

Schedule 9: Cash Funds Reports
Department of Military and Veterans Affairs
FY 2021-22 Budget Request
Fund 11J0 - "Western Slope Veteran's Cemetery"
28-5-708, C.R.S.

	Actual FY 2018-19	Actual FY 2019-20	Appropriated FY 2020-21	Requested FY 2021-22
Year Beginning Fund Balance (A)	\$175,622	\$88,621	\$61,362	\$77,750
Changes in Cash Assets	-120,002	13,440	-8,000	-8,000
Changes in Non-Cash Assets	0	0	0	0
Changes in Long-Term Assets	24,631	-43,698	25,972	0
Changes in Total Liabilities	8,370	2,999	-1,584	-1,742
TOTAL CHANGES TO FUND BALANCE	-87,001	-27,259	16,388	-9,742
Assets Total	107,459	77,201	95,173	87,173
Cash (B)	59,733	73,173	65,173	57,173
Other Assets (Detail as necessary)				0
Receivables	47,726	4,028	30,000	30,000
Liabilities Total	18,838	15,839	17,423	19,165
Cash Liabilities (C)	18,838	15,839	17,423	19,165
Long Term Liabilities	0	0	0	0
Ending Fund Balance (D)	88,621	61,362	77,750	68,008
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	40,895	57,334	47,750	38,008
Change from Prior Year Fund Balance (D-A)	-87,001	-27,259	16,388	-9,742
Cash Flow Summary				
Revenue Total	\$174,644	\$184,409	\$192,000	\$192,000
Interest Income	\$3,929	\$1,493	\$2,000	\$2,000
Donations - Private	\$44,311	\$31,461	\$40,000	\$40,000
Federal Government - Burial Reimbursements	\$126,404	\$151,455	\$150,000	\$150,000
Prior Year Expense Reimbursement				
Expenses Total	\$260,355	\$211,667	\$200,000	\$200,000
Program Cost Expenses	\$260,355	\$211,667	\$200,000	\$200,000
Net Cash Flow	-\$85,711	-\$27,258	-\$8,000	-\$8,000

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$88,621	\$61,362	\$77,750	\$68,008
Fund 11J - "Western Slope Veteran's Cemetery"	\$42,959	\$34,925	\$33,000	\$33,000
28-5-708, C.R.S.	\$45,662	\$26,437	\$44,750	\$35,008
Excess Uncommitted Fee Reserve Balance				
Cash Fund Narrative Information				
Purpose/Background of Fund	The general assembly authorized and establishment and maintenance of the state military veterans' cemetery. The division is directed to prepare, develop, construct, and maintain the cemetery. Fund consists of moneys received through gifts, grants, contributions, and donations from any persons and moneys appropriated by the general assembly.			
Fee Sources	N/A			
Non-Fee Sources	Gifts, grants, contributions, and donations from any persons. Federal Government entitlement reimbursement: \$762 per burial.			
Long Bill Groups Supported by Fund	Western Slope Veterans Cemetery Long Bill Group: 15560			

Schedule 9: Cash Funds Reports
Department of Military and Veterans Affairs
FY 2021-22 Budget Request
Fund 14G0 - "State Veterans Trust Fund"
28-5-709, C.R.S.

	Actual	Actual	Appropriated	Requested
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Year Beginning Fund Balance (A)	7,125,264	6,642,453	6,858,825	\$3,696,701
Changes in Cash Assets	-478,346	217,909	-3,157,862	-\$157,862
Changes in Non-Cash Assets	0	0	0	\$0
Changes in Long-Term Assets	0	0	0	\$0
Changes in Total Liabilities	-4,465	-1,537	-4,262	\$0
TOTAL CHANGES TO FUND BALANCE	-482,811	216,372	-3,162,124	-157,862
Assets Total	6,656,654	6,874,563	3,716,701	3,558,839
Cash (B)	6,656,654	6,874,563	3,716,701	3,558,839
Other Assets(Advances Non-Gov Organizations)	0	0	0	\$0
Receivables	0	0	0	\$0
Liabilities Total	14,201	15,738	20,000	20,000
Liabilities (Warrants and Vouchers Payable)	14,201	15,738	20,000	\$20,000
Accounts Payable - Other	0	0	0	\$0
Fund Balance/Net Position Encumbrances				
Ending Fund Balance (D)	6,642,453	6,858,825	3,696,701	\$3,538,839
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	6,642,453	6,858,825	3,696,701	\$3,538,839
Change from Prior Year Fund Balance (D-A)	-482,811	216,372	-3,162,124	-\$157,862
Cash Flow Summary				
Revenue Total	\$1,003,517	\$963,358	\$860,000	860,000
Tobacco Settlement Transfer from Dept of Treasury	\$842,055	\$811,498	\$800,000	\$800,000
Interest Income	\$161,462	\$151,860	\$60,000	\$60,000
Miscellaneous Revenues - Operating Exempt			\$0	\$0
RE from VTF to DMVA			\$0	\$0
	\$0			
Expenses Total	\$697,294	\$746,986	\$4,017,862	1,017,862
Program Expenses	\$74,943	\$104,075	\$50,000	\$50,000
Grants to Non-Governmental Organizations	\$582,432	\$642,911	\$750,000	\$750,000
Grant - Intergovernmental	\$39,919	\$0	\$60,000	\$60,000
Transfer to Grand Junction One Stop			\$157,862	\$157,862
Cash Fund Sweep			\$3,000,000	
Net Cash Flow	\$306,224	\$216,372	-\$3,157,862	-\$157,862

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$6,642,453	\$6,858,825	\$3,696,701	\$3,538,839
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$115,054	\$123,253	\$662,947	\$167,947
28-5-709, C.R.S.	\$6,527,399	\$6,735,572	\$3,033,754	\$3,370,892
Excess Uncommitted Fee Reserve Balance				

Cash Fund Narrative Information	
Purpose/Background of Fund	The purpose of the moneys is for: Capital improvements or amenities for nursing homes, oversight costs provided by the legislative oversight committee and the state and veterans nursing home commission, costs incurred by existing and future state veterans cemeteries, costs incurred by the division, veterans programs operated by nonprofit veterans organizations that meet criteria adopted by the board and that are selected by the board as grant recipients, construction projects to build NG readiness centers at Alamosa, Grand Junction, and Windsor.
Fee Sources	N/A
Non-Fee Sources	Annual transfer of 1% of the moneys from the Master Tobacco Settlement by the state treasurer, other than attorney fees and costs, during the preceding fiscal year; except that the amount transferred in any fiscal year shall not exceed one million dollars.
Long Bill Groups Supported by Fund	Colorado State Veterans Trust Fund Expenditures Long Bill Group: 15540

Schedule 9: Cash Funds Reports
Department of Military and Veterans Affairs
FY 2021-22 Budget Request
Fund 26N0 - "Chargeable Quarters and Billeting Cash Fund"
28-3-109, C.R.S.

	Actual FY 2018-19	Actual FY 2019-20	Appropriated FY 2020-21	Requested FY 2021-22
Year Beginning Fund Balance (A)	\$152,582	\$835,407	\$225,238	\$129,096
Changes in Cash Assets	658,388	-488,620	-142,600	7,400
Changes in Non-Cash Assets	0	0	0	0
Changes in Long-Term Assets	118,625	-30,573	-60,593	0
Changes in Total Liabilities	-94,188	-90,976	107,051	0
TOTAL CHANGES TO FUND BALANCE	682,825	-610,169	-96,142	7,400
Assets Total	981,482	462,289	259,096	266,496
Cash (B)	765,316	276,696	134,096	141,496
Other Assets (Detail as necessary)				
Receivables	216,166	185,593	125,000	125,000
Liabilities Total	146,075	237,051	130,000	130,000
Cash Liabilities (C)	146,075	237,051	130,000	130,000
Long Term Liabilities				
Ending Fund Balance (D)	835,407	225,238	129,096	136,496
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	619,241	39,645	4,096	11,496
Change from Prior Year Fund Balance (D-A)	682,825	-610,169	-96,142	7,400
Cash Flow Summary				
Revenue Total	\$1,510,224	\$869,824	\$755,000	\$905,000
Interest	\$8,440	\$16,076	\$5,000	\$5,000
Rents	\$1,501,784	\$853,748	\$750,000	\$900,000
Misc				
Expenses Total	\$827,410	\$1,479,982	\$897,600	\$897,600
Program Cost Expenses	\$827,410	\$1,479,982	\$897,600	\$897,600
Net Cash Flow	\$682,814	-\$610,158	-\$142,600	\$7,400

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$835,407	\$225,238	\$129,096	\$136,496
Fund 26N0 - "Chargeable Quarters and Billeting Cash Fund"	\$136,523	\$244,197	\$148,104	\$148,104
28-3-109, C.R.S.	\$698,884	(\$18,959)	(\$19,008)	(\$11,608)
Excess Uncommitted Fee Reserve Balance	This fund is relatively new (less than 3 years) and the fund was in deficit for the first two of these years. As such the Department exercised caution in expending funds to ensure that revenue was adequate to support the activity beyond immediate requirements. Funds in excess of the statutory reserve will be utilized to make up needed shortfalls in staff (program manager), security, and lifecycle replacement of billeting equipment (beds, mattresses, room furniture, etc.). The fund balance will be in compliance with statutory maximums no later than June 30, 2020.			
Cash Fund Narrative Information				
Purpose/Background of Fund	Shall be used to defray the costs associated with operating National Guard training facilities and associated quarters and billeting facilities. Such costs shall include, but need not be limited to, repair, replacement, and salaries involved in the use of the National Guard training facilities as well as the maintenance and operation of the National Guard training facilities.			
Fee Sources	Lodging nightly rates			
Non-Fee Sources	Interest			
Long Bill Groups Supported by Fund	None			

Schedule 9: Cash Funds Reports
 Department of Military and Veterans Affairs
 FY 2021-22 Budget Request
 Fund 1590 - "Real Estate Proceeds"
 28-3-106 (1)(s)(II), C.R.S.

	Actual	Actual	Appropriated	Requested
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Year Beginning Fund Balance (A)	\$9,674,693	\$9,892,870	\$10,112,343	\$4,654,023
Changes in Cash Assets	\$210,346	\$220,123	-\$5,458,495	-\$2,458,000
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	-\$650	\$0	\$0
Changes in Total Liabilities	\$7,831	\$0	\$175	\$0
TOTAL CHANGES TO FUND BALANCE	\$218,177	\$219,473	-\$5,458,320	-\$2,458,000
Assets Total	\$9,893,045	\$10,112,518	\$4,654,023	\$2,196,023
Cash	\$9,892,395	\$10,112,518	\$4,654,023	\$2,196,023
	\$0			
External Non-Operating	\$650			
Gain/Loss on Real Property Disposal	\$0			
Liabilities Total	\$175	\$175	\$0	\$0
Cash Liabilities (C)	\$175	\$175	\$0	\$0
Personal and Legal Services	\$0		\$0	\$0
Miscellaneous Fees and Fines			\$0	\$0
Ending Fund Balance (D)	\$9,892,870	\$10,112,343	\$4,654,023	\$2,196,023
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$9,892,220	\$10,112,343	\$4,654,023	\$2,196,023
Change from Prior Year Fund Balance (D-A)	\$218,177	\$219,473	-\$5,458,320	-\$2,458,000
Cash Flow Summary				
Revenue Total	\$218,338	\$219,999	\$205,000	\$205,000
Fees - Rents	\$1,401	\$1,679	\$5,000	\$5,000
Interest	\$216,937	\$218,320	\$200,000	\$200,000
Miscellaneous				
Gain/Loss on the Disposal of Real Property				
Expenses Total	\$162	\$148	\$5,663,495	\$2,663,000
Program Expenses	\$162	\$148	\$1,000	\$1,000
Ft Lupton Expansion			\$754,100	\$2,662,000
Cash Sweep			\$4,908,395	
Net Cash Flow	\$218,176	\$219,851	-\$5,458,495	-\$2,458,000

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$9,892,870	\$10,112,343	\$4,654,023	\$2,196,023
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$27	\$24	\$934,477	\$439,395
Excess Uncommitted Fee Reserve Balance	\$9,892,843	\$10,112,319	\$3,719,546	\$1,756,628
Compliance Plan (narrative)				

Cash Fund Narrative Information				
Purpose/Background of Fund	Authorizes the Adjutant General with approval from the Governor, is authorized to rent, hire, purchase, take conveyance of, and hold in trust for the use of the state of Colorado such buildings, lands, tenements, and appurtenances as may be deemed for use by the National Guard. Any real estate which has been acquired for military purposes is unsuitable for military purposes, the adjutant general with approval from the Governor, in writing has the authority to sell, trade, or otherwise dispose of such real estate and the real estate cannot be disposed of for less than its appraised value.			
Fee Sources	Sale / Lease of Properties			
Non-Fee Sources	Interest			
Long Bill Groups Supported by Fund	15240 Local Armory Incentive Plan			

Schedule 9: Cash Funds Reports
 Department of Military and Veterans Affairs
 FY 2020-21 Budget Request
 Fund 2014 - "Veterans Assistance Grant Program"
 28-5-712; 39-3-207, C.R.S.

	Actual	Actual	Appropriated	Requested
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Year Beginning Fund Balance (A)	789,431	1,632,634	559,384	\$309,670
Changes in Cash Assets	843,203	-1,065,078	-257,886	-\$257,886
Changes in Non-Cash Assets	0	0	0	\$0
Changes in Long-Term Assets	0	0	0	\$0
Changes in Total Liabilities	0	-8,172	8,172	\$0
TOTAL CHANGES TO FUND BALANCE	843,203	-1,073,250	-249,714	-257,886
Assets Total	1,632,634	567,556	309,670	51,784
Cash (B)	1,632,634	567,556	309,670	51,784
Other Assets(Advances Non-Gov Organizations)	0	0	0	\$0
Receivables	0	0	0	\$0
Liabilities Total	0	8,172	0	0
Liabilities (Warrants and Vouchers Payable)	0	8,172	0	\$0
Accounts Payable - Other	0	0	0	\$0
Fund Balance/Net Position Encumbrances				
Ending Fund Balance (D)	1,632,634	559,384	309,670	\$51,784
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	1,632,634	559,384	309,670	\$51,784
Change from Prior Year Fund Balance (D-A)	843,203	-1,073,250	-249,714	-\$257,886
Cash Flow Summary				
Revenue Total	\$843,203	\$32,484	\$0	0
Senior Property Tax Transfer(900W from treasury)	\$843,203		\$0	\$0
Interest Income		\$32,484	\$0	\$0
Expenses Total	\$0	\$1,105,734	\$257,886	\$257,886
Program Expenses		\$105,734	\$257,886	\$257,886
Cash Sweep		\$1,000,000		
Net Cash Flow	\$843,203	-\$1,073,250	-\$257,886	-\$257,886

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$1,632,634	\$559,384	\$309,670	\$51,784
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$0	\$182,446	\$42,551	\$42,551
28-5-709, C.R.S.	\$1,632,634	\$376,938	\$267,119	\$9,233
Excess Uncommitted Fee Reserve Balance				

Cash Fund Narrative Information	
Purpose/Background of Fund	HB 16-1161 amended the senior property tax and any unspent appropriation would be allocated to 2 funds – one of which is the Veterans Assistance Grant at a rate of 5% of the unspent funds. We were notified that in FY17-18 that \$15,788,613.43 was unspent. This would mean that DMVA Vet Asst Grant would receive \$789,430.67 into its cash fund(5% of \$15,788,613.43). The funds are to be deposited into the Vet Asst Grant Cash Fund, Fund #2014. This VAG cash fund was established via HB 14-1205. The fund balance was \$0 before this transfer of \$789K. Please note our assistance grant is 100% general fund.
Fee Sources	N/A
Non-Fee Sources	Annual transfer of 5% of the moneys from the Senior Property Tax
Long Bill Groups Supported by Fund	Colorado State Veterans Assistance Long Bill Group: 15555

Schedule 9: Cash Funds Reports
 Department of Military and Veterans Affairs
 FY 2021-22 Budget Request
 Fund 2530 - "Colorado National Guard Tuition Fund"
 23-5-111.4, C.R.S.

	Actual FY 2018-19	Actual FY 2019-20	Appropriated FY 2020-21	Requested FY 2021-22
Year Beginning Fund Balance (A)	\$299,625	\$299,625	\$619,223	\$479,219
Changes in Cash Assets	\$750	\$358,437	-\$153,843	-\$153,843
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	-\$38,839	\$13,839	\$0
TOTAL CHANGES TO FUND BALANCE	\$750	\$319,598	-\$140,004	-\$153,843
Assets Total	\$299,625	\$658,062	\$504,219	\$350,376
Cash (B)	\$299,625	\$658,062	\$504,219	\$350,376
Other Cash Assets	\$0		\$0	\$0
Receiveables	\$0		\$0	\$0
Liabilities Total	\$0	\$38,839	\$25,000	\$25,000
Payables	\$0	\$38,839	\$25,000	\$25,000
	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$299,625	\$619,223	\$479,219	\$325,376
Logical Test	FALSE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$299,625	\$619,223	\$479,219	\$325,376
Change from Prior Year Fund Balance (D-A)	\$0	\$319,598	-\$140,004	-\$153,843
Cash Flow Summary				
Revenue Total	\$0	\$1,026,559	\$996,157	\$996,157
Appropriation to Fund		\$1,026,559	\$996,157	\$996,157
Expenses Total	\$0	\$1,346,157	\$1,150,000	\$1,150,000
Tuition Expense		\$1,346,157	\$1,150,000	\$1,150,000
Net Cash Flow	\$0	-\$319,598	-\$153,843	-\$153,843

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$299,625	\$619,223	\$479,219	\$325,376
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$0	\$222,116	\$189,750	\$189,750
Excess Uncommitted Fee Reserve Balance	\$299,625	\$397,107	\$289,469	\$135,626
Compliance Plan (narrative)				

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 Guard. Tuition payments shall not be made for more than 132 semester hours or 198 quarter hours or for more than eight years.
Fee Sources	N/A
Non-Fee Sources	N/A
Long Bill Groups Supported by Fund	Colorado National Guard Tuition Fund: Long Bill Group: 15260