

500000 DEPARTMENT OF VETERANS' AFFAIRS
 20 2 021035 FUND NOT ON TITLE FILE

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|--------|---|-------------------|
| CAT | | |
| 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 FUND NOT ON TITLE FILE

| 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 FUND NOT ON TITLE FILE

| 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 07/01/16

50000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

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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 | 1,483,246.91 |
| 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 | |
| 000000 | BALANCE BROUGHT FORWARD | 129,250.00- |
| 040000 | EXPENSES | 0.00 |
| 080004 | 15 ST NURSING HOME/VET | 34,500.00- |
| | ** GL 35300 TOTAL | 163,750.00- |
| 38600 | CURRENT COMPENSATED ABSENCES LIABILITY | |
| 000000 | BALANCE BROUGHT FORWARD | 0.00 |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 0.00 |
| 55201 | OFFICE SUPPLY INVENTORY | |
| 040000 | EXPENSES | 0.00 |
| 57200 | RESTRICTED BY FEDERAL GOVERNMENT | |
| 000000 | BALANCE BROUGHT FORWARD | 1,319,496.91- |
| 57300 | RESTRICTED BY GRANTORS AND CONTRIBUTOR | |
| 000000 | BALANCE BROUGHT FORWARD | 0.00 |
| 94100 | ENCUMBRANCES | |
| 080007 | 15 ADD & IMPRV/VETERANS' HOME | 3,315,000.01 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 080007 | 15 ADD & IMPRV/VETERANS' HOME | 3,315,000.01- |
| | *** 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 | 48,678.00 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 405,637.51 |
| 15300 | INTEREST AND DIVIDENDS RECEIVABLE | |
| 000502 | INTEREST-INVESTMENTS | 648.03 |
| 31100 | ACCOUNTS PAYABLE | |
| 040000 | EXPENSES | 0.00 |
| 040000 | CF EXPENSES | 67.13- |
| 103042 | RECREATIONAL EQUIP/SUP | 0.00 |
| 103042 | CF RECREATIONAL EQUIP/SUP | 904.80- |
| | ** GL 31100 TOTAL | 971.93- |
| 35300 | DUE TO OTHER DEPARTMENTS | |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | 40.56- |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 453,951.05- |
| 94100 | ENCUMBRANCES | |
| 103042 | CF RECREATIONAL EQUIP/SUP | 1,067.61 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 103042 | CF RECREATIONAL EQUIP/SUP | 1,067.61- |
| 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 | 9,911,032.33 |
| 12400 | CASH IN STATE TREASURY UNVERIFIED | |
| 000109 | REIMBURSEMENT FOR CLIENT CUSTODIAL CARE | 208,890.55 |
| 000700 | U S GRANTS | 4,408.91 |
| | ** GL 12400 TOTAL | 213,299.46 |
| 13100 | UNEXPENDED GENERAL REVENUE RELEASES | |
| 000000 | BALANCE BROUGHT FORWARD | 0.00 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 41,675,773.94 |
| 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 | 0.00 |
| 000502 | INTEREST-INVESTMENTS | 66,579.62 |
| | ** GL 15300 TOTAL | 66,579.62 |
| 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 | | 4,639,204.32 |
| 001801 | REIMBURSEMENTS | | 0.00 |
| | ** GL 16400 TOTAL | | 4,639,204.32 |
| 16500 | DUE FROM OTHER GOVERNMENTAL UNITS | | |
| 001801 | REIMBURSEMENTS | | 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 | | 5,494.06- |
| 010000 | SALARIES AND BENEFITS | | 10,656.34- |
| 010000 | CF SALARIES AND BENEFITS | | 1,855,410.90- |
| 030000 | OTHER PERSONAL SERVICES | | 3,723.68- |
| 030000 | CF OTHER PERSONAL SERVICES | | 121,541.07- |
| 040000 | EXPENSES | | 0.00 |
| 040000 | CF EXPENSES | | 425,416.41- |
| 060000 | OPERATING CAPITAL OUTLAY | | 0.00 |
| 070000 | FOOD PRODUCTS | | 0.00 |
| 070000 | CF FOOD PRODUCTS | | 72,582.14- |
| 100777 | CONTRACTED SERVICES | | 606.00- |
| 100777 | CF CONTRACTED SERVICES | | 576,897.71- |
| | ** GL 31100 TOTAL | | 3,072,328.31- |
| 35300 | DUE TO OTHER DEPARTMENTS | | |
| 000000 | BALANCE BROUGHT FORWARD | | 150.00 |
| 040000 | EXPENSES | | 0.00 |
| 040000 | CF EXPENSES | | 505,021.72- |
| 310403 | ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE | | 4,467.63- |
| | ** GL 35300 TOTAL | | 509,339.35- |

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 | 26,276.11- |
| 040000 | EXPENSES | 522.72- |
| | ** GL 38600 TOTAL | 26,798.83- |
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 52,897,423.18- |
| 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 |
|--------|------------------|--|-------------------|
| CAT | | | |
| 55206 | | DINING-KITCHEN SUPPLIES | |
| 000000 | | BALANCE BROUGHT FORWARD | 0.00 |
| 040000 | | EXPENSES | 0.00 |
| | ** GL | 55206 TOTAL | 0.00 |
| 94100 | | ENCUMBRANCES | |
| 040000 | | EXPENSES | 500.00 |
| 040000 | CF | EXPENSES | 246,682.07 |
| 060000 | CF | OPERATING CAPITAL OUTLAY | 69,735.39 |
| 070000 | CF | FOOD PRODUCTS | 35,682.50 |
| 080004 | 15 | ST NURSING HOME/VET | 231,664.35 |
| 080007 | 15 | ADD & IMPRV/VETERANS' HOME | 1,784,999.99 |
| 080859 | 14 | MAINT/REP/RES FAC/VETERANS | 2,348.03 |
| 100777 | | CONTRACTED SERVICES | 470,539.79 |
| 100777 | CF | CONTRACTED SERVICES | 144.09 |
| | ** GL | 94100 TOTAL | 2,842,296.21 |
| 98100 | | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 040000 | | EXPENSES | 500.00- |
| 040000 | CF | EXPENSES | 246,682.07- |
| 060000 | CF | OPERATING CAPITAL OUTLAY | 69,735.39- |
| 070000 | CF | FOOD PRODUCTS | 35,682.50- |
| 080004 | 15 | ST NURSING HOME/VET | 231,664.35- |
| 080007 | 15 | ADD & IMPRV/VETERANS' HOME | 1,784,999.99- |
| 080859 | 14 | MAINT/REP/RES FAC/VETERANS | 2,348.03- |
| 100777 | | CONTRACTED SERVICES | 470,539.79- |
| 100777 | CF | CONTRACTED SERVICES | 144.09- |
| | ** GL | 98100 TOTAL | 2,842,296.21- |
| | *** | 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 | 1,744,094.15 |
| 14100 | POOLED INVESTMENTS WITH STATE TREASURY | |
| 000000 | BALANCE BROUGHT FORWARD | 5,072,506.17 |
| 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 | 0.00 |
| 000502 | INTEREST-INVESTMENTS | 8,103.64 |
| | ** GL 15300 TOTAL | 8,103.64 |
| 16300 | DUE FROM OTHER DEPARTMENTS | |
| 000400 | MISCELLANEOUS RECEIPTS | 0.00 |
| 001600 | DISTRIBUTION-TRANSFERS REQUIRED BY LAW | 0.00 |
| 001620 | DISTRIBUTIONS - SUBJECT TO SERVICE CHARGE | 83,913.84 |
| 080858 96 | RESIDENTIAL FAC./VETERANS | 0.00 |
| | ** GL 16300 TOTAL | 83,913.84 |
| 31100 | ACCOUNTS PAYABLE | |
| 000000 | BALANCE BROUGHT FORWARD | 0.00 |
| 060000 | OPERATING CAPITAL OUTLAY | 3,646.15 |
| 060000 CF | OPERATING CAPITAL OUTLAY | 3,646.15- |
| 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 | 507.25- |
| | ** GL 35300 TOTAL | 507.25- |
| 35600 | DUE TO GENERAL REVENUE | |
| 000000 | BALANCE BROUGHT FORWARD | 0.00 |
| 310322 | SERVICE CHARGE TO GEN REV | 0.00 |
| | ** GL 35600 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 |
|-----------|--|-------------------|
| 54900 | COMMITTED FUND BALANCE | |
| 000000 | BALANCE BROUGHT FORWARD | 6,908,110.55- |
| 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 14 | MAINT/REP/RES FAC/VETERANS | 124,237.33 |
| 080859 15 | MAINT/REP/RES FAC/VETERANS | 575,084.34 |
| 080859 16 | MAINT/REP/RES FAC/VETERANS | 106,665.03 |
| | ** GL 94100 TOTAL | 805,986.70 |
| 98100 | BUDGETARY FND BAL RESERVED/ENCUMBRANCE | |
| 080859 10 | MAINT/REP/RES FAC/VETERANS | 0.00 |
| 080859 14 | MAINT/REP/RES FAC/VETERANS | 124,237.33- |
| 080859 15 | MAINT/REP/RES FAC/VETERANS | 575,084.34- |
| 080859 16 | MAINT/REP/RES FAC/VETERANS | 106,665.03- |
| | ** GL 98100 TOTAL | 805,986.70- |
| 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 |

BGTRBAL-10 AS OF 07/01/16

50000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

DATE RUN 08/08/16
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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

71 2 328001 GENERAL HOME TRUST FUND-RENAMED GRANT & DON DVA

| G-L | G-L ACCOUNT NAME | BEGINNING BALANCE |
|--------|--|-------------------|
| CAT | | |
| 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 07/01/16

50000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2016

DATE RUN 08/08/16
PAGE 17

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 1 Series

Fiscal Year 2017-18



FLORIDA DEPARTMENT OF VETERANS' AFFAIRS

Honoring those who served U.S.

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 {- \$11,152,813}**
Adjustments to line A – Fixed Capital Outlay carry forward 06/30/2015.
- **Adjustments { \$129,250}**
Adjustments to line A – Fixed Capital Outlay A/P not carried forward at 9/30/15.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 50 Veterans' Affairs **Budget Period:** 2017-18
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 - Additions & 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 Examination of Regulatory Fees Form - Part I and II.) |
| <input checked="" type="checkbox"/> | Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.) |

| <u>SECTION I - FEE COLLECTION</u> | <u>ACTUAL</u> | <u>ESTIMATED</u> | <u>REQUEST</u> |
|---|----------------------------|----------------------------|----------------------------|
| | <u>FY 2015 - 16</u> | <u>FY 2016 - 17</u> | <u>FY 2017 - 18</u> |
| <u>Receipts:</u> | | | |
| Anticipated Grant Revenue | 19,602,813 | 4,389,624 | 30,790,950 |
| | | | |
| | | | |
| | | | |
| Total Fee Collection to Line (A) - Section III | 19,602,813 | 4,389,624 | 30,790,950 |

| <u>SECTION II - FULL COSTS</u> | | | |
|---|-------------------|------------------|-------------------|
| <u>Direct Costs:</u> | | | |
| Salaries and Benefits | | | |
| Other Personal Services | | | |
| Expenses | | | |
| Operating Capital Outlay | | | |
| Fixed Capital Outlay - Additions & Improvements | 11,152,813 | | |
| Fixed Capital Outlay - State Veterans' Nursing Home | 8,450,000 | 4,389,624 | 30,790,950 |
| Indirect Costs Charged to Trust Fund | | | |
| Total Full Costs to Line (B) - Section III | 19,602,813 | 4,389,624 | 30,790,950 |

Basis Used: All three grants are cost share of 65% funded by the U.S. Department of Veterans' Affairs.

| <u>SECTION III - SUMMARY</u> | | | | |
|-------------------------------------|-----|------------|-----------|------------|
| TOTAL SECTION I | (A) | 19,602,813 | 4,389,624 | 30,790,950 |
| TOTAL SECTION II | (B) | 19,602,813 | 4,389,624 | 30,790,950 |
| TOTAL - Surplus/Deficit | (C) | - | - | - |

EXPLANATION of LINE C:

Office of Policy and Budget - June 2016

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

| | |
|-----------------------------|-----------------------------------|
| Department Title: | Budget Period: 2017 - 2018 |
| Trust Fund Title: | Veterans' Affairs |
| Budget Entity: | Federal Grants Trust Fund |
| LAS/PBS Fund Number: | DEPARTMENT LEVEL |
| | 2261 |

| | Balance as of 6/30/2016 | | SWFS* Adjustments | Adjusted Balance |
|---|----------------------------|-----|----------------------|------------------------|
| Chief Financial Officer's (CFO) Cash Balance | 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 | 19,602,813.00 | (E) | | 19,602,813.00 |
| Total Cash plus Accounts Receivable | 21,086,059.91 | (F) | - | 21,086,059.91 |
| LESS Allowances for Uncollectible | | (G) | | - |
| LESS Approved "A" Certified Forwards | | (H) | | - |
| Approved "B" Certified Forwards | | (H) | | - |
| Approved "FCO" Certified Forwards | 19,602,813.00 | (H) | | 19,602,813.00 |
| LESS: Other Accounts Payable (Nonoperating) | | (I) | | - |
| LESS: _____ | | (J) | | - |
| Unreserved Fund Balance, 07/01/16 | 1,483,246.91 | (K) | - | 1,483,246.91 ** |

Notes:

*SWFS = Statewide Financial Statement

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

RECONCILIATION: BEGINNING TRIAL BALANCE TO SCHEDULE I and IC

Budget Period: 2017 - 18
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, 07/01/16

Total all GLC's 5XXXX for governmental funds; 1,319,496.91 (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 (19,602,813.00) (D)

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

A/P not C/F-Special Categories 163,750.00 (D)

Anticipated Grant Revenue 19,602,813.00 (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). Interest revenues is based on a 1% increase for both fiscal years in Column A02 and Column A03.

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

| <u>Total Applicable Revenues for Fiscal Year 16/17 (A02)</u> | |
|---|-------------------|
| License Plates | \$ 100,000 |
| Interest Revenue | \$ 6,206 |
| Total | \$ 106,206 |

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

| | |
|---|-----------------|
| Total Reserve for 2339 Grants & Donations TF | \$ 5,310 |
|---|-----------------|

SECTION III ADJUSTMENTS

- **Operating Reversion: {\$1,868}**
Prior year – September Operating Reversion 09-30-2015
- **Encumbrances: {-1,868}**
Prior year certified forward encumbrances.
- **Rounding: {-7}**

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

Agency Name Department of Veteran's 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 Donation Trust Fund - 2339

| Transfers In <small>(Provide Agency and Fund Number Received From)</small> | Transfer In Revenue Category | Amount | | | Transfer Out Expenditure Category | Confirmed By/Date |
|--|-------------------------------------|-----------------------|-----------------------|-----------------------|--|-----------------------------|
| | | FY 15-16 (A01) | FY 16-17 (A02) | FY 17-18 (A03) | | |
| Dept. of Highway Safety and Motor Vehicles - 248 | 001620 | 100,000.00 | 100,000.00 | 100,000.00 | 181245 | Nathaniel Seabrooks 9.20.16 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| Transfers Out (Operating and Non-Operating) <small>(Provide Agency and Fund Number Transferred To)</small> | Transfer Out Expenditure Category | Amount | | | Transfer In Revenue Category | Confirmed By/Date |
|--|--|-----------------------|-----------------------|-----------------------|-------------------------------------|--------------------------|
| | | FY 15-16 (A01) | FY 16-17 (A02) | FY 17-18 (A03) | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Veterans' Affairs **Budget Period:** 2017-2018
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 Examination of Regulatory Fees Form - Part I and II.) |
| <input checked="" type="checkbox"/> | Non-regulatory fees authorized to cover full cost of conducting a specific program or service. (Complete Sections I, II, and III only.) |

| <u>SECTION I - FEE COLLECTION</u> | ACTUAL | ESTIMATED | REQUEST |
|---|-----------------------|-----------------------|-----------------------|
| | FY 2015 - 2016 | FY 2016 - 2017 | FY 2017 - 2018 |
| <u>Receipts:</u> | | | |
| <u>Donations</u> | 41,741 | 41,741 | 41,741 |
| <u>License Tag Fees</u> | 100,000 | 100,000 | 100,000 |
| <u>Interest</u> | 6,145 | 6,206 | 6,268 |
| | | | |
| Total Fee Collection to Line (A) - Section III | 147,886 | 147,947 | 148,009 |

| <u>SECTION II - FULL COSTS</u> | | | |
|---|----------------|----------------|----------------|
| <u>Direct Costs:</u> | | | |
| <u>Salaries and Benefits</u> | | | |
| <u>Expenses</u> | 4,946 | 66,700 | 66,700 |
| <u>Operating Capital Outlay</u> | 21,479 | 25,000 | 25,000 |
| <u>Acquisition of Motor Vehicles</u> | - | - | 163,000 |
| <u>Recreational Equipment</u> | 63,319 | 72,500 | 72,500 |
| <u>Non-Operating Expenditures</u> | 12,220 | 12,249 | 17,564 |
| <u>Indirect Costs Charged to Trust Fund</u> | | | |
| Total Full Costs to Line (B) - Section III | 101,964 | 176,449 | 344,764 |

Basis Used: _____

| <u>SECTION III - SUMMARY</u> | | | | |
|-------------------------------------|-----|---------------|-----------------|------------------|
| TOTAL SECTION I | (A) | 147,886 | 147,947 | 148,009 |
| TOTAL SECTION II | (B) | 101,964 | 176,449 | 344,764 |
| TOTAL - Surplus/Deficit | (C) | 45,922 | (28,502) | (196,755) |

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

| | |
|-----------------------------|-----------------------------------|
| Department Title: | Budget Period: 2017 - 2018 |
| Trust Fund Title: | Department of Veteran |
| Budget Entity: | Grants & Donations Trust Fund |
| LAS/PBS Fund Number: | DEPARTMENT LEVEL |
| | 2339 |

| | Balance as of 6/30/2016 | | SWFS* Adjustments | Adjusted Balance |
|---|----------------------------|-----|----------------------|----------------------|
| Chief Financial Officer's (CFO) Cash Balance | 48,678.00 | (A) | | 48,678.00 |
| ADD: Other Cash (See Instructions) | - | (B) | | - |
| ADD: Investments | 405,637.51 | (C) | | 405,637.51 |
| ADD: Outstanding Accounts Receivable | 648.03 | (D) | | 648.03 |
| ADD: Anticipated Grant | | (E) | | - |
| Total Cash plus Accounts Receivable | 454,963.54 | (F) | - | 454,963.54 |
| LESS Allowances for Uncollectibles | | (G) | | - |
| LESS Approved "A" Certified Forwards | 971.93 | (H) | | 971.93 |
| Approved "B" Certified Forwards | 1,067.61 | (H) | | 1,067.61 |
| Approved "FCO" Certified Forwards | - | (H) | | - |
| LESS: Other Accounts Payable (Nonoperating) | 40.56 | (I) | | 40.56 |
| LESS: _____ | | (J) | | - |
| Unreserved Fund Balance, 07/01/16 | 452,883.44 | (K) | - | 452,883.44 ** |

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: 2017 - 18

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds; 453,951.05 (A)
 GLC 539XX for proprietary and fiduciary funds

Subtract Nonspendable Fund Balance (GLC 56XXX) 0.00 (B)

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (1,067.61) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS 0.00 (D)

A/P not C/F-Operating Categories 0.00 (D)

Compensated Absences 0.00 (D)

Anticipated Grant Revenue 0.00 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 452,883.44 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 452,883.44 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

2516 OPERATIONS AND MAINTENACE TRUST FUND

REVENUE ESTIMATING METHODOLOGY NARRATIVE

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. Projections for all other revenue such as Sales to Employees, Sale Tax Collected, Refunds, and Miscellaneous are increased by 0% per fiscal year.

5 PERCENT TRUST FUND RESERVE CALCULATION

| | | |
|---------------------|-----------|-------------------|
| Co-Payments | \$ | 16,896,797 |
| Medicaid | \$ | 16,990,765 |
| Medicare | \$ | 5,143,494 |
| Sales to Employees | \$ | 51,162 |
| Interest | \$ | 626,368 |
| Collection of Taxes | \$ | 3,483 |
| Refunds | \$ | 3,183 |
| Miscellaneous | \$ | 3,835 |
| Total | \$ | 39,719,087 |

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

| | | |
|--|-----------|------------------|
| Total Reserve for 2516 O & M Trust Fund | \$ | 1,985,954 |
|--|-----------|------------------|

SECTION III ADJUSTMENTS

- **Operating Reversions [\$343,839]:**
Prior year – September Reversion 09-30-15
- **Post-Closing Adjustment # B5000008 [-\$2,209]:**
Form Three operating expenditures not recorded in FLAIR.
- **Post-Closing Adjustment # B5000002 [-\$6,682]:**
Payables not carried forward (6/30/15) not reserved on trial balance.
- **Current Compensated Absences Liability - 6-30-15 [\$24,610]:**
Current Compensated Absences Liability balance brought forward from fiscal year 2015-2016.
- **Adjustments to Line A – Not CF at 6-30-15 [\$2,689]:**
Payable not carry forward but disbursed from fiscal year 2014-2015 appropriations.
- **Adjustments to Line A [-\$387,062]:**
- Operating encumbrance carry forward (6-30-15) not reserved on trial balance
- **Adjustments to Line A [-\$6,119,177]:**
Fixed Capital Outlay carry forward for prior year (06-30-15) not reserved on trial Balance.
- **Adjustment to Line A – Not CF [\$83]:**
Salaries and Benefits payable not carry forward (6-30-15) but disbursed from fiscal year 2014-2015 appropriations.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 50 Veterans' Affairs **Budget Period:** 2017-2018
Program: 1303000000 Long Term Care
Fund: Operations and Maintenance Trust Fund 2516

Specific Authority: Florida Statues 286.11 and 296.38
Purpose of Fees Collected: Operations and Maintenance for State Veterans' Nursing Homes

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

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

| <u>SECTION I - FEE COLLECTION</u> | <u>ACTUAL</u> <u>FY 2015 - 2016</u> | <u>ESTIMATED</u> <u>FY 2016 - 2017</u> | <u>REQUEST</u> <u>FY 2017 - 2018</u> |
|---|--|---|---|
| <u>Receipts:</u> | | | |
| US Grants - Federal Reimbursement Per | 47,180,743 | 47,180,743 | 47,180,743 |
| Reimbursement - Client Custodial Care | 16,896,797 | 16,896,797 | 16,896,797 |
| Reimbursement Medicaid/Medicare | 22,134,259 | 22,134,259 | 22,134,259 |
| Sales of Goods to Employees | 51,162 | 51,162 | 51,162 |
| Collection of Fed/State Taxes | 3,483 | 3,483 | 3,483 |
| Refunds | 3,183 | 3,183 | 3,183 |
| USDVA-State Approving Agency Contract | 920,340 | 969,962 | 1,018,200 |
| Miscellaneous | 3,835 | 3835 | 3835 |
| Total Fee Collection to Line (A) - Section III | 87,193,802 | 87,243,424 | 87,291,662 |
| <u>SECTION II - FULL COSTS</u> | | | |
| <u>Direct Costs:</u> | | | |
| Salaries and Benefits | 46,267,401 | 48,575,637 | 53,554,502 |
| Other Personal Services | 2,488,237 | 3,143,234 | 2,948,821 |
| Expenses | 14,956,722 | 17,485,571 | 18,290,468 |
| Operating Capital Outlay | 482,417 | 1,213,667 | 566,702 |
| Food Services | 3,224,189 | 3,226,561 | 3,343,297 |
| Contracted Services | 10,103,748 | 9,843,854 | 11,157,738 |
| Risk Management Insurance | 2,669,333 | 2,301,547 | 2,301,547 |
| TR/DMS/HR SVCS/STW Contract | 364,022 | 352,960 | 401,184 |
| Acquisition of Motor Vehicles | 23,081 | 81,500 | - |
| Non-Operating Expenditures | 945,000 | 1,004,216 | 1,004,216 |
| FCO | 1,402,722 | 2,363,644 | 7,000,000 |
| Indirect Costs Charged to Trust Fund | | | |
| Total Full Costs to Line (B) - Section III | 82,926,872 | 89,592,391 | 100,568,475 |
| <u>SECTION III - SUMMARY</u> | | | |
| TOTAL SECTION I (A) | 87,193,802 | 87,243,424 | 87,291,662 |
| TOTAL SECTION II (B) | 82,926,872 | 89,592,391 | 100,568,475 |
| TOTAL - Surplus/Deficit (C) | 4,266,930 | (2,348,967) | (13,276,813) |
| <u>EXPLANATION of LINE C:</u> | | | |
| Any deficits will be paid from the unreserved fund balance. | | | |

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

| | |
|-----------------------------|-----------------------------------|
| Department Title: | Budget Period: 2017 - 2018 |
| Trust Fund Title: | Veterans' Affairs |
| Budget Entity: | Operation and Maintenance |
| LAS/PBS Fund Number: | DEPARTMENT LEVEL |
| | 2516 |

| | Balance as of 6/30/2016 | | SWFS* Adjustments | Adjusted Balance |
|---|----------------------------|-----|----------------------|-------------------------|
| Chief Financial Officer's (CFO) Cash Balance | 9,911,032.33 | (A) | | 9,911,032.33 |
| ADD: Other Cash (See Instructions) | 213,299.46 | (B) | | 213,299.46 |
| ADD: Investments | 41,675,773.94 | (C) | | 41,675,773.94 |
| ADD: Outstanding Accounts Receivable | 4,705,783.94 | (D) | (2,208.86) | 4,703,575.08 |
| ADD: Anticipated Grant | | (E) | | - |
| Total Cash plus Accounts Receivable | 56,505,889.67 | (F) | (2,208.86) | 56,503,680.81 |
| LESS Allowances for Uncollectibles | | (G) | | - |
| LESS Approved "A" Certified Forwards | 355,869.95 | (H) | | 355,869.95 |
| Approved "B" Certified Forwards | 353,401.35 | (H) | | 353,401.35 |
| Approved "FCO" Certified Forwards | 9,266,455.10 | (H) | | 9,266,455.10 |
| LESS: Other Accounts Payable (Nonoperating) | 4,467.63 | (I) | | 4,467.63 |
| LESS: _____ | | (J) | | - |
| Unreserved Fund Balance, 07/01/16 | 46,525,695.64 | (K) | (2,208.86) | 46,523,486.78 ** |

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: 2017 - 18
Department Title: Veterans' Affairs
Trust Fund Title: Operation and Maintenance
LAS/PBS Fund Number: 2516

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds; 52,897,423.18 (A)
 GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # B5000009 (2,208.86) (C)

SWFS Adjustment # and Description (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (353,401.35) (D)

Approved "C" Carry Forward Total (FCO) per LAS/PBS (9,266,455.10) (D)

A/P not C/F-Operating Categories 20,330.08 (D)

Compensated Absences 26,798.83 (D)

Anticipated Grant Revenue 0.00 (D)

 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 43,322,486.78 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 43,322,486.78 (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 16-17 and 17-18 are based on revenue projections provided by the Department of Highway Safety and Motor Vehicles. 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 16/17 (A02)

| | |
|------------------|---------------------|
| License Plates | \$ 2,987,738 |
| Interest Revenue | \$ 69,789 |
| Total | \$ 3,057,527 |

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

| | |
|---|-------------------|
| Total Reserve for 2692 St Homes TF | \$ 152,876 |
|---|-------------------|

SECTION III ADJUSTMENTS

- **Adjustments to Line A [-\$2,877,408]:**
Fixed Capital Outlay carry forward for prior year (06-30-15) not reserved on trial Balance.
- **Adjustments to Line A {\$1,845}:**
This adjustment is necessary due to prior year September 30, 2015 reversions.
- **Adjustments to Line A {\$56,464}:**
This adjustment is necessary due to prior year encumbrances not reserved on the trial balance.

**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 for Veterans' Trust Fund 2692

| Transfers In <small>(Provide Agency and Fund Number Received From)</small> | Transfer In Revenue Category | Amount | Amount | Amount | Transfer Out Expenditure Category | Confirmed By/Date |
|--|-------------------------------------|-----------------------|-----------------------|-----------------------|--|------------------------------------|
| | | FY 15-16 (A01) | FY 16-17 (A02) | FY 17-18 (A03) | | |
| <u>Dept. of Highway Safety and Motor Vehicles - 269</u> | <u>001620</u> | 862,120.00 | 895,544.00 | 903,609.00 | 181241 | <u>Nathaniel Seabrooks 9.21.16</u> |
| <u>Dept. of Highway Safety and Motor Vehicles - 269</u> | <u>001620</u> | 2,070,817.00 | 2,092,194.00 | 2,111,036.00 | 310125 | <u>Nathaniel Seabrooks 9.21.16</u> |
| <u>Dept. of Highway Safety and Motor Vehicles - 269</u> | <u>001620</u> | 56,709.30 | | | 310210 | <u>Nathaniel Seabrooks 9.21.16</u> |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

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

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 50 Veterans' Affairs **Budget Period:** 2017-18
Program: 1303000000 Long Term Care
Fund: 2692 State Homes for Veterans' Trust Fund

Specific Authority: Florida Statutes 320.08058
Purpose of Fees Collected: Construction, Maintenance, Capital Improvement and Operations of State Veterans' Nursing Homes and Domiciliary

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

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

| <u>SECTION I - FEE COLLECTION</u> | <u>ACTUAL</u> | <u>ESTIMATED</u> | <u>REQUEST</u> |
|---|----------------------------|----------------------------|----------------------------|
| | <u>FY 2015 - 16</u> | <u>FY 2016 - 17</u> | <u>FY 2017 - 18</u> |
| <u>Receipts:</u> | | | |
| License Tag Fees | 2,932,937 | 2,987,738 | 3,014,645 |
| | | | |
| | | | |
| | | | |
| Total Fee Collection to Line (A) - Section III | 2,932,937 | 2,987,738 | 3,014,645 |

| <u>SECTION II - FULL COSTS</u> | | | |
|---|------------------|------------------|------------------|
| <u>Direct Costs:</u> | | | |
| Expenses | | | |
| Operating Capital Outlay | | | 1,094,300 |
| | | | |
| <u>Non-Operating Expenses</u> | 246,734 | 250,186 | 405,383 |
| Fixed Capital Outlay - State Veterans' Nursing Home | 1,438,800 | 2,000,000 | 5,036,950 |
| Indirect Costs Charged to Trust Fund | | | |
| Total Full Costs to Line (B) - Section III | 1,685,534 | 2,250,186 | 6,536,633 |

Basis Used: _____

| <u>SECTION III - SUMMARY</u> | | | |
|-------------------------------------|-----|------------------|--------------------|
| TOTAL SECTION I | (A) | 2,932,937 | 3,014,645 |
| TOTAL SECTION II | (B) | 1,685,534 | 6,536,633 |
| TOTAL - Surplus/Deficit | (C) | 1,247,403 | (3,521,988) |

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

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

| | |
|-----------------------------|--------------------------------------|
| Department Title: | Budget Period: 2017 - 2018 |
| Trust Fund Title: | Veterans' Affairs |
| Budget Entity: | State Homes for Veterans' Trust Fund |
| LAS/PBS Fund Number: | DEPARTMENT LEVEL |
| | 2692 |

| | Balance as of 6/30/2016 | | SWFS* Adjustments | Adjusted Balance |
|---|----------------------------|-----|----------------------|------------------------|
| Chief Financial Officer's (CFO) Cash Balance | 1,744,094.15 | (A) | - | 1,744,094.15 |
| ADD: Other Cash (See Instructions) | - | (B) | - | - |
| ADD: Investments | 5,072,506.17 | (C) | - | 5,072,506.17 |
| ADD: Outstanding Accounts Receivable | 92,017.48 | (D) | - | 92,017.48 |
| ADD: Anticipated Grant | - | (E) | - | - |
| Total Cash plus Accounts Receivable | 6,908,617.80 | (F) | - | 6,908,617.80 |
| LESS Allowances for Uncollectibles | - | (G) | - | - |
| LESS Approved "A" Certified Forwards | - | (H) | - | - |
| Approved "B" Certified Forwards | - | (H) | - | - |
| Approved "FCO" Certified Forwards | 2,600,454.11 | (H) | - | 2,600,454.11 |
| LESS: Other Accounts Payable (Nonoperating) | 507.25 | (I) | - | 507.25 |
| LESS: _____ | - | (J) | - | - |
| Unreserved Fund Balance, 07/01/16 | 4,307,656.44 | (K) | - | 4,307,656.44 ** |

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: 2017 - 18

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/16

Total all GLC's 5XXXX for governmental funds; 6,908,110.55 (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 (2,600,454.11) (D)

A/P not C/F-Operating Categories (3,646.15) (D)

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

A/P not on CF-Operating Categories Report 3,646.15 (D)

Anticipated Grant Revenue (D)

ADJUSTED BEGINNING TRIAL BALANCE: 4,307,656.44 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 4,307,656.44 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**