

Veterans Services Foundation Board of Trustees
Libbie Mill Library
2100 Libbie Lake East Street, Henrico, VA
Meeting Minutes
November 9, 2016

A meeting of the Veterans Services Foundation (VSF) Board of Trustees was held on Wednesday, November 9, 2016 at the Libbie Mill Library, 2100 Libbie Lake East Street, Henrico, Virginia.

Trustees Present

- Brad Antle
- Jim Boyd
- Nicole Carry
- Frank Driscoll (Finance Committee Chair)
- Frank Finelli (Development Committee Chair)
- Jim Icenhour (*ex officio*, voting, Board of Veterans Services (BVS) Vice Chair)
- Jack Lanier
- Bill Lechler (Finance Committee Vice Chair)
- John Lesinski (Development Committee Vice Chair)
- Kathleen Levingston
- John Newby (*ex officio*, voting, Department of Veterans Services (DVS) Commissioner)
- Al Pianalto (2nd Vice Chair)
- Rich Schollmann (1st Vice Chair)
- Pat Webb (Chair)

Trustees Absent

- Brad Antle
- Bart Barton (*ex officio*, voting, representing the Joint Leadership Council (JLC) of Veterans Service Organizations)
- Tom Mulrine
- Meade Spotts
- Randy West
- Matice Wright

VSF Staff Present

- Karla Boughey (*ex officio*, non-voting, VSF Secretary)
- Tammy Davidson (*ex officio*, non-voting, VSF Treasurer)
- Jack Hilgers (*ex officio*, non-voting, VSF Executive Director)
- Walter Stosch (*ex officio*, non-voting, VSF Advisor)

Commonwealth of Virginia Officials Present

- Carrie Ann Alford, DVS
- Leslie J. Frazier, Policy Director, Secretary of Veterans and Defense Affairs
- Glendalynn Glover, DVS
- Tom Herthel, DVS
- Betty Ann Liddell, DVS
- Lee Tinsley, DVS
- Beverly VanTull, DVS

Visitors Present

- None present

Materials Distributed and Attached

- Meeting Agenda (*Attachment 1*)
- BVS Chair Report (*Attachment 2*)
- JLC Chair Report (*Attachment 3*)
- VSF Income (*Attachment 4*)
- VSF Expenses (*Attachment 5*)
- FY 16-17 Events (*Attachment 6*)
- VSF Annual Report FY16 (*Attachment 7*)
- Auditor of Public Accounts (APA) Audit Summary CY2015 (*Attachment 8*)
- Veterans Services Fund 1st Quarter Report FY17 (*Attachment 14*)
- VSF Board Action Plan 2017-2021 Revised (*Attachment 9*)
- VSF-DVS Joint Policy #6 (*Attachment 10*)
- VSF-DVS Joint Policy #6A (*Attachment 11*)
- VSF-DVS Joint Policy #8 (*Attachment 12*)
- VSF-DVS Joint Policy #9 (*Attachment 13*)

Materials Available But Not Included

- List of Documents
- VSF Committee and Board Meeting Minutes for August 3, 2016

Materials Distributed Separately

- Virginia Veteran and Family Support (VVFS) Update
- Virginia Veterans Benefits Update
- Virginia Military Medics and Corpsman Program

Opening and Pledge of Allegiance

Chair Pat Webb welcomed everyone and called the meeting to order at 10:10 a.m. He led the group in reciting the Pledge of Allegiance.

Roll Call of Trustees and Quorum Determination

With 12 of 19 trustees initially present, a quorum was established. Chair Webb asked Mr. Hilgers to introduce the visitors. There were none.

Approval of Agenda

The agenda (*Attachment 1*) was previously forwarded to the Foundation members electronically and was in the materials distributed. Chair Webb said that there were two changes. One was that the V3 Program update would not be given as scheduled due to non-availability of key V3 personnel. The other was that the VSF meeting dates would be discussed under Unfinished Business after FY17 Goals and Objectives. He asked for a motion to approve the agenda as modified.

Mr. Frank Finelli **moved** to approve the agenda as modified and Mr. Jack Lanier **seconded** the motion. There was no discussion and the motion **passed unanimously**.

Review and Approval of August 3, 2016 Meeting Minutes

Chair Webb stated that the August 3, 2016 Board meeting minutes were previously forwarded to the Foundation members electronically. Hard copies are available if anyone desired to see them. Chair Webb asked for a motion to approve the August 3, 2016 Board meeting minutes.

Mr. Jim Boyd **moved** to approve the minutes and Mr. Jim Icenhour **seconded** the motion. There was no discussion and the motion **passed unanimously**.

PRESENTATIONS

Chair Webb called for presentations.

VVFS Update

Ms. Betty Ann Liddell, the interim Director of VVFS, provided the update and a copy of the presentation would be available on request from VSF.

DVS Benefits Update

Mr. Tom Herthel, Director of the Benefits Program, provided the update and a copy of the presentation would be available on request from VSF.

Virginia Military Medic and Corpsman Program (VMMAC)

Ms. Beverly VanTull, the Director of the VMMAC Program gave the presentation on DVS' newest program and a copy of the presentation would be available on request from VSF.

Mr. Frank Driscoll and Mr. Bill Lechler joined the meeting at about 11:00 a.m. bringing the trustees membership attending to 14.

REPORTS

Chair Webb called for reports.

Board of Veterans Services (BVS) Report

VSF Chair Jim Icenhour provided the report that was in the Board members' material (*Attachment 2*).

Chair Webb welcomed Mr. Icenhour and thanked him for the report.

Joint Leadership Council (JLC) of Veterans Service Organizations Report

A JLC representative was not in attendance. Chair Webb asked the DVS Director of Policy and Planning to give the JLC report. Ms. Carrie Ann Alford gave the JLC report (*Attachment 3*).

Chair Webb thanked Ms. Alford for the brief report.

Department of Veterans Services

Commissioner Newby said that most of his report already had been covered by the two earlier updates and presentation. He said that there were two additional items. One was meeting the transportation needs of veterans who need to get to VA Medical Centers and other locations for medical care. He noted that the problem particularly is acute for veterans who reside on the Eastern Shore and west of the Piedmont. DVS is working with Uber to set up some type of coordinated service. The DVS Director of Development, Karla Boughey, is working on getting this accomplished. She will have more for you during her report.

The second item the Commissioner had was to thank everyone present for the outstanding support they give veterans and their families. Without the combined teamwork of DVS and VSF, veterans would not be well served in Virginia.

Chair Webb thanked Commissioner Newby for his brief report.

DVS Director of Development

Ms. Karla Williams Boughey reported on the following topics:

Ridesharing

Uber or Lyft are both interested in talking with DVS as a result of VSF. Because VSF has a 170 (c) (1) tax exempt status along with a process in place for the company to invoice DVS, VSF is different from the many 501 (c) (3) organizations who solicit Uber and Lyft for free services. Negotiations for this project will need to include a fundraising commitment from Uber or Lyft and their assistance in establishing a mechanism to help with raising revenue to sustain the program.

Behavioral Health Diagnostic Testing

Diagnostic testing will help DVS benefits claims agents with an additional tool to provide evidence when submitting a veteran's claim. Discussions are currently being held with health providers throughout the Commonwealth to develop partnerships that will provide behavioral health diagnostic testing for veterans who have no other avenue.

Veteran ID discount

Website program is almost complete. Business will be able to register any Military/Veteran discounts offered on the DVS website.

Dominion Classic

V3 was designated as the beneficiary of the Dominion Charity Classic that was held at the Country Club of Virginia on November 2-5. Dominion provided complimentary tickets to the Foundation. With the help of Commissioner Newby, Jack Hilgers, and Pat Webb, VSF was able to send over 60 complementary tickets to long time donors as a "thank you" for their continued support.

Black Dog Salvage/ Texas Tavern Fundraiser

Texas Tavern partnered with Black Dog Salvage in a recent Ebay auction. Texas Tavern made the decision to list their historic sign on Ebay and designated the proceeds to benefit VVFS (Region 3). VVFS Southwestern Regional Director, Leanna Craig with the help of DVS Communications Director, Tina Parlett-Calhoun worked together to promote the fundraiser which resulted in a number of media outlets covering the story. Pat Webb represented VSF and along with other VVFS staff members, accepted the \$5,210.00 check from Black Dog Salvage and Texas Tavern on October 19th.

Ridesharing generated a lot of informative discussion regarding how it would be implemented and accountability for funding. Many examples were provided, but most focused on southwest Virginia and the Eastern Shore.

Chair Webb thanked Ms. Boughey for the report.

Foundation Executive Director

Mr. Hilgers reviewed the VSF reports on VSF income (*Attachment 4*), VSF expenses (*Attachment 5*), and FY16-17 events (*Attachment 6*). He then called attention to the contents of the VSF Annual Report for FY16

(Attachment 7). He said that the report goes to the Secretary of Veterans and Defense Affairs annually in November. Prior reports have not been anything other than positive until FY16. As noted in the report, donors and donations started to decline in February 2016 but were not evident because donations normally decline in February. However, they did not increase significantly during the following five months except for April. Since the beginning of FY17 in July, donors and donations for VVFS, the benchmarking income account, have significantly decreased by around 50 percent for donors and an average of 62 percent for donations. Additionally, fundraising events are down by 50 percent. Fortunately, if this continues, the Foundation has sufficient reserves to cover the shortfalls for two years.

Discussions with other charitable organizations indicate that they are facing similar declines in giving. Accordingly, indications point to a challenging FY 2017 as propensity to give may be reflected in a slower growth in donations, partly accounted for by ongoing economic issues facing the nation and Commonwealth as well as donor fatigue after significant donation revenue increases in past years. Things should become clearer as things move along.

Mr. Hilgers asked if there were any questions on the Annual Report. There were no questions and he recommended that, if there were no objections, the Chair sign the report and send it to the Secretary. No objections were raised.

Mr. Hilgers asked if there were any questions. None were posed.

Chair Webb thanked Mr. Hilgers for his report and said that without objection, he would hold on the VSF Chair's report until after the last item under reports. No objections were posed.

CY15 Auditor of Public Accounts Report

Mr. Driscoll stated that he wanted to congratulate Mr. Hilgers on the fine audit report (Attachment 8). Mr. Hilgers said that Ms. Davidson should get all of the credit because the few issues that were raised were his fault. Ms. Davidson said that the issues had been recognized and that procedures, including an automated data system were being put in place to preclude the reoccurrence of the issues. Chair Webb said that, based on his almost two decades in the fundraising business, all concerned should be cautious of proclaiming an end to problems created by the great workload with such small staff. They are bound to reoccur and everyone should be aware of this and not become complacent because of such assistance as an automated data base.

Chair Webb asked Ms. Tammy Davidson to proceed with the financial report.

Veterans Services Fund First Quarter FY17 Report

Ms. Davidson said that a copy of the report was included in the Trustees packages and proceeded to cover the: Statement of Assets; Statement of Income, Expenses, and Changes in Fund Balances; and the Schedule of Receipts, Expenditures and Budget by Activity. She said that the last page with the Schedule of Receipts, etc. has been restructured to reflect the new Veterans Services Fund structure approved by the trustees. See Attachment 14.

Ms. Davidson asked for questions. She was asked about the impact that the projected state budget shortfall would have. The FY17 shortfall in DVS has been covered. The FY18 shortfall will be more difficult to cover. The DVS proposal currently is in the Director of Planning and Budget's hands and DVS is waiting for a decision. There were no further questions.

Review of DVS FY17 Budget Adjustments and FY18 Allocations

Mr. Hilgers said that there were no FY17 budget adjustments or changes to the FY18 allocations to be considered.

Chair Webb said that Commissioner Newby had to leave and therefore would include discussion of the status of the VSF Strategic Plan and Action Plan as part of the Chair's report.

Board Chair

Chair Webb said that at the last VSF board meeting the trustees approved among other things: the VSF Strategy Plan; Bylaws Revisions; Strategic Goals and Objectives; and the VSF Action Plan. There also was general concurrence with the VSF Legislative Proposal which was to be submitted to address those Code of Virginia changes needed for VSF structure and to facilitate implementation of the Strategic Plan.

In late August, the Commissioner put the legislative proposal on hold for a year. This may delay the VSF proposal for far more than one year because the current Governor and his Secretaries and other appointees will be leaving this next year and a whole new administration will have to be educated. Additionally there are the results of this year's elections and the following year Virginia will be under a new Governor.

Chair Webb asked Commissioner Newby if he might reverse his decision.

Commissioner Newby said that DVS has many issues in the works and that he wanted some time for them to develop. He said that he would be willing to meet with the Chair, Mr. Hilgers, and Ms. Alford to reconsider some of the initiatives. However, he said that last year he had told the General Assembly that if they gave DVS all it needed then, he would not be back with new programs the next year. He also is concerned that the funding and manpower requirements relating to VSF needs will exceed DVS' capabilities.

Chair Webb said that his concern is that VSF cannot prepare for any types of fundraising campaigns because their planning and implementation takes a lot of time and VSF should not wait when there are pressing funding needs for veterans.

Chair Webb said that concludes his report and they would take a 30 minute lunch break.

Commissioner Newby departed at about 12:25 and designated Ms. Tammy Davidson as his representative.

A short lunch break was taken from 12:30 to 1:00 p.m.

UNFINISHED BUSINESS

Strategic Plan and Action Plan Status

Chair Webb reviewed the requirements for the Strategic Plan and revised Action Plan. The Action Plan revision was made as a result of the delay imposed by the Commissioner. Mr. Hilgers suggested that any action on the Action Plan should be postponed until after the Meeting with Commissioner Newby and that a vote on the revised plan need not be taken at this meeting. Chair Webb Concurred.

Chair Webb pointed out that a Development Committee Retreat would be required late in February to address the Action Plan status and set an agenda for required fundraising campaigns. VSF may have to work around the lack of legislative authority but the trustees need to proceed with meeting the milestones set forth by the Action Plan.

Chair Webb asked if there were any additional questions or discussion. There was no further discussion.

VSF-DVS Joint Policies #5, 6, 6A, 7, 8, 9, and 11 Revisions

Mr. Hilgers covered the proposed revisions to the Joint Policies as follows:

VSF-DVS Joint Policy #5

No changes were required for #5 (In-kind Donations), but that a review section was added to indicate that it had been reviewed. Therefore a copy was not included in the meeting materials.

VSF-DVS Joint Policy #6 and #6A Revisions

Joint Policies #6 and #6A are related and pertain to Virginia Veteran and Family Support. The changes primarily relate to the name change from Virginia Wounded Warrior Program and the establishment of five sub-funds as reflected in the VSF Quarterly Finance Report. (*Attachments 10 and 11*).

VSF-DVS Joint Policy #7

Joint Policy #7 (Care Centers) required no changes, but that a review section was added to indicate that it had been reviewed. Therefore a copy was not included in the meeting materials.

VSF-DVS Joint Policy #8 Revisions

Joint Policy #8 (Cemeteries) changes (*Attachment 12*) were limited to specifying a new structure for the subsidiary fund committee to reflect the reorganization of the management.

VSF-DVS Joint Policy #9 Revisions

Joint Policy #9 (Subsidiary Fund Balances) single change (*Attachment 13*) included reference to the Donors' Bill of Rights.

VSF-DVS Joint Policy #11

Joint Policy #11 (Planned Giving) had no changes, but that a review section was added to indicate that it had been reviewed. Therefore a copy was not included in the meeting materials.

Mr. Hilgers called for questions or comments. None were presented.

Chair Webb asked Mr. Hilgers to proceed with VSF annual Goals and Objectives.

VSF FY17 Goals and Objectives

Mr. Hilgers said that since the status of the legislative initiatives were on hold, there would be no need to discuss changing the FY17 goals at this time.

Chair Webb asked if there were dates for the 2017 VSF meetings.

VSF Dates for Future Meetings During FY17

Mr. Hilgers pointed out that VSF meetings normally were held on the first Wednesday of May, August, and November. However, in the past there normally was a week between the completion of the prior quarter's financial reports, but with the first Wednesday falling during first week in each month, that time was not available. He proposed moving the meetings to the second Thursday of May, August, and November for 2017 because several trustees could not be available on the second Wednesday due to prior commitments. The new dates would be 11 May, 10 August, and 9 November. He also asked if the trustees liked the Libbie Library setting for meetings and if they should have them there for the May, August, and November 2017.

Chair Webb asked if there were any concerns, questions, or changes. None were proposed.

Other Unfinished Business

Chair Webb asked if there was any other Unfinished Business. None was presented.

NEW BUSINESS

Approval of VSF FY17 First Quarter Report

Chair Webb called for a motion to approve the First Quarter FY17 Financial Report.

Mr. Lanier so **moved** and Ms. Nicole Carry **seconded** the motion. The motion **passed unanimously without discussion**.

Approval of VSF-DVS Joint Policies #5, #6, #6A, #7, #8, and #11 Revised

Chair Webb called for a motion to approve the revised Policies #5, #6, #6A, #7, #8, #9, and #11.

Mr. John Lesinski so **moved** and Mr. Boyd **seconded** the motion which **passed unanimously without discussion**.

Approval of FY17 Strategic Goals and Objectives

Chair Webb said that with no changes to the FY17 Goals and Objectives they would move on to approving the new VSF meeting dates and places.

Approval of VSF FY17 Meeting Dates and Places

Chair Webb said that the dates for FY17 meeting were March 22 at the American Legion, May 11 at the Libbie Mill Library, August 10 at the Library, and 9 November, again at the Library.

Chair Webb asked for a **motion** for approval of the dates and location.

Mr. Rich Schollmann so **moved** and Mr. Lesinski **seconded** the motion which **passed unanimously without discussion**.

Other New Business

Chair Webb asked if there was any other new business. None was heard.

Public Comment Period

Chair Webb asked if there was any public comment. No public members were present and no comments were presented.

Adjournment

Chair Webb said that without objection, the meeting was adjourned. The meeting ended at 2:15 p.m. The next meeting will be on March 22, 2017 at the American Legion Headquarters in Richmond.

ATTACHMENT 1
Veterans Services Foundation Board of Trustees
Libbie Mill Library
2100 Libbie Lake East Street, Henrico, VA
November 9, 2016
10:00 a.m. – 2:00 p.m.

- A. Opening and Pledge of Allegiance, Roll Call of Trustees, Quorum Determination, Introduction of Visitors, Approval of Agenda – *Board Chair* (5 minutes)
- B. Review and Approval of August 3, 2016 Board Meeting Minutes– *Board Chair* (5 minutes)
- C. Presentations
 - a. VVFS Update – *Betty Ann Liddell* (15 minutes)
 - b. V3 Update – *Andy Schwartz* (15 minutes)
 - c. DVS Benefits Update – *Tom Herthel* (15 minutes)
 - d. Military Medical & Corpsman Presentation – *Beverly Van Tull* (15 minutes)
- D. Reports:
 - a. Board of Veterans Services – *Jim Icenhour* (5 minutes)
 - b. JLC – *Bart Barton* (5 minutes)
 - c. Department of Veterans Services – *John Newby* (10 minutes)
 - d. DVS Director of Development – *Karla Boughey* (5 minutes)
 - e. Foundation Executive Director (VSF Income, Expenses, Events) – *Jack Hilgers* (5 minutes)
 - f. Board Chair – *Pat Webb* (5 minutes)
 - g. CY15 Auditor of Public Accounts Report – *Jack Hilgers/Tammy Davidson* (5 minutes)
 - h. Review of FY17 First Quarter Financial Report – *Tammy Davidson* (5 minutes)
 - i. Review of DVS FY17 Budget Adjustments and FY18 Allocations– *Tammy Davidson* (5 minutes)
- V. Unfinished Business:
 - a. Strategic Plan & Action Plan Status – *Pat Webb/John Newby* (10 minutes)
 - b. VSF-DVS Joint Policies #5, 6, 6A, 7, 8, 9, 11 Revisions – *Jack Hilgers* (10 minutes)
 - c. FY17 Goals and Objectives – *Jack Hilgers* (5 minutes)
 - d. Other Unfinished Business – *Board Chair* (1 minute)
- VI. Lunch when Available
- VII. New Business:
 - a. Approval of 1st Quarter Financial Report – *Board Chair* (2 minutes)
 - b. Approval of Joint Policies #5, 6, 7, 8, 9 and 11 Changes – *Board Chair* (2 minutes)
 - c. Approval of FY17 Goals and Objectives Changes, if any – *Board Chair* (2 minutes)
 - d. Other New Business – *Board Chair* (2 minutes)
- VIII. Public Comment Period. (15 minutes)
- IX. Adjournment (Next Board Meeting: March 22, American Legion Building)

ATTACHMENT 2

REPORT TO THE VETERANS SERVICES FOUNDATION (VSF)

November 9, 2016

The Board of Veterans Services (BVS) met on August 18, 2016. At the meeting, the Board elected Jim Icenhour as the new Chairman, and Johnny Johnson as Vice Chairman. The board voted to create a work group to research veterans entrepreneurship in Virginia. The work group will be chaired by Nick Kesler, with Belinda Pinckney, Joana Garcia and Chris Chon as members.

Delegate Kathleen Murphy and Maj. Chris Chon, Army National Guard, were introduced and welcomed by the board members as the newest appointees. We look forward to their participation on the board.

The Board of Veterans Services voted on new Code language to better reflect how its organized to fulfill its Code-mandated mission of support to the Commissioner and Department of Veterans Services. Our legislative members are currently working on draft legislation for the needed amendments to the Code. We will continue to keep the JLC up-to-date as we move through the process.

The BVS is made up of fourteen citizen members, five legislators, and three *ex officio* members. Board members are in regular contact with the Department of Veterans Services to provide policy input on key operational issues.

The next BVS meeting will be Thursday, November 17th.

Respectfully submitted,

Jim Icenhour
Chairman

ATTACHMENT 3

JOINT LEADERSHIP COUNCIL REPORT TO THE VETERANS SERVICES FOUNDATION (VSF) November 9, 2016

The Joint Leadership Council of Veterans Service Organizations (JLC) met once since the last meeting of the Foundation on August 3, 2016.

At its meeting on October 12, 2016, the JLC received an update from DVS Benefits Director, Tom Herthel, who provided details on the status of improvements within the Benefits Section. These included the expansion of field offices, additional staff training and quality controls and the new service for representation to the Board of Veteran Appeals in Washington. His presentation also included a short discussion on the information available concerning the recently discovered breach of veterans' files.

The JLC completed its discussion on 2017 Legislative Initiatives and approved six initiatives that remained from last year. A summary is attached to this report. The JLC agreed to consider a seventh initiative, which was being drafted on the topic of veteran entrepreneurship grant initiative, at the December meeting.

Lastly the JLC approved the attached list of appointed officers for 2016-2017. (*Omitted*)

The next scheduled meeting of the JLC is December 21, 2016.

Respectfully submitted,

Harold H. Barton, Jr
Chairman

ATTACHMENT 4
VSF INCOME FOR FY17*
Unaudited
October 31, 2016

Income

VVFS

Combat Vets Motorcycle Assn Manassas	30,700.00
Mountain View Baptist Church	20,000.00
American Legion Riders Post 146	8,500.00
Anonymous Grant	7,500.00
Texas Tavern/Black Dog Salvage	5,210.00
Funeral Choices of Chantilly	4,299.14
American Legion Post 89	2,000.00
Brumberg Mackey & Wall	1,500.00
Park & Company	1,207.00
The Reco Foundation	<u>1,000.00</u>

Sub-Total 81,916.14

Individual Donors 21,377.36

VVFS Revenue Balance 100,164.29

Care Centers

VVCC	3,560.00
SBVCC	3,075.00

Cemeteries 70.00

Amelia	335.00
Dublin	-0-
Suffolk	100.00

V3

Altria	100,000.00
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Foundation Endowment

Individual Donors	1,338.00
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Non-VVFS Total 108,478.00

Total FY17 Income 208,642.29

*Does not include In-kind Donations

ATTACHMENT 5
VSF Support Fund Expenses
Revised 9-30-16

FY 2009	-0-	+ DVS Expenses (Tvl)	1,497.88
FY 2010	5,117.89	- Website	1,713.33 = 3,404.56
FY 2011	3,778.62	- Website	2,217.70 = 1,560.92
FY 2012	15,659.91	- NVWG	13,600.00 = 2,059.91
FY 2013	9,453.95	- Golf Carts (2)	7,200.00 = 2,621.77
FY 2014	3,000.54		3,000.54 = 3,000.54
FY 2015	5,026.85	- Golf Cart	3,600.00 = 1,426.85
FY 2016	14,736.40	- Website	11,075.00 = 3,661.40
Total			15,572.43
Less DVS Expenses (2009)			14,074.55
Average Per Year			2,345.76

Detail for FY 2010

Travel*	2,196.13
Public Relations	763.77
APA Audit	340.00
Admin	104.09
Misc	.57

*Travel included some DVS legislative requirements.

Detail for FY 2011

Travel	1,475.11
Public Relations	85.70
Misc	.11

Detail for FY 2012

Travel	1,759.66
Web Services	190.00
On-line Donation Svcs	106.15
Misc	4.10

Detail for FY2013

Travel	1,702.10
Lapel Pins	436.00
Public Relations	103.74
Web Services	115.00
On-line Donation Svcs	30.66
Professional Subscription	42.50

Admin	179.20
Misc	12.57

Detail for FY 2014

Travel	1,825.01
Advertising	750.00
Web Services	.06
Admin	161.80
On-line Donation Svcs	38.73
Professional Membership	150.00
Professional Subscription	<u>75.00</u>
	3,000.54

Detail for FY 2015

Travel	764.97
Web Services	52.00
Advertising	375.00
Admin	103.49
(Golf Cart	3,600.00)
On-line Donation Svcs	<u>131.39</u>
	1,426.85

Detail for FY 2016 (Jun 30, 2016)

Travel	1,480.31
Advertising	2,125.00
(Website Rebuild	11,075.00)
Admin	11.08
On-line Donation Svcs	<u>55.01</u>
	14,736.40
-	<u>11,075.00</u>
	3,661.40

Includes special one-time advert, \$1,750.00

Detail for FY 2017 (Sep 30, 2016)

Travel	1,291.62
Advertising	-0-
Admin	84.00
(VVSF Postage Stamps	47.00)
On-line Donation Svcs	<u>4.23</u>
	1,426.85
	<u>47.00</u>
	1,379.85

For three plaques

ATTACHMENT 6

VSE and VWWP/VVES Fundraising Events FY16

<u>Date</u>	<u>Event</u>	<u>Location</u>	<u>POC</u>	<u>Donation</u>
7/2/15	James River Equip	Ashland	Jaime Fogg	2,300.00
7/3/15	Independence Day Cel	Powhatan*	Clyde Childress	5,140.00
7/12-8/2/15	Pleasure House Brewing	VA Beach	Tim O'Brien	381.00
7/25/15	RC Health & Fitness	Chesterfield	Rotha Covington	1,000.00
8/3/15	MOAA Golf Tournament	Lexington*	Pat Webb	19,500.00
8/9/15	Mud Run	Dayton VA	Ben Shaw	2,773.57
8/15/15	Black Dog Salvage	Roanoke	Robert Kulp	3,769.56
8/27/15	Bailey's Fundraiser	Newport News	Janie Goldberg-Dicks	100.00
8/29/15	CVMA Benefit Run	Daleville	Scott Miller	8,100.00
8/29/15	Augusta Expo Gospel	Fisherville	John Scott/Bob Solarz	Cancelled
9/7/15	Lakeview Golf Tourn	Harrisonburg	Mike Goodin	350.00
9/10/15	Restaurante O'le	Virginia Beach	Manuel Alvarez	180.00
9/12/15	Motorcycle Run	Lynchburg	Tom Bushley	28,000.00
9/14/15	SCCI Golf Tournament	Ruther Glen	Jeff Goodman	3,000.00
10/3/15	Southern Knights Show	Petersburg*	Ricky Williams	Cancelled
10/3/15	The Landmark Gr Golf T	Stuart	Peggy Rogers	Cancelled
10/3/15	Ariya Chiropractic Cl	Ashland	I Pool	1,200.00
10/5/15	Run the Extra Mile	Virginia Beach*	Mary Spear	6,225.00
10/11/15	KCA 3349 Golf T*	Hartfield	Al Langer	6,238.80
10/21/15	An Evening of Music	Blacksburg	James Dubinski	501.00
10/23/15	WL&VMI Lacrosse	Lexington	Gene McCabe	2,569.66
10/24/15	Unrefiners Golf Tourn	Newport News	Vern Bartels	2,006.00
11/7/2015	Witt's Harley Davidson	Manassas	Chris Taylor	2,729.20
11/1-30/15	McD Honor Wounded	Hampton Roads	Jenn Tracy	12,922.80
11/1-30/15	McD Honor Wounded	Richmond	Melissa Wright	20,000.00
11/11/15	Schockoe Market Fndrser	Richmond*	Elliott Park	1,207.00
11/11/15	Trinity Lutheran Meal	Stephens City	Kim Begnaud	80.00
11/14/15	Landmark Casino Nite	Stuart	Peggy Rogers	2,000.00
4/2/16	Concert & Ball	Danville	Tony Lundy	6,025.00
4/23/16	HR Autobody Car Show	Chesapeake	Carol Dail	2,645.00
4/25/16	Zellers Mem Golf Tourn	Radford	John Norton	6,000.00
4/29-30/16	Tdwtr St & Rod Assn	Williamsburg	Ron Buchanan	2,000.00
5/7/16	MOAA Clay Shoot	Lexington	Ross Schmoll	
8/15-5/16	Reyes Insurance Agency	Gilbert Reyes	Stafford	5,000.00
5/5/16	Gloucester HS Tourn	Gloucester	Janie Green	723.00
5/7/16	Caroline Cnty Fishing T	Ruther Glenn	Kathy Hancock	600.00
5/12/16	Chick-fil-A Spirit Night	Fredericksburg	Jili Rasure	1,463.88
5/13/16	GStek Golf Tourn	Chesapeake	Gene Strother	4,000.00
5/14/16	Derreberry Fundraiser	Newport News	Pamela Derreberry	1,722.00
5/21/16	Spotsylvania Mall	Spotsylvania	Don Thodos	
5/21/16	Chick-fil-a Fundraiser	Fredericksburg	Jean Knott	2,305.53
5/21/16	Overton Fundraiser	Chesapeake	Johnny Johnson	1,766.00
5/28/16	Minton Golf Tourn	Roanoke	Rom Minton	Cancelled
5/30/16	Polenz Racing Memril Dy	Thornton	David Polinz	
6/3-5/16	USO Week	VA Beach	Johnnie Johnson	Outreach Only
6/4/16	Lake of Woods Golf Tur	Locust Grove	James Walsh	10,638.00
6/18/16	ALR Ride for Warriors	Hopewell-Richmond*	Dennis Hubbs	8,500.00
6/20/16	Untd Steel Wkers Golf T	Roanoke	Donnie Meader	Postponed

VSF and VWWP/VVFS Fundraising Events FY17

7/8/16	We the People	Williamsburg	James Cameron	
7/23/16	CVMA NoVA	Manassas	Ross Woodley	30,700.00
7/26/16	Pulaski Military Apcn	Pulaski	Blair Hoke	909.00
8/16/16	CC at the Highlands	Chesterfield	Emmett Smith/Ben Hadden	
9/23/16	KCA 3349 Golf T	Hartfield*	Al Langer	7,339.50
9/24/16	Pork Butt Festival	Disputanta*	Tracey Levery	
9/24/16	Am Leg Riders #89	King George	Steve Heitmeyer	2,000.00
9/TBD	BAE Golf Tournament	Christiansburg	Walker Suthers	Postponed
10/14/16	MOAA Golf Tournament	Lexington*	Pat Webb	
10/22/16	Unrefiners Golf T	Yorktown	Vern Bartels	
10/23/16	Black Dog Salvage Actn	Roanoke		5,210.00
10/29/16	Mashtoberfest	Winchester	Tim Arndt	
11/1-6/11/16	Dominion Charity Golf T	Richmond	Steve Schoenfield	
11/11/16	Schockoe Market Fndrser	Richmond*	Elliott Park	
4/28-29/17	Tdwtr St & Rod Assn	Williamsburg	Ron Buchanan	
11/15-7/16	Womack Publications	Richard Ingram	VA/NC 11/15-7/16	550.00

ATTACHMENT 7

November 16, 2016

The Honorable John C. Harvey, Jr.
Secretary of Veterans and Defense Affairs
P.O. Box 1475
Richmond, Virginia 23218

Dear Mr. Secretary:

I'm pleased to provide to you a brief summary of the Veterans Services Foundation's (VSF) support of the Department of Veterans Services (DVS) and Virginia's veterans and their families for FY 2016. We are pleased with our accomplishments despite a flat economy. All Trustees wish to report that it has been an honor to serve our veterans.

For FY 2016, the Foundation's top priorities were support of the Virginia Values Veterans (V3) Program and Virginia Veteran and Family Support Program (VVFS). The Team collected over \$108,000 for V3 and \$487,000 VVFS. We also were active in supporting other DVS programs including over \$86,500 primarily for the care centers, cemeteries, and the Women Veterans Summit. This equates to total of over \$682,000 primarily due to increased VVFS donations.

Donors and donations started to decline in February 2016 but were not evident because donations normally decline in February. However, they did not increase significantly during the following five months except for April. Since the beginning of FY17 in July, donors and donations for VVFS, the benchmarking income account, have significantly decreased by around 50 percent for donors and an average of 62 percent for donations. Fortunately, if this continues, the Foundation has sufficient reserves to cover the shortfalls for two years.

Indications point to a challenging FY 2017 as propensity to give may be reflected in a slower growth in donations, partly accounted for by ongoing economic issues facing the nation and Commonwealth as well as donor fatigue after significant donation revenue increases in past years. The Foundation Board of Trustees completed a strategic Plan for FY 2017 through FY2021, with the assistance of the DVS staff, and is looking forward to its implementation by all concerned. This plan will include planning for annual and capital fund raising campaigns to address both the short and long term requirements for donations to sustain operations and meet the challenges the likes of which we are currently facing.

We have administered the Veterans Services Fund, maintained Fund integrity, ensured accountability, transparency, and provided funding for DVS veterans services and programs. The DVS leadership, finance, communications, development and other teams continue to provide outstanding assistance in Fund and Foundation support. The Foundation's Executive Director works closely with DVS on a daily basis to assure mutual interests are maintained. We are looking forward to continuing to meet new challenges in supporting Virginia's veterans and their families and to making Virginia America's most veterans friendly state. This summary serves as the Foundations annual report required by § 2.2.2715.A of the *Code of Virginia*.

Sincerely yours,

Patrick F. Webb
Chairman of the Board of Trustees

Cc; Commissioner, Department of Veterans Services

ATTACHMENT 8

AUDITOR OF PUBLIC ACCOUNTS VETERANS SERVICES FOUNDATION REPORT ON AUDIT FOR THE CALENDAR YEAR ENDED DECEMBER 31, 2015

AUDIT SUMMARY

Our audit of the Veterans Services Foundation (Foundation), which receives administrative and other services from the Virginia Department of Veterans Services (Department), for the calendar year ended December 31, 2015, found:

- proper recording and reporting of all transactions, in all material respects, in the Commonwealth Accounting and Reporting System;
- a matter involving internal control and its operation necessary to bring to management's attention; and
- an instance of noncompliance with applicable state regulations that is required to be reported

Our audit encompassed controls over the donations and expenses for the Foundation and did not include controls and fiscal operations of the Department that did not support services provided to the Foundation. The previous audit report for the Foundation was included in the audit of the Department. As a result of focusing the audit scope on the Foundation, we did not perform follow - up procedures on the Department's findings, which were included in the report entitled: Department of Veterans Services and Veterans Services Foundation Report on Audit. We will perform follow – up procedures on those findings as part of our next audit of the Department.

Improve Internal Controls Over Donations

Collectively, the Foundation and the Department can improve controls over donations intended for the Veterans Services Fund (Fund). As required by the Code of Virginia, the Foundation obtains fiscal services from the Department; their relationship is governed by a memorandum of understanding between the two entities. While donors are currently provided with a receipt for each individual donation, the receipts are not sequentially pre-numbered. As a result, both entities are limited in their ability to detect if all donated moneys are deposited into the Fund. Additionally, while the Foundation's Donation Policy J4.9 E is to send thank you letters to each donor to acknowledge the amount of the donation, which could be considered a compensating control, we found that these letters were not consistently sent and on file at the Foundation.

Commonwealth Accounting Policies and Procedures Manual Topic 20200 Cash Receipts Accounting, requires state entities to have internal controls to ensure that "all deposits are properly and accurately recorded and accounted."

Without adequate controls ensuring completeness of donations, there is a risk that monies could go missing that would damage the goodwill and reputation of the Foundation. Additionally, the incomplete record of thank you letters could allow for donations to be diverted and not deposited to the Fund without detection. These risks were caused by the Department and the Foundation not applying consistent procedures for collecting donations throughout the collection process. The Foundation, with assistance from the Department, should implement internal controls to ensure all intended donations are deposited with the Treasurer of Virginia for the Foundation. Where practical, they should consider deploying the following controls:

- Issue sequentially pre-numbered receipts to donors at the time of donation;
- Discourage donors from only using initials (e.g. VSF) as the payee on their checks; and
- Publicly publish a list of donors along with their donation amounts.

Additionally, the Foundation should consistently send donors thank you letters and retain copies so they can be available for audit.

Corrective Action to be taken by the Foundation and the Department

Issue sequentially pre-numbered receipts to donors at the time of donations. – A practical methodology for implementation of such a requirement is problematic and needs definition along with agreement by all concerned that it can be accomplished. The main problem is the geographical diversity of the Department of Veterans Services and the multiple locations and situations where donations are received. This will be pursued with the Auditor of Public Accounts.

Discourage donors from only using initials (e.g. VSF) as the payee of their checks – This is already discouraged, and we will continue to do so. Additionally on our website, it explains how to donate and that all checks should be made out to “Veterans Services Foundation”.

Publicly publish a list of donors along with their donation amounts – the Foundation will be implementing this recommendation in the near future. We will post all donations and amounts that are over the \$250.00 IRS charitable acknowledgement limit. Our plan is to post this on our website and to update quarterly.

Additionally, to ensure all donors receive a timely Thank you letter acknowledging receipt of their donation and to provide more accurate and efficient donation tracking, the Foundation has purchased Donor DataBase software. This software will automatically generate and save donor Thank you letters. It will also provide detailed reporting allowing us to replace our current excel spreadsheet system of tracking donations and donors.

ATTACHMENT 9

VETERANS SERVICES FOUNDATION BOARD OF TRUSTEES ACTION PLAN

ACTION PLAN 2017-2021 REVISED 11-1-16

This action plan is based on the Trustees' Strategy Plan 2017-2021. The action plan issues are listed by recommended priority with those requiring immediate action first. The action organization(s) and suspense date(s) follow each action item.

1. Create a fund structure that will support the components of this strategy. **Action:** VSF Board and DVS. **Done:** 8/3/16.
2. In conjunction with DVS, establish performance based budgeting for providing support to both VSF and DVS. (A draft of the required actions to be accomplished is appended to this plan.) **Action:** VSF Board and DVS. **To be Initiated:** 8/3/16 and ongoing, but may be delayed a year.
3. Create an organizational structure to provide additional VSF staff support needed, beyond the single staff person currently involved, which would support the components of this strategy. **Action:** VSF Board and DVS. **Done:** 8/3/16 and ongoing.
4. Adopt this action plan. **Action:** VSF Board with the support of DVS. **Done:** 8/3/16.
5. Obtain concurrence and support of Strategy Plan 2017-2021 from the Governor, and General Assembly. **Action:** Executive Director and Commissioner. **Was Initiated:** 8/3/16 and ongoing, but may be delayed a year.
6. Present and receive ultimate approval to change the Code of Virginia to provide VSF with a stronger organizational structure and allow it to establish an investment endowment. **Action:** Executive Director and Commissioner. **To be Done by:** 8/30/16 for FY17 legislative actions and 8/30/17 for FY18 action on the investment endowment. On 8/25/16 the DVS Commissioner put a one year hold on the FY17 initiative "so that the entire VSF section of the Code can be rewritten in FY18."
7. Establish appropriate fundraising objectives and outline a management and fundraising plan for future campaigns and fund management. **Action:** VSF Board and DVS. **To be Done by:** 8/30/17.
8. Promote support for adding personnel to DVS for VSF staff to support increased fundraising management and operations (including data management), marketing, and investment (which could be outsourced). **Action:** VSF Board with DVS. **To be Done by:** 8/30/17, but may be delayed.
9. Gain approval for an investment program with an endowment to invest part of the reserve from the total of donations received but not committed to ensure a standard level of support each year in the future. **Action:** VSF Board in conjunction with DVS. **To be Done by:** 8/30/18, but may be delayed.
10. Develop and implement a veterans major marketing and fundraising campaign whose goal is to raise in excess of \$5M over a 3-4 year period to support veterans initiatives and requirements. **Action:** VSF Board with DVS. **To be Done by:** 8/30/18, or earlier if possible.

11. Establish in 4-5 years an investment endowment fund whose earnings can provide the recurring basis for support to DVS and VSF. **Action:** VSF Board with DVS. **To be Done by:** FY19.
12. Continue to develop action plan items to further support VSF initiatives. **Action:** VSF Board with DVS. **Ongoing.**

Performance Based Budgeting Appendix

Implementation of Performance Based Budgeting

DVS in conjunction with VSF will accomplish the following initiatives:

1. Identify a set of performance measures or indicators to objectively evaluate respective programs. They should include:
 - a. indicators of output quantity
 - b. indicators of output quality
 - c. indicators of efficiency
2. Determine which major DVS divisions' programs are to be measured and define which of their activities specifically apply to the corresponding budgeted programs.
3. Develop program evaluation processes along with frameworks that will allow DVS to: (1) effectively prioritize and evaluate the effectiveness of program budgets during the budget cycles; and (2) conduct periodic performance reviews during the year's budget execution phases.
4. Link key performance measures with the budgeting process and creating a common base for discussing expectations.
5. Establish a real-time process for activity monitoring and subsequent analysis of results/performance.
6. Confirm a quarterly schedule of DVS performance reviews.
7. Prepare and provide presentations to VSF detailing the current status of each activity. (Dashboards can be a convenient tool for real time monitoring.)
8. Establish and conduct planning session to develop new DVS budget, integrating results from performance review.
9. Provide recommended changes to budget proposals for VSF, linking each proposal to the respected result from the performance review.

ATTACHMENT 10

VIRGINIA VETERANS SERVICES FOUNDATION VIRGINIA DEPARTMENT OF VETERANS SERVICES Virginia Veteran and Family Support Program Subsidiary Fund Policy and Procedures

J6.1 Purpose

The purpose of this policy is to establish operating procedures for the Virginia Veteran and Family Support (VVFS) Program Subsidiary Fund. This Fund is a subsidiary fund of the Veterans Services Fund, which is administered by the Veterans Services Foundation (VSF) Board of Trustees (the Trustees). VVFS is operated by the Virginia Department of Veterans Services (DVS).

J6.2 Application

The VSF Director in conjunction with the DVS Director of Finance and the VVFS Director are responsible for the application of this policy.

J6.3 Interpretation

The DVS Commissioner, in consultation with the VSF Trustees Chairman, is responsible for the interpretation of this policy.

J6.4 Overview

- A. The VSF in conjunction with the VVFS solicits and accepts donations to foster the aims of the program. The use, allocation, and expenditure of donations shall be controlled by §64.2-1100 et seq.
- B. VVFS donations are placed into the VVFS Subsidiary Fund of the Veterans Services Fund. All donations shall be managed in accordance with the provisions of §§ 2.2-2715 et seqq. of the Code of Virginia, applicable sections of the Virginia Appropriations Act, and Commonwealth of Virginia regulations.
- C. *Five* primary sub-funds are established. . Additional Services or Support sub-funds may be established as required.
 1. The VVFS Direct Services Sub-fund supports veterans of any era who are Virginia residents, members of the National Guard or Virginia members of the Armed Forces Reserves not on active federal service, and the family members of these veterans and service members.
 2. The VVFS Outreach Sub-fund supports activities promoting awareness of the availability and eligibility of services of VVFS program services among the public, veterans, and their families so that: (1) those in need are encouraged to come forward for assistance and support; and (2) the broader public will have increased awareness of program services and be a catalyst to strengthen outreach to those in need.

3. The Enabling Sub-fund supports training for professionals who may come in contact with veterans and their families so they are better able to identify and address veterans concerns and needs. The sub fund also may be used for direct professional education/training services for veterans and their families.
 4. The Homeless Veterans Sub-fund provides assistance to alleviate the needs of temporarily homeless veterans and, in some cases, their families.
 5. The Other Donations sub-fund is a holding/reserve account for revenue prior to its allocation to the other sub-funds.
- D. The VVFS Director submits budget requests to the Veterans Services Foundation outlining anticipated donations and expenditures. Anticipated donations are furnished by the VSF. This normally is submitted on an annual basis at the request of the VSF Executive Director or DVS Director of Finance. By approval of a budget for each DVS program, the Trustees delegate expenditure authority to DVS program directors/administrators to facilitate expenditure of budgeted funds.

J6.5 Definitions of Expenses

- A. **Administrative Expenses:** This measure reflects what percent of its total budget VSF or a DVS program spends on overhead, administrative staff and associated costs, and organizational meetings - Donors' funds shall not be used for these expenses.
- B. **Fundraising Expenses:** This measure reflects what a VSF or a DVS program spends to raise money. Fundraising expenses can include campaign printing, publicity, mailing, and staffing and costs incurred in soliciting donations, memberships, and grants. Donors' funds shall not be used for these expenses.
- C. **Program Expenses:** This measure reflects what percent of its total budget VSF or a DVS program spends on the programs and services it exists to deliver (e.g., to veterans and their families, either directly or indirectly). For VWWP, these include expenses associated with Outreach Services and Direct Veterans Services, Enabling Veterans Services, and Homeless Veterans Services.

J6.6 Policy

- A. It is the policy of VSF and DVS, in coordination with the VVFS Subsidiary Fund Committee, to oversee and ensure that monies collected for the VVFS Subsidiary Fund are properly deposited, managed and expended.
- B. It is the policy of VSF and DVS to delegate expenditure authority to the VVFS Director.

J6.7 VVFS Subsidiary Fund Committee

- A. The Committee shall direct and administer the VVFS Subsidiary Fund, including the budgeting of expenditures, for the support of eligible recipients. Such direction and administration will be in accordance with this policy and the direction of the Veterans Services Foundation Board of Trustees.

B. The Committee shall consist of:

- VVFS Director (serves as Chairman of the Committee)
 - VVFS Regional Directors
 - DVS Director of Finance or his/her designee*
 - VSF Executive Director or his/her designee*
- (* For budget formulation only.)

J6.8 VVFS Subsidiary Fund Committee Duties

The duties of the Committee shall be as follows:

- A. Request input and recommendations from the Department of Veterans Services, the Board of Veterans Services, the Joint Leadership Council of Veterans Service Organizations, and other interested veterans and veterans support groups regarding potential needs and activities for the coming fiscal year or as needs arise.
- B. Review recommendations to ensure they are within the scope of the intent of the VVFS and the VSF. No later than mid April, the Committee shall develop an annual working budget for the coming fiscal year.
- C. Establish and maintain written criteria for VVFS Subsidiary Fund expenditures, subject to the approval of the DVS Commissioner.
- D. Through the DVS Commissioner, submit the budget to the Trustees for review and approval.
- E. Submit to the VSF Executive Director for approval any requested changes to the approved budget prior to implementation of any changes.
- F. Submit a quarterly report that summarizes allocated financial funding levels and services expenditures made from allocated funds to the Trustees for their information and review. Additional reports may be requested on a more frequent basis.

J6.9 Procedures for Receiving and Administering Funds

Procedures for donation acceptance and accountability are contained in VSF-DVS Joint Policy Number 4 (Processing Financial Donations).

J6.10 Procedures for Expending Donated Funds

- A. Expenditure requests, regardless of the purpose, shall be submitted to the Committee Chairman (VVFS Director) for approval. The Committee Chairman may refer the request to the Committee for consideration or take direct action.
- B. The Committee Chairman or the Committee shall evaluate the request to ensure it meets the following criteria:
 1. Funds are available for the purchase or expenditure, and the expense conforms to the intent of the designated donation and the approved budget. Deviations from the approved budget shall be approved by the Trustees.

2. The expense is reasonable and practical.
 3. The expense is timely.
 4. The expenditure does not conflict or overlap with other requests or expenditures.
-
- C. After approval by the Committee Chairman, the purchase/expenditure will be made in accordance with Commonwealth of Virginia regulations. Purchases of goods and services that are received by the purchasing agency are controlled by the state procurement manual. Direct veterans assistance expenditures are considered benevolent gifts provided to veterans and their families.
 - D. The VVFS Director, based on Committee recommendations, may establish Memorandums of Understanding (MOUs) with VVFS regional consortia to allocate funds for outreach services, direct veterans services, and enabling services expenditures.
 - E. Allocations to VVFS Regional Consortia shall be based on the discretion of the VVFS Director and will be part of the annual budget submissions to the Committee. Expenditures shall follow state procurement laws for everything except gifts. VVFS Regional Consortia shall maintain records of expenditures in accordance with the state Auditor of Public Accounts standards and submit monthly reports to the VVFS Director. The VVFS Director shall submit quarterly reports of CSB expenditures to the Foundation.
 - F. If a question exists regarding the propriety of a purchase or veterans direct assistance expenditure, it shall be referred to the VSF Executive Director and the DVS Director of Finance.
 - G. In addition to the Funding Levels and Services Report, other reports on expenditures shall be submitted quarterly, or as requested, to the DVS Commissioner, the Trustees or others for review. Expenditure reports also shall include under - funded or unfunded needs, if any.
 - H. Financial records shall be maintained according to the State Comptroller and shall be subject to audit by the Auditor of Public Accounts.

J6.11 Adoption and Amendment

This policy may be adopted and amended by a majority vote of the VSF Board of Trustees after consultation with the Commissioner of Veterans Services. Notice regarding such actions shall be given to the Commissioner and board members at least ten (10) days prior to the vote. Biennial review of this policy is the responsibility of the VSF Finance Committee in conjunction with the VVFS Director.

J6.12 Policy Effective Date

The effective date of the policy, or policy revision, shall be the date the VSF Trustees and the DVS Commissioner ratify the policy. May 6, 2009. Revisions approved: March 24, 2010, November 3, 2010, May 4, 2011, May 1, 2013, November 5, 2014, November 9, 2016.

May 6, 2009

ATTACHMENT 11
VIRGINIA VETERANS SERVICES FOUNDATION
VIRGINIA DEPARTMENT OF VETERANS SERVICES
Virginia Veteran and Family Support Program Veterans Relief Fund
Policy and Procedures

J6A.1 Purpose

The purpose of this policy is to establish operating procedures for the Virginia Veteran and Family Support (VVFS) Veterans Relief Fund. Revenue for this program is provided by the Veterans Services Fund, in a sub-fund titled VVFS Veterans Services. The VVFS is a business unit/division of the Virginia Department of Veterans Services (DVS).

J6A.2 Application

The DVS Director of Finance's Sitter & Barfoot Veterans Care Center (SBVCC) Finance Director and the VVFS Director are responsible for the application of this policy.

J6A.3 Interpretation

The DVS Director of Finance, in consultation with the VSF Executive Director, is responsible for the interpretation of this policy.

J6A.4 Overview

VVFS shall maintain a \$4000 Veterans Relief Fund. The Director of VVFS shall ensure that proper internal accounting controls are maintained relating to Veterans Relief expenditures and that Veterans Relief expenditures:

- A. Are only used for appropriate business purposes;
- B. Shall not be not used to circumvent State procurement requirements; and
- C. Are reconciled and replenished accurately and timely.

J6A.5 Policy

It is the policy of VSF and DVS to oversee and ensure that monies allocated to the VVFS Veterans Relief Fund are properly managed and expended. This Joint Policy supplements VSF-DVS Joint Inter-agency Policy No. 6.

J6A.6 VVFS Veterans Relief Fund Uses

- A. The CAPP Manual Topic 20330 governing "Petty Cash" shall be followed in accordance with Department of Accounts (DOA) regulations. The VSF-DVS policy and procedures for the VVFS Veterans Relief Fund is in addition to the CAPP Manual mandate and must be followed even though it is more stringent.
- B. The Veterans Relief Fund use is related to Direct Veterans Services in the chart of VVFS accounts and gratuitous expenditures outlined in VSF-DVS Joint Policy No. 6. The Fund shall be used for immediate payments to vendors for emergency items necessary to serve the veteran or the veteran's family for which delayed payment is unacceptable. Checks shall be made payable to vendors directly, on behalf of the veteran, and not made payable directly to the veteran or the veteran's family. No one check shall exceed \$500.00

- C. Use of Veterans Relief Fund revenues for employee travel advances or travel expenses is prohibited. Sales Tax exemption certificates shall be utilized for all vendors paid from the Veterans Relief Fund. The DVS individual making the expenditure is responsible for ensuring that no sales tax is included.

J6A.7 VVFS Veterans Relief Fund Procedures

- A. All individuals utilizing Veterans Relief funds are to first prepare a "Petty Cash" slip indicating the amount to be advanced, the business purpose, and the cost and object codes of the item to be financed, and obtain the approval of the Director of the VVFS. The approved slip is presented to the Veterans Relief Fund Custodian to obtain the required check for payment from the SBVCC Finance Director's office as required by DOA.
- B. Within 24 hours of making the expenditure, the responsible individual making the payment shall provide the Fund Custodian with an original receipt, invoice, sales slip, or cash register ticket that itemizes the items or services for which funds have been expended, the date, and the amount paid to provide business case justification. The Fund Custodian shall validate each individual transaction as it occurs.
- C. SBVCC Finance Director shall reconcile the fund and request replenishment as needed.

J6A.8 Financial Accountability

- A. Segregation of duties is a basic, key internal control used to ensure that errors or irregularities are prevented or detected on a timely basis by employees in the normal course of their jobs. No single individual should have control over the custody, authorization, reconciliation, and recordkeeping functions related to the processing of a transaction or operation. However, the Veterans Relief Fund account shall be centrally managed by the SBVCC Finance Office.
- B. The grid contained in Appendix A outlines the segregation of duties for the DVS participants. While the grid was designed to provide optimal internal controls, it is not all-inclusive and may be modified, but only to the extent that key control activities are adequately maintained. Modifications shall be submitted to the DVS Director of Finance and the VSF Executive Director for their approval.

J6A.9 Adoption and Amendment

This policy may be adopted and amended by a majority vote of the VSF Board of Trustees after consultation with the Commissioner of Veterans Services. Notice regarding such actions shall be given to the Commissioner and board members at least ten (10) days prior to the vote. Biennial review of this policy is the responsibility of the VSF Finance Committee in conjunction with the VVFS Director.

J6A.10 Policy Effective Date

The effective date of the policy, or policy revision, shall be the date the VSF Trustees and the DVS Commissioner ratify the policy. Reviewed May 1, 2013, November 5, 2014, November, 9 2016

November 3, 2010.

Department of Veterans Services
Veterans Relief Fund Management Responsibilities
Appendix A

	FINANCIAL DIRECTOR SBVCC	EXECUTIVE ASSISTANT/ CUSTODIAN VVFS	DIRECTOR VVFS
Physically maintains and safeguards relief funds/checkbook		X	
Requests, acknowledges receipt of, and uses relief funds to make purchase		X	
Approves relief fund transactions			X
Signs checks and reconciles relief fund/disbursements	X		
Codes purchases to the proper cost and object codes		X	
Reviews and approves reconciliation			X
Requests replenishment	X		

ATTACHMENT 12

VIRGINIA VETERANS SERVICES FOUNDATION VIRGINIA DEPARTMENT OF VETERANS SERVICES

Cemeteries Assistance Subsidiary Fund Policy and Procedures

J8.1 Purpose

The purpose of this policy is to establish operating procedures for the Cemeteries Assistance Subsidiary Fund for the benefit of Virginia veterans' cemeteries (e.g., the Virginia Veterans Cemetery in Amelia, the Albert G. Horton, Jr. Memorial Veterans Cemetery in Suffolk and the Southwest Virginia Veterans Cemetery in Dublin) operated by the Virginia Department of Veterans Services (DVS). The Cemeteries Assistance Subsidiary Fund is a subsidiary fund of the Veterans Services Fund, which is administered by the Veterans Services Foundation Board of Trustees (the Trustees).

J8.2 Application

The VSF Executive Director in conjunction with the DVS Director of Finance and the Cemeteries Director are responsible for the application of this policy.

J8.3 Interpretation

The DVS Commissioner, in consultation with the VSF Board of Trustees' Chairman, is responsible for the interpretation of this policy.

J8.4 Overview

- A. Each cemetery solicits and accepts donations for the purposes of enhancing cemetery operations and appearance by purchasing equipment/supplies and beautifying the grounds/buildings. These actions may be beyond the scope of funds appropriated for the operations of the cemeteries. In addition, to foster community involvement and outreach, donations can be solicited to support specific activities at the cemeteries to honor Virginia's departed veterans.
- B. Donations are placed into the Cemeteries subsidiary fund of the Veterans Services Fund and accounted separately for each of the existing and future cemeteries. Donations made for a specific purpose are placed in restricted sub-funds, so that the donated funds are only used in accordance with the wish of the donor. At the discretion of the Foundation Board of Trustees, unneeded amounts shall be reallocated. Procedures are contained in VSF-DVS Joint Policy Number 9 (Subsidiary Fund Balances).
- C. All donations will be deposited in the Veterans Services Fund and shall be managed in accordance with §§ 2.2-2715 et seqq. Code of Virginia, applicable sections of the current Virginia Appropriations Act, and Commonwealth of Virginia regulations. The use, allocation, and expenditure of donations shall be controlled by §64.2-1100 et seq.
- D. For each of the cemeteries, DVS staff will submit at least an annual budget request to the Veterans Services Foundation, outlining expected donations and expenditures for the upcoming fiscal year. By approval of a budget for each DVS program, the Trustees delegate expenditure authority to the

Cemeteries Assistance Subsidiary Fund Chairman/Cemeteries Director or its Committee to facilitate expenditure of budgeted funds.

J8.5 Definitions of Expenses

- D. Administrative Expenses:** This measure reflects what percent of its total budget VSF or a DVS program spends on overhead, administrative staff and associated costs, and organizational meetings. For Cemeteries, these expenses primarily are carried by the Commonwealth. This percentage is obtained by dividing the program's administrative expenses by its total functional expenses.
- E. Fundraising Expenses:** This measure reflects what a VSF or a DVS program spends to raise money. Fundraising expenses can include campaign printing, publicity, mailing, and staffing and costs incurred in soliciting donations, memberships, and grants. For Cemeteries, these expenses fall to the Commonwealth or VSF. Dividing VSF or a DVS program's fundraising expenses by its total functional expenses yields this percentage.
- F. Program Expenses:** This measure reflects what percent of its total budget VSF or a DVS program spends on the programs and services it exists to deliver (e.g., to veterans and their families, either directly or indirectly). For Cemeteries, these include expenses associated with beautification and other cemetery enhancements that directly support veterans who choose to be interred there and veterans' next of kin who appreciate the care the remains receive. Dividing VSF or a DVS program's expenses by its total functional expenses yields this percentage. For Cemeteries, this should equal 100%.

J8.6 Policy

It is the policy of VSF and DVS, in coordination with the Cemeteries Assistance Fund Committee (the Committee), to oversee and ensure that monies collected for the Cemeteries Assistance Subsidiary Fund are properly deposited, managed and expended.

J8.7 Cemeteries Assistance Subsidiary Fund Committee

The Committee shall direct and administer the Cemeteries Assistance Subsidiary Fund, including the budgeting of supplies, materials, equipment, and expenditures not covered by existing appropriations.

The Committee shall consist of the following:

- Cemeteries Director (Committee Chairman)
 - Assistant Director of Cemeteries
 - Cemeteries Administrative Manager
 - Director of Finance or his/her designee*
 - VSF Executive Director or his/her designee*
- (*For budget purposes only.)

J8.8 Cemeteries Subsidiary Fund Committee Duties

The duties of the Committee shall be as follows:

- A. Request input and recommendations from the Department of Veterans Services, the Board of Veterans Services, and the Joint Leadership Council of Veterans Service Organizations, other interested veterans and veterans support groups regarding potential needs and activities for the coming fiscal year or as needs arise.

- B. Review the recommendations to ensure that the requests fall within the scope of the intent of the Veterans Services Fund. No later than mid April, the Committee shall develop an annual working budget for the coming fiscal year. The base budget allocation is contained in the current year Appropriations Act under "Dedicated Special Revenue". This amount may be changed with sufficient justification if funds are available upon approval of the Department of Planning and Budget.
- C. Through the DVS Commissioner, submit the budget to the Trustees for review and approval.
- D. Submit to the Trustees for approval any requested changes to the approved operating budgets prior to implementation of any changes. Such changes must contain sufficient justification and funds must be available for the request that must be approved by the Department of Planning and Budget. Such supplemental requests will be submitted through DVS Commissioner to the Foundation so that they can be considered at its next quarterly meeting.
- E. Submit a quarterly report that summarizes allocated financial funding levels and services expenditures made from allocated funds to the Trustees for their information and review. Additional reports may be requested on a more frequent basis.

J8.9 Procedures for Receiving and Administering Funds

Procedures for donation acceptance and accountability are contained in VSF-DVS Joint Policy Number 4 (*Processing Financial Donations*).

J8.10 Procedures for Expending Donated Funds

- A. Expenditure, regardless of purpose, shall be submitted to the Committee Chairman/Cemeteries Director for approval. The Committee Chairman also may refer the request to the Committee for consideration or take direct action.
- B. The Committee Chairman/Cemeteries Director or the Committee then shall evaluate the request to ensure it meets the following criteria:
 - A. Funds are available for the purchase or expenditure; and the expense conforms to the intent of the designated donation and the approved budget. Deviations from the approved budget shall be approved by the Trustees.
 - B. The expense is reasonable and practical.
 - C. The expense is timely.
 - D. The expenditure does not conflict or overlap with other requests or expenditures.
- C. If a question exists regarding the propriety of an expenditure, it shall be referred to the VSF Executive Director and the DVS Director of Finance.
- D. After being approved by the Committee Chairman/Cemeteries Director, the purchase/ expenditure will be made in accordance with Commonwealth of Virginia regulations.
- E. In addition to the Funding Levels and Services Report, other reports on expenditures shall be submitted quarterly, or as requested, to the DVS Commissioner, the Trustees, or others for review. Expenditure reports shall include under-funded and unfunded needs, if any.

- F. Financial records shall be maintained according to the state Comptroller and shall be subject to audit by the Auditor of Public Accounts.

J8.11 Adoption and Amendment

This policy may be adopted and amended by a majority vote of the VSF Board of Trustees after consultation with the Commissioner of Veterans Services. Notice regarding such actions shall be given to the Commissioner and all board/council members at least ten (10) days prior to the vote being taken. Biennial review of this policy is the responsibility of the VSF Finance Committee in conjunction with the Cemeteries Director.

On adoption, this policy supersedes DVS Administration Policy 18

J8.12 Policy Effective Date

The effective date of the policy, or policy revision, shall be the date the VSF Trustees ratifies the policy and it is signed by the Trustees Chairman and the DVS Commissioner. August 5, 2009. Revisions approved August 3, 2011, August 7, 2013, November 6, 2013, November 5, 2014, November 9, 2016.

ATTACHMENT 13

VIRGINIA VETERANS SERVICES FOUNDATION VIRGINIA DEPARTMENT OF VETERANS SERVICES Subsidiary Fund Balances Policy and Procedures

J9.1 Purpose

The purpose of this policy is to establish operating procedures for subsidiary fund balances in the funds maintained by the Veterans Services Foundation (VSF) for accounts held on its own behalf and on behalf of the Virginia Department of Veterans Services (DVS) and its veterans programs

J9.2 Application

The VSF Executive Director, in conjunction with the DVS Director of Finance, and the program administrators/directors are responsible for the application of this policy.

J9.3 Interpretation

The VSF Trustees Chairman, in consultation with the DVS Commissioner and the VSF Executive Director, is responsible for the interpretation of this policy.

J9.4 Overview

- E. VSF in conjunction with and on behalf of DVS programs and services solicits and accepts donations to foster the aims of each program. The use, allocation, and expenditure of donations shall be controlled by §64.2-1100 et seq. and the Donor's Bill of Rights contained in VSF-DVS Joint Policy #2 (Foundation Operations).
- F. Donations are placed into program subsidiary funds of the Veterans Services Fund. All donations shall be managed in accordance with the provisions of §§ 2.2-2715 et seq. of the *Code of Virginia*, applicable sections of the Virginia Appropriations Act, and Commonwealth of Virginia regulations.
- G. Donors expect that their contributions will be used as they have specified in a prompt and timely manner by VSF and DVS programs and services. If donations are not so used, then VSF, DVS, and the Commonwealth can be exposed to criticism because they hold the public trust, which cannot be violated.
- H. Additionally, when there are excesses of donated funds, a disconnect is created between requested income and expenses that directly carries over to appropriated funds for DVS and its programs. This disconnect can cause DVS general funding to be lost when general fund budget reductions occur.
- I. There are two possible exceptions to prompt and timely expenditure of subsidiary funds: (1) donations that are held for nonrecurring expenses such as construction, technology, and others that transcend one year's operations; and (2) those funds held for contingency purposes because revenues in any one given year may not be sufficient to fund recurring annual expenses.

J9.5 Policy

- A. VSF and DVS shall oversee and ensure that monies collected for VSF subsidiary funds are promptly and properly expended, unless they are held for nonrecurring expenses or contingencies.
- B. VSF and DVS shall ensure that subsidiary funds held for nonrecurring expenses shall not exceed the estimated cost of the nonrecurring expense and funds held for contingency purposes shall not exceed the

total of three year's expenditures unless an exemption has been approved by the VSF Board of Trustees with the concurrence of the DVS Commissioner.

- C. VSF and DVS shall strive to see that contingency funds that have not been used for over three years shall be transferred to the program sub-fund titled "Other Donations Restricted for use at _____ (the name of the program in question; e.g. cemeteries). If balances in the "Other Donations Restricted..." sub-fund continue to grow, then the Foundation may allocate such funds for use by other VSF or DVS programs – providing the funds were donated without a specific purpose designated. For those donations with a purpose designated, the contributions received will be used as specified by the donor. However, if the purpose of the donation has been met or no longer exists, the remaining funds may be used at the discretion of the VSF Board of Trustees to provide other support to Virginia's veterans and their families. All DVS reallocations shall have the concurrence of the DVS Commissioner.

J9.6 Subsidiary Fund Procedures

- A. VSF and DVS activities shall justify their need to retain excess funds by submitting an annual spending plan that details excess fund use.
- B. The spending plans will be due with the annual FY budget submissions.
- C. If a question exists regarding the propriety of a fund overage, it shall be referred to the VSF Executive Director and the DVS Director of Finance for mutual resolution among VSF, DVS, and the program involved.
- D. In addition to the annual spending plan, other reports on expenditures may be requested as required by the DVS Commissioner, the VSF Trustees or others for review. Expenditure reports also shall include under funded or unfunded needs, if any.
- E. Financial records shall be maintained according to the State Comptroller's guidance and shall be audited by the Auditor of Public Accounts.

J9.7 Adoption and Amendment

This policy may be adopted and amended by a majority vote of the VSF Board of Trustees after consultation with the DVS Commissioner. Notice regarding such actions shall be given to the DVS Commissioner and board members at least ten (10) days prior to the vote. Biennial review of this policy is the responsibility of the VSF Executive Committee in conjunction with the DVS Director of Finance.

J9.8 Policy Effective Date

The effective date of the policy, or policy revision, shall be the date the VSF Trustees and the DVS Commissioner ratify the policy. Revisions approved: May 4, 2011, August 7, 2013, November 5, 2014, March 25, 2015, August 3, 2016, November 9, 2016.

November 3, 2010

ATTACHMENT 14

Veterans Services Foundation
Statement of Assets
September 30, 2016
(Unaudited)

Assets:	
Cash held by State Treasurer	1,471,221.94
Total Assets	<u>\$ 1,471,221.94</u>
Fund Balances:	
Restricted Fund Balances:	
Restricted for VVCC Activities	162,848.58
Restricted for SBVCC Activities	23,967.75
Restricted for Cemetery Operations	26,234.24
Restricted for VVFS Funds	912,206.23
Restricted for Benefits Funds	475.52
Restricted for V3/TAP Funds	105,427.39
Restricted for Women's Summit Funds	8,782.66
Restricted for VSF Support Funds	58,573.15
Total Restricted Fund Balances	1,298,515.52
Non-General Funds	172,706.42
Total Fund Balances	<u>\$ 1,471,221.94</u>

Notes:

- 1 All cash is held by the State Treasurer.
- 2 Restricted fund balances are donations given for a specific purpose, or are funds authorized by the Foundation for a specific expenditure purpose.
- 3 Endowment Fund Balance represents the funds remaining from the VSF base funding.

Veterans Services Foundation
Statement of Income, Expenditures and Changes in Funds Balances
For the Month Ended September 30, 2016
(Unaudited)

INCOME:

Y-T-D Actual

Restricted gifts received for:

Virginia Veterans Care Center	3,410.00
Sitter & Barfoot VCC	2,940.00
Cemetery Funds	405.00
VVFS Funds	33,600.67
Benefits Funds	-
V3/VTAP Funds	-
Women's Summit	-
VSF Support Funds	-
Non-General Funds	300.00
TOTAL INCOME	40,655.67

EXPENDITURES:

VVCC Indigent Resident Needs	-
VVCC Rehabilitation Equipment	-
VVCC Activity Funds--Activities with Residents	1,099.50
VVCC Operation Holiday Spirit	-
VVCC Carnival Expenses	1,313.09

WCC Restricted-Other	-
WCC Other Equipment	-
WCC Other for Use	13,434.75
SBVCC Other Donations	-
SBVCC Activities Funds	1,313.53
SBVCC Operation Holiday Spirit	-
SBVCC Other Equipment	-
SBVCC Indigent Resident Needs	-
VVFS Enabling Veterans Services	9,064.22
VVFS Outreach Services	495.71
VVFS Direct Veterans Services	12,569.93
VVFS Homeless Veterans Funds	52,817.15
VVFS Operation Family Caregiver Grant	-
Benefits Funds	-
V3/VTAP Funds	-
Women's Summit Funds	5,267.34
VSF Support Funds--Operating Expenditures and Web Site	1,426.85
Non-General Funds	

TOTAL EXPENDITURES

98,802.07

Excess of Income over Expenditures

(58,146.40)

Beginning Fund Balances

1,529,368.34

Ending Fund Balances

1,471,221.94

NOTES:

1. The purpose of restricted gifts is detailed on the Schedule of Receipts, Expenditures and Budget.

Veterans Services Foundation
Schedule of Receipts, Expenditures and Budget, by Activity
For the Month Ended September 30, 2016
(Unaudited)

Activity	Balance July 1, 2016		Receipts	Expenditures	Balance September 30, 2016	FY 2017		Budget Balance	Reserve
	Adjusted					Budget			
Virginia Veterans Care Center:									
Indigent Resident Needs	22,809.42	2,370.00			25,179.42	2,000.00		2,000.00	23,179.42
Activities Fund	14,400.41	320.00		1,099.50	13,620.91	3,000.00		1,900.50	11,720.41
Operation Holiday Spirit	49,907.67				49,907.67	21,000.00		21,000.00	28,907.67
Carnival Fund	(140.64)	600.00		1,313.09	(853.73)	4,000.00		2,686.91	(3,540.64)
Rehabilitation Equipment	21,324.89				21,324.89	5,000.00		5,000.00	16,324.89
Other Equipment	(2,026.67)				(2,026.67)	5,000.00		5,000.00	(7,026.67)
Unit Projects & Functions	13,310.63				13,310.63	1,500.00		1,500.00	11,810.63
Other for use at VVCC	55,700.21	120.00		13,434.75	42,385.46	500.00		(12,934.75)	55,320.21
Total VVCC	175,285.92	3,410.00		15,847.34	162,848.58	42,000.00		26,152.66	136,695.92

Slitter & Barfoot VCC:									
Indigent Resident Needs	1,530.28				1,530.28	1,000.00		1,000.00	-
Activities Fund				1,313.53					-

	18,360.23	2,940.00		19,986.70	16,500.00	15,186.47
Other Donations Restricted	2,450.77			2,450.77	10,500.00	10,500.00
Total SBVCC	22,341.28	2,940.00	1,313.53	23,967.75	28,000.00	26,686.47

Cemetery Funds:

Va Veterans Cemeteries	750.00	70.00	-	820.00	1,200.00	1,200.00	(380.00)
Va Veterans Cemetery--Amelia	6,026.38	235.00	-	6,261.38	1,800.00	1,800.00	4,461.38
Memorial Cemetery--Suffolk	9,411.07	100.00	-	9,511.07	1,000.00	1,000.00	8,511.07
SW Va Veterans Cemetery--Dublin	9,641.79		-	9,641.79	1,000.00	1,000.00	8,641.79
Total Cemetery Support Funds	25,829.24	405.00	-	26,234.24	5,000.00	5,000.00	21,234.24

WVFS Funds:

Outreach Services	25,000.00		495.71	24,504.29	25,000.00	24,504.29	-
Direct Veterans Services	150,000.00		12,569.93	137,430.07	150,000.00	137,430.07	-
Enabling Veterans Services	25,000.00		9,064.22	15,935.78	25,000.00	15,935.78	-
Homeless Veterans Fund	100,000.00	1,149.63	52,817.15	48,332.48	100,000.00	47,182.85	1,149.63
Operation Family Caregiver Grant		7,500.00		7,500.00		7,500.00	
Other Donations Restricted	653,552.57	24,951.04		678,503.61	-	-	678,503.61
Total WVFS Funds	953,552.57	33,600.67	74,947.01	912,206.23	300,000.00	225,052.99	687,153.24

Benefits Funds:

				475.52			
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V3 VTAP Funds:	475.52	100,000.00	100,000.00	100,000.00
Outreach Funds	5,427.39	5,427.39	70,000.00	70,000.00
Enabling Funds	100,000.00	100,000.00	130,000.00	130,000.00
Total V3 VTAP Funds	105,427.39	-	105,427.39	200,000.00
Women's Summit:	14,050.00	5,267.34	8,782.66	(5,267.34)
VSF Support Funds:	60,000.00	1,426.85	58,573.15	58,573.15
Appropriated Funds	163,378.82	163,378.82	-	-
Donor Funds	660.00	300.00	960.00	-
Interest	8,367.60	8,367.60	-	-
Total Non-General Funds	172,406.42	300.00	172,706.42	-
Grand Total All Funds	1,529,368.34	40,655.67	98,802.07	1,471,221.94
			735,000.00	636,197.93
				845,083.40