

Schedule 9: Cash Funds Reports
 Department of Higher Education
 FY 2014-15 Budget Request
 Fund 222 - Private Occupational Schools Cash Fund
 12-59-116, 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)	\$125,677	\$157,928	\$92,103	\$92,103
Changes in Cash Assets	\$38,696	-\$73,252	\$0	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$6,444	\$7,427	\$0	\$0
TOTAL CHANGES TO FUND BALANCE	\$32,251	-\$65,825	\$0	\$0
Assets Total	\$184,321	\$111,069	\$111,069	\$111,069
Cash (B)	\$83,577	\$17,280	\$17,280	\$17,280
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0
Receivables	\$100,744	\$93,789	\$93,789	\$93,789
Liabilities Total	\$26,393	\$18,966	\$18,966	\$18,966
Cash Liabilities (C)	\$15,233	\$7,806	\$7,806	\$7,806
Long Term Liabilities	\$11,160	\$11,160	\$11,160	\$11,160
Ending Fund Balance (D)	\$157,928	\$92,103	\$92,103	\$92,103
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$68,344	\$9,474	\$9,474	\$9,474
Change from Prior Year Fund Balance (D-A)	\$32,251	-\$65,825	\$0	\$0
Cash Flow Summary				
Revenue Total	\$807,497	\$740,859	\$962,353	\$962,353
Fees	\$807,497	\$740,859	\$962,353	\$962,353
Interest	\$0	\$0	\$0	\$0

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Expenses Total	\$761,763	\$806,684	\$962,353	\$962,353
Cash Expenditures	\$761,763	\$806,684	\$962,353	\$962,353
Change Requests (If Applicable)	\$0	\$0	\$0	\$0
Net Cash Flow	\$45,734	-\$65,825	\$0	\$0

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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)	\$0	\$0	\$92,103	\$92,103
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$0	\$0	\$158,788	\$158,788
Excess Uncommitted Fee Reserve Balance	\$0	\$0	(\$66,685)	(\$66,685)
Compliance Plan (narrative)	Private Occupational Schools Cash Fund was found to be in compliance with the excess uncommitted reserve requirements			

Cash Fund Narrative Information	
Purpose/Background of Fund	Moneys in fund are used for the direct and indirect costs of the Private Occupational Education Act.
Fee Sources	Fees charged to schools, fees charged to students for copies of transcripts from closed schools, fees charged to agents.
Non-Fee Sources	None.

Long Bill Groups Supported by Fund	(1) Department Administrative Office, and (2) Colorado Commission on Higher Education.
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