

Schedule 9: Cash Funds Reports  
 Department of Military and Veterans Affairs  
 FY 2013-14 Budget Request  
 Fund 253 - "Colorado National Guard Tuition Fund"  
 23-5-111.4, C.R.S.

	Actual FY 2010-11	Actual FY 2011-12	Appropriated FY 2012-13	Requested FY 2013-14	Projected FY 2014-15
<b>Year Beginning Fund Balance (A)</b>	<b>\$65,520</b>	<b>\$63,629</b>	<b>\$270,355</b>	<b>\$270,355</b>	<b>\$270,355</b>
Changes in Cash Assets	-\$5,127	\$161,380	\$488,490	\$0	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$3,236	\$45,346	-\$488,490	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>-\$1,891</b>	<b>\$206,725</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Assets Total</b>	<b>\$151,630</b>	<b>\$313,010</b>	<b>\$801,500</b>	<b>\$801,500</b>	<b>\$801,500</b>
Cash (B)	\$151,630	\$311,510	\$800,000	\$800,000	\$800,000
Other Assets (Detail as necessary)	\$0	\$1,500	\$1,500	\$1,500	\$1,500
Receivables	\$0	\$0	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$88,001</b>	<b>\$42,655</b>	<b>\$531,145</b>	<b>\$531,145</b>	<b>\$531,145</b>
Cash Liabilities (C)	\$88,001	\$42,655	\$43,000	\$43,000	\$43,000
Long Term Liabilities	\$0	\$0	\$488,145	\$488,145	\$488,145
<b>Ending Fund Balance (D)</b>	<b>\$63,629</b>	<b>\$270,355</b>	<b>\$270,355</b>	<b>\$270,355</b>	<b>\$270,355</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$63,629</b>	<b>\$268,855</b>	<b>\$757,000</b>	<b>\$757,000</b>	<b>\$757,000</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>-\$1,890</b>	<b>\$206,725</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Cash Flow Summary</b>					
Revenue Total	\$799,177	\$802,650	\$800,000	\$800,000	\$800,000
RF from DOHE to DOMA	\$800,000	\$800,000	\$800,000	\$800,000	\$800,000
Accounts Payable Reversion	-\$823	\$2,650	\$0	\$0	\$0
Expenses Total	\$801,067	\$595,925	\$800,000	\$800,000	\$800,000
Bad Debt Expense	\$1,067	\$0	\$0	\$0	\$0

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	Actual FY 2010-11	Actual FY 2011-12	Estimated FY 2012-13	Requested FY 2013-14	Projected FY 2014-15
Student Financial Aid	\$800,000	\$568,985	\$800,000	\$800,000	\$800,000
Rental of Equipment		\$26,940	\$0	\$0	\$0
Net Cash Flow	-\$1,891	\$206,725	\$0	\$0	\$0
<b>Fund Expenditures Line Item Detail</b>					
	Actual FY 2010-11	Actual FY 2011-12	Estimated FY 2012-13	Requested FY 2013-14	Projected FY 2014-15
<b>EDO and Army National Guard</b>					
4120 - Bad Debt Expense	\$1,067	\$0	\$0	\$0	\$0
5892 - Student Financial Aid	\$800,000	\$568,985	\$800,000	\$800,000	\$800,000
2253 - Rental of Equipment	\$0	\$26,940	\$0	\$0	\$0
Division Subtotal	<b>\$801,067</b>	<b>\$595,925</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$800,000</b>

Cash Fund Reserve Balance		Actual	Actual	Estimated	Requested
		FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$63,629	\$270,355	\$270,355	\$270,355	\$270,355
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$132,176	\$98,328	\$132,000	\$132,000	\$132,000
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>(\$68,547)</b>	<b>\$172,027</b>	<b>\$138,355</b>	<b>\$138,355</b>	<b>\$138,355</b>
<b>Compliance Plan (narrative)</b>					

Cash Fund Narrative Information	
Purpose/Background of Fund	Permits military personnel to pursue studies leading to an associate, bachelor's, and postgraduate degree or a certificate of completion. DMVA pays at least 50% percent but not more than 100% of the cost of tuition as long as the military member remains a member of the Colorado National
Fee Sources	N/A
Non-Fee Sources	N/A
Long Bill Groups Supported by Fund	Colorado National Guard Tuition Fund: Long Bill Group: 15260