

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 CATEGORY NAME NOT ON TITLE FILE	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 CATEGORY NAME NOT ON TITLE FILE	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	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

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		2,049,290.08
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		1,967,855.67-
55201	OFFICE SUPPLY INVENTORY		
040000	EXPENSES		0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT		
000000	BALANCE BROUGHT FORWARD		81,434.41-
94100	ENCUMBRANCES		
080004	15 ST NURSING HOME/VET		30,439,846.44
080007	16 ADD & IMPRV/VETERANS' HOME		207,507.95
080007	18 ADD & IMPRV/VETERANS' HOME		28,587.75
	** GL 94100 TOTAL		30,675,942.14
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
080004	15 ST NURSING HOME/VET		30,439,846.44-
080007	16 ADD & IMPRV/VETERANS' HOME		207,507.95-
080007	18 ADD & IMPRV/VETERANS' HOME		28,587.75-
	** GL 98100 TOTAL		30,675,942.14-
	*** 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	11,684.68
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	178,963.17
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000502	INTEREST-INVESTMENTS	514.99
31100	ACCOUNTS PAYABLE	
103042	RECREATIONAL EQUIP/SUP	0.00
103042	CF RECREATIONAL EQUIP/SUP	1,552.53-
	** GL 31100 TOTAL	1,552.53-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	17.89-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	189,592.42-
94100	ENCUMBRANCES	
060000	CF OPERATING CAPITAL OUTLAY	18,522.35
103042	CF RECREATIONAL EQUIP/SUP	3,798.43
	** GL 94100 TOTAL	22,320.78
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
060000	CF OPERATING CAPITAL OUTLAY	18,522.35-
103042	CF RECREATIONAL EQUIP/SUP	3,798.43-
	** GL 98100 TOTAL	22,320.78-
	*** 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	0.00
100777	CONTRACTED SERVICES	0.00
	** GL 11100 TOTAL	0.00
11300	CASH WITH STATE BOARD OF ADM.	
000000	BALANCE BROUGHT FORWARD	0.00
040000	EXPENSES	0.00
	** GL 11300 TOTAL	0.00
11400	CASH WITH FISCAL AGENTS	
040000	EXPENSES	0.00
100777	CONTRACTED SERVICES	0.00
	** GL 11400 TOTAL	0.00
12100	UNRELEASED CASH IN STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	9,745,729.16
12400	CASH IN STATE TREASURY UNVERIFIED	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	51,887.40
000700	U S GRANTS	0.00
	** GL 12400 TOTAL	51,887.40
13100	UNEXPENDED GENERAL REVENUE RELEASES	
000000	BALANCE BROUGHT FORWARD	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	44,762,649.99
15100	ACCOUNTS RECEIVABLE	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	634,815.89
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	634,815.89
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000500	INTEREST	0.00
000502	INTEREST-INVESTMENTS	128,818.83
	** GL 15300 TOTAL	128,818.83
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	
001510	TRANSFER OF FEDERAL FUNDS	1,159,289.61
001620	DISTRIBUTIONS - SUBJECT TO SERVICE CHARGE	112,854.69
001801	REIMBURSEMENTS	0.00
002801	INSURANCE RECOVERIES - OTHER	0.00
	** GL 16300 TOTAL	1,272,144.30
16400	DUE FROM FEDERAL GOVERNMENT	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	0.00
000700	U S GRANTS	5,403,405.93
001801	REIMBURSEMENTS	0.00
	** GL 16400 TOTAL	5,403,405.93
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	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	2,442,359.26-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	142,932.77-
040000	EXPENSES	71.78-
040000	CF EXPENSES	559,095.95-
060000	OPERATING CAPITAL OUTLAY	0.00
060000	CF OPERATING CAPITAL OUTLAY	38,640.38-
070000	FOOD PRODUCTS	0.00
070000	CF FOOD PRODUCTS	98,054.46-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	1,435,358.73-
220030	REFUND NONSTATE REVENUES	0.00
220030	CF REFUND NONSTATE REVENUES	3,482.32-
	** GL 31100 TOTAL	4,719,995.65-
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	5.37-
030000	OTHER PERSONAL SERVICES	0.00
030000	CF OTHER PERSONAL SERVICES	1,815.39-
040000	EXPENSES	19,261.92-

500000 DEPARTMENT OF VETERANS' AFFAIRS

20 2 516002 OPERATIONS & MAINTENANCE TRUST VETERANS AFFAIRS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
040000	CF EXPENSES	535,937.56-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	4,476.26-
	** GL 35300 TOTAL	561,496.50-
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	24,527.82-
040000	EXPENSES	2,232.26-
	** GL 38600 TOTAL	26,760.08-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	56,011,632.51-
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

500000 DEPARTMENT OF VETERANS' AFFAIRS

20 2 516002 OPERATIONS & MAINTENANCE TRUST 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
57200	RESTRICTED BY FEDERAL GOVERNMENT		
000000	BALANCE BROUGHT FORWARD		612,458.39-
57400	RESTRICTED BY ENABLING LEGISLATION		
000000	BALANCE BROUGHT FORWARD		67,108.37-
94100	ENCUMBRANCES		
040000	CF EXPENSES		1,088,710.55
060000	CF OPERATING CAPITAL OUTLAY		1,127,786.54
070000	CF FOOD PRODUCTS		112,074.87
080004	16 ST NURSING HOME/VET		17,050.75
080004	17 ST NURSING HOME/VET		29,996.67
080004	18 ST NURSING HOME/VET		10,076,458.93
080007	16 ADD & IMPRV/VETERANS' HOME		111,735.05
080007	18 ADD & IMPRV/VETERANS' HOME		10.00
080859	18 MAINT/REP/RES FAC/VETERANS		578,044.31
080859	19 MAINT/REP/RES FAC/VETERANS		381,422.18
088040	18 MAJOR DISASTERS EMERGENCY REPAIRS		533,571.00
088040	19 MAJOR DISASTERS EMERGENCY REPAIRS		606,502.41
100777	CF CONTRACTED SERVICES		544,594.98
105152	CF PUBLIC ASSISTANCE-ST OPS		427,178.11
	** GL 94100 TOTAL		15,635,136.35
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE		
040000	EXPENSES		0.00
040000	CF EXPENSES		1,088,710.55-
060000	CF OPERATING CAPITAL OUTLAY		1,127,786.54-
070000	CF FOOD PRODUCTS		112,074.87-
080004	16 ST NURSING HOME/VET		17,050.75-
080004	17 ST NURSING HOME/VET		29,996.67-
080004	18 ST NURSING HOME/VET		10,076,458.93-
080007	16 ADD & IMPRV/VETERANS' HOME		111,735.05-
080007	18 ADD & IMPRV/VETERANS' HOME		10.00-
080859	18 MAINT/REP/RES FAC/VETERANS		578,044.31-
080859	19 MAINT/REP/RES FAC/VETERANS		381,422.18-

500000 DEPARTMENT OF VETERANS' AFFAIRS

20 2 516002 OPERATIONS & MAINTENANCE TRUST VETERANS AFFAIRS

G-L	G-L ACCOUNT NAME	BEGINNING BALANCE
CAT		
088040 18	MAJOR DISASTERS EMERGENCY REPAIRS	533,571.00-
088040 19	MAJOR DISASTERS EMERGENCY REPAIRS	606,502.41-
100777	CONTRACTED SERVICES	0.00
100777 CF	CONTRACTED SERVICES	544,594.98-
105152 CF	PUBLIC ASSISTANCE-ST OPS	427,178.11-
	** GL 98100 TOTAL	15,635,136.35-
	*** 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	0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	0.00
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
16300	DUE FROM OTHER DEPARTMENTS	
000400	MISCELLANEOUS RECEIPTS	0.00
001600	DISTRIBUTION-TRANSFERS REQUIRED BY LAW	0.00
080858 96	CATEGORY NAME NOT ON TITLE FILE	0.00
	** GL 16300 TOTAL	0.00
31100	ACCOUNTS PAYABLE	
000000	BALANCE BROUGHT FORWARD	0.00
080859 07	MAINT/REP/RES FAC/VETERANS	0.00
080859 08	MAINT/REP/RES FAC/VETERANS	0.00
080859 17	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	0.00
	** GL 35300 TOTAL	0.00
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	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
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	CATEGORY NAME NOT ON TITLE FILE	0.00
080859 99	MAINT/REP/RES FAC/VETERANS	0.00
100021	ACQUISITION/MOTOR VEHICLES	0.00
	** GL 55100 TOTAL	0.00
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080859 10	MAINT/REP/RES FAC/VETERANS	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 07/01/19

50000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2019

DATE RUN 08/08/19
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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

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

Department Level Exhibits or Schedules Schedule 1 Series

“Honoring Those Who Served U.S.”

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



FLORIDA DEPARTMENT OF VETERANS' AFFAIRS

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%.

FIVE 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 five percent 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. Payment of moneys into the General Revenue fund under s. 215.20 may cause loss of federal assistance.

SECTION III ADJUSTMENTS

- **Adjustments {- \$51,564,633}**
Adjustments to line A – Fixed Capital Outlay carry forward 06/30/2018.
- **Adjustments 426,189**
Adjustments to line A – Fixed Capital Outlay carry forward June reversion of the unexpended balance of grant No. 12-024 for the installation of patient lifts in each State Veterans' Nursing Home.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Veterans' Affairs **Budget Period:** 2020-2021
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 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 2018 - 2019	FY 2019 - 2020	FY 2020 - 2021
<u>Receipts:</u>			
<u>US Grants</u>	9,513,425		5,167,500
<u>Anticipated Grant Revenue</u>	43,592,875		
Total Fee Collection to Line (A) - Section III	53,106,300	-	5,167,500

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses			
Operating Capital Outlay			
Fixed Capital Outlay - State Nursing Home	32,395,722		
Fixed Capital Outlay - Additions & Improvements	20,710,578		5,167,500
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	53,106,300	-	5,167,500

Basis Used: This is the cost share of 65% funded by federal grants.

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	53,106,300	-	5,167,500
TOTAL SECTION II	(B)	53,106,300	-	5,167,500
TOTAL - Surplus/Deficit	(C)	-	-	-

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2020 - 2021
Trust Fund Title:	Veterans' Affairs
Budget Entity:	Federal Trust Fund
LAS/PBS Fund Number:	Department Level
	2261

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	2,049,290.08	(A)		2,049,290.08
ADD: Other Cash (See Instructions)		(B)		-
ADD: Investments	-	(C)		-
ADD: Outstanding Accounts Receivable	-	(D)		-
ADD: Anticipated Grant Revenue	43,592,874.72	(E)		43,592,874.72
Total Cash plus Accounts Receivable	45,642,164.80	(F)	-	45,642,164.80
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	-	(H)		-
Approved "B" Certified Forwards	-	(H)		-
Approved "FCO" Certified Forwards	43,592,874.72	(H)		43,592,874.72
LESS: Other Accounts Payable (Nonoperating)		(I)		-
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/19	2,049,290.08	(K)	-	2,049,290.08 **

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: 2020 - 2021

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, 07/01/19

Total all GLC's 5XXXX for governmental funds; 2,049,290.08 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

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

Approved FCO Certified Forward per LAS/PBS 43,592,874.72 (D)

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

Anticipated Revenue 43,592,874.72 (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: 2,049,290.08 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 2,049,290.08 (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 Statute 320.089 (1) (a) (b) and Florida Statute 296.38(2). Interest revenues are based on a Treasury average net rate of 2.3228% for Fiscal Year 2018-19. The department anticipates a decrease for both fiscal years in Column A02 and Column A03 due to the divestment of investments to cover the cost of motor vehicles.

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.

FIVE PERCENT TRUST FUND RESERVE CALCULATION

License Plates	\$ 100,000
Interest Revenue	\$ 3,885
Total	\$ 103,885

Reserve Rate	5.00%
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Total Reserve for 2339 Grants & Donations TF	\$ 5,194
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SECTION III ADJUSTMENTS

- **Operating Reversion: \$3,681**
This adjustment is an increase to unreserved fund balance due to September operating reversions.
- **Encumbrances: -\$5,954**
This is an adjustment to Line A to reflect the proper beginning unreserved fund balance prior year certified forward encumbrances.
- **Rounding: \$4**
This adjustment is required due to input 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 : 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 18-19 (A01)	FY 19-20 (A02)	FY 20-21 (A03)		
Dept. of Highway Safety and Motor Vehicles - 248	001620	100,000.00	100,000.00	100,000.00	181241	Stephanie Horton 8/2/19

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

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Veterans' Affairs **Budget Period: 2020-2021**
Program: 1303000000 Long Term Care
Fund: 2339 Grants and Donations Trust Fund

Specific Authority: Florida Statutes 296.15; 296.38(2) and 320.089(b)
Purpose of Fees Collected: To provide activities, recreational supplies and other items to be used for the benefit of each Home and its resident.

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

<input type="checkbox"/>	Regulatory services or oversight to businesses or professions. (Complete Sections I, II, and III and attach 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 2018 - 2019</u>	<u>FY 2019 - 2020</u>	<u>FY 2020 - 2021</u>
<u>Receipts:</u>			
Donations	43,187	43,187	43,187
License Tag Fees	100,000	100,000	100,000
Total Fee Collection to Line (A) - Section III	143,187	143,187	143,187

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Other Personal Services			
Expenses	45,777	66,700	25,000
Operating Capital Outlay	19,715	25,000	25,000
Recreational Equipment	57,727	72,500	100,000
Acquisition of Motor Vehicles	161,072	85,000	
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	284,291	249,200	150,000

Basis Used: _____

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	143,187	143,187
TOTAL SECTION II	(B)	284,291	150,000
TOTAL - Surplus/Deficit	(C)	(141,104)	(6,813)

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: 2020 - 2021
Trust Fund Title:	Veterans' Affairs
Budget Entity:	Grants and Donation Trust Fund
LAS/PBS Fund Number:	Department Level
	2339

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	11,684.68	(A)	-	11,684.68
ADD: Other Cash (See Instructions)		(B)	-	-
ADD: Investments	178,963.17	(C)	-	178,963.17
ADD: Outstanding Accounts Receivable	514.99	(D)	-	514.99
ADD: _____		(E)	-	-
Total Cash plus Accounts Receivable	191,162.84	(F)	-	191,162.84
LESS Allowances for Uncollectibles		(G)	-	-
LESS Approved "A" Certified Forwards	1,552.53	(H)	-	1,552.53
Approved "B" Certified Forwards	22,320.78	(H)	-	22,320.78
Approved "FCO" Certified Forwards		(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	17.89	(I)	-	17.89
LESS: _____		(J)	-	-
Unreserved Fund Balance, 07/01/19	167,271.64	(K)	-	167,271.64 **

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: 2020 - 2021

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, 07/01/19

Total all GLC's 5XXXX for governmental funds; 189,592.42 (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 (22,320.78) (D)

Approved FCO Certified Forward per LAS/PBS [] (D)

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

[] (D)

[] (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: 167,271.64 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 167,271.64 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

REVENUE ESTIMATING METHODOLOGY NARRATIVE

2516 OPERATIONS AND MAINTENACE TRUST FUND

Revenues 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, Fines, and Miscellaneous are based on actual 2018-19 revenue; therefore, no increases are anticipated for fiscal years 2019-20 and 2020-21.

Revenue projections for license tag fees for fiscal year 18-19 and 19-20 are based on revenue projections provided by the Department of Highway Safety and Motor Vehicles. Interest projection is based on the Treasury average gross rate for Fiscal Year 2018-19 of 2.3228% for both fiscal years in Column A02 and Column A03. The department anticipates a decrease of interest earning due to the need to divest investments to cover the state match for the new facilities.

FIVE PERCENT TRUST FUND RESERVE CALCULATION

2516 OPERATION AND MAINTENACE TRUST FUND

Co-Payments	\$	13,435,008
Medicaid	\$	15,262,180
Medicare	\$	4,519,613
Sales to Employees	\$	69,512
Interest	\$	556,366
Collection of Taxes	\$	4,769
Refunds	\$	13,512
Miscellaneous	\$	4,644
Fines, Forfeitures, Judgements	\$	1,802
Tag Revenue	\$	4,166,197
Total	\$	38,033,603

Reserve Rate		5.00%
Total Reserve for 2516 O & M Trust Fund	\$	1,901,680

SECTION III ADJUSTMENTS

2516 OPERATIONS AND MAINTENANCE TRUST FUND

- **Operating Reversions [\$479,582]:**
Prior year – September Reversion 09/30/18
- **Current Compensated Absences Liability - [\$26,639]:**
Current Compensated Absences Liability balance brought forward from fiscal year 2017-2018.
- **Adjustments to Line A [-\$989,235,784]:**
Operating encumbrance carry forward (6/30/18) not reserved on trial balance.
- **Adjustments to Line A [-\$23,761,172]:**
Fixed Capital Outlay carry forward for prior year (06-30-18) not reserved on trial Balance.
- **Adjustments to Line A – Prior Year Accrual Not CF [\$32,066]:**
This adjustment to the unreserved fund balance is necessary to clear payables on accumulative trial balances and to reflect the proper budgetary fund balance.
- **Adjustment to Line A – Prior Year Payable Adjustment [\$8,038]:**
Payables for the Expense appropriation category not carried forward (6/30/19) and not reserved on the trial balance.
- **Rounding [\$98]:**
This adjustment is required due to input 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 : Operations and Maintenance Trust Fund - 2516

Transfers In (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount			Transfer Out Expenditure Category	Confirmed By/Date
		FY 18-19 (A01)	FY 19-20 (A02)	FY 20-21 (A03)		
Dept. of Highway Safety and Motor Vehicles-2488	001620	1,803,104	1,846,132	1,898,563	181241	Stephanie Horton - 08/27/19
Dept. of Highway Safety and Motor Vehicles-2488	001620	2,195,974	2,248,378	2,312,232	310125	Stephanie Horton - 08/27/19
Dept. of Highway Safety and Motor Vehicles-2488	001620	71,481	71,687	72,390	315210	Stephanie Horton - 8/2/19
Department of Emergency Management-2750	001510	1,313,243			105150	Susanne McDaniel - 9/6/19
Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category				Transfer In Revenue Category	Confirmed By/Date
Department of Management Services - 2678	107040	399,353	449,173	-	107040	Calvin Anderson - 09/05/19

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: Veterans' Affairs **Budget Period:** **2020-2021**
Program: 1303000000 Long Term Care
Fund: 2516 - Operations and Maintenance Trust Fund

Specific Authority: Operations and maintenance of State Veterans' Nursing Homes
Purpose of Fees Collected: and one State Veterans Domiciliary 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 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 2018 - 2019	FY 2019 - 2020	FY 2020 - 2021
<u>Receipts:</u>			
<u>Reimbursement Per Diem</u>	55,501,884	56,082,188	67,134,931
<u>Reimbursement - Client Custodial Care</u>	13,994,246	13,435,008	15,172,512
<u>Reimbursement Medicaid/Medicare</u>	21,884,567	19,781,793	23,740,858
<u>Sales of Goods to Employees</u>	69,512	69,512	69,512
<u>Collection of Federal / State Taxes</u>	4,769	4769	4769
<u>Refunds</u>	13,512	13,512	13,512
<u>USDVA-State Approving Agency Contract</u>	1,037,438	1,284,500	1,284,500
<u>Miscellaneous</u>	34,443	27,795	27,795
<u>License Tag Revenue</u>	4,070,559	4,166,197	4,283,185
Total Fee Collection to Line (A) - Section III	96,610,930	94,865,274	111,731,574

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
<u>Salaries and Benefits</u>	53,683,875	63,992,311	66,025,263
<u>Other Personal Services</u>	3,218,146	3,827,125	3,740,991
<u>Expenses</u>	16,957,001	20,349,212	17,250,546
<u>Operating Capital Outlay</u>	1,535,320	1,960,338	377,494
<u>Food Services</u>	3,582,985	4,040,619	3,784,046
<u>Acquisition of Motor Vehicles</u>	324,392	255,000	
<u>Contracted Services</u>	12,953,729	14,959,941	11,780,391
<u>Risk Management Insurance</u>	2,040,160	1,949,261	2,168,096
<u>TR/DMS/HR SVCS/STW Contract</u>	399,353	440,344	438,695
<u>Public Assistance</u>	576,707		
<u>Non-Operating Expenditures</u>	1,299,729	1,312,404	1,314,883
<u>Fixed Capital Outlay</u>	10,333,914	16,691,892	3,666,957
	31 of 34		
<u>Indirect Costs Charged to Trust Fund</u>			

Total Full Costs to Line (B) - Section III	106,905,311	129,778,447	110,547,362
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Basis Used: _____

SECTION III - SUMMARY

TOTAL SECTION I	(A)	96,610,930	94,865,274	111,731,574
TOTAL SECTION II	(B)	106,905,311	129,778,447	110,547,362
TOTAL - Surplus/Deficit	(C)	(10,294,381)	(34,913,173)	1,184,212

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: 2020 - 2021
Trust Fund Title:	Veterans' Affairs
Budget Entity:	Operations and Maintenance Trust Fund
LAS/PBS Fund Number:	Department Level
	2516

	Balance as of 6/30/2019		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	9,745,729.16	(A)	-	9,745,729.16
ADD: Other Cash (See Instructions)	51,887.40	(B)	-	51,887.40
ADD: Investments	44,762,649.99	(C)	-	44,762,649.99
ADD: Outstanding Accounts Receivable	7,439,184.95	(D)	-	7,439,184.95
ADD: _____		(E)	-	-
Total Cash plus Accounts Receivable	61,999,451.50	(F)	-	61,999,451.50
LESS Allowances for Uncollectibles		(G)	-	-
LESS Approved "A" Certified Forwards	5,254,878.37	(H)	-	5,254,878.37
Approved "B" Certified Forwards	3,313,051.08	(H)	-	3,313,051.08
Approved "FCO" Certified Forwards	18,033,914.97	(H)	-	18,033,914.97
LESS: Other Accounts Payable (Nonoperating)	7,958.58	(I)	-	7,958.58
LESS: _____		(J)	-	-
Unreserved Fund Balance, 07/01/19	35,389,648.50	(K)	-	35,389,648.50 **

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: 2020 - 2021

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

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/19

Total all GLC's 5XXXX for governmental funds; 56,691,199.27 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # and Description [] (C)

SWFS Adjustment # and Description [] (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (3,313,051.08) (D)

Approved FCO Certified Forward per LAS/PBS (18,033,914.97) (D)

A/P not C/F-Operating Categories 19,333.70 (D)

Compensated Absences 26,760.08 (D)

A/P not CF Release Adjustment-Operating Categories (678.50) (D)

[] (D)

ADJUSTED BEGINNING TRIAL BALANCE: 35,389,648.50 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 35,389,648.50 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**