

Schedule 9: Cash Funds Reports
Department of Military and Veterans Affairs
FY 2022-23 Budget Request
Fund 11J0 - "Western Slope Veteran's Cemetery"
28-5-708, C.R.S.

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23
Year Beginning Fund Balance (A)	\$88,621	\$61,362	\$65,559	\$104,338
Changes in Cash Assets	13,440	4,889	26,000	26,000
Changes in Non-Cash Assets	0	0	0	0
Changes in Long-Term Assets	-43,698	10,491	15,481	0
Changes in Total Liabilities	2,999	-11,183	-2,702	-2,972
TOTAL CHANGES TO FUND BALANCE	-27,259	4,197	38,779	23,028
Assets Total	77,201	92,581	134,062	160,062
Cash (B)	73,173	78,062	104,062	130,062
Other Assets(Detail as necessary)				0
Receivables	4,028	14,519	30,000	30,000
Liabilities Total	15,839	27,022	29,724	32,697
Cash Liabilities (C)	15,839	27,022	29,724	32,697
Long Term Liabilities	0	0	0	0
Ending Fund Balance (D)	61,362	65,559	104,338	127,365
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	57,334	51,040	74,338	97,365
Change from Prior Year Fund Balance (D-A)	-27,259	4,197	38,779	23,028
Cash Flow Summary				
Revenue Total	\$184,409	\$267,330	\$226,000	\$226,000
Interest Income	\$1,493	\$949	\$1,000	\$1,000
Donations - Private	\$31,461	\$73,850	\$50,000	\$50,000
Federal Government - Burial Reimbursements	\$151,455	\$192,531	\$175,000	\$175,000
Prior Year Expense Reimbursement				
Expenses Total	\$211,667	\$263,133	\$200,000	\$200,000
Program Cost Expenses	\$211,667	\$263,133	\$200,000	\$200,000
Net Cash Flow	-\$27,258	\$4,197	\$26,000	\$26,000

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$61,362	\$65,559	\$104,338	\$127,365
Fund 11J - "Western Slope Veteran's Cemetery"	\$34,925	\$43,417	\$33,000	\$33,000
28-5-708, C.R.S.	\$26,437	\$22,142	\$71,338	\$94,365
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 2022-23 Budget Request
Fund 14G0 - "State Veterans Trust Fund"
28-5-709, C.R.S.

	Actual	Actual	Appropriated	Requested
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Year Beginning Fund Balance (A)	6,642,453	6,858,825	4,005,280	\$4,025,264
Changes in Cash Assets	217,909	-2,836,142	6,843	\$35,000
Changes in Non-Cash Assets	0	0	0	\$0
Changes in Long-Term Assets	0	10,199	-10,199	\$0
Changes in Total Liabilities	-1,537	-27,602	23,340	\$0
TOTAL CHANGES TO FUND BALANCE	216,372	-2,853,545	19,984	35,000
Assets Total	6,874,563	4,048,620	4,045,264	4,080,264
Cash (B)	6,874,563	4,038,421	4,045,264	4,080,264
Other Assets(Advances Non-Gov Organizations)	0	0	0	\$0
Receivables	0	10,199	0	\$0
Liabilities Total	15,738	43,340	20,000	20,000
Liabilities (Warrants and Vouchers Payable)	15,738	43,340	20,000	\$20,000
Accounts Payable - Other	0	0	0	\$0
Fund Balance/Net Position Encumbrances				
Ending Fund Balance (D)	6,858,825	4,005,280	4,025,264	\$4,060,264
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	6,858,825	3,995,081	4,025,264	\$4,060,264
Change from Prior Year Fund Balance (D-A)	216,372	-2,853,545	19,984	\$35,000
Cash Flow Summary				
Revenue Total	\$963,358	\$855,157	\$860,000	860,000
Tobacco Settlement Transfer from Dept of Treasury	\$811,498	\$803,594	\$800,000	\$800,000
Interest Income	\$151,860	\$51,563	\$60,000	\$60,000
Miscellaneous Revenues - Operating Exempt			\$0	\$0
RE from VTF to DMVA			\$0	\$0
Expenses Total	\$746,986	\$3,708,701	\$853,157	825,000
Program Expenses	\$104,075	\$133,880	\$100,000	\$100,000
Grants to Non-Governmental Organizations	\$642,911	\$574,821	\$650,000	\$650,000
Grant - Intergovernmental	\$0	\$0	\$0	\$0
Transfer to Grand Junction One Stop			\$103,157	\$75,000
Cash Fund Sweep		\$3,000,000		
Net Cash Flow	\$216,373	-\$2,853,544	\$6,843	\$35,000

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$6,858,825	\$4,005,280	\$4,025,264	\$4,060,264
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$123,253	\$611,936	\$140,771	\$136,125
28-5-709, C.R.S.	\$6,735,572	\$3,393,344	\$3,884,493	\$3,924,139
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 2022-23 Budget Request
 Fund 26N0 - "Chargeable Quarters and Billeting Cash Fund"
 28-3-109, C.R.S.

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23
Year Beginning Fund Balance (A)	\$835,407	\$225,238	\$180,908	\$92,020
Changes in Cash Assets	-488,620	-234,676	55,000	55,000
Changes in Non-Cash Assets	0	0	0	0
Changes in Long-Term Assets	-30,573	-44,987	-15,606	0
Changes in Total Liabilities	-90,976	235,333	-128,282	0
TOTAL CHANGES TO FUND BALANCE	-610,169	-44,330	-88,888	55,000
Assets Total	462,289	182,626	222,020	277,020
Cash (B)	276,696	42,020	97,020	152,020
Other Assets(Detail as necessary)				
Receivables	185,593	140,606	125,000	125,000
Liabilities Total	237,051	1,718	130,000	130,000
Cash Liabilities (C)	237,051	1,718	130,000	130,000
Long Term Liabilities				
Ending Fund Balance (D)	225,238	180,908	92,020	147,020
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	39,645	40,302	-32,980	22,020
Change from Prior Year Fund Balance (D-A)	-610,169	-44,330	-88,888	55,000
Cash Flow Summary				
Revenue Total	\$869,824	\$649,116	\$405,000	\$405,000
Interest	\$16,076	\$511	\$5,000	\$5,000
Rents	\$853,748	\$634,905	\$400,000	\$400,000
Misc		\$13,700		
Expenses Total	\$1,479,982	\$693,444	\$350,000	\$350,000
Program Cost Expenses	\$1,479,982	\$693,444	\$350,000	\$350,000
Net Cash Flow	-\$610,158	-\$44,328	\$55,000	\$55,000

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$225,238	\$180,908	\$92,020	\$147,020
Fund 26N0 - "Chargeable Quarters and Billeting Cash Fund"	\$244,197	\$114,418	\$57,750	\$57,750
28-3-109, C.R.S.	(\$18,959)	\$66,490	\$34,270	\$89,270
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 2022-23 Budget Request
Fund 1590 - "Real Estate Proceeds"
28-3-106 (1)(s)(II), C.R.S.

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23
Year Beginning Fund Balance (A)	\$9,892,870	\$10,112,343	\$5,209,611	\$4,498,394
Changes in Cash Assets	\$220,123	-\$5,064,024	-\$550,100	-\$2,458,000
Changes in Non-Cash Assets	\$0	\$180,089	-\$180,089	\$0
Changes in Long-Term Assets	-\$650	\$0	\$0	\$0
Changes in Total Liabilities	\$0	-\$18,797	\$18,972	\$0
TOTAL CHANGES TO FUND BALANCE	\$219,473	-\$4,902,732	-\$711,217	-\$2,458,000
Assets Total	\$10,112,518	\$5,228,583	\$4,498,394	\$2,040,394
Cash	\$10,112,518	\$5,048,494	\$4,498,394	\$2,040,394
External Non-Operating		\$180,089		
Gain/Loss on Real Property Disposal				
Liabilities Total	\$175	\$18,972	\$0	\$0
Cash Liabilities (C)	\$175	\$18,972	\$0	\$0
Personal and Legal Services	\$0		\$0	\$0
Miscellaneous Fees and Fines			\$0	\$0
Ending Fund Balance (D)	\$10,112,343	\$5,209,611	\$4,498,394	\$2,040,394
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$10,112,343	\$5,029,522	\$4,498,394	\$2,040,394
Change from Prior Year Fund Balance (D-A)	\$219,473	-\$4,902,732	-\$711,217	-\$2,458,000
Cash Flow Summary				
Revenue Total	\$219,999	\$249,066	\$205,000	\$205,000
Fees - Rents	\$1,679	\$125	\$5,000	\$5,000
Interest	\$218,320	\$69,229	\$200,000	\$200,000
Miscellaneous		\$179,712		
Gain/Loss on the Disposal of Real Property				
Expenses Total	\$148	\$5,152,175	\$755,100	\$2,663,000
Program Expenses	\$148	\$243,780	\$1,000	\$1,000
Ft lupton Expansion			\$754,100	\$2,662,000
Cash Sweep		\$4,908,395		
Net Cash Flow	\$219,851	-\$4,903,109	-\$550,100	-\$2,458,000

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$10,112,343	\$5,209,611	\$4,498,394	\$2,040,394
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$24	\$850,109	\$124,592	\$439,395
Excess Uncommitted Fee Reserve Balance	\$10,112,319	\$4,359,502	\$4,373,803	\$1,600,999
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 2022-23 Budget Request
 Fund 2014 - "Veterans Assistance Grant Program"
 28-5-712; 39-3-207, C.R.S.

	Actual	Appropriated	Requested	Requested
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Year Beginning Fund Balance (A)	1,632,634	559,384	443,243	\$299,962
Changes in Cash Assets	-1,065,078	-114,708	-152,886	-\$154,886
Changes in Non-Cash Assets	0	0	0	\$0
Changes in Long-Term Assets	0	0	0	\$0
Changes in Total Liabilities	-8,172	-1,433	9,605	\$0
TOTAL CHANGES TO FUND BALANCE	-1,073,250	-116,141	-143,281	-154,886
Assets Total	567,556	452,848	299,962	145,076
Cash (B)	567,556	452,848	299,962	145,076
Other Assets(Advances Non-Gov Organizations)	0	0	0	\$0
Receivables	0	0	0	\$0
Liabilities Total	8,172	9,605	0	0
Liabilities (Warrants and Vouchers Payable)	8,172	9,605	0	\$0
Accounts Payable - Other	0	0	0	\$0
Fund Balance/Net Position Encumbrances				
Ending Fund Balance (D)	559,384	443,243	299,962	\$145,076
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	559,384	443,243	299,962	\$145,076
Change from Prior Year Fund Balance (D-A)	-1,073,250	-116,141	-143,281	-\$154,886
Cash Flow Summary				
Revenue Total	\$32,484	\$7,392	\$5,000	3,000
Senior Property Tax Transfer(900W from treasury)	\$0		\$0	\$0
Interest Income	\$32,484	\$7,392	\$5,000	\$3,000
Expenses Total	\$1,105,734	\$123,533	\$157,886	\$157,886
Program Expenses	\$105,734	\$123,533	\$157,886	\$157,886
Cash Sweep	\$1,000,000			
Net Cash Flow	-\$1,073,250	-\$116,141	-\$152,886	-\$154,886

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$559,384	\$443,243	\$299,962	\$145,076
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$182,446	\$20,383	\$26,051	\$26,051
28-5-709, C.R.S.	\$376,938	\$422,860	\$273,911	\$119,025
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 2022-23 Budget Request
 Fund 2530 - "Colorado National Guard Tuition Fund"
 23-5-111.4, C.R.S.

	Actual	Actual	Appropriated	Requested
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Year Beginning Fund Balance (A)	\$299,625	\$619,223	\$239,738	\$195,820
Changes in Cash Assets	\$358,437	-\$233,399	-\$203,843	-\$103,843
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$38,839	-\$146,086	\$159,925	\$0
TOTAL CHANGES TO FUND BALANCE	\$319,598	-\$379,485	-\$43,918	-\$103,843
Assets Total	\$658,062	\$424,663	\$220,820	\$116,977
Cash (B)	\$658,062	\$424,663	\$220,820	\$116,977
Other Cash Assets	\$0		\$0	\$0
Receiveables	\$0		\$0	\$0
Liabilities Total	\$38,839	\$184,925	\$25,000	\$25,000
Payables	\$38,839	\$184,925	\$25,000	\$25,000
	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$619,223	\$239,738	\$195,820	\$91,977
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$619,223	\$239,738	\$195,820	\$91,977
Change from Prior Year Fund Balance (D-A)	\$319,598	-\$379,485	-\$43,918	-\$103,843
Cash Flow Summary				
Revenue Total	\$1,026,559	\$996,157	\$996,157	\$996,157
Appropriation to Fund	\$1,026,559	\$996,157	\$996,157	\$996,157
Expenses Total	\$1,346,157	\$1,375,642	\$1,200,000	\$1,100,000
Tuition Expense	\$1,346,157	\$1,375,642	\$1,200,000	\$1,100,000
Net Cash Flow	-\$319,598	-\$379,485	-\$203,843	-\$103,843

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$619,223	\$239,738	\$195,820	\$91,977
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$222,116	\$226,981	\$198,000	\$181,500
Excess Uncommitted Fee Reserve Balance	\$397,107	\$12,757	(\$2,180)	(\$89,523)
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

Schedule 9: Cash Funds Reports
 Department of Military and Veterans Affairs
 FY 2022-23 Budget Request
 Fund V1SC - "Veterans One Stop Cash Fund"
 28-5-713, C.R.S.

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23
Year Beginning Fund Balance (A)	\$14,548	\$30,184	\$85,096	\$46,877
Changes in Cash Assets	-2,844	55,582	-38,000	-18,000
Changes in Non-Cash Assets		0	0	0
Changes in Long-Term Assets		0	0	0
Changes in Total Liabilities	18,480	-670	-219	-241
TOTAL CHANGES TO FUND BALANCE	15,636	54,912	-38,219	-18,241
Assets Total	31,704	87,286	49,286	31,286
Cash (B)	31,704	87,286	49,286	31,286
Other Assets (Detail as necessary)				0
Receivables				
Liabilities Total	1,520	2,190	2,409	2,650
Cash Liabilities (C)	1,520	2,190	2,409	2,650
Long Term Liabilities	0	0	0	0
Ending Fund Balance (D)	30,184	85,096	46,877	28,636
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	30,184	85,096	46,877	28,636
Change from Prior Year Fund Balance (D-A)	15,636	54,912	-38,219	-18,241
Cash Flow Summary				
Revenue Total	\$35,818	\$62,294	\$111,000	\$131,000
Interest Income	\$751	\$620	\$1,000	\$1,000
Donations - Private	\$20,000	\$10,682	\$10,000	\$10,000
Rental Income	\$14,579	\$50,692	\$100,000	\$120,000
Other	\$488	\$300		
Expenses Total	\$20,182	\$7,382	\$149,000	\$149,000
Program Cost Expenses	\$20,182	\$7,382	\$149,000	\$149,000
Net Cash Flow	\$15,636	\$54,912	-\$38,000	-\$18,000

Cash Fund Reserve Balance	Actual	Actual	Appropriated	Requested
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$30,184	\$85,096	\$46,877	\$28,636
Fund 11J - "Western Slope Veteran's Cemetery"	\$3,330	\$1,218	\$24,585	\$24,585
28-5-713, C.R.S.	\$26,854	\$83,878	\$22,292	\$4,051
Excess Uncommitted Fee Reserve Balance				
Cash Fund Narrative Information				
Purpose/Background of Fund	The fund consists of money generated from the public or private use of the facility including but not limited to money received by the division as lease payments for the former Grand Junction National Guard Armory.			
Fee Sources	NA			
Non-Fee Sources	Gifts, grants, contributions, and donations from any persons. Rentals income.			
Long Bill Groups Supported by Fund	Grand Junction Veterans One Stop Long Bill Group: 15561			