** (406,167.66) (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	\$	14,940,699
Medicaid	\$	19,107,618
Medicare	\$	5,481,593
Sales to Employees	\$	47,306
Interest	\$	518,718
Collection of Taxes	\$	3,206
<b>Total</b>	<b>\$</b>	<b>40,099,140</b>

Reserve Rate	5.00%
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<b>Total Reserve for 2516 O &amp; M Trust Fund</b>	<b>\$</b>	<b>2,004,957</b>
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## **SECTION III ADJUSTMENTS**

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

- **Operating Reversions [\$270,941]:**  
Prior year – September Reversion 09/30/14
- **Post-Closing Adjustment # B50000010001 [-\$150]:**  
Payable not recorded in FLAIR for the Assessment on Investment Fee.
- **Current Compensated Absences Liability - 6/30/15 [\$24,610]:**  
Current Compensated Absences Liability balance brought forward from fiscal year 2014-2015.
- **Adjustments to Line A – Not CF at 6/30/14 [\$287]:**  
Payable not carry forward but disbursed from fiscal year 2013-2014 appropriations.
- **Adjustments to Line A [-\$301,068]:**
- Operating encumbrance carry forward (6/30/14) not reserved on trial balance
- **Adjustments to Line A [-\$794,072]:**  
Fixed Capital Outlay carry forward for prior year (06-30-14) not reserved on trial Balance.
- **Adjustment to Line H [-\$7]:**
- This adjustment is necessary due to input being rounded to whole dollars.

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

**Department:** 50 Veterans' Affairs **Budget Period:** 2016-2017  
**Program:** 130300000 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 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 2014 - 2015</b>	<b>FY 2015 - 2016</b>	<b>FY 2016 - 2017</b>
<b>Receipts:</b>			
US Grants - Federal Reimbursement Per	46,189,733	42,686,060	43,094,266
Reimbursement - Client Custodial Care	17,409,681	14,940,699	15,050,846
Reimbursement Medicaid/Medicare	22,605,143	24,589,211	24,749,965
Sales of Goods to Employees	46,838	47,306	47,779
Collection of Fed/State Taxes	3,174	3,206	3,238
Refunds	7,214	-	-
USDVA-State Approving Agency Contract	943,191	967,716	969,962
Miscellaneous	6,844		
<b>Total Fee Collection to Line (A) - Section III</b>	<b>87,211,818</b>	<b>83,234,198</b>	<b>83,916,056</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<b>Direct Costs:</b>			
Salaries and Benefits	46,514,341	47,654,346	55,317,306
Other Personal Services	2,337,722	3,143,234	3,143,234
Expenses	15,749,281	17,130,065	17,525,425
Operating Capital Outlay	463,219	372,821	1,217,398
Food Services	3,226,517	3,226,561	3,226,561
Contracted Services	9,800,647	9,843,854	9,843,854
Risk Management Insurance	2,653,996	2,650,639	2,665,976
TR/DMS/HR SVCS/STW Contract	361,306	357,250	375,030
Acquisition of Motor Vehicles		23,750	81,500
Non-Operating Expenditures			
FCO	680,255	4,550,000	2,363,644
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>81,787,284</b>	<b>88,952,520</b>	<b>95,759,928</b>

<b><u>SECTION III - SUMMARY</u></b>				
TOTAL SECTION I	(A)	87,211,818	83,234,198	83,916,056
TOTAL SECTION II	(B)	81,787,284	88,952,520	95,759,928
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>5,424,534</b>	<b>(5,718,322)</b>	<b>(11,843,872)</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: 2016 -2017</b>
<b>Trust Fund Title:</b>	VETERANS' AFFAIR
<b>Budget Entity:</b>	Operations & Maintenance Trust Fund
<b>LAS/PBS Fund Number:</b>	Department Level
	2516

	Balance as of 6/30/2015		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	7,566,561.22	(A)		7,566,561.22
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	39,128,282.85	(C)		39,128,282.85
ADD: Outstanding Accounts Receivable	5,111,260.35	(D)		5,111,260.35
ADD: Anticipated Grant		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>51,806,104.42</b>	(F)	-	<b>51,806,104.42</b>
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	4,063,565.30	(H)		4,063,565.30
Approved "B" Certified Forwards	387,062.26	(H)		387,062.26
Approved "FCO" Certified Forwards	6,119,177.32	(H)		6,119,177.32
LESS: Other Accounts Payable (Nonoperating)	4,062.82	(I)	150.00	4,212.82
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/2015</b>	<b>41,232,236.72</b>	(K)	<b>(150.00)</b>	<b>41,232,086.72</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: 2016 - 2017**

**Department Title:** Veterans' Affairs  
**Trust Fund Title:** Operations & Maintenance Trust Fund  
**LAS/PBS Fund Number:** 2516

**BEGINNING TRIAL BALANCE:**

**Total Fund Balance Per FLAIR Trial Balance, 07/01/2015**

Total all GLC's 5XXXX for governmental funds; 47,710,339.57 (A)  
 GLC 539XX for proprietary and fiduciary funds

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

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

SWFS Adjustment #B-5000 - Decrease non-operating payable (150.00) (C)

SWFS Adjustment # and Description 0.00 (C)

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

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (387,062.26) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (6,119,177.32) (D)

A/P not C/F-Operating Categories 2,686.71 (D)

Compensated Absenses 24,610.05 (D)

A/P not CF Release Adjustment-Operating Categories 839.97 (D)

  (D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 41,232,086.72 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** (41,232,086.72) (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 15-16 and 16-17 are based on a 0% annual increase of actual revenue received in fiscal year 14-15. Interest is also based on a projected 0% increase for both fiscal years in Column A02 and Column A03.

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

#### **Total Applicable Revenues for Fiscal Year 15/16 (A02)**

License Plates	\$ 2,675,256
Interest Revenue	\$ 57,287
<b>Total</b>	<b>\$ 2,732,543</b>

Reserve Rate	5.00%
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<b>Total Reserve for 2692 St Homes TF</b>	<b>\$ 136,627</b>
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### **SECTION III ADJUSTMENTS**

- **Adjustments to Line A [-\$2,756,652]:**  
Fixed Capital Outlay carry forward for prior year (06-30-14) not reserved on trial Balance.
- **Adjustments to Line A {\$-3}:**  
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: Department of 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 14-15 (A01)</b>	<b>FY 15-16 (A02)</b>	<b>FY 16-17 (A03)</b>		
Highway Safety and Motor Vehicles	001620	2,675,255.92	2,675,255.92	2,675,255.92		Nathaniel Seabrooks

<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:** 2016-2017  
**Program:** 1303000000 Long Term Care  
**Fund:** State Homes for Veterans-2692

**Specific Authority:** Florinda Statutes 320.08058  
**Purpose of Fees Collected:** Construction, Maintenance, Capital Improvement and Operations of State Veterans' Nursing Home

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 20 14 - 2015</b>	<b>FY 20 15 - 2016</b>	<b>FY 20 16 - 2017</b>
<u>Receipts:</u>			
License Tag Fees	2,675,256	2,675,256	2,675,256
_____			
_____			
_____			
<b>Total Fee Collection to Line (A) - Section III</b>	<b>2,675,256</b>	<b>2,675,256</b>	<b>2,675,256</b>

<b><u>SECTION II - FULL COSTS</u></b>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay	206,040		253,600
Fixed Capital Outlay	1,635,000	1,438,800	2,000,000
Non-Operating Expenditures	205,403	223,094	359,856
Indirect Costs Charged to Trust Fund			
<b>Total Full Costs to Line (B) - Section III</b>	<b>2,046,443</b>	<b>1,661,894</b>	<b>2,613,456</b>

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

<b><u>SECTION III - SUMMARY</u></b>			
TOTAL SECTION I	(A)	2,675,256	2,675,256
TOTAL SECTION II	(B)	2,046,443	1,661,894
<b>TOTAL - Surplus/Deficit</b>	(C)	<b>628,813</b>	<b>1,013,362</b>

**EXPLANATION of LINE C:**  
 \_\_\_\_\_  
 \_\_\_\_\_

## SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

<b>Department Title:</b>	<b>Budget Period: 2016 -2017</b>
<b>Trust Fund Title:</b>	VETERANS' AFFAIR
<b>Budget Entity:</b>	State Homes for Veterans Trust Fund
<b>LAS/PBS Fund Number:</b>	50100100
	2692

	Balance as of 6/30/2015		SWFS* Adjustments	Adjusted Balance
<b>Chief Financial Officer's (CFO) Cash Balance</b>	1,908,043.90	(A)		1,908,043.90
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	4,012,338.41	(C)		4,012,338.41
ADD: Outstanding Accounts Receivable	74,572.50	(D)		74,572.50
ADD: Anticipated Grant		(E)		-
<b>Total Cash plus Accounts Receivable</b>	<b>5,994,954.81</b>	(F)	-	<b>5,994,954.81</b>
LESS Allowances for Uncollectibles		(G)	-	-
LESS Approved "A" Certified Forwards	72,061.57	(H)	-	72,061.57
Approved "B" Certified Forwards	56,464.11	(H)	-	56,464.11
Approved "FCO" Certified Forwards	2,877,408.22	(H)	-	2,877,408.22
LESS: Other Accounts Payable (Nonoperating)	401.23	(I)		401.23
LESS: _____		(J)		-
<b>Unreserved Fund Balance, 07/01/2015</b>	<b>2,988,619.68</b>	(K)	-	<b>2,988,619.68</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: 2016 -2017**

**Department Title:** Department of 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, 07/01/2015**

Total all GLC's 5XXXX for governmental funds; 5,922,492.01 (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 (56,464.11) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (2,877,408.22) (D)

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

(D)

(D)

(D)

**ADJUSTED BEGINNING TRIAL BALANCE:** 2,988,619.68 (E)

**UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)** (2,988,619.68) (F)

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

**\*SHOULD EQUAL ZERO.**