

Schedule 9: Cash Funds Reports  
 Department of Corrections  
 FY 2022-23 Budget Request  
 Fund 18Y0 - "State Criminal Alien Assistance Program (SCAAP)"  
 HB 05-1278, C.R.S. 17-1-107.5 (2010)

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$7,026</b>	<b>\$2,501,004</b>	<b>\$53,391</b>	<b>\$2,000,000</b>
Changes in Cash Assets	\$2,493,978	-\$2,447,613	\$1,946,609	\$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
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$2,493,978</b>	<b>-\$2,447,613</b>	<b>\$1,946,609</b>	<b>\$0</b>
<b>Assets Total</b>	<b>\$2,501,004</b>	<b>\$53,391</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>
Cash (B)	\$2,501,004	\$53,391	\$2,000,000	\$2,000,000
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash Liabilities (C)	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$2,501,004</b>	<b>\$53,391</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$2,501,004</b>	<b>\$53,391</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$2,493,978</b>	<b>-\$2,447,613</b>	<b>\$1,946,609</b>	<b>\$0</b>

Cash Flow Summary				
Revenue Total	\$4,893,979	-\$47,614	\$2,020,000	\$2,020,000
Federal Grant	\$4,764,469	\$0	\$2,000,000	\$2,000,000
Interest	\$54,098	\$27,506	\$20,000	\$20,000
Unrealized Gain	\$75,412	-\$75,120	\$0	\$0
Expenses Total	\$2,400,000	\$2,400,000	\$2,020,000	\$2,020,000
Cash Expenditures	\$173	\$153	\$150	\$150
Purchased Services - Counties	\$2,399,827	\$2,399,847	\$2,019,850	\$2,019,850
Net Cash Flow	\$2,493,979	-\$2,447,614	\$0	\$0

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
<b>Division Name: State Criminal Alien Assistance Cash Fund</b>				
Line Name 1: Transfers from 18Y0 to External Capacity subprogram payments to in-state private prisons	\$2,400,000	\$2,400,000	\$2,020,000	\$2,020,000
Line Name 2	\$0	\$0	\$0	\$0
Line Name 3	\$0	\$0	\$0	\$0
Division Subtotal	\$2,400,000	\$2,400,000	\$2,020,000	\$2,020,000
<b>TOTAL</b>	<b>\$2,400,000</b>	<b>\$2,400,000</b>	<b>\$2,020,000</b>	<b>\$2,020,000</b>

<b>Cash Fund Reserve Balance</b>	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Requested</b>
	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>FY 2022-23</b>
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)	\$396,000	\$396,000	\$333,300	\$333,300
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>(\$396,000)</b>	<b>(\$396,000)</b>	<b>(\$333,300)</b>	<b>(\$333,300)</b>
<b>Compliance Plan (narrative)</b>				

<b>Cash Fund Narrative Information</b>	
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	N/A
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 2022-23 Budget Request  
 Fund 22D0 - Correctional Education Program Fund  
 SB 16-099, Section 17-32-107, C.R.S. (2016)

	Actual	Actual	Appropriated	Requested
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$124,285</b>	<b>\$114,200</b>	<b>\$112,276</b>	<b>\$105,000</b>
Changes in Cash and Cash Equivalents	-\$40,483	-\$20,859	\$2,080	\$5,000
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	\$30,398	\$18,935	-\$9,356	-\$10,000
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>-\$10,085</b>	<b>-\$1,924</b>	<b>-\$7,276</b>	<b>-\$5,000</b>
<b>Assets Total</b>	<b>\$133,779</b>	<b>\$112,920</b>	<b>\$115,000</b>	<b>\$120,000</b>
Cash and Cash Equivalents (B)	\$133,779	\$112,920	\$115,000	\$120,000
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
<b>Liabilities Total</b>	<b>\$19,579</b>	<b>\$644</b>	<b>\$10,000</b>	<b>\$20,000</b>
Accounts Payable (C)	\$19,579	\$644	\$10,000	\$20,000
Accrued Liabilities and Other Current Liabilities	\$0	\$0	\$0	\$0
Deferred Revenue	\$0	\$0	\$0	\$0
Long-Term Liabilities	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$114,200</b>	<b>\$112,276</b>	<b>\$105,000</b>	<b>\$100,000</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$114,200</b>	<b>\$112,276</b>	<b>\$105,000</b>	<b>\$100,000</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>-\$10,085</b>	<b>-\$1,924</b>	<b>-\$7,276</b>	<b>-\$5,000</b>

<b>Cash Flow Summary</b>				
Revenue Total	\$484,521	\$141,292	\$220,000	\$300,000
Inter- and Intra-agency Sales	\$84,154	\$8,521	\$35,000	\$50,000
Enterprise Sales	\$337,542	\$108,043	\$150,000	\$200,000
Interest Income	\$3,072	\$1,458	\$2,500	\$3,000
Miscellaneous Sales and Donations	\$59,752	\$23,270	\$32,500	\$47,000
Expenses Total	\$494,606	\$143,216	\$225,000	\$290,000
Personal Services (incl. Compensated Absences)	\$0	\$0	\$0	\$0
Inmate Pay	\$0	\$0	\$0	\$0
Operating Expenses	\$43,392	\$17,202	\$25,000	\$40,000
Depreciation	\$0	\$0	\$0	\$0
Cost of Goods Sold	\$451,213	\$126,014	\$200,000	\$250,000
Transfer for Capital Construction	\$0	\$0	\$0	\$0
Indirect Costs	\$0	\$0	\$0	\$0
Net Cash Flow	-\$10,085	-\$1,924	-\$5,000	\$10,000

<b>Cash Fund Reserve Balance</b>	Actual	Actual	Estimated	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)	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
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Compliance Plan (narrative)</b>				

<b>Cash Fund Narrative Information</b>	
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	N/A
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 2022-23 Budget Request  
 Fund 115C - Donations (Fallen Officer Memorial Fund)  
 17-1-107, C.R.S. (2010)

	Actual	Actual	Appropriated	Requested
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$16,756</b>	<b>\$16,756</b>	<b>\$17,572</b>	<b>\$17,500</b>
Changes in Cash Assets	\$0	\$816	-\$72	\$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
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$0</b>	<b>\$816</b>	<b>-\$72</b>	<b>\$0</b>
<b>Assets Total</b>	<b>\$16,756</b>	<b>\$17,572</b>	<b>\$17,500</b>	<b>\$17,500</b>
Cash (B)	\$16,756	\$17,572	\$17,500	\$17,500
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash Liabilities (C )	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$16,756</b>	<b>\$17,572</b>	<b>\$17,500</b>	<b>\$17,500</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$16,756</b>	<b>\$17,572</b>	<b>\$17,500</b>	<b>\$17,500</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$0</b>	<b>\$816</b>	<b>-\$72</b>	<b>\$0</b>

Cash Flow Summary				
Revenue Total	\$0	\$8,520	\$4,000	\$4,000
Donations	\$0	\$8,520	\$4,000	\$4,000
Interest	\$0	\$0	\$0	\$0
Expenses Total	\$0	\$7,704	\$2,000	\$2,000
Cash Expenditures	\$0	\$7,704	\$2,000	\$2,000
Net Cash Flow	\$0	\$816	\$2,000	\$2,000

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
<b>Division Name: Donations (Memorial Fund)</b>				
Line Name 1: Fund 115C (Non-appropriated fund for donations)	\$0	\$7,704	\$5,000	\$5,000
Line Name 2	\$0	\$0	\$0	\$0
Line Name 3	\$0	\$0	\$0	\$0
Division Subtotal	\$0	\$7,704	\$5,000	\$5,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$7,704</b>	<b>\$5,000</b>	<b>\$5,000</b>

Cash Fund Reserve Balance	Actual	Actual	Estimated	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)	\$0	\$0	\$0	\$0
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$0	\$1,271	\$0	\$0
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>\$0</b>	<b>(\$1,271)</b>	<b>\$0</b>	<b>\$0</b>
<b>Compliance Plan (narrative)</b>				

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	N/A
Non-Fee Sources	Exempt Donations
Long Bill Groups Supported by Fund	N/A

Schedule 9: Cash Funds Reports  
 Department of Corrections  
 FY 2022-23 Budget Request  
 Fund 2020 "Land Board"

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$80,778</b>	<b>\$25,495</b>	<b>\$44,571</b>	<b>\$40,000</b>
Changes in Cash Assets	-\$64,883	\$19,076	-\$4,571	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	\$9,600	\$0	\$0	\$0
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>-\$55,283</b>	<b>\$19,076</b>	<b>-\$4,571</b>	<b>\$0</b>
<b>Assets Total</b>	<b>\$25,495</b>	<b>\$44,571</b>	<b>\$40,000</b>	<b>\$40,000</b>
Cash (B)	\$25,495	\$44,571	\$40,000	\$40,000
Other Assets (Detail as necessary)	\$0	\$0	\$0	\$0
Receivables	\$0	\$0	\$0	\$0
<b>Liabilities Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Cash Liabilities (C)	\$0	\$0	\$0	\$0
Long Term Liabilities	\$0	\$0	\$0	\$0
<b>Ending Fund Balance (D)</b>	<b>\$25,495</b>	<b>\$44,571</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$25,495</b>	<b>\$44,571</b>	<b>\$40,000</b>	<b>\$40,000</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>-\$55,283</b>	<b>\$19,076</b>	<b>-\$4,571</b>	<b>\$0</b>

Cash Flow Summary				
Revenue Total	\$17,547	\$19,077	\$18,000	\$18,000
Land Board Revenue	\$17,011	\$19,077	\$18,000	\$18,000
Other Revenue	\$536	\$0	\$0	\$0
Expenses Total	\$72,830	\$0	\$18,000	\$18,000
Cash Expenditures	\$72,830	\$0	\$18,000	\$18,000
Net Cash Flow	-\$55,283	\$19,077	\$0	\$0

Fund Expenditures Line Item Detail	Actual	Actual	Estimated	Requested
	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
<b>Division Name: Land Board</b>				
Line Name 1: Transfer to CCI Capital Outlay	\$72,830	\$0	\$20,000	\$20,000
Line Name 2	\$0	\$0	\$0	\$0
Line Name 3	\$0	\$0	\$0	\$0
Division Subtotal	\$72,830	\$0	\$20,000	\$20,000
<b>TOTAL</b>	<b>\$72,830</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>

<b>Cash Fund Reserve Balance</b>	Actual	Actual	Estimated	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)	<b>N/A - Exempt Funds</b>	<b>N/A - Exempt Funds</b>	<b>N/A - Exempt Funds</b>	<b>N/A - Exempt Funds</b>
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$0	\$0	\$0	\$0
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Compliance Plan (narrative)</b>				

<b>Cash Fund Narrative Information</b>	
Purpose/Background of Fund	Land Board proceeds from land sales and portion is transferred to the Department for water and land improvements.
Fee Sources	N/A
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 2022-23 Budget Request  
Fund 5060 - Canteen, Vending Machine, and Library Account  
Section 17-26-126 (1), C.R.S. (2012)

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>\$474,335</b>	<b>\$1,547,348</b>	<b>\$775,293</b>	<b>\$445,000</b>
Changes in Cash and Cash Equivalents	\$298,477	-\$561,871	-\$2,537,803	-\$1,000,000
Changes in Receivables, Inventories, & Current Assets	\$0	\$326,940	-\$274,163	\$0
Changes in Long-Term and Capital Assets	-\$70,977	\$68,187	-\$68,953	\$0
Changes in Deferred Outflows	-\$576,816	\$1,106,165	\$407,072	\$0
Changes in Total Liabilities	\$1,422,329	-\$1,711,476	\$2,143,554	\$980,000
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>\$1,073,013</b>	<b>-\$772,055</b>	<b>-\$330,293</b>	<b>-\$20,000</b>
<b>Assets Total</b>	<b>\$11,159,426</b>	<b>\$12,098,847</b>	<b>\$9,625,000</b>	<b>\$8,625,000</b>
Cash and Cash Equivalents (B)	\$8,099,674	\$7,537,803	\$5,000,000	\$4,000,000
Receivables	\$0	\$0	\$0	\$0
Inventories	\$672,223	\$999,163	\$725,000	\$725,000
Other Current Assets	\$0	\$0	\$0	\$0
Long-Term and Capital Assets	\$1,900,766	\$1,968,953	\$1,900,000	\$1,900,000
Deferred Outflows	\$486,763	\$1,592,928	\$2,000,000	\$2,000,000
<b>Liabilities Total</b>	<b>\$9,612,078</b>	<b>\$11,323,554</b>	<b>\$9,180,000</b>	<b>\$8,200,000</b>
Accounts Payable (C)	\$1,707,237	\$3,422,436	\$1,200,000	\$1,200,000
Accrued Liabilities and Other Current Liabilities	\$219,059	\$259,322	\$180,000	\$0
Deferred Revenue	\$0	\$0	\$0	\$0
Long-Term Liabilities	\$5,598,306	\$6,373,977	\$6,000,000	\$5,500,000
Deferred Inflows	\$2,087,476	\$1,267,819	\$1,800,000	\$1,500,000
<b>Ending Fund Balance (D)</b>	<b>\$1,547,348</b>	<b>\$775,293</b>	<b>\$445,000</b>	<b>\$425,000</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>\$6,392,437</b>	<b>\$4,115,367</b>	<b>\$3,800,000</b>	<b>\$2,800,000</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>\$1,073,013</b>	<b>-\$772,055</b>	<b>-\$330,293</b>	<b>-\$20,000</b>
<b>Cash Flow Summary</b>				
Revenue Total	\$21,029,205	\$18,886,095	\$20,020,000	\$20,020,000
Canteen and Private Prison Sales	\$19,756,647	\$18,181,643	\$19,000,000	\$19,000,000
Inter- and Intra-agency Sales	\$0	\$0	\$0	\$0
Enterprise Sales	\$0	\$0	\$0	\$0
Interest Income	\$214,290	\$135,962	\$155,000	\$155,000
Miscellaneous Sales and Donations	\$1,058,268	\$568,490	\$865,000	\$865,000
Expenses Total	\$19,956,192	\$19,658,148	\$19,925,000	\$19,925,000
Personal Services (incl. Compensated Absences)	\$1,158,008	\$2,095,837	\$1,500,000	\$1,500,000
Inmate Pay	\$63,158	\$141,918	\$150,000	\$150,000
Operating Expenses	\$3,946,810	\$3,642,604	\$4,500,000	\$4,500,000
Depreciation	\$214,469	\$230,620	\$200,000	\$200,000
Cost of Goods Sold	\$14,497,852	\$13,467,926	\$13,500,000	\$13,500,000
Transfer for Capital Construction	\$0	\$0	\$0	\$0
Indirect Costs	\$75,895	\$79,243	\$75,000	\$75,000
Net Cash Flow	\$1,073,012	-\$772,053	\$95,000	\$95,000

<b>Cash Fund Reserve Balance</b>	Actual	Actual	Estimated	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)	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
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Compliance Plan (narrative)</b>	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.			

<b>Cash Fund Narrative Information</b>	
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 2022-23 Budget Request  
 Fund 5070 - Correctional Industries Account  
 Section 17-24-113 (3), C.R.S. (2014)

	Actual FY 2019-20	Actual FY 2020-21	Appropriated FY 2021-22	Requested FY 2022-23
<b>Year Beginning Fund Balance (A)</b>	<b>-\$34,898,547</b>	<b>-\$39,125,469</b>	<b>-\$22,194,586</b>	<b>-\$27,848,000</b>
Changes in Cash and Cash Equivalents	-\$4,302,940	\$112,889	\$7,875,997	\$0
Changes in Receivables, Inventories, & Current Assets	-\$3,875,357	-\$4,226,513	\$8,390,296	-\$123,000
Changes in Long-Term and Capital Assets	-\$395,087	-\$649,788	\$1,400,360	-\$250,000
Changes in Deferred Outflows	-\$6,901,213	-\$2,641,206	\$11,854,217	\$0
Changes in Total Liabilities	\$11,247,675	\$24,335,502	-\$35,174,285	-\$14,000
<b>TOTAL CHANGES TO FUND BALANCE</b>	<b>-\$4,226,922</b>	<b>\$16,930,883</b>	<b>-\$5,653,414</b>	<b>-\$387,000</b>
<b>Assets Total</b>	<b>\$23,021,748</b>	<b>\$15,617,130</b>	<b>\$45,138,000</b>	<b>\$44,765,000</b>
Cash and Cash Equivalents (B)	-\$2,788,886	-\$2,675,997	\$5,200,000	\$5,200,000
Receivables	\$2,701,784	\$2,840,804	\$3,500,000	\$3,500,000
Inventories	\$11,757,833	\$7,392,300	\$15,125,000	\$15,000,000
Other Current Assets	\$64,600	\$64,600	\$63,000	\$65,000
Long-Term and Capital Assets	\$5,499,428	\$4,849,640	\$6,250,000	\$6,000,000
Deferred Outflows	\$5,786,989	\$3,145,783	\$15,000,000	\$15,000,000
<b>Liabilities Total</b>	<b>\$62,147,217</b>	<b>\$37,811,715</b>	<b>\$72,986,000</b>	<b>\$73,000,000</b>
Accounts Payable (C)	\$4,432,295	\$2,708,837	\$4,375,000	\$4,500,000
Accrued Liabilities and Other Current Liabilities	\$1,131,835	\$3,683,581	\$2,500,000	\$5,000,000
Deferred Revenue	\$823	\$0	\$536,000	\$500,000
Long-Term Liabilities	\$37,734,821	\$26,244,857	\$65,000,000	\$43,000,000
Deferred Inflows	\$18,847,443	\$5,174,441	\$575,000	\$20,000,000
<b>Ending Fund Balance (D)</b>	<b>-\$39,125,469</b>	<b>-\$22,194,586</b>	<b>-\$27,848,000</b>	<b>-\$28,235,000</b>
<b>Logical Test</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>	<b>TRUE</b>
<b>Net Cash Assets - (B-C)</b>	<b>-\$7,221,181</b>	<b>-\$5,384,833</b>	<b>\$825,000</b>	<b>\$700,000</b>
<b>Change from Prior Year Fund Balance (D-A)</b>	<b>-\$4,226,922</b>	<b>\$16,930,883</b>	<b>-\$5,653,414</b>	<b>-\$387,000</b>
<b>Cash Flow Summary</b>				
Revenue Total	\$37,180,345	\$34,965,885	\$64,565,000	\$58,580,000
Sale of Agricultural Products	\$2,955,359	\$3,448,184	\$10,500,000	\$7,000,000
Sale of Manufactured Products	\$29,011,903	\$24,040,991	\$38,500,000	\$35,000,000
Sale of Surplus Equipment	\$464,706	\$708,321	\$1,000,000	\$2,000,000
Sale of Publications	\$0	\$0	\$5,000	\$5,000
Other Revenue	\$4,748,377	\$6,768,388	\$12,500,000	\$12,500,000
Miscellaneous Revenue (includes Rents and Interest Income)	\$0	\$0	\$60,000	\$75,000
Federal Grant Revenue	\$0	\$0	\$2,000,000	\$2,000,000
Expenses Total	\$43,882,844	\$37,838,897	\$61,150,000	\$57,150,000
Personal Services (incl. Compensated Absences)	\$14,046,152	\$11,141,446	\$15,000,000	\$15,000,000
Inmate Pay	\$2,078,597	\$1,527,414	\$4,000,000	\$5,000,000
Operating Expenses	\$6,401,355	\$5,333,823	\$10,000,000	\$8,000,000
Depreciation	\$396,635	\$425,217	\$550,000	\$650,000
Cost of Goods Sold	\$20,960,105	\$19,410,997	\$30,000,000	\$27,000,000
Indirect Costs	\$0	\$0	\$1,600,000	\$1,500,000
Net Cash Flow	-\$6,702,499	-\$2,873,013	\$3,415,000	\$1,430,000

Cash Fund Reserve Balance	Actual	Actual	Estimated	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)	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
<b>Excess Uncommitted Fee Reserve Balance</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Compliance Plan (narrative)</b>	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 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