

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

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

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	420,168.32
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	338,733.91-
55201	OFFICE SUPPLY INVENTORY	
040000	EXPENSES	0.00
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	81,434.41-
94100	ENCUMBRANCES	
080004	18 ST NURSING HOME/VET	105,294.22
080007	16 ADD & IMPRV/VETERANS' HOME	701,471.83
	** GL 94100 TOTAL	806,766.05
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
080004	18 ST NURSING HOME/VET	105,294.22-
080007	16 ADD & IMPRV/VETERANS' HOME	701,471.83-
	** GL 98100 TOTAL	806,766.05-
	*** 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	12,078.47
14100	POOLED INVESTMENTS WITH STATE TREASURY	
000000	BALANCE BROUGHT FORWARD	511,834.99
15300	INTEREST AND DIVIDENDS RECEIVABLE	
000502	INTEREST-INVESTMENTS	987.52
31100	ACCOUNTS PAYABLE	
103042	RECREATIONAL EQUIP/SUP	0.00
103042	CF RECREATIONAL EQUIP/SUP	6,870.07-
	** GL 31100 TOTAL	6,870.07-
35300	DUE TO OTHER DEPARTMENTS	
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	51.18-
35600	DUE TO GENERAL REVENUE	
310322	SERVICE CHARGE TO GEN REV	1,243.79-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	516,735.94-
94100	ENCUMBRANCES	
103042	CF RECREATIONAL EQUIP/SUP	24,837.73
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
103042	CF RECREATIONAL EQUIP/SUP	24,837.73-
	*** FUND 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
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		24,950,744.56
12400	CASH IN STATE TREASURY UNVERIFIED		
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE		38,544.14
000700	U S GRANTS		0.00
	** GL 12400 TOTAL		38,544.14
13100	UNEXPENDED GENERAL REVENUE RELEASES		
000000	BALANCE BROUGHT FORWARD		0.00
14100	POOLED INVESTMENTS WITH STATE TREASURY		
000000	BALANCE BROUGHT FORWARD		35,899,162.89
15100	ACCOUNTS RECEIVABLE		
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE		921,136.48
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		921,136.48
15300	INTEREST AND DIVIDENDS RECEIVABLE		
000500	INTEREST		0.00
000502	INTEREST-INVESTMENTS		69,262.51
	** GL 15300 TOTAL		69,262.51
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	
001620	DISTRIBUTIONS - SUBJECT TO SERVICE CHARGE	77,248.17
001801	REIMBURSEMENTS	0.00
002801	INSURANCE RECOVERIES - OTHER	0.00
	** GL 16300 TOTAL	77,248.17
16400	DUE FROM FEDERAL GOVERNMENT	
000109	REIMBURSEMENT FOR CLIENT CUSTODIAL CARE	0.00
000700	U S GRANTS	6,574,198.02
001801	REIMBURSEMENTS	0.00
	** GL 16400 TOTAL	6,574,198.02
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	1,499,626.11-
030000	CF OTHER PERSONAL SERVICES	0.00
040000	EXPENSES	0.00
040000	CF EXPENSES	7,431.16-
060000	OPERATING CAPITAL OUTLAY	7,058.19
060000	CF OPERATING CAPITAL OUTLAY	49,970.98-
070000	FOOD PRODUCTS	5,377.66-
070000	CF FOOD PRODUCTS	128,308.93-
100777	CONTRACTED SERVICES	166.25-
100777	CF CONTRACTED SERVICES	241,591.74-
	** GL 31100 TOTAL	1,925,414.64-
32900	ACCRUED INTEREST PAYABLE	
040000	EXPENSES	0.00
35300	DUE TO OTHER DEPARTMENTS	
010000	SALARIES AND BENEFITS	0.00
010000	CF SALARIES AND BENEFITS	10,654.36-
040000	EXPENSES	0.00
040000	CF EXPENSES	18,865.93-
060000	OPERATING CAPITAL OUTLAY	7,058.19-
310403	ASSESSMENT ON INVESTMENTS-DEPARTMENTAL USE	3,589.92-
	** GL 35300 TOTAL	40,168.40-

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	99,683.60-
	** GL 35600 TOTAL	99,683.60-
38600	CURRENT COMPENSATED ABSENCES LIABILITY	
000000	BALANCE BROUGHT FORWARD	24,502.24-
040000	EXPENSES	2,232.26-
	** GL 38600 TOTAL	26,734.50-
54900	COMMITTED FUND BALANCE	
000000	BALANCE BROUGHT FORWARD	65,246,118.59-
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
57200	RESTRICTED BY FEDERAL GOVERNMENT	
000000	BALANCE BROUGHT FORWARD	1,047,935.04-
57400	RESTRICTED BY ENABLING LEGISLATION	
000000	BALANCE BROUGHT FORWARD	144,242.00-
94100	ENCUMBRANCES	
040000	EXPENSES	1,552.00
040000	CF EXPENSES	129,937.11
060000	CF OPERATING CAPITAL OUTLAY	391,220.16
070000	CF FOOD PRODUCTS	380,246.78
080004	18 ST NURSING HOME/VET	32,233.56
080007	16 ADD & IMPRV/VETERANS' HOME	358,484.83
088040	18 MAJOR DISASTERS EMERGENCY REPAIRS	12,095.78
100777	CF CONTRACTED SERVICES	386,971.86
	** GL 94100 TOTAL	1,692,742.08
98100	BUDGETARY FND BAL RESERVED/ENCUMBRANCE	
040000	EXPENSES	1,552.00-
040000	CF EXPENSES	129,937.11-
060000	CF OPERATING CAPITAL OUTLAY	391,220.16-
070000	CF FOOD PRODUCTS	380,246.78-
080004	18 ST NURSING HOME/VET	32,233.56-
080007	16 ADD & IMPRV/VETERANS' HOME	358,484.83-
088040	18 MAJOR DISASTERS EMERGENCY REPAIRS	12,095.78-
100777	CONTRACTED SERVICES	0.00
100777	CF CONTRACTED SERVICES	386,971.86-
	** GL 98100 TOTAL	1,692,742.08-
	*** 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 07/01/23

50000000000
BEGINNING TRIAL BALANCE BY FUND
JULY 01, 2023

DATE RUN 08/03/23
PAGE 13

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	CONTRIBUTED CAPITAL	
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	BEGINNING BALANCE
CAT		
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 and 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.

2261 FEDERAL GRANTS TRUST FUND

REVENUE ESTIMATING METHODOLOGY NARRATIVE

This fund is the repository for United States Department of Veterans Affairs grants, CFDA No. 64.005 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: -\$3,766,247**
Adjustments to Line A – Fixed Capital Outlay certified forward 06/30/2022.
- **Adjustment to Line A for Reserve FCO PY**
Adjustment to Line A – Fixed Capital Outlay certified forward in reserve.

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 50 Veterans' Affairs **Budget Period:** 2024-2025
Program: 1303000000 Long Term Care
Fund: Federal Grant 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 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025
<u>Receipts:</u>			
<u>US Grants</u>	2,523,508		
<u>Anticipated Revenue</u>		6,729,221	66,300,000
Total Fee Collection to Line (A) - Section III	2,523,508	6,729,221	66,300,000

<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	75,903	833,986	66,300,000
FCO Additions & Improvements	2,128,623	5,895,235	
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	2,204,526	6,729,221	66,300,000

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

<u>SECTION III - SUMMARY</u>				
TOTAL SECTION I	(A)	2,523,508	6,729,221	66,300,000
TOTAL SECTION II	(B)	2,204,526	6,729,221	66,300,000
TOTAL - Surplus/Deficit	(C)	318,982	0	-

EXPLANATION of LINE C:

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	Veterans' Affairs
Budget Entity:	Federal Grants Trust Fund
LAS/PBS Fund Number:	Department Level
	2261

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	420,168.32	(A)	-	420,168.32
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	-	(C)	-	-
ADD: Outstanding Accounts Receivable	-	(D)	-	-
ADD: <u>Anticipated Revenue</u>	6,729,220.86	(E)	-	6,729,220.86
Total Cash plus Accounts Receivable	7,149,389.18	(F)	-	7,149,389.18
LESS Allowances for Uncollectibles	-	(G)	-	-
LESS Approved "A" Certified Forwards	-	(H)	-	-
Approved "B" Certified Forwards	-	(H)	-	-
Approved "FCO" Certified Forwards	6,729,220.86	(H)	-	6,729,220.86
LESS: Other Accounts Payable (Nonoperating)	-	(I)	-	-
LESS: _____	-	(J)	-	-
Unreserved Fund Balance, 07/01/23	420,168.32	(K)	-	420,168.32 **

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: 2024 - 2025

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, 07/01/23

Total all GLC's 5XXXX for governmental funds; 420,168 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # (C)

SWFS Adjustment # (C)

Add/Subtract Other Adjustment(s):

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

Approved FCO Certified Forward per LAS/PBS (6,729,221) (D)

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

Anticipated Grant Revenue 6,729,221 (D)

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

 (D)

ADJUSTED BEGINNING TRIAL BALANCE: 420,168 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 420,168 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Veterans' Affairs
Fiscal Year	2024 - 2025
Fund Name:	Federal Grants Trust Fund
FLAIR #:*	50-2-339
Name Position Telephone No. of Person Completing Form:	Annemarie Whalen Budget Analyst C Supervisor (727) 518-3202 Ext. 5546
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). State the purpose of the trust fund.	Sections 20.375 (1), and 215.32 (g), Florida Statutes - Statutory Purpose: Funds to be credited to and uses of the trust fund shall be administered in accordance with the provisions of s. 215.32.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Sections 215.32, Florida Statutes - Federal grants trust fund, for use as a depository for funds to be used for allowable grant activities funded by restricted program revenues from federal sources.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Sections 215.32, Florida Statutes - Federal grants funds are mainly for construction activities at existing State Veterans' Homes or construction of new State Veterans' Homes.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	Sections 215.32 (g), Florida Statutes - Federal Grants Trust Fund, to be used for allowable grant activities funded by restricted program revenues from federal sources.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Not Applicable
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	Not Applicable

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the Florida Constitution, list the specific exemptions that apply.	Not Applicable
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	This fund is needed for the renovation grants at existing State Veterans' Homes or construction of new State Veterans' Homes.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	Not Applicable

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	Not Applicable
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, Florida Statutes.	Not Applicable
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	Not Applicable
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	Not Applicable

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 are based on a Treasury average gross rate of 2.8165% for the 2023-24 fiscal year. The department anticipates an increase for both fiscal years in column A02 and column A03 while the reserve is anticipated to increase.

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). The department anticipates a five percent increase for both fiscal years in column A02 and A03. Estimating donations for fiscal year column A02 is based on a two percent increase over actual donations received in 2022-23 fiscal year due to the two new facilities. The department anticipates an increase of five percent in donations for fiscal year in column A03 due to a census increase of the two new facilities.

FIVE PERCENT TRUST FUND RESERVE CALCULATION

License Plates	\$ 100,000
Interest Revenue	\$ 13,854
Total	\$ 113,854

Reserve Rate	5.00%
Total Reserve for 2339 Grants & Donations Trust Fund	\$ 5,693

SECTION III ADJUSTMENTS

- **Operating Reversion: \$8,442**
This adjustment is an increase to unreserved fund balance due to September operating reversions.
- **Encumbrances: -\$8,442**
This is an adjustment to Line A to reflect the proper beginning unreserved fund balance prior year certified forward encumbrances.
- **Rounding: \$1**
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 Florida 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 (Provide Agency and Fund Number Received From)	Transfer In Revenue Category	Amount FY 22-23 (A01)	Amount FY 23-24 (A02)	Amount FY 24-25 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
Department of Highway Safety and Motor Vehicles - 2488	001620	100,000.00	100,000.00	100,000.00	181241	Stephanie Cabrera 9-8-2023

Transfers Out (Operating and Non-Operating) (Provide Agency and Fund Number Transferred To)	Transfer Out Expenditure Category	Amount FY 22-23 (A01)	Amount FY 23-24 (A02)	Amount FY 24-25 (A03)	Transfer In Revenue Category	Confirmed By/Date

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 50 Veterans' Affairs **Budget Period:** 2024-2025
Program: 1303000000 Long Term Care
Fund: Grants and Donations Trust Fund - 2339

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 2022 - 2023</u>	<u>FY 2023 - 2024</u>	<u>FY 2024 - 2025</u>
<u>Receipts:</u>			
<u>Donations</u>	54,437	55,526	56,636
<u>License tag Fees</u>	100,000	100,000	100,000
<u>Interest</u>	8,760	13,854	14,014
Total Fee Collection to Line (A) - Section III	163,197	169,380	170,650

<u>SECTION II - FULL COSTS</u>			
<u>Direct Costs:</u>			
Salaries and Benefits			
Expenses	182	26,000	26,000
Operating Capital Outlay		25,000	25,000
Recreational Equipment	69,209	99,000	99,000
Fixed Capital Outlay			35,700,000
Non-Operating Expenditures	13,547	13,714	13,818
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	82,938	163,714	35,863,818

Basis Used: _____

<u>SECTION III - SUMMARY</u>			
TOTAL SECTION I	(A)	163,197	170,650
TOTAL SECTION II	(B)	82,938	35,863,818
TOTAL - Surplus/Deficit	(C)	80,259	(35,693,168)

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: 2024 - 2025
Trust Fund Title:	Veterans' Affairs
Budget Entity:	Grants and Donation Trust Fund
LAS/PBS Fund Number:	Department Level
	2339

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	12,078.47	(A)	-	12,078.47
ADD: Other Cash (See Instructions)	-	(B)	-	-
ADD: Investments	511,834.99	(C)	-	511,834.99
ADD: Outstanding Accounts Receivable	987.52	(D)	-	987.52
ADD: _____	-	(E)	-	-
Total Cash plus Accounts Receivable	524,900.98	(F)	-	524,900.98
LESS Allowances for Uncollectibles	-	(G)	-	-
LESS Approved "A" Certified Forwards	6,870.07	(H)	-	6,870.07
Approved "B" Certified Forwards	24,837.73	(H)	-	24,837.73
Approved "FCO" Certified Forwards	-	(H)	-	-
LESS: Other Accounts Payable (Nonoperating)	1,294.97	(I)	-	1,294.97
LESS: _____	-	(J)	-	-
Unreserved Fund Balance, 07/01/23	491,898.21	(K)	-	491,898.21 **

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: 2024 - 2025

Department Title: Veterans' Affairs
Trust Fund Title: Grants and Donation Trust Fund
LAS/PBS Fund Number: 2339

BEGINNING TRIAL BALANCE:

Total Fund Balance Per FLAIR Trial Balance, 07/01/23	
Total all GLC's 5XXXX for governmental funds;	<input type="text" value="516,736"/> (A)
GLC 539XX for proprietary and fiduciary funds	
Subtract Nonspendable Fund Balance (GLC 56XXX)	<input type="text"/> (B)
Add/Subtract Statewide Financial Statement (SWFS) Adjustments :	
SWFS Adjustment #	<input type="text"/> (C)
SWFS Adjustment #	<input type="text"/> (C)
Add/Subtract Other Adjustment(s):	
Approved "B" Carry Forward (Encumbrances) per LAS/PBS	<input type="text" value="(24,838)"/> (D)
Approved FCO Certified Forward per LAS/PBS	<input type="text"/> (D)
A/P not C/F-Operating Categories	<input type="text"/> (D)
Compensated Absences	<input type="text"/> (D)
A/P not C/F-Release Adjustment-Operating Categories	<input type="text"/> (D)
	<input type="text"/> (D)
ADJUSTED BEGINNING TRIAL BALANCE:	<input type="text" value="491,898"/> (E)
UNRESERVED FUND BALANCE, SCHEDULE IC (Line K)	<input type="text" value="491,898"/> (F)
DIFFERENCE:	<input type="text" value="0.00"/> (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Veterans' Affairs
Fiscal Year	2024 - 2025
Fund Name:	Grants and Donation Trust Fund
FLAIR #:*	50-2-339
Name Position Telephone No. of Person Completing Form:	Annemarie Whalen Budget Analyst C Supervisor (727) 518-3202 Ext. 5546
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). State the purpose of the trust fund.	Sections 20.375 (2), 215.32(2)(d), Florida Statutes - Statutory Purpose: Grants and donations trust fund, for use as a depository for funds to be used for allowable grant or donor agreement activities funded by restricted contractual revenue from private and public nonfederal sources.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Statutory References: 215.32(2)(d), 296.11(2), 296.15, 296.38(2), Florida Statutes. The home shall deposit moneys received pursuant to s. 296.15 into the Grants and Donations Trust Fund. The first \$100,000 of general revenue generated from the sales of license plates issued under Section 320.089, Florida Statutes, is deposited into the Grants and Donation Trust Fund.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Statutory Reference: 296.11(2), 296.38(2), Florida Statutes - Moneys in the Grants and Donations Trust Fund must be expended for the common benefit or the residents of the home, such as improved facilities, recreational equipment, recreational supplies, and goods and services offered or available to all residents, subject to the requirements of chapter 216. The administrator, together with the director, shall have the authority to determine how these gifts, grants, and endowments could best benefit the home and its residents unless the benefactor requests or instructs that the gift, grant, or endowment be used for a specific purpose.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	Not Applicable
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Not Applicable
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	Not Applicable

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the Florida Constitution, list the specific exemptions that apply.	Not Applicable
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	This fund is needed to maintain the integrity of grants, gifts, and donations for allowable activities to improve the quality of life of veterans within the domiciliary and nursing homes.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	Not Applicable

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	Not Applicable
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, Florida Statutes.	Not Applicable
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	Not Applicable
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	Not Applicable

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 Meal Sales to Employees, Sale Tax Collected, Refunds, and Miscellaneous are based on actual 2022-23 revenue; therefore, no increases are anticipated for fiscal years 2023-24 and 2024-25.

The Florida Department of Veterans’ Affairs (department) received actual revenue Transfers from Department of Emergency Management Public Assistance, from Federal Emergency Management Agency revenue for fiscal year column A01. The department does not anticipate Insurance Recoveries nor revenue Transfers from Department of Emergency Management Public Assistance, from Federal Emergency Management Agency revenue for fiscal year column A02 and A03.

Revenue projections for license tag fees for fiscal year 2023-24 and 2024-25 are based on revenue projections provided by the Department of Highway Safety and Motor Vehicles. Interest projection is based on the Treasury average net rate for Fiscal Year 2022-23 of 2.8165% for fiscal year in column A02. The department forecasts a decrease of interest earning due to the need to divest all investments to cover the state match for the new facilities and cover loss of revenue associated with the Coronavirus. The department did not project interest in column A03, because all investments are projected to be divested in fiscal year column A02.

FIVE PERCENT TRUST FUND RESERVE CALCULATION
2516 OPERATION AND MAINTENACE TRUST FUND

Co-Payments	\$ 14,151,299
Medicaid	\$ 16,298,515
Medicare	\$ 4,562,153
Sales to Employees	\$ 42,801
Interest	\$ 660,000
Collection of Taxes	\$ 2,988
Refunds	\$ 19,211
Miscellaneous	\$ 3,189
Prior Year Warrant Cancellations	\$ 2,726
Tag Revenue	\$ 5,462,713
Total	\$ 41,205,596
Reserve Rate	5.00%

Total Reserve for 2516 O & M Trust Fund	\$	2,060,280
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SECTION III ADJUSTMENTS

2516 OPERATIONS AND MAINTENANCE TRUST FUND

- **Operating Reversions of \$1,552,892:**
Prior year – September Reversion 09/30/22

- **Current Compensated Absences Liability of \$26,741:**
Current Compensated Absences Liability balance brought forward from fiscal year 2020-2021.

- **Adjustments to Line A of [\$2,188,561]:**
Operating encumbrances carry forward (6/30/22) not reserved in Fund balance.

- **Adjustments to Line A of [\$3,068,895]:**
Fixed Capital Outlay certified forward for prior year (06-30-22) not reserved in fund balance.

- **Adjustments to Line A of [\$962,500]:**
Fixed Capital Outlay- reserve certified forward for prior year (06-30-22).

- **Adjustments to Line A – Prior Year Accrual Not CF of \$3,200:**
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 Interest Payable Adjustment of \$673:**
Payables for interest not carried forward (6/30/22) and not reserved in fund balance.

- **Adjustment to Line A – Receivable of \$95,724:**
Prior year receivable adjustment to adjust fund balance to reflect proper budgetary fund balance.

- **Rounding of \$2:**
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 Florida 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 & Maintenance Trust Fund (2516)

Transfers In <small>(Provide Agency and Fund Number Received From)</small>	Transfer In Revenue Category	Amount FY 22-23 (A01)	Amount FY 23-24 (A02)	Amount FY 24-25 (A03)	Transfer Out Expenditure Category	Confirmed By/Date
Department of Highway Safety and Motor Vehicles - 2488	001620	3,025,373.38	3,052,765.11	3,083,292.76	181241	Stephanie Cabrera 9-8-2023
Department of Highway Safety and Motor Vehicles - 2488	001620	2,388,324.09	2,409,947.98	2,434,047.46	310125 / 315210	Stephanie Cabrera 9-8-2023
Transfers Out (Operating and Non-Operating) <small>(Provide Agency and Fund Number Transferred To)</small>	Transfer Out Expenditure Category	Amount FY 22-23 (A01)	Amount FY 23-24 (A02)	Amount FY 24-25 (A03)	Transfer In Revenue Category	Confirmed By/Date

SCHEDULE 1A: DETAIL OF FEES AND RELATED PROGRAM COSTS

Department: 50 Veterans' Affairs **Budget Period:** 2024-25
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.)

SECTION I - FEE COLLECTION

	ACTUAL	ESTIMATED	REQUEST
	FY 2022 - 2023	FY 2023 - 2024	FY 2024 - 2025
<u>Receipts:</u>			
<u>Reimbursement Per Diem</u>	60,928,484	83,501,518	93,793,191
<u>Reimbursement - Client Custodial Care</u>	13,399,963	14,151,300	15,432,437
<u>Reimbursement Medicaid/Medicare</u>	15,989,561	20,860,668	23,907,254
<u>Sales of Goods to Employees</u>	42,801	42,801	42,801
<u>Collection of Federal / State Taxes</u>	2,988	2,988	2988
<u>Refunds</u>	19,211	19,211	19,211
<u>USDVA-State Approving Agency Contract</u>	1,179,458	1,426,999	1,426,999
<u>Miscellaneous</u>	5,915	5,915	5,915
<u>License Tag Revenue</u>	5,318,307	5,462,713	5,517,340
<u>Insurance Recoveries</u>	6,946	6,946	6,946
<u>Revenue Transfer from DEM 2750 Public Assistance FEMA</u>	3,512,518		
<u>Interest</u>	604,717	660,000	660,000
Total Fee Collection to Line (A) - Section III	101,010,869	126,141,059	140,815,082

SECTION II - FULL COSTS

Direct Costs:

<u>Salaries and Benefits</u>	55,098,476	95,679,110	97,635,581
<u>Other Personal Services</u>	34,608	4,900,574	4,900,574
<u>Expenses</u>	961,649	23,330,040	23,969,770
<u>Operating Capital Outlay</u>	502,583	536,494	911,626
<u>Food Services</u>	4,150,905	4,331,974	4,331,974
<u>Contracted Services</u>	7,684,905	23,181,619	23,181,619
<u>Risk Management Insurance</u>	2,898,375	3,545,515	3,545,515
<u>TR/DMS/HR SVCS/STW Contract</u>	481,693	511,701	518,181

Acquisition of Motor Vehicle		81,825	-
Non-Operating Expenditures	3,675,929	1,938,846	1,935,406
Indirect Costs Charged to Trust Fund			
Total Full Costs to Line (B) - Section III	75,489,123	158,037,698	160,930,246

Basis Used:

SECTION III - SUMMARY

TOTAL SECTION I	(A)	101,010,869	126,141,059	140,815,082
TOTAL SECTION II	(B)	75,489,123	158,037,698	160,930,246
TOTAL - Surplus/Deficit	(C)	25,521,746	(31,896,639)	(20,115,164)

EXPLANATION of LINE C:

Any deficits was either paid or will be paid from the unreserved fund balance.

SCHEDULE IC: RECONCILIATION OF UNRESERVED FUND BALANCE

Department Title:	Budget Period: 2024 - 2025
Trust Fund Title:	Veterans' Affairs
Budget Entity:	Operations & Maintenance Trust Fund
LAS/PBS Fund Number:	Department Level
	2516

	Balance as of 6/30/2023		SWFS* Adjustments	Adjusted Balance
Chief Financial Officer's (CFO) Cash Balance	24,950,744.56	(A)		24,950,744.56
ADD: Other Cash (See Instructions)	38,544.14	(B)		38,544.14
ADD: Investments	35,899,162.89	(C)		35,899,162.89
ADD: Outstanding Accounts Receivable	7,641,845.18	(D)	95,723.85	7,737,569.03
ADD: _____		(E)		-
Total Cash plus Accounts Receivable	68,530,296.77	(F)	95,723.85	68,626,020.62
LESS Allowances for Uncollectibles		(G)		-
LESS Approved "A" Certified Forwards	1,956,640.09	(H)		1,956,640.09
Approved "B" Certified Forwards	1,288,375.91	(H)		1,288,375.91
Approved "FCO" Certified Forwards	1,447,346.95	(H)		1,447,346.95
LESS: Other Accounts Payable (Nonoperating)	103,273.52	(I)		103,273.52
LESS: _____		(J)		-
Unreserved Fund Balance, 07/01/23	63,734,660.30	(K)	95,723.85	63,830,384.15 **

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: 2024 - 2025

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, 07/01/23

Total all GLC's 5XXXX for governmental funds; 66,438,295.63 (A)
GLC 539XX for proprietary and fiduciary funds

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

Add/Subtract Statewide Financial Statement (SWFS) Adjustments :

SWFS Adjustment # B5000002 95,390.74 (C)

SWFS Adjustment # B5000003 333.11 (C)

Add/Subtract Other Adjustment(s):

Approved "B" Carry Forward (Encumbrances) per LAS/PBS (1,288,375.91) (D)

Approved FCO Certified Forward per LAS/PBS (1,447,346.95) (D)

A/P not C/F-Operating Categories 5,543.91 (D)

Compensated Absences 26,734.50 (D)

A/P not C/F-Release Adjustment-Operating Categories (190.88) (D)

(D)

ADJUSTED BEGINNING TRIAL BALANCE: 63,830,384.15 (E)

UNRESERVED FUND BALANCE, SCHEDULE IC (Line K) 63,830,384.15 (F)

DIFFERENCE: 0.00 (G)*

***SHOULD EQUAL ZERO.**

**SCHEDULE ID: REQUEST FOR CREATION, RE-CREATION, RETENTION, TERMINATION,
OR MODIFICATION OF A TRUST FUND**

Department:	Veterans' Affairs
Fiscal Year	2024 - 2025
Fund Name:	Operations and Maintenance Trust Fund
FLAIR #:*	50-2-516
Name	Annemarie Whalen
Position	Budget Analyst C Supervisor
Telephone No. of Person	(727) 518-3202 Ext. 5546
Completing Form:	
Type of Action Requested : (Check one)	<input type="checkbox"/> Exempt From Termination <input type="checkbox"/> Re-create without modification (last action was initial create) <input checked="" type="checkbox"/> Retain without modification <input type="checkbox"/> Re-create/Retain with modification (last action was re-create) <input type="checkbox"/> Create New Fund <input type="checkbox"/> Terminate Existing Fund

* Enter ONLY the six-digit code. Not applicable for requests to **Create** trust fund.

For **All Trust Funds** scheduled for review this year, answer questions 1-6.

1	Cite the statutory authority for the trust fund (Florida Statutes or, if none, Laws of Florida). State the purpose of the trust fund.	Sections 20.375 (3), 215.32(2)(b), Florida Statutes - Statutory Purpose: Operations and Maintenance Trust Fund, for use as a depository for client services funded by third-party payors.
2	List the specific sources of receipts to the trust fund and the statutory references for those receipts.	Statutory References: 215.32(2)(b), 296.11(1), 296.38(1), Florida Statutes. Operations and Maintenance Trust Fund, for use as a depository Medicaid, Medicare and private pay sources. This fund is also used to administer the 100% reimbursement federal State Approving Agency (SAA) contract.
3	If state or federal law requires or prohibits specific expenditures from the trust fund, list the requirements or prohibitions and the statutory citations for them.	Statutory Reference: 296.11(1), 296.38(1), Florida Statutes - Each home shall deposit all moneys which it receives for care of residents from the United States Department of Veterans Affairs and residents into the Operations and Maintenance Trust Fund. All such moneys shall be expended for the purpose of operating and maintaining the home subject to the requirements of chapter 216. This fund is also used to administer the 100% reimbursement federal State Approving Agency (SAA) contract.
4	If any source of receipts is federal, describe any restrictions on those receipts that are inconsistent with how the state does business.	This fund is also used to administer the 100% reimbursement federal State Approving Agency (SAA) contract.
5	If this trust fund could be combined with other agency trust funds that accomplish a similar purpose, list those trust funds.	Not Applicable
6	If General Revenue funding supports the same programs or activities that the trust fund supports, provide a justification.	Not Applicable

For Trust Funds that the agency believes are **Exempt from Termination** answer question 7.

7	If this trust fund is exempt from termination according to Article III, section 19(f)(3) of the Florida Constitution, list the specific exemptions that apply.	Not Applicable
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For Trust Funds that the agency recommends should be **Re-created/Retained with or without modification** answer questions 8 and 9 and attach draft legislation as requested.

8	Give the specific reasons that continuation (re-creation after initial creation or retention after subsequent re-creation) of this trust fund is necessary. List agency activities (based on the activity detail report) supported by the trust fund.	This fund is the main source of funding for the nursing homes and domiciliary.
9	Describe any modifications the agency is requesting when this fund is re-created/retained. Attach draft legislation to accomplish the requested change.	Not Applicable

For Trust Funds that the agency recommends should be **Terminated** answer question 10 and attach draft legislation as requested.

10	Explain how the current cash balance and all current receipts of the trust fund will be distributed. Attach draft legislation that removes reference to the trust fund from the statutes.	Not Applicable
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For **New** Trust Funds that the agency recommends should be **Created** answer questions 11-13 and attach draft legislation as requested.

11	Describe the purpose of the trust fund and identify its revenue sources. Attach draft legislation that meets the requirements of section 215.3207, Florida Statutes.	Not Applicable
12	Describe the specific impact on any other trust fund or the General Revenue Fund from the creation of this new trust fund.	Not Applicable
13	Describe the period of time for which this new trust fund will be needed, or the circumstances under which it will no longer be needed.	Not Applicable