

Schedule 9: Cash Funds Reports
 Department of Corrections
 FY 2014-15 Budget Request
 Fund 507 - Correctional Industries Account
 Section 17-24-113 (3), C.R.S. (2013)

	Actual FY 2011-12	Actual FY 2012-13	Appropriated FY 2013-14	Requested FY 2014-15
Year Beginning Fund Balance (A)	\$22,555,660	\$23,048,153	\$23,492,393	\$23,435,375
Changes in Cash and Cash Equivalents	\$373,706	-\$1,271,604	\$356,347	-\$50,000
Changes in Receivables, Inventories, & Current Assets	\$666,600	\$1,234,997	\$137,468	-\$250,000
Changes in Long-Term and Capital Assets	\$375,103	\$125,530	-\$431,786	\$0
Changes in Total Liabilities	-\$922,916	\$355,317	-\$119,047	\$0
TOTAL CHANGES TO FUND BALANCE	\$492,493	\$444,240	-\$57,018	-\$300,000
Assets Total	\$29,824,423	\$29,913,346	\$29,975,375	\$29,675,375
Cash and Cash Equivalents (B)	\$6,665,258	\$5,393,653	\$5,750,000	\$5,700,000
Receivables	\$4,119,518	\$5,163,985	\$5,000,000	\$4,900,000
Inventories	\$12,483,140	\$12,673,528	\$12,975,000	\$12,825,000
Other Current Assets	\$251	\$394	\$375	\$375
Long-Term and Capital Assets	\$6,556,256	\$6,681,786	\$6,250,000	\$6,250,000
Liabilities Total	\$6,776,270	\$6,420,953	\$6,540,000	\$6,540,000
Accounts Payable	\$4,628,706	\$4,210,096	\$4,275,000	\$4,275,000
Accrued Liabilities and Other Current Liabilities	\$994,026	\$1,012,089	\$1,100,000	\$1,100,000
Deferred Revenue	\$26,269	\$51,000	\$35,000	\$35,000
Long-Term Liabilities	\$1,127,269	\$1,147,768	\$1,130,000	\$1,130,000
Ending Fund Balance (D)	\$23,048,153	\$23,492,393	\$23,435,375	\$23,135,375
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,016,257	\$1,183,557	\$1,475,000	\$1,425,000
Change from Prior Year Fund Balance (D-A)	\$492,493	\$444,240	-\$57,018	-\$300,000
Cash Flow Summary				
Revenue Total	\$50,792,763	\$46,668,351	\$52,027,684	\$52,027,684
Sale of Agricultural Products	\$6,154,223	\$6,431,951	\$7,101,676	\$7,033,427
Sale of Manufactured Products	\$28,946,503	\$24,654,193	\$27,221,306	\$26,959,702
Sale of Surplus Equipment	\$581,145	\$568,846	\$628,077	\$622,041
Sale of Publications	\$335,883	\$269,069	\$297,086	\$294,231
Other Revenue	\$12,308,577	\$12,561,347	\$14,369,295	\$14,731,202
Miscellaneous Revenue (includes Rents and Interest Income)	\$963,383	\$550,503	\$607,824	\$601,983
Federal Grant Revenue	\$1,503,050	\$1,632,442	\$1,802,420	\$1,785,098
Expenses Total	\$50,300,271	\$46,224,110	\$51,538,676	\$51,433,030
Personal Services (incl. Compensated Absences)	\$12,146,776	\$11,563,302	\$12,056,098	\$12,056,098
Inmate Pay	\$1,661,046	\$1,662,207	\$1,640,862	\$1,640,862
Operating Expenses	\$7,472,416	\$7,293,089	\$8,603,493	\$8,603,493
Depreciation	\$419,207	\$406,830	\$405,353	\$405,353
Cost of Goods Sold	\$28,235,498	\$24,741,683	\$28,170,224	\$28,170,224
Indirect Costs	\$365,328	\$556,999	\$662,646	\$557,000
Net Cash Flow	\$492,493	\$444,240	\$489,008	\$594,654

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	see below	see below	see below	see below
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	see below	see below	see below	see below
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)	The Correctional Industries Account is a revolving account established in Section 17-24-113 (3), C.R.S., for the purposes of managing an enterprise. It is exempt from the statutory requirements pertaining to uncommitted cash reserve balances as stated in Section 24-75-402 (5)(c), C.R.S.			

Cash Fund Narrative Information	
Purpose/Background of Fund	This is a profit-oriented enterprise fund, which generates revenue for its operation and capital investment which provides training for offenders in general work habits/skills to increase their employment prospects when released.
Fee Sources	CCi is not supported through statutory fees.
Non-Fee Sources	Revenue is generated from sales of agri-business products, manufactured products and general services.
Long Bill Groups Supported by Fund	Supports Correctional Industries Long Bill lines (primarily funding source code HAM)

Schedule 9: Cash Funds Reports
 Department of Corrections
 FY 2014-15 Budget Request
 Fund 506 - Canteen, Vending Machine, and Library Account
 Section 17-26-126 (1), C.R.S. (2012)

	Actual FY 2011-12	Actual FY 2012-13	Appropriated FY 2013-14	Requested FY 2014-15
Year Beginning Fund Balance (A)	\$3,459,766	\$3,813,564	\$4,207,947	\$4,430,000
Changes in Cash and Cash Equivalents	\$450,357	\$391,356	\$178,922	\$0
Changes in Receivables, Inventories, & Current Assets	\$65,429	\$103,863	\$71,255	\$0
Changes in Long-Term and Capital Assets	-\$94,617	\$5,585	-\$2,963	\$0
Changes in Total Liabilities	-\$67,370	-\$106,421	-\$25,161	\$0
TOTAL CHANGES TO FUND BALANCE	\$353,798	\$394,383	\$222,053	\$0
Assets Total	\$5,006,982	\$5,507,786	\$5,755,000	\$5,755,000
Cash and Cash Equivalents (B)	\$2,229,722	\$2,621,078	\$2,800,000	\$2,800,000
Receivables	\$262,165	\$424,430	\$475,000	\$475,000
Inventories	\$587,717	\$529,315	\$550,000	\$550,000
Other Current Assets	\$0	\$0	\$0	\$0
Long-Term and Capital Assets	\$1,927,378	\$1,932,963	\$1,930,000	\$1,930,000
Liabilities Total	\$1,193,418	\$1,299,839	\$1,325,000	\$1,325,000
Accounts Payable	\$778,150	\$858,896	\$900,000	\$900,000
Accrued Liabilities and Other Current Liabilities	\$206,774	\$218,734	\$210,000	\$210,000
Deferred Revenue	\$0	\$0	\$0	\$0
Long-Term Liabilities	\$208,494	\$222,209	\$215,000	\$215,000
Ending Fund Balance (D)	\$3,813,564	\$4,207,947	\$4,430,000	\$4,430,000
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$1,451,572	\$1,762,182	\$1,900,000	\$1,900,000
Change from Prior Year Fund Balance (D-A)	\$353,798	\$394,383	\$222,053	\$0
Cash Flow Summary				
Revenue Total	\$16,896,117	\$16,682,976	\$16,810,763	\$16,810,763
Canteen and Private Prison Sales	\$13,803,977	\$13,691,129	\$13,796,000	\$13,796,000
Inter- and Intra-agency Sales	\$134,869	\$133,134	\$134,154	\$134,154
Enterprise Sales	\$2,874,708	\$2,783,448	\$2,804,769	\$2,804,769
Interest Income	\$38,830	\$37,462	\$37,749	\$37,749
Miscellaneous Sales and Donations	\$43,733	\$37,802	\$38,091	\$38,091
Expenses Total	\$16,542,319	\$16,288,593	\$15,612,649	\$15,612,649
Personal Services (incl. Compensated Absences)	\$3,414,280	\$1,958,575	\$2,071,230	\$2,071,230
Inmate Pay	\$40,386	\$40,386	\$43,850	\$43,850
Operating Expenses	\$2,437,772	\$3,803,815	\$2,572,070	\$2,572,070
Depreciation	\$110,915	\$116,730	\$128,068	\$128,068
Cost of Goods Sold	\$10,473,476	\$10,319,635	\$10,716,934	\$10,716,934
Transfer for Capital Construction	\$17,228	\$0	\$0	\$0
Indirect Costs	\$48,262	\$49,451	\$80,497	\$80,497
Net Cash Flow	\$353,798	\$394,383	\$1,198,114	\$1,198,114

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	see below	see below	see below	see below
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	see below	see below	see below	see below
Excess Uncommitted Fee Reserve Balance	N/A	N/A	N/A	N/A
Compliance Plan (narrative)	The Canteen, Vending Machine, and Library Account is a special revolving account established in Section 17-24-126 (1), C.R.S., for the purposes of managing an enterprise. It is exempt from the statutory requirements pertaining to uncommitted cash reserve balances as stated in Section 24-75-402 (5)(c), C.R.S.			

Cash Fund Narrative Information	
Purpose/Background of Fund	This account is used to operate a canteen for the use and benefit of the inmates of state correctional facilities and to operate vending machines for the use of visitors at correctional facilities.
Fee Sources	Canteen is not supported through statutory fees.
Non-Fee Sources	Revenue is primarily generated from the sale of Canteen products to offenders and commissions earned on the inmate phone system. The revolving account earns income on funds held with the State Treasury.
Long Bill Groups Supported by Fund	Supports Canteen Long Bill line items

Schedule 9: Cash Funds Reports
 Department of Corrections
 FY 2014-15 Budget Request
 Fund 18Y - "State Criminal Alien Assistance Program (SCAAP)"
 HB 05-1278, C.R.S. 17-1-107.5 (2010)

	Actual	Actual	Appropriated	Requested
	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Year Beginning Fund Balance (A)	\$1,373,623	\$454,284	\$1,164,130	\$2,358,707
Changes in Cash Assets	-\$919,339	\$709,846	\$1,194,577	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$919,339	\$709,846	\$1,194,577	\$0
Assets Total	\$454,284	\$1,164,130	\$2,358,707	\$2,358,707
Cash (B)	\$454,284	\$1,164,130	\$2,358,707	\$2,358,707
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$0	\$0	\$0
Cash Liabilities (C)	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$454,284	\$1,164,130	\$2,358,707	\$2,358,707
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$454,284	\$1,164,130	\$2,358,707	\$2,358,707
Change from Prior Year Fund Balance (D-A)	-\$919,339	\$709,846	\$1,194,577	\$0
Cash Flow Summary				
Revenue Total	\$2,442,002	\$2,264,686	\$2,264,529	\$2,264,529
Federal Grant	\$2,410,172	\$2,251,529	\$2,251,529	\$2,251,529
Interest	\$31,830	\$13,157	\$13,000	\$13,000
Expenses Total	\$3,361,341	\$1,554,840	\$2,264,529	\$2,264,529
Cash Expenditures	\$3,361,341	\$1,554,840	\$2,264,529	\$2,264,529
Net Cash Flow	-\$919,339	\$709,846	\$0	\$0

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	Exempt Federal Awards and Exempt Interest	\$0	\$0	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$554,621	\$256,549	\$373,647	\$373,647
Excess Uncommitted Fee Reserve Balance	(\$554,621)	(\$256,549)	(\$373,647)	(\$373,647)
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	Consists of funds received by the State under the Federal State Criminal Alien Assistance Program. Funds are appropriated for purpose of defraying costs of incarcerating undocumented criminal aliens.
Fee Sources	
Non-Fee Sources	Annual Federal awards under the State Criminal Alien Assistance Program (SCAAP) and exempt interest earned on funds deposited with the State Treasury.
Long Bill Groups Supported by Fund	Corrections - (B) External Capacity Subprogram (2) Payments to House State Prisoners in state private prisons.

Schedule 9: Cash Funds Reports
 Department of Corrections
 FY 2014-15 Budget Request
Fund 202 "Land Board"

	Actual FY 2011-12	Actual FY 2012-13	Appropriated FY 2013-14	Requested FY 2014-15	Projected FY 2015-16
Year Beginning Fund Balance (A)	\$76,958	\$51,081	\$71,995	\$71,995	\$71,995
Changes in Cash Assets	-\$25,877	\$21,414	\$0	\$0	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	-\$500	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$0	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	-\$25,877	\$20,914	\$0	\$0	\$0
Assets Total	\$51,081	\$71,995	\$71,995	\$71,995	\$71,995
Cash (B)	\$50,581	\$71,995	\$71,995	\$71,995	\$71,995
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$500	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$0	\$0	\$0	\$0
Cash Liabilities (C)	\$0	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$51,081	\$71,995	\$71,995	\$71,995	\$71,995
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$50,581	\$71,995	\$71,995	\$71,995	\$71,995
Change from Prior Year Fund Balance (D-A)	-\$25,877	\$20,914	\$0	\$0	\$0
Cash Flow Summary					
Revenue Total	\$37,123	\$20,913	\$25,000	\$25,000	\$25,000
Land Board Revenue	\$37,123	\$20,913	\$25,000	\$25,000	\$25,000
Interest	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$63,000	\$0	\$25,000	\$25,000	\$25,000
Cash Expenditures	\$63,000	\$0	\$25,000	\$25,000	\$25,000
Net Cash Flow	-\$25,877	\$20,913	\$0	\$0	\$0
Fund Expenditures Line Item Detail					
	Actual FY 2011-12	Actual FY 2012-13	Estimated FY 2013-14	Requested FY 2014-15	Projected FY 2015-16
Division Name: Land Board					
Line Name 1: Transfer to CCI Capital Outlay	\$63,000	\$0	\$25,000	\$25,000	\$25,000
Line Name 2	\$0	\$0	\$0	\$0	\$0
Line Name 3	\$0	\$0	\$0	\$0	\$0
Division Subtotal	\$63,000	\$0	\$25,000	\$25,000	\$25,000
TOTAL	\$63,000	\$0	\$25,000	\$25,000	\$25,000

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A - Exempt Funds	N/A - Exempt Funds	N/A - Exempt Funds	N/A - Exempt Funds
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$0	\$0	\$0	\$0
Excess Uncommitted Fee Reserve Balance	\$0	\$0	\$0	\$0
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	Land Board proceeds from land sales and portion is transferred to the Department for water and land improvements.
Fee Sources	
Non-Fee Sources	Transfers from the Land Board to the Department
Long Bill Groups Supported by Fund	Primarily is utilized by Colorado Correctional Industries for water or land improvement projects.

Schedule 9: Cash Funds Reports
 Department of Corrections
 FY 2014-15 Budget Request
 Fund 115 - Donations (Fallen Officer Memorial Fund)
 17-1-107, C.R.S. (2010)

	Actual FY 2011-12	Actual FY 2012-13	Appropriated FY 2013-14	Requested FY 2014-15	Projected FY 2015-16
Year Beginning Fund Balance (A)	\$5,672	\$16,120	\$6,567	\$8,000	\$6,000
Changes in Cash Assets	\$10,448	-\$9,553	\$1,433	-\$2,000	-\$2,000
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$0	\$0	\$0	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$10,448	-\$9,553	\$1,433	-\$2,000	-\$2,000
Assets Total	\$16,120	\$6,567	\$8,000	\$6,000	\$4,000
Cash (B)	\$16,120	\$6,567	\$8,000	\$6,000	\$4,000
Other Assets (Detail as necessary)	\$0	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0	\$0
Liabilities Total	\$0	\$0	\$0	\$0	\$0
Cash Liabilities (C)	\$0	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance (D)	\$16,120	\$6,567	\$8,000	\$6,000	\$4,000
Logical Test	TRUE	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$16,120	\$6,567	\$8,000	\$6,000	\$4,000
Change from Prior Year Fund Balance (D-A)	\$10,448	-\$9,553	\$1,433	-\$2,000	-\$2,000
Cash Flow Summary					
Revenue Total	\$11,892	\$1,420	\$0	\$0	\$0
Donations	\$11,892	\$1,420	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Expenses Total	\$1,444	\$10,973	\$2,000	\$2,000	\$2,000
Cash Expenditures	\$1,444	\$10,973	\$2,000	\$2,000	\$2,000
Net Cash Flow	\$10,448	-\$9,553	-\$2,000	-\$2,000	-\$2,000

Fund Expenditures Line Item Detail					
	Actual FY 2011-12	Actual FY 2012-13	Estimated FY 2013-14	Requested FY 2014-15	Projected FY 2015-16
Division Name: Donations (Memorial Fund)					
Line Name 1: Fund 115 (Non-appropriated fund for donations)	\$1,444	\$10,973	\$2,000	\$2,000	\$2,000
Division Subtotal	\$1,444	\$10,973	\$2,000	\$2,000	\$2,000
TOTAL	\$1,444	\$10,973	\$2,000	\$2,000	\$2,000

Cash Fund Reserve Balance	Actual	Actual	Estimated	Requested
	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	N/A	\$0	\$0	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$0	\$0	\$0	\$0
Excess Uncommitted Fee Reserve Balance	\$0	\$0	\$0	\$0
Compliance Plan (narrative)				

Cash Fund Narrative Information	
Purpose/Background of Fund	Purpose was to build and maintain a Fallen Officer Memorial located in Canon City, Colorado at the Colorado Territorial Correctional Facility.
Fee Sources	
Non-Fee Sources	Exempt Donations
Long Bill Groups Supported by Fund	