

Schedule 9: Cash Funds Reports
 Department of Higher Education
 FY 2016-17 Budget Request
 Fund 4390 - "Limited Gaming Fund"
 12-47.1-1201 (5)(a)(D)(c)(l), C.R.S. (2011)

	Actual FY 2013-14	Actual FY 2014-15	Appropriated FY 2015-16	Projected FY 2016-17
Year Beginning Fund Balance (A)	\$39,004,047	\$39,453,044	\$39,912,926	\$40,333,076
Changes in Cash Assets	-\$327,052	-\$946,293	\$383,680	\$399,057
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets	-\$158,154	\$979,210	\$8,800	\$379,726
Changes in Total Liabilities	\$934,203	\$426,965	\$27,669	\$48,481
TOTAL CHANGES TO FUND BALANCE	\$448,997	\$459,882	\$420,149	\$827,264
Assets Total	\$40,841,804	\$40,874,721	\$41,267,201	\$42,045,984
Cash (B)	\$17,365,016	\$16,418,722	\$16,802,403	\$17,201,460
Other Assets(Detail as necessary)	\$0	\$0	\$0	\$0
Receivables	\$23,476,788	\$24,455,998	\$24,464,798	\$24,844,524
Liabilities Total	\$1,388,760	\$961,794	\$934,125	\$885,644
Cash Liabilities (C)	\$1,217,801	\$961,794	\$934,125	\$885,644
Long Term Liabilities	\$170,959	\$0	\$0	\$0
Ending Fund Balance (D)	\$39,453,044	\$39,912,926	\$40,333,076	\$41,160,340
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$16,147,215	\$15,456,928	\$15,868,278	\$16,315,816
Change from Prior Year Fund Balance (D-A)	\$448,997	\$459,882	\$420,149	\$827,264
Cash Flow Summary				
Revenue Total	\$25,745,798	\$27,484,932	\$24,992,984	\$25,354,553
Gaming Revenue	\$23,475,304	\$24,455,998	\$24,464,798	\$24,844,524
Fees (Anticipated Admission/Rental Fee Collection)	\$2,040,455	\$1,795,209		
Account Payable Reversions		\$28,572		
Reimbursement of Prior Year Expense		\$2,991		
Operating Transfer from DPA		\$567,059		
Indirect Cost Transfers	\$0	\$382,778	\$382,778	\$382,778
Interest (Anticipated Interest Income - Gaming)	\$230,040	\$252,325	\$145,408	\$127,251
Expenses Total	\$23,379,598	\$27,101,251	\$26,321,588	\$24,955,496
Cash Expenditures-Gaming Cities	\$4,726,639	\$4,695,061	\$4,900,000	\$4,900,000
Cash Expenditures-State Historic Fund Grants, Admin, Indirect Costs	\$7,483,277	\$8,555,094	\$10,419,584	\$9,912,999
Cash Expenditures-History Colorado Museum Operations	\$9,308,025	\$10,333,865	\$7,230,169	\$6,520,682
Transfer Payments/Internal Grants from Gaming Revenue	\$129,689	\$0	\$150,000	\$0
Transfer Payments/Capital Construction from Gaming Revenue	\$628,172	\$495,513	\$600,000	\$600,000
Correction of erroneous Exhibit H	-\$1,917,204	\$0	\$0	\$0
Debt Service Payments/COP	\$3,021,000	\$3,021,718	\$3,021,835	\$3,021,815
Net Cash Flow	\$2,366,201	\$383,680	-\$1,328,604	\$399,057

Fund Expenditures Line Item Detail	Actual	Actual	Requested	Projected
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Cash Expenditures-State Historic Fund Grants	\$5,932,334	\$5,810,422	\$7,478,747	\$7,941,001
Cash Expenditures-State Historic Fund Admin & Indirect Costs	\$1,550,943	\$1,744,672	\$1,940,837	\$1,971,998
Cash Expenditures-Capitol Dome HB11-1310, HB14-1342	\$0	\$1,000,000	\$1,000,000	\$0
Division Subtotal - Preservation	\$7,483,277	\$8,555,094	\$10,419,584	\$9,912,999
Cash Expenditures-HCC operations from Gaming Revenue	\$7,247,745	\$8,050,351	\$7,230,169	\$6,520,682
Cash Expenditures-HCC operations from Earned Cash Revenue	\$2,060,280	\$2,283,497		
Division Subtotal - History Colorado Museum Operations	\$9,308,025	\$10,333,848	\$7,230,169	\$6,520,682
Cash Expenditures-Gaming Cities	\$4,726,639	\$4,695,061	\$4,900,000	\$4,900,000
Transfer Payments/Internal Grants from Gaming Revenue	\$129,689	\$0	\$150,000	\$0
Transfer Payments/Capital Construction from Gaming Revenue	\$628,172	\$495,513	\$600,000	\$600,000
Cash used to pay net change in Assets and Liabilities	\$0	\$0	\$0	\$0
Correction of erroneous Exhibit H in COP FY13 payment	-\$1,917,204	\$0	\$0	\$0
Debt Service Payments/COP	\$3,021,000	\$3,021,718	\$3,021,835	\$3,021,815
TOTAL	\$23,379,598	\$27,101,234	\$26,321,588	\$24,955,496

Department of Higher Education
 FY 2016-17 Budget Request
 Fund 4390 - "Limited Gaming Fund"
 12-47.1-1201 (5)(a)(D)(c)(I), C.R.S. (2011)

MINORITY PORTION	Actual	Actual	Appropriated	Projected
	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
Year Beginning Fund Balance (A)	\$5,852,804	\$4,425,565	\$2,231,116	\$1,393,289
Changes in Cash Assets		-\$63,030	\$391,493	\$0
Changes in Non-Cash Assets	\$0	\$0	\$0	\$0
Changes in Long-Term Assets		\$0	\$0	\$0
Changes in Total Liabilities		-\$2,131,419	-\$1,229,320	\$13,338
TOTAL CHANGES TO FUND BALANCE	\$0	-\$2,194,449	-\$837,827	\$13,338
Assets Total	\$9,434,371	\$9,371,341	\$9,762,834	\$9,762,834
Cash (B)	\$9,434,371	\$9,371,341	\$9,762,834	\$9,762,834
Other Assets (Detail as necessary)	\$0	\$0	\$0	\$0
Receivables				
Liabilities Total	\$5,008,806	\$7,140,225	\$8,369,545	\$8,356,207
Cash Liabilities (C)	\$5,008,806	\$7,140,225	\$8,369,545	\$8,356,207
Long Term Liabilities		\$0	\$0	\$0
Ending Fund Balance (D)	\$4,425,565	\$2,231,116	\$1,393,289	\$1,406,627
Logical Test	FALSE	TRUE	TRUE	TRUE
Vet Cash Assets - (B-C)	\$4,425,565	\$2,231,116	\$1,393,289	\$1,406,627
Change from Prior Year Fund Balance (D-A)	-\$1,427,239	-\$2,194,449	-\$837,827	\$13,338
Cash Flow Summary				
Revenue Total	\$11,559,647	\$12,455,319	\$11,377,465	\$11,393,390
Gaming Revenue	\$9,434,371	\$9,371,341	\$9,762,834	\$9,762,834
Fees (Anticipated Admission/Rental Fee Collection)	\$2,040,455	\$1,795,209		
Account Payable Reversions				
Reimbursement of Prior Year Expense		\$28,898		
Indirect Cost Transfers	\$0	\$382,778	\$382,778	\$382,778
Federal Revenue *		\$803,146	\$1,213,289	\$1,237,555
Interest (Anticipated Interest Income - Gaming)	\$84,821	\$73,947	\$18,564	\$10,223
Expenses Total	\$12,986,886	\$14,649,768	\$12,215,293	\$11,380,052
Cash Expenditures-History Colorado Museum Operations	\$9,308,025	\$10,133,987	\$7,065,620	\$6,325,682
Transfer Payments/Internal Grants from Gaming Revenue	\$129,689	\$0	\$150,000	\$1,237,555
Transfer Payments/Capital Construction from Gaming Revenue	\$528,172	\$495,513	\$600,000	\$600,000
Higher Education Indirect Costs		\$195,404	\$164,549	\$195,000
Federal Expenditures *	\$0	\$803,146	\$1,213,289	\$0
Debt Service Payments/COP	\$3,021,000	\$3,021,718	\$3,021,835	\$3,021,815
Vet Cash Flow	-\$1,427,239	-\$2,194,449	-\$837,828	\$13,338

* Federal revenue and expense in fund 1000

Schedule 9: Cash Funds Reports
 Department of Higher Education
 FY 2016-17 Budget Request
 Fund 5090 - "Enterprise Services"
 24-80-209, C.R.S. (2011)

	Actual FY 2013-14	Actual FY 2014-15	Appropriated FY 2015-16	Requested FY 2016-17
Year Beginning Fund Balance (A)	\$647,954	\$536,976	\$577,926	\$581,690
Changes in Cash Assets	\$95,155	-\$100,111	\$182,320	\$3,747
Changes in Non-Cash Assets	-\$132,733	-\$24,970	\$35,127	\$0
Changes in Long-Term Assets	\$0	\$0	\$0	\$0
Changes in Total Liabilities	-\$73,401	\$166,032	-\$213,683	\$17
TOTAL CHANGES TO FUND BALANCE	-\$110,978	\$40,950	\$3,764	\$3,764
Assets Total	\$930,655	\$805,573	\$1,023,021	\$1,026,768
Cash (B)	\$706,604	\$606,492	\$788,813	\$792,560
Other Assets (Detail as necessary)				
Receivables	\$6,289	\$11,578	\$46,705	\$46,705
Resale Inventories	\$217,763	\$187,503	\$187,503	\$187,503
Long Term Capital Assets (net of depreciation)	\$0	\$0		\$0
Liabilities Total	\$393,679	\$227,647	\$441,330	\$441,313
Cash Liabilities (C)	\$306,730	\$172,149	\$336,257	\$336,257
Other Current Liabilities - Deposits	\$27,138	\$16,606	\$77,047	\$77,030
Long Term Liabilities - Compensated Absences	\$35,869	\$38,892	\$28,026	\$28,026
Long Term Liabilities - Deferred Revenue	\$23,942	\$0		\$0
Ending Fund Balance (D)	\$536,976	\$577,926	\$581,690	\$585,454
Logical Test	TRUE	TRUE	TRUE	TRUE
Net Cash Assets - (B-C)	\$399,874	\$434,343	\$452,555	\$456,302
Change from Prior Year Fund Balance (D-A)	-\$110,978	\$40,950	\$3,764	\$3,764
Cash Flow Summary				
Revenue Total	\$1,647,916	\$1,968,694	\$3,526,057	\$3,526,057
Fees & Admissions			\$905,264	\$905,264
Rental/Commissions	\$468,982	\$686,184	\$958,988	\$958,988
Sales of Goods & Services	\$995,086	\$966,853	\$908,041	\$908,041
Donations/Memberships	\$178,595	\$303,728	\$750,000	\$750,000
Interest/Other	\$5,254	\$2,601	\$3,764	\$3,764
Reimbursement of Prior Year Expense	\$0	\$9,328		
Expenses Total	\$1,757,535	\$1,927,745	\$3,522,293	\$3,522,293
Cash Expenditures	\$1,757,535	\$1,926,563	\$3,522,293	\$3,522,293
Cash Expenditures used to pay net change in Assets	\$0	\$0	\$0	\$0
Prior Year Adjustment		\$1,182		
Net Cash Flow	-\$109,619	\$40,949	\$3,764	\$3,764

Cash Fund Reserve Balance	Actual FY 2013-14	Actual FY 2014-15	Estimated FY 2015-16	Requested FY 2016-17
Uncommitted Fee Reserve Balance (total reserve balance minus exempt assets and previously appropriated funds; calculated based on % of revenue from fees)	\$283,377	\$291,638	\$291,638	\$291,638
Target/Alternative Fee Reserve Balance (amount set in statute or 16.5% of total expenses)	\$290,218	\$325,470	\$325,470	\$325,470
Excess Uncommitted Fee Reserve Balance	(\$6,841)	(\$33,833)	(\$33,833)	(\$33,833)
Compliance Plan (narrative)	History Colorado is compliant and no longer has any Excess Uncommitted Fee Reserve Balance			

Cash Fund Narrative Information	
Purpose/Background of Fund	Revenue generating, self-sustaining programs
Fee Sources	Museum store sales, program fees, rentals. The Society has the authority to charge.
Non-Fee Sources	Donations
Long Bill Groups Supported by Fund	(9) History Colorado (C) Auxiliary Programs