

# Greenbook

## LBO Analysis of Enacted Budget

### Ohio Department of Veterans Services

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    Appropriation Spreadsheet

# LBO Greenbook

## Ohio Department of Veterans Services

### Quick look...

- The Ohio Department of Veterans Services advocates for and serves the state's over 700,000 military veterans and their families.
- The budget appropriates \$178.7 million in FY 2024 and \$116.2 million in FY 2025.
  - Sources of the budget: GRF (41.8%), state non-GRF (36.2%), and federal (22.0%).
- The budget allocates 88.4%, or \$260.9 million, of the biennial appropriation for operating and improving the Department's two veterans homes.
- \$65.0 million in new funding is appropriated for modernization efforts at the facilities.

Fund Group	FY 2022 Actual	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
General Revenue Fund (GRF)	\$56,357,501	\$53,157,304	\$60,426,000	\$62,878,000
Dedicated Purpose Fund (DPF)	\$3,133,209	\$1,242,366	\$80,880,800	\$15,880,800
Debt Service Fund (DSF)	\$493,234	\$516,683	\$5,000,000	\$5,000,000
Federal (FED)	\$19,685,333	\$18,027,678	\$32,436,491	\$32,463,333
Total	\$79,669,277	\$72,944,031	\$178,743,291	\$116,222,133
% change	--	-8.4%	145.0%	-35.0%
GRF % change	--	-5.7%	13.7%	4.1%

### Overview

#### Agency overview

The Ohio Department of Veterans Services' (DVS) primary charge is to actively identify, connect with, and advocate for veterans and their families. Ohio has over 700,000 veterans, the fifth largest veteran population in the United States. The services provided by the Department include: (1) assisting veterans, active military, and their families with benefit identification and claims assistance/advocacy, (2) operating the Ohio veterans homes located in Sandusky (Erie County) and Georgetown (Brown County), (3) administering the Ohio Veterans Bonus Program, (4) partnering with the state's 88 county veterans service commissions, and (5) monitoring federal veterans' education programs. As of July 2023, the Department employs approximately 439 permanent full-time and 96 permanent part-time employees. Over 95% of the Department's employees are typically assigned to activities and services that support operations of the two state-operated veterans homes.

The Department was established by S.B. 289 of the 127<sup>th</sup> General Assembly and became operational on August 21, 2008. It merged the Governor's Office of Veterans Affairs, the Ohio Veterans' Home, and the Ohio State Approving Agency. New duties and responsibilities were

assigned, including additional outreach, advocacy, and expanded coordination with county veterans service commissions. Since its startup, the Department has also assumed responsibility for the administration of the Veterans Bonus, and Military Injury Relief programs.

The Department is comprised of the four major program areas as described in more detail below.

### **Veterans Services**

This section is designed to connect veterans with benefits available to them. Due to the complexity of these programs, it is often difficult for a veteran or veteran's family to apply for benefits. In response, DVS staff seek to identify the veteran population and assist them in obtaining available benefits.

This section is also responsible for assisting county veterans service commissions, which includes providing training, certification, and accreditation of service officers, commissioners, and staff. Additionally, the section serves as the custodian of 1.9 million electronic military discharge records and muster logs for nearly 4.3 million Ohioans as far back as the War of 1812.

### **Ohio Veterans Homes**

The Department operates two veterans homes in the state, and is the only state agency dedicated to providing long-term care solely to wartime veterans.

In 1888, the first veterans home in Ohio was opened in Sandusky (Erie County) to provide care for Civil War veterans who were unable to earn a living due to diseases or other disabilities. Since its founding in 1888, the Sandusky home has cared for tens of thousands of honorably discharged veterans from the Civil War, Spanish American War, World War I, World War II, Korean War, the Vietnam Conflict, and more recently the Persian Gulf, Iraq, and Afghanistan conflicts. In November 2003, the second state-operated veterans home opened in Georgetown (Brown County). Combined, both homes have a capacity to provide services to over 800 veterans. Along with nursing home care, the homes also provide domiciliary living quarters as well as more advanced care for Alzheimer's, dementia, and hospice patients.

Since the COVID-19 pandemic, the number of residents in the Ohio veterans homes has decreased and is still not back to the occupancy levels of 2020. The census at both homes is approximately at 45% occupancy. The number of residents has decreased by 47.3%, or 320, from 676 residents in 2020. As a result, the Department's revenue from federal nursing home per diems and resident assessment fees has declined. The budget provides additional GRF funding to offset the revenue losses and to support operation of the two veterans homes until the number of residents increases.

### **Veteran Educational Programs**

The Veteran Educational Programs Office includes the State Approving Agency (SAA). Under a contract with the U.S. Department of Veterans Affairs (VA), the SAA reviews, audits, evaluates, approves, and oversees schools and training facilities to ensure their education and training programs for veterans and dependents comply with state and federal standards. There are more than 765 approved institutions, colleges, and organizations in Ohio where veterans and their dependents are able to use their Post-9/11 GI Bill educational benefits.

In federal fiscal year (FFY) 2019, more than \$3 billion in federal funds went to about 19,354 Ohio veterans and eligible family members to assist with education and training costs. This includes tuition and fees paid to schools, stipend for books and supplies, and monthly housing allowance. The section also conducts compliance site visits, as well as administrative training for school and employment site officials. The Ohio Department of Education was responsible for these activities prior to October 2008.

## **Veterans Bonus Program**

The Veterans Bonus Program was approved by Ohio voters in November 2009. The program is designed to provide a bonus to the estimated 200,000 qualifying Ohio veterans who served in the Persian Gulf, Afghanistan, and Iraq conflicts. The program is established in the Ohio Constitution (Section 2r of Article VIII) and authorizes the issuance of \$200 million in bonds to pay for the bonuses as well as the administrative costs of the program. The program launched in August 2010.

An initial \$50 million in cash was generated by a bond sale in August 2010 and deposited in the Persian Gulf, Afghanistan, and Iraq Conflicts Compensation Fund (Fund 7041). Since then, an additional \$34 million has been generated in bond sales. The program's authority to issue bonds ended December 31, 2013.

December 31, 2013 was the deadline for Ohio veterans to apply for a bonus for active duty service during the Persian Gulf War and December 31, 2014 was the application deadline for veterans who served in Iraq. The end of the conflict in Afghanistan was declared August 30, 2021, providing applicants three years to apply for the bonus, ending August 30, 2024.

# **Analysis of FY 2024-FY 2025 budget**

## **Introduction**

This section provides an analysis of funding for each appropriation line item (ALI) in the Department of Veterans Services' budget. For organizational purposes, these ALIs are grouped into three major categories based on their funding purposes. The analysis for an ALI with a lower category or subcategory designation will appear before that for an ALI with a higher category or subcategory designation. That is, the analysis for an ALI with a category designation of C1:8 will appear before the analysis for an ALI with a category designation of C2:1 and the analysis for an ALI with a category designation of C1:3 will appear before the analysis for an ALI with a category designation of C1:8.

To aid the reader in locating each ALI in the analysis, the following table shows the category in which each ALI has been placed, listing the ALIs in order within their respective fund groups and funds. This is the same order the ALIs appear in the Department's section of the budget bill.

In the analysis, each ALI's estimated expenditures for FY 2023 and recommended appropriations for FY 2024 and FY 2025 are listed in a table. Following the table, a narrative describes how the appropriation is funded and used. The narrative is divided into three categories: (1) Ohio Veterans Homes, (2) Veterans Services, and (3) Veterans Bonus Program.

Categorization of Department of Veterans Services' ALIs for Analysis of FY 2024-FY 2025 Budget				
Fund	ALI	ALI Name		Category
<b>General Revenue Fund</b>				
GRF	900321	Veterans' Homes	1:1	Ohio Veterans Homes
GRF	900402	Hall of Fame	2:1	Veterans Services
GRF	900408	Department of Veterans Services	2:2	Veterans Services
GRF	900645	Veterans Long Term Healthcare Needs and Support (VET)	1:2	Ohio Veterans Homes
GRF	900901	Veterans Compensation General Obligation Bond Debt Service	3:1	Veterans Bonus Program
<b>Dedicated Purpose Fund Group</b>				
4840	900603	Veterans' Homes Services	1:3	Ohio Veterans Homes
4E20	900602	Veterans' Homes Operating	1:4	Ohio Veterans Homes
5DB0	900643	Military Injury Relief Program	2:3	Veterans Services
5NX0	900646	State Opioid Response	2:4	Veterans Services
5YPO	900650	Sports Gaming – Veterans	2:5	Veterans Services
5Z00	900411	Veterans Homes Modernization	1:5	Ohio Veterans Homes
<b>Debt Service Fund Group</b>				
7041	900615	Veterans Bonus Program – Administration	3:2	Veterans Bonus Program
7041	900641	Persian Gulf, Afghanistan, and Iraq Compensation	3:3	Veterans Bonus Program
<b>Federal Fund Group</b>				
3680	900614	Veterans Training	2:6	Veterans Services
3BX0	900609	Medicare Services	1:6	Ohio Veterans Homes
3L20	900601	Veterans' Homes Operations – Federal	1:7	Ohio Veterans Homes

## Category 1: Ohio Veterans Homes

This category of line items provides funding for the operation of two veterans homes – one in Sandusky and one in Georgetown. The Sandusky facility provides nursing facility and domiciliary care, while the Georgetown facility provides only nursing facility care.

### C1:1: Veterans' Homes (ALI 900321)

Fund/ALI	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
GRF ALI 900321, Veterans' Homes	\$42,221,926	\$48,972,000	\$51,374,000
% change	--	16.0%	4.9%

This line item is used to pay for the costs incurred in the administration and operation of the two state veterans homes (Sandusky and Georgetown). The Sandusky facility provides nursing home and domiciliary care, while the Georgetown facility provides nursing home care.

### **C1:2: Veterans Long Term Healthcare Needs and Support (VET) (ALI 900645)**

Fund/ALI	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
GRF ALI 900645, Veterans Long Term Healthcare Needs and Support (VET)	\$1,308,233	\$1,560,000	\$1,560,000
% change	--	19.2%	0.0%

This line item is used to provide additional support to the state's two veterans homes for supplies and maintenance and purchased personal services (i.e., contracts for services).

### **C1:3: Veterans' Homes Services (ALI 900603)**

Fund/ALI	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
DPF Fund 4840 ALI 900603, Veterans' Homes Services	\$179,721	\$700,000	\$700,000
% change	--	289.5%	0.0%

This line item is used: (1) to purchase food products and medication services, and (2) to maintain the areas of the veterans homes that are rented or leased. The Veterans Home Rental and Service Revenue Fund (Fund 4840), which provides the money for the line item's appropriation, consists of reimbursements from hospice, third-party pharmacy receipts, as well as money from leases, rentals, and meals.

### **C1:4: Veterans' Homes Operating (ALI 900602)**

Fund/ALI	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
DPF Fund 4E20 ALI 900602, Veterans' Homes Operating	\$616,276	\$14,000,000	\$14,000,000
% change	--	2,171.7%	0.0%

This line item is used to cover operating expenses at the veterans homes. The Veterans' Home Operating Fund (Fund 4E20), which provides the money for the line item's appropriation, consists of 80% of the revenues collected from resident assessments. The fund's revenues are dependent upon the occupancy rate of the facilities, the residents' ability to pay, and the assessment charged. Assessment rates are reviewed and adjusted annually.

**C1:5: Veterans Homes Modernization (ALI 900411)**

Fund/ALI	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
DPF Fund 5Z00 ALI 900411, Veterans Homes Modernization	\$0	\$65,000,000	\$0
% change	--	--	-100.0%

This new line item supports modernization efforts at the veterans homes. According to DVS, both homes are in need of major renovations that will eliminate dual occupancy rooms, eliminate group bathroom facilities, upgrade aged plumbing, electrical, and heating, ventilation, and air conditioning (HVAC) systems. The federal Department of Veterans Affairs will provide 65% of approved construction costs, with the state portion being the remaining 35% and administered through this DPF line item. Funding for this line item is provided via a \$65.0 million cash transfer from the FY 2023 GRF ending balance as authorized in Section 513.10 of H.B. 33.

**C1:6: Medicare Services (ALI 900609)**

Fund/ALI	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
FED Fund 3BX0 ALI 900609, Medicare Services	\$758,269	\$1,000,000	\$1,000,000
% change	--	31.9%	0.0%

This line item is used to provide Medicare-related and other services to eligible veterans. These services include physical therapy, IV medication, skilled nursing care, medical care, room, board, and other Medicare-required goods and services. Funds are also used to purchase Medicare-allowable equipment.

The Medicare Services Fund (Fund 3BX0), which provides the money for the line item's appropriation, consists of Medicare Part A and B reimbursements for skilled nursing care services. The fund's revenues can fluctuate based on rates established by the U.S. Department of Health and Human Services' Centers for Medicare and Medicaid, the number of residents that require skilled care, and the level of treatment that these residents require.

**C1:7: Veterans' Homes Operations – Federal (ALI 900601)**

Fund/ALI	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
FED Fund 3L20 ALI 900601, Veterans' Homes Operations – Federal	\$16,419,437	\$30,500,000	\$30,500,000
% change	--	85.8%	0.0%

This line item is used to pay for operating expenses of the two state veterans homes. It is supported with money appropriated from the Federal Grants Fund (Fund 3L20), which consists of moneys received from the U.S. Department of Veterans Affairs for per-diem rates. The fund's



revenues are dependent upon the number of days of care provided to nursing home and domiciliary residents and the per-diem rates established by the U.S. Department of Veterans Affairs. The per-diem rate, effective January 2023, is \$127.17 for nursing home residents and \$54.89 for domiciliary residents.

## Category 2: Veterans Services

The appropriations in this category help to connect veterans with their benefits and provide training to the state's 88 county veterans service commissions, including veteran service officers, commissioners, and staff.

### C2:1: Hall of Fame (ALI 900402)

Fund/ALI	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
GRF ALI 900402, Hall of Fame	\$121,715	\$105,000	\$112,000
% change	--	-13.7%	6.7%

This line item is used to pay for expenses relating to the Ohio Veterans Hall of Fame. The Hall of Fame recognizes veterans for their significant contributions they have made, or are making, to their community, state, and nation after serving honorably in the armed services. This program was created in 1992 and was the first of its kind in the nation. On average, over 100 nominations are received each year.

### C2:2: Department of Veterans Services (ALI 900408)

Fund/ALI	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
GRF ALI 900408, Department of Veterans Services	\$3,807,881	\$4,794,000	\$4,837,000
% change	--	25.9%	0.9%

This line item is used to pay operating expenses that the Department incurs in performing its mission to identify, connect with, and advocate for veterans and their families. It also pays for the cost of administering an electronic database containing military discharge records.

The budget contains a temporary law provision requiring the line item's appropriation be used to pay veterans' organizations' rent in buildings managed by the Department of Administrative Services.

### C2:3: Military Injury Relief Program (ALI 900643)

Fund/ALI	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
DPF Fund 5DB0 ALI 900643, Military Injury Relief Program	\$34,500	\$55,800	\$55,800
% change	--	61.7%	0.0%

This line item supports the Military Injury Relief Program, which H.B. 64 of the 131<sup>st</sup> General Assembly transferred from the Department of Job and Family Services to the Department of Veterans Services. The program provides a one-time, tax-exempt monetary payment of \$500 to military service members injured in active service as a member of the U.S. armed forces serving after October 7, 2001, and to individuals diagnosed with post-traumatic stress disorder while serving after October 7, 2001.

### **C2:4: State Opioid Response (ALI 900646)**

Fund/ALI	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
DPF Fund 5NX0 ALI 900646, State Opioid Response	\$377,795	\$1,000,000	\$1,000,000
% change	--	164.7%	0.0%

This line item supports costs associated with an initiative to expand services for veterans home residents identified with a history of opioid use, stimulant use, and/or mental health disorder using veteran-trained peer recovery supporters. This opioid initiative is funded by the Ohio Department of Mental Health and Addiction Services (OhioMHAS) with funds from the State Opioid Response grant from the federal Substance Abuse and Mental Health Services Administration. The Department and OhioMHAS work collaboratively on these efforts.

### **C2:5: Sports Gaming – Veterans (ALI 900650)**

Fund/ALI	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
DPF Fund 5YPO ALI 900650, Sports Gaming – Veterans	--	\$125,000	\$125,000
% change	--	--	0.0%

This new line item, under statute, can be used to support several areas by the Director of Veterans Services. The line item can be used for the direct benefit of veterans and their spouses and dependents, to provide funding to a county veterans commission to alleviate inequality of funding or in response to a disaster, to provide funding to an Ohio veterans home, or to provide funding to a program administered by the Ohio National Guard.

H.B. 29 of the 134<sup>th</sup> General Assembly created the Sports Gaming Profits Veterans Fund. The fund derives its revenue from 5% of sports gaming proprietor and management services provider license fees.

### **C2:6: Veterans Training (ALI 900614)**

Fund/ALI	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
FED Fund 3680 ALI 900614, Veterans Training	\$849,972	\$936,491	\$963,333
% change	--	10.2%	2.9%

This line item is used to fund the approval and supervision of educational programs for veterans and their dependents through the State Approving Agency (SAA). The Veterans Training Fund (Fund 3680), which provides the money for the line item's appropriation, receives revenues that are determined by funding levels established by Congress and allocated by the U.S. Department of Veterans Affairs. The amount of federal funds allocated to each state is dependent upon the number of active program sites within that state.

### Category 3: Veterans Bonus Program

This category of appropriations provides funds for the support of the Veterans Bonus Program, which was approved by Ohio voters in November 2009. It is funded through the issuance of bonds. Eligible service members, veterans, or qualifying family members may be eligible for up to \$1,500 in bonus payments based upon length and location of the qualifying service. Family members of those killed in action, missing in action, or prisoners of war may be eligible for a bonus of \$5,000.

#### C3:1: Veterans Compensation General Obligation Bond Debt Service (ALI 900901)

Fund/ALI	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
GRF ALI 900901, Veterans Compensation General Obligation Bond Debt Service	\$4,947,549	\$4,995,000	\$4,995,000
% change	--	1.0%	0.0%

This line item is used to pay all debt service and related financing costs on \$83.9 million in obligations issued for Persian Gulf, Afghanistan, and Iraq compensation purposes.<sup>1</sup>

#### C3:2: Veterans Bonus Program – Administration (ALI 900615)

Fund/ALI	FY 2023 Actual	FY 2024 Appropriation	FY 2025 Appropriation
DSF Fund 7041 ALI 900615, Veterans Bonus Program – Administration	\$116,463	\$229,024	\$205,643
% change	--	96.7%	-10.2%

This line item is used to pay for operating expenses incurred to administer the Veterans Bonus Program, specifically receiving and reviewing applications to determine eligibility.

<sup>1</sup> R.C. 151.01 and 151.12.

### **C3:3: Persian Gulf, Afghanistan, and Iraq Compensation (ALI 900641)**

<b>Fund/ALI</b>	<b>FY 2023 Actual</b>	<b>FY 2024 Appropriation</b>	<b>FY 2025 Appropriation</b>
DSF Fund 7041 ALI 900641, Persian Gulf, Afghanistan, and Iraq Compensation	\$400,220	\$4,770,976	\$4,794,357
% change	--	1,092.1%	0.5%

This line item is used to make bonus payments to qualified Ohio veterans of the Persian Gulf, Afghanistan, and Iraq conflicts. Depending upon specified circumstances of their military service, the maximum benefit for an eligible veteran is \$500, \$1,000, or \$1,500. The number of veterans from Ohio who served in Afghanistan has been estimated at 32,000.

December 31, 2013 was the deadline for Ohio veterans to apply for a bonus for active duty service during the Persian Gulf War and December 31, 2014 was the application deadline for veterans who served in Iraq. The end of the conflict in Afghanistan was declared August 30, 2021, providing applicants three years to apply for the bonus, ending August 30, 2024.

# FY 2024 - FY 2025 Final Appropriations

# All Fund Groups

Line Item Detail by Agency			Appropriations			FY 2023 to FY 2024	Appropriations	FY 2024 to FY 2025
			FY 2022	FY 2023	FY 2024	% Change	FY 2025	% Change
<b>Report For: Main Operating Appropriations Bill</b>			<b>Version: As Enacted</b>					
<b>DVS Department of Veterans Services</b>								
GRF	900321	Veterans' Homes	\$ 45,576,729	\$ 42,221,926	\$ 48,972,000	15.99%	\$ 51,374,000	4.90%
GRF	900402	Hall of Fame	\$ 69,601	\$ 121,715	\$ 105,000	-13.73%	\$ 112,000	6.67%
GRF	900408	Department of Veterans Services	\$ 4,041,728	\$ 3,807,881	\$ 4,794,000	25.90%	\$ 4,837,000	0.90%
GRF	900409	Veterans of Foreign Wars Grants	\$ 0	\$ 750,000	\$ 0	-100.00%	\$ 0	N/A
GRF	900645	Veterans Long Term Healthcare Needs and Support (VET)	\$ 1,317,364	\$ 1,308,233	\$ 1,560,000	19.24%	\$ 1,560,000	0.00%
GRF	900901	Veterans Compensation General Obligation Bond Debt Service	\$ 5,352,078	\$ 4,947,549	\$ 4,995,000	0.96%	\$ 4,995,000	0.00%
<b>General Revenue Fund Total</b>			<b>\$ 56,357,501</b>	<b>\$ 53,157,304</b>	<b>\$ 60,426,000</b>	<b>13.67%</b>	<b>\$ 62,878,000</b>	<b>4.06%</b>
4840	900603	Veterans' Homes Services	\$ 5,091	\$ 179,721	\$ 700,000	289.49%	\$ 700,000	0.00%
4E20	900602	Veterans' Homes Operating	\$ 655,492	\$ 616,276	\$ 14,000,000	2,171.71%	\$ 14,000,000	0.00%
5CV1	900607	COVID Safety - Ohio Veterans Homes	\$ 1,718,026	\$ 0	\$ 0	N/A	\$ 0	N/A
5DB0	900643	Military Injury Relief Program	\$ 39,000	\$ 34,500	\$ 55,800	61.74%	\$ 55,800	0.00%
5NX0	900646	State Opioid Response	\$ 409,906	\$ 377,795	\$ 1,000,000	164.69%	\$ 1,000,000	0.00%
5YPO	900650	Sports Gaming - Veterans	\$ 0	\$ 0	\$ 125,000	N/A	\$ 125,000	0.00%
5Z00	900411	Veterans Homes Modernization	\$ 0	\$ 0	\$ 65,000,000	N/A	\$ 0	-100.00%
6040	900604	Veterans' Homes Improvement	\$ 305,692	\$ 34,073	\$ 0	-100.00%	\$ 0	N/A
<b>Dedicated Purpose Fund Group Total</b>			<b>\$ 3,133,209</b>	<b>\$ 1,242,366</b>	<b>\$ 80,880,800</b>	<b>6,410.22%</b>	<b>\$ 15,880,800</b>	<b>-80.37%</b>
7041	900615	Veteran Bonus Program - Administration	\$ 67,693	\$ 116,463	\$ 229,024	96.65%	\$ 205,643	-10.21%
7041	900641	Persian Gulf, Afghanistan, and Iraq Compensation	\$ 425,542	\$ 400,220	\$ 4,770,976	1,092.09%	\$ 4,794,357	0.49%
<b>Debt Service Fund Group Total</b>			<b>\$ 493,234</b>	<b>\$ 516,683</b>	<b>\$ 5,000,000</b>	<b>867.71%</b>	<b>\$ 5,000,000</b>	<b>0.00%</b>
3680	900614	Veterans Training	\$ 668,656	\$ 849,972	\$ 936,491	10.18%	\$ 963,333	2.87%
3BX0	900609	Medicare Services	\$ 1,483,547	\$ 758,269	\$ 1,000,000	31.88%	\$ 1,000,000	0.00%
3L20	900601	Veterans' Homes Operations - Federal	\$ 17,533,130	\$ 16,419,437	\$ 30,500,000	85.76%	\$ 30,500,000	0.00%
<b>Federal Fund Group Total</b>			<b>\$ 19,685,333</b>	<b>\$ 18,027,678</b>	<b>\$ 32,436,491</b>	<b>79.93%</b>	<b>\$ 32,463,333</b>	<b>0.08%</b>
<b>Department of Veterans Services Total</b>			<b>\$ 79,669,277</b>	<b>\$ 72,944,031</b>	<b>\$ 178,743,291</b>	<b>145.04%</b>	<b>\$ 116,222,133</b>	<b>-34.98%</b>