

Schedule 9: Cash Funds Reports
 Department of Corrections
 FY 2019-20 Budget Request
 Fund 5070 - Correctional Industries Account
 Section 17-24-113 (3), C.R.S. (2014)

| | Actual FY 2016-17 | Actual FY 2017-18 | Appropriated FY 2018-19 | Requested FY 2019-20 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | -\$9,268,088 | -\$17,915,993 | -\$34,320,637 | -\$9,810,000 |
| Changes in Cash and Cash Equivalents | -\$1,265,829 | \$134,023 | \$813,030 | \$200,000 |
| Changes in Receivables, Inventories, & Current Assets | \$3,207,108 | -\$5,424,612 | \$2,342,722 | \$2,325,000 |
| Changes in Long-Term and Capital Assets | -\$262,759 | \$66,972 | \$230,740 | \$0 |
| Changes in Deferred Outflows | \$13,823,115 | -\$5,090,533 | -\$8,488,202 | \$0 |
| Changes in Total Liabilities | -\$24,149,540 | -\$6,090,494 | \$29,612,347 | \$1,275,000 |
| TOTAL CHANGES TO FUND BALANCE | -\$8,647,905 | -\$16,404,644 | \$24,510,637 | \$3,800,000 |
| Assets Total | \$48,430,860 | \$38,116,710 | \$33,015,000 | \$35,540,000 |
| Cash and Cash Equivalents (B) | \$4,052,947 | \$4,186,970 | \$5,000,000 | \$5,200,000 |
| Receivables | \$3,067,239 | \$3,809,701 | \$4,000,000 | \$4,200,000 |
| Inventories | \$17,015,051 | \$10,847,977 | \$13,000,000 | \$15,125,000 |
| Other Current Assets | \$64,600 | \$64,600 | \$65,000 | \$65,000 |
| Long-Term and Capital Assets | \$6,452,288 | \$6,519,260 | \$6,750,000 | \$6,750,000 |
| Deferred Outflows | \$17,778,735 | \$12,688,202 | \$4,200,000 | \$4,200,000 |
| Liabilities Total | \$66,346,853 | \$72,437,347 | \$42,825,000 | \$41,550,000 |
| Accounts Payable (C) | \$6,044,006 | \$3,723,050 | \$6,000,000 | \$4,375,000 |
| Accrued Liabilities and Other Current Liabilities | \$1,163,724 | \$1,287,122 | \$1,100,000 | \$1,300,000 |
| Deferred Revenue | \$448,048 | \$287,762 | \$150,000 | \$300,000 |
| Long-Term Liabilities | \$58,139,666 | \$64,660,663 | \$35,000,000 | \$35,000,000 |
| Deferred Inflows | \$551,409 | \$2,478,750 | \$575,000 | \$575,000 |
| Ending Fund Balance (D) | -\$17,915,993 | -\$34,320,637 | -\$9,810,000 | -\$6,010,000 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | -\$1,991,059 | \$463,920 | -\$1,000,000 | \$825,000 |
| Change from Prior Year Fund Balance (D-A) | -\$8,647,905 | -\$16,404,644 | \$24,510,637 | \$3,800,000 |
| Cash Flow Summary | | | | |
| Revenue Total | \$47,766,986 | \$56,399,445 | \$58,572,000 | \$55,660,000 |
| Sale of Agricultural Products | \$3,740,627 | \$3,417,031 | \$7,600,000 | \$7,000,000 |
| Sale of Manufactured Products | \$32,544,230 | \$40,011,164 | \$38,000,000 | \$34,000,000 |
| Sale of Surplus Equipment | \$424,577 | \$542,451 | \$612,000 | \$800,000 |
| Sale of Publications | \$0 | \$200 | \$0 | \$0 |
| Other Revenue | \$7,050,350 | \$9,071,217 | \$8,400,000 | \$9,500,000 |
| Miscellaneous Revenue (includes Rents and Interest Income) | -\$781,441 | -\$11,718 | \$60,000 | \$60,000 |
| Federal Grant Revenue | \$4,788,643 | \$3,369,100 | \$3,900,000 | \$4,300,000 |
| Expenses Total | \$56,414,890 | \$71,417,355 | \$57,255,000 | \$56,610,000 |
| Personal Services (incl. Compensated Absences) | \$23,515,520 | \$27,020,872 | \$13,000,000 | \$14,400,000 |
| Inmate Pay | \$2,149,279 | \$1,987,284 | \$2,200,000 | \$2,200,000 |
| Operating Expenses | \$6,932,019 | \$6,373,658 | \$10,000,000 | \$10,000,000 |
| Depreciation | \$445,846 | \$459,817 | \$530,000 | \$510,000 |
| Cost of Goods Sold | \$22,430,417 | \$34,583,491 | \$29,500,000 | \$28,000,000 |
| Indirect Costs | \$941,809 | \$992,233 | \$2,025,000 | \$1,500,000 |
| Net Cash Flow | -\$8,647,904 | -\$15,017,910 | \$1,317,000 | -\$950,000 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|---|------------|------------|------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| 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 and provides training for offenders in general work habits/skills to increase the 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 |

Schedule 9: Cash Funds Reports
 Department of Corrections
 FY 2019-20 Budget Request
 Fund 5060 - Canteen, Vending Machine, and Library Account
 Section 17-26-126 (1), C.R.S. (2012)

| | Actual | Actual | Appropriated | Requested |
|---|---------------------|---------------------|---------------------|---------------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Year Beginning Fund Balance (A) | \$209,198 | \$882,243 | -\$282,779 | -\$2,055,000 |
| Changes in Cash and Cash Equivalents | \$2,034,970 | \$727,809 | -\$1,953,399 | \$0 |
| Changes in Receivables, Inventories, & Current Assets | \$44,777 | -\$63,119 | \$26,111 | \$0 |
| Changes in Long-Term and Capital Assets | -\$106,053 | -\$82,848 | -\$75,055 | \$0 |
| Changes in Deferred Outflows | \$2,192,038 | -\$594,710 | \$301,480 | \$0 |
| Changes in Total Liabilities | -\$3,492,687 | -\$1,152,154 | -\$71,358 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$673,045 | -\$1,165,022 | -\$1,772,221 | \$0 |
| Assets Total | \$13,238,731 | \$13,225,863 | \$11,525,000 | \$11,525,000 |
| Cash and Cash Equivalents (B) | \$8,125,590 | \$8,853,399 | \$6,900,000 | \$6,900,000 |
| Receivables | \$8,486 | \$0 | \$0 | \$0 |
| Inventories | \$753,522 | \$698,889 | \$725,000 | \$725,000 |
| Other Current Assets | \$0 | \$0 | \$0 | \$0 |
| Long-Term and Capital Assets | \$1,457,903 | \$1,375,055 | \$1,300,000 | \$1,300,000 |
| Deferred Outflows | \$2,893,230 | \$2,298,520 | \$2,600,000 | \$2,600,000 |
| Liabilities Total | \$12,356,488 | \$13,508,642 | \$13,580,000 | \$13,580,000 |
| Accounts Payable (C) | \$1,544,752 | \$1,618,670 | \$1,600,000 | \$1,600,000 |
| Accrued Liabilities and Other Current Liabilities | \$180,577 | \$174,037 | \$180,000 | \$180,000 |
| Deferred Revenue | \$0 | \$0 | \$0 | \$0 |
| Long-Term Liabilities | \$9,473,197 | \$10,932,943 | \$11,000,000 | \$11,000,000 |
| Deferred Inflows | \$1,157,962 | \$782,992 | \$800,000 | \$800,000 |
| Ending Fund Balance (D) | \$882,243 | -\$282,779 | -\$2,055,000 | -\$2,055,000 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$6,580,838 | \$7,234,729 | \$5,300,000 | \$5,300,000* |
| Change from Prior Year Fund Balance (D-A) | \$673,045 | -\$1,165,022 | -\$1,772,221 | \$0 |
| Cash Flow Summary | | | | |
| Revenue Total | \$19,886,304 | \$19,425,637 | \$20,020,000 | \$20,020,000 |
| Canteen and Private Prison Sales | \$18,997,784 | \$18,408,922 | \$19,000,000 | \$19,000,000 |
| Inter- and Intra-agency Sales | \$135 | \$0 | \$0 | \$0 |
| Enterprise Sales | \$0 | \$0 | \$0 | \$0 |
| Interest Income | \$92,250 | \$154,286 | \$155,000 | \$155,000 |
| Miscellaneous Sales and Donations | \$796,135 | \$862,429 | \$865,000 | \$865,000 |
| Expenses Total | \$19,213,259 | \$20,366,534 | \$22,330,000 | \$22,330,000 |
| Personal Services (incl. Compensated Absences) | \$2,943,380 | \$3,582,490 | \$3,600,000 | \$3,600,000 |
| Inmate Pay | \$52,930 | \$50,835 | \$55,000 | \$55,000 |
| Operating Expenses | \$2,807,267 | \$3,009,141 | \$5,000,000 | \$5,000,000 |
| Depreciation | \$106,052 | \$96,723 | \$100,000 | \$100,000 |
| Cost of Goods Sold | \$13,224,760 | \$13,557,696 | \$13,500,000 | \$13,500,000 |
| Transfer for Capital Construction | \$0 | \$0 | \$0 | \$0 |
| Indirect Costs | \$78,870 | \$69,649 | \$75,000 | \$75,000 |
| Net Cash Flow | \$673,045 | -\$940,897 | -\$2,310,000 | -\$2,310,000 |

*Note: \$3.0 million of this amount to be reserved for a potential FY 2020-21 Capital Construction Project.

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|---|------------|------------|------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| 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 offenders 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 2019-20 Budget Request
 Fund 18Y0 - "State Criminal Alien Assistance Program (SCAAP)"
 HB 05-1278, C.R.S. 17-1-107.5 (2010)

| | Actual FY 2016-17 | Actual FY 2017-18 | Appropriated FY 2018-19 | Requested FY 2019-20 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$3,917,526 | \$1,468,056 | \$1,643 | \$0 |
| Changes in Cash Assets | -\$1,040,898 | -\$2,874,985 | -\$1,643 | \$0 |
| Changes in Non-Cash Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | -\$1,408,572 | \$1,408,572 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | -\$2,449,470 | -\$1,466,413 | -\$1,643 | \$0 |
| Assets Total | \$2,876,628 | \$1,643 | \$0 | \$0 |
| Cash (B) | \$2,876,628 | \$1,643 | \$0 | \$0 |
| Other Assets (Detail as necessary) | \$0 | \$0 | \$0 | \$0 |
| Receivables | \$0 | \$0 | \$0 | \$0 |
| Liabilities Total | \$1,408,572 | \$0 | \$0 | \$0 |
| Cash Liabilities (C) | \$1,408,572 | \$0 | \$0 | \$0 |
| Long Term Liabilities | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$1,468,056 | \$1,643 | \$0 | \$0 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$1,468,056 | \$1,643 | \$0 | \$0 |
| Change from Prior Year Fund Balance (D-A) | -\$2,449,470 | -\$1,466,413 | -\$1,643 | \$0 |
| Cash Flow Summary | | | | |
| Revenue Total | \$2,111,323 | \$33,587 | \$0 | \$0 |
| Federal Grant | \$2,077,720 | \$0 | \$0 | \$0 |
| Interest | \$60,496 | \$32,346 | \$0 | \$0 |
| Unrealized Gain | -\$26,893 | \$1,241 | \$0 | \$0 |
| Expenses Total | \$4,560,793 | \$1,500,000 | \$0 | \$0 |
| Cash Expenditures | \$58 | \$85 | \$0 | \$0 |
| Purchased Services - Counties | \$4,560,735 | \$1,499,915 | \$0 | \$0 |
| Net Cash Flow | -\$2,449,470 | -\$1,466,413 | \$0 | \$0 |

| Fund Expenditures Line Item Detail | Actual FY 2016-17 | Actual FY 2017-18 | Estimated FY 2018-19 | Requested FY 2019-20 |
|---|----------------------|----------------------|-------------------------|-------------------------|
| Division Name: State Criminal Alien Assistance Cash Fund | | | | |
| Line Name 1: Transfers from 18Y0 to External Capacity subprogram payments to in-state private prisons | \$4,560,793 | \$1,500,000 | \$0 | \$0 |
| Line Name 2 | \$0 | \$0 | \$0 | \$0 |
| Line Name 3 | \$0 | \$0 | \$0 | \$0 |
| Division Subtotal | \$4,560,793 | \$1,500,000 | \$0 | \$0 |
| TOTAL | \$4,560,793 | \$1,500,000 | \$0 | \$0 |

Note: The Bureau of Justice Assistance (BJA), U.S. Department of Justice, took a one-year break from accepting SCAAP applications in 2017. DOC subsequently spent all but \$1,643 from past SCAAP awards in FY 2017-18. The Department submitted the FY 2017 SCAAP application to the BJA in March 2018 but no SCAAP awards have been announced for FY 2017 as of October 31, 2018. DOC also recently submitted the FY 2018 SCAAP application to the BJA. If SCAAP awards are received in the future, DOC will request cash funds spending authority in the External Capacity subprogram, along with a corresponding General Fund reduction, in order to use these funds.

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|--------------------|--------------------|------------|------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$0 | \$0 | \$0 | \$0 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$752,531 | \$247,500 | \$0 | \$0 |
| Excess Uncommitted Fee Reserve Balance | (\$752,531) | (\$247,500) | \$0 | \$0 |
| 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 - (1B) External Capacity Subprogram (2) Payments to House State Prisoners. |

Schedule 9: Cash Funds Report
 Department of Corrections
 FY 2019-20 Budget Request
 Fund 22D0 - Correctional Education Program Fund
 SB 16-099, Section 17-32-107, C.R.S. (2016)

| | Actual FY 2016-17 | Actual FY 2017-18 | Appropriated FY 2018-19 | Requested FY 2019-20 |
|---|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$49,684 | \$104,300 | \$118,571 | \$118,571 |
| Changes in Cash and Cash Equivalents | \$110,024 | -\$14,162 | \$0 | \$0 |
| Changes in Receivables, Inventories, & Current Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term and Capital Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | -\$55,408 | \$28,433 | \$0 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$54,616 | \$14,271 | \$0 | \$0 |
| Assets Total | \$186,993 | \$172,831 | \$173,000 | \$173,000 |
| Cash and Cash Equivalents (B) | \$186,993 | \$172,831 | \$173,000 | \$173,000 |
| Receivables | \$0 | \$0 | \$0 | \$0 |
| Inventories | \$0 | \$0 | \$0 | \$0 |
| Other Current Assets | \$0 | \$0 | \$0 | \$0 |
| Long-Term and Capital Assets | \$0 | \$0 | \$0 | \$0 |
| Liabilities Total | \$82,693 | \$54,260 | \$54,429 | \$54,429 |
| Accounts Payable (C) | \$82,693 | \$54,260 | \$54,429 | \$54,429 |
| Accrued Liabilities and Other Current Liabilities | \$0 | \$0 | \$0 | \$0 |
| Deferred Revenue | \$0 | \$0 | \$0 | \$0 |
| Long-Term Liabilities | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$104,300 | \$118,571 | \$118,571 | \$118,571 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$104,300 | \$118,571 | \$118,571 | \$118,571 |
| Change from Prior Year Fund Balance (D-A) | \$54,616 | \$14,271 | \$0 | \$0 |
| Cash Flow Summary | | | | |
| Revenue Total | \$601,918 | \$622,157 | \$622,000 | \$622,000 |
| Inter- and Intra-agency Sales | \$74,446 | \$59,716 | \$60,000 | \$60,000 |
| Enterprise Sales | \$485,007 | \$513,309 | \$513,000 | \$513,000 |
| Interest Income | \$1,383 | \$3,089 | \$3,000 | \$3,000 |
| Miscellaneous Sales and Donations | \$41,082 | \$46,043 | \$46,000 | \$46,000 |
| Expenses Total | \$547,302 | \$607,885 | \$608,000 | \$608,000 |
| Personal Services (incl. Compensated Absences) | \$0 | \$0 | \$0 | \$0 |
| Inmate Pay | \$0 | \$0 | \$0 | \$0 |
| Operating Expenses | \$32,113 | \$44,794 | \$45,000 | \$45,000 |
| Depreciation | \$0 | \$0 | \$0 | \$0 |
| Cost of Goods Sold | \$515,189 | \$563,091 | \$563,000 | \$563,000 |
| Transfer for Capital Construction | \$0 | \$0 | \$0 | \$0 |
| Indirect Costs | \$0 | \$0 | \$0 | \$0 |
| Net Cash Flow | \$54,616 | \$14,272 | \$14,000 | \$14,000 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|--------------------|--------------------|--------------------|--------------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| 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 | The fund consists of proceeds from the limited sale of goods and services within correctional education programs to allow offenders to benefit from the skills and certificates earned through such programs. |
| Fee Sources | |
| Non-Fee Sources | Revenue is generated from the sale of goods or services by the program. |
| Long Bill Groups Supported by Fund | Corrections Education Subprogram (4B) Operating Expenses |

Schedule 9: Cash Funds Reports
 Department of Corrections
 FY 2019-20 Budget Request
 Fund 2020 "Land Board"

| | Actual FY 2016-17 | Actual FY 2017-18 | Appropriated FY 2018-19 | Requested FY 2019-20 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$139,746 | \$156,930 | \$211,694 | \$88,694 |
| Changes in Cash Assets | \$17,191 | \$54,764 | -\$123,000 | -\$62,000 |
| Changes in Non-Cash Assets | -\$7 | \$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 | \$17,184 | \$54,764 | -\$123,000 | -\$62,000 |
| Assets Total | \$156,930 | \$211,694 | \$88,694 | \$26,694 |
| Cash (B) | \$156,930 | \$211,694 | \$88,694 | \$26,694 |
| 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) | \$156,930 | \$211,694 | \$88,694 | \$26,694 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$156,930 | \$211,694 | \$88,694 | \$26,694 |
| Change from Prior Year Fund Balance (D-A) | \$17,184 | \$54,764 | -\$123,000 | -\$62,000 |
| Cash Flow Summary | | | | |
| Revenue Total | \$17,184 | \$54,764 | \$17,000 | \$18,000 |
| Land Board Revenue | \$17,184 | \$54,764 | \$17,000 | \$18,000 |
| Other Revenue | \$0 | \$0 | \$0 | \$0 |
| Expenses Total | \$0 | \$0 | \$140,000 | \$80,000 |
| Cash Expenditures | \$0 | \$0 | \$140,000 | \$80,000 |
| Net Cash Flow | \$17,184 | \$54,764 | -\$123,000 | -\$62,000 |

| Fund Expenditures Line Item Detail | Actual FY 2016-17 | Actual FY 2017-18 | Estimated FY 2018-19 | Requested FY 2019-20 |
|---|----------------------|----------------------|-------------------------|-------------------------|
| Division Name: Land Board | | | | |
| Line Name 1: Transfer to CCI Capital Outlay | \$0 | \$0 | \$140,000 | \$80,000 |
| Line Name 2 | \$0 | \$0 | \$0 | \$0 |
| Line Name 3 | \$0 | \$0 | \$0 | \$0 |
| Division Subtotal | \$0 | \$0 | \$140,000 | \$80,000 |
| TOTAL | \$0 | \$0 | \$140,000 | \$80,000 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|---------------------------|---------------------------|---------------------------|---------------------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| 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 utilized by Colorado Correctional Industries for water or land improvement projects. |

Schedule 9: Cash Funds Reports
 Department of Corrections
 FY 2019-20 Budget Request
 Fund 115C - Donations (Fallen Officer Memorial Fund)
 17-1-107, C.R.S. (2010)

| | Actual FY 2016-17 | Actual FY 2017-18 | Appropriated FY 2018-19 | Requested FY 2019-20 |
|--|----------------------|----------------------|----------------------------|-------------------------|
| Year Beginning Fund Balance (A) | \$9,608 | \$11,815 | \$12,487 | \$11,000 |
| Changes in Cash Assets | \$2,207 | \$889 | -\$1,704 | -\$3,500 |
| Changes in Non-Cash Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Long-Term Assets | \$0 | \$0 | \$0 | \$0 |
| Changes in Total Liabilities | \$0 | -\$217 | \$217 | \$0 |
| TOTAL CHANGES TO FUND BALANCE | \$2,207 | \$672 | -\$1,487 | -\$3,500 |
| Assets Total | \$11,815 | \$12,704 | \$11,000 | \$7,500 |
| Cash (B) | \$11,815 | \$12,704 | \$11,000 | \$7,500 |
| Other Assets (Detail as necessary) | \$0 | \$0 | \$0 | \$0 |
| Receivables | \$0 | \$0 | \$0 | \$0 |
| Liabilities Total | \$0 | \$217 | \$0 | \$0 |
| Cash Liabilities (C) | \$0 | \$217 | \$0 | \$0 |
| Long Term Liabilities | \$0 | \$0 | \$0 | \$0 |
| Ending Fund Balance (D) | \$11,815 | \$12,487 | \$11,000 | \$7,500 |
| Logical Test | TRUE | TRUE | TRUE | TRUE |
| Net Cash Assets - (B-C) | \$11,815 | \$12,487 | \$11,000 | \$7,500 |
| Change from Prior Year Fund Balance (D-A) | \$2,207 | \$672 | -\$1,487 | -\$3,500 |

Cash Flow Summary

| | | | | |
|-------------------|---------|---------|----------|----------|
| Revenue Total | \$2,207 | \$1,225 | \$0 | \$0 |
| Donations | \$2,207 | \$1,225 | \$0 | \$0 |
| Interest | \$0 | \$0 | \$0 | \$0 |
| Expenses Total | \$0 | \$553 | \$2,000 | \$2,000 |
| Cash Expenditures | \$0 | \$553 | \$2,000 | \$2,000 |
| Net Cash Flow | \$2,207 | \$672 | -\$2,000 | -\$2,000 |

| Fund Expenditures Line Item Detail | Actual FY 2016-17 | Actual FY 2017-18 | Estimated FY 2018-19 | Requested FY 2019-20 |
|--|----------------------|----------------------|-------------------------|-------------------------|
| Division Name: Donations (Memorial Fund) | | | | |
| Line Name 1: Fund 115C (Non-appropriated fund for donations) | \$0 | \$553 | \$1,800 | \$1,800 |
| Line Name 2 | \$0 | \$0 | \$0 | \$0 |
| Line Name 3 | \$0 | \$0 | \$0 | \$0 |
| Division Subtotal | \$0 | \$553 | \$1,800 | \$1,800 |
| TOTAL | \$0 | \$553 | \$1,800 | \$1,800 |

| Cash Fund Reserve Balance | Actual | Actual | Estimated | Requested |
|--|------------|---------------|------------|------------|
| | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 |
| Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees) | \$0 | \$0 | \$0 | \$0 |
| Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses) | \$0 | \$91 | \$0 | \$0 |
| Excess Uncommitted Fee Reserve Balance | \$0 | (\$91) | \$0 | \$0 |
| Compliance Plan (narrative) | | | | |

| Cash Fund Narrative Information | |
|--|---|
| Purpose/Background of Fund | Purpose is 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 | |