



**REPORT OF
THE
STATE AUDITOR**

**Cash Funds Uncommitted Reserves Report
for the Fiscal Year Ended June 30, 1998**

February 1999

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STATE OF COLORADO

J. DAVID BARBA, C.P.A.
State Auditor

OFFICE OF THE STATE AUDITOR
(303) 866-2051
FAX (303) 866-2060

Legislative Services Building
200 East 14th Avenue
Denver, Colorado 80203-2211

February 10, 1999

Members of the Legislative Audit Committee:

This report contains the results of our audit of the *Cash Funds Uncommitted Reserves Report* for the Fiscal Year Ended June 30, 1998. The audit was conducted pursuant to Section 24-30-207, C.R.S. The report contains our recommendations for improving the usefulness of the *Cash Funds Uncommitted Reserves Report* and the responses of the State Controller.

A handwritten signature in black ink that reads "J. David Barba".

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RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Addressed	Agency Response	Implementation Date
1	20	<p>The State Controller's Office should work with the General Assembly to propose statutory changes to:</p> <ul style="list-style-type: none"> a. Exclude non-fee expenditures from total expenditures in calculating the target reserve. b. Exclude compensated absence liabilities from the uncommitted reserves for all cash funds. c. Exclude federal revenues and expenses from a cash fund's total revenues and total expenses. 	State Controller's Office	Agree	May 15, 1999
2	23	The State Controller's Office should obtain information on interdepartmental transactions from higher education institutions and revise its <i>Cash Funds Uncommitted Reserves Report</i> methodology to exclude such transactions within the same fund group.	State Controller's Office	Agree	July 30, 1999

Cash Funds Uncommitted Reserves Report

Authority, Purpose, and Scope

This audit was conducted under the authority of Section 24-30-207, C.R.S., which requires the State Auditor to audit the *Cash Funds Uncommitted Reserves Report*. We conducted the audit in accordance with generally accepted auditing standards. The audit was performed during the period August 1998 through January 1999.

The Office of State Planning and Budgeting prescribed the format for the *Cash Funds Uncommitted Reserves Report* as prepared by the State Controller. The Report is included in the Financial Information section of this audit report.

Background

Senate Bill 98-194 was signed into law on June 1, 1998, to:

... assure compliance with the limitation on state fiscal year spending and to make fundamental fiscal policy decisions establishing the level of activity of all departments and agencies of state government, including those funded by revenues generated from fees.

To accomplish this objective, Senate Bill 98-194 established a limit on the amount of reserves that may be maintained in cash funds. Generally, the reserve limit is equal to 16.5 percent of the total expenditures in the cash fund during the fiscal year. In some cases, an alternative reserve balance is established elsewhere by statute. If either statutory limit is exceeded, agencies are required to reduce fees accordingly.

The Effect on TABOR Revenues

Senate Bill 98-194 creates a mechanism to assist the State in complying with the limitations on fiscal year spending that are established by Article X, Section 20, of the Colorado Constitution (TABOR). Because the total of both general fund revenues and revenues received from cash-funded activities are limited by TABOR, any increases in fees for cash-funded services may cause the State to exceed the revenue limits established by TABOR. Therefore, Senate Bill 98-194 attempts to control the amount of fees charged by cash-funded programs.

Cash fund revenues made up about \$2.1 billion, or 28 percent of the \$7.4 billion TABOR revenues received in Fiscal Year 1998. However, not all cash fund revenues are affected by Senate Bill 98-194. For example, the Act specifically excludes certain cash funds (e.g., the Highway Users Tax Fund). Exclusions like this total about \$1.3

billion, making only about \$782 million in cash fund revenues subject to the provisions of Senate Bill 98-194. The Act further excludes all cash funds with uncommitted reserves less than \$50,000. This exclusion reduces the total revenues subject to Senate Bill 98-194 compliance to about \$282 million, or about 3.8 percent of total TABOR revenues.

When TABOR revenues exceed the revenue limitation, the excess is required to be refunded to the taxpayer unless voters approve a revenue change as an offset. However, if an increase in revenue from cash-funded activities causes the State to exceed the revenue limits established by TABOR, the refund of excess revenues is not required to be paid from the cash funds that caused the excess. For example, for Fiscal Year 1997, revenues collected in excess of the TABOR limitation were refunded entirely from the General Fund, not from cash funds.

Methodology to Identify Cash Funds With Excess Uncommitted Reserves

Senate Bill 98-194 prescribes a methodology to determine the amount of excess uncommitted reserves for each of the State's cash funds. The following hypothetical example of a cash fund illustrates the methodology. Fund balance (adjusted for exempt assets and previously appropriated amounts) and revenues (categorized by fee and non-fee sources) are used to derive the amount of excess uncommitted reserves. For Fiscal Year 19XX, Cash Fund X had the following activity and account balances:

Hypothetical Balances for Cash Fund X	
Balances as of June 30, 19XX	
Ending Fund balance	\$35
Exempt assets as defined by SB 98-194 (e.g., inventory)	\$ 2
Previously appropriated fund balance (e.g., capital construction)	\$ 3
Fiscal Year 19XX Revenues and Expenses	
Fee revenues	\$100
Non-fee revenues	\$ 50
Total revenues	\$150
Total expenses	\$100

Three steps are used to calculate the amount of excess uncommitted reserves:

1. **Calculate the uncommitted reserve S** First, the fund balance is reduced by exempt assets and any previously appropriated fund balance. ($\$35 - \$2 - \$3 = \30). Next, the reduced fund balance is multiplied by the ratio of fee revenues to total revenues ($\$30 \times (\$100/\$150) = \20). The result is the amount of uncommitted reserve for Cash Fund X. This amount represents the portion of the fund balance that is attributable to fee revenues.
2. **Calculate the target reserve S** Total expenses are multiplied by 16.5 percent. ($\$100 \times 16.5\% = \16.50). The result is the amount of the target reserve for Cash Fund X. For some cash funds the target reserve is specified by statute (e.g., the Low-Income Telephone Assistance Fund's target reserve is \$250,000).
3. **Calculate the excess uncommitted reserve S** The target reserve is subtracted from the uncommitted reserve ($\$20 - \$16.50 = \$3.50$). If the amount is greater than zero, this is the excess uncommitted reserves.

Therefore, Cash Fund X has an excess uncommitted reserve of \$3.50 at the end of Fiscal Year 19XX.

Cash Funds With Excess Uncommitted Reserves

The *Cash Funds Uncommitted Reserves Report* shows that 69 cash funds had excess uncommitted reserves of about \$34 million as of June 30, 1998. In other words, 69 funds have been identified as having excess available funds. The following table shows the ten cash funds with the largest excess uncommitted reserves balances. These funds represent 70 percent of the total excess uncommitted reserves as of June 30, 1998.

Cash Funds With Excess Uncommitted Reserve Balances as of June 30, 1998 Ten Largest Balances		
Department	Fund/Activity	Excess Uncommitted Reserves
Labor and Employment	Workers' Compensation	\$6,096,434
State	Secretary of State Fees	4,073,300
Natural Resources	Wildlife	3,718,006
Law	Uniform Consumer Credit Code	2,245,059
Revenue	Distributive Data Processing	1,965,709
State	Central Indexing System	1,732,927
Regulatory Agencies	Disabled Telephone Users Fund	1,251,920
Corrections	Prison Canteens	1,123,322
Regulatory Agencies	Low-Income Telephone Assistance	916,882
Treasury	Emission Control	914,290
Total		\$24,037,849
Source: Cash Funds Uncommitted Reserves Report for the Fiscal Year Ended June 30, 1998.		

For the funds with excess uncommitted reserves, Senate Bill 98-194 requires the fees supporting the cash- funded activity to be reduced so that the uncommitted reserve balance falls below the target reserve. The time the agency has to reduce fees varies depending on the amount of excess uncommitted reserves. Specifically:

- If the uncommitted reserves are greater than the target reserve but less than 50 percent of the Fiscal Year 1998 fund expenditures, fees must be reduced so that the uncommitted reserve balance falls below the target reserve by the end of Fiscal Year 2001 (within three years).
- If the uncommitted reserves are greater than the target reserve but more than 50 percent of the Fiscal Year 1998 fund expenditures, fees must be reduced so that the uncommitted reserve falls below the target reserve by the end of Fiscal Year 2003 (within five years).

Reporting Format

The law requires the State Controller to prepare an annual report for the purpose of ascertaining the amount of uncommitted reserves for each cash fund. The *Cash Funds Uncommitted Reserves Report* was created to meet this requirement. The *Report* must be delivered to the Office of State Planning and Budgeting and the Joint Budget Committee by September 20 each year.

We have compiled the following summary of the *Cash Funds Uncommitted Reserves Report*. The summary includes only those cash funds with excess uncommitted reserves.

**CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY
FOR FISCAL YEAR ENDED JUNE 30, 1998**

Source: Cash Funds Uncommitted Reserves Report for the
Fiscal Year Ended June 30, 1998 - Prepared by the State Controller

<u>Department/Fund</u>	<u>Total Expense</u>	<u>Uncommitted Reserve</u>	<u>Target/ Alternate Reserve</u>	<u>Excess Uncommitted Reserve</u>
DEPARTMENT OF PERSONNEL/GENERAL SUPPORT SERVICES CAPITAL PARKING FUND	\$213,958	\$225,409	\$35,303	\$190,106
DEPARTMENT OF AGRICULTURE SEED CASH FUND	63,471	53,481	10,473	43,008
VET, VACCINE & SERVICE FUND	87,698	77,580	14,470	63,110
PESTICIDE APPLICATOR FUND	434,892	277,341	71,757	205,584
CHEMIGATION FUND	162,289	87,841	26,778	61,063
PESTICIDE REGISTRATION FUND	639,737	264,425	105,557	158,869
RODENT CONTROL FUND	32,179	50,943	5,309	45,634
GROUNDWATER PROTECTION FUND	578,653	548,199	95,478	452,721
Subtotal				1,029,988
DEPARTMENT OF CORRECTIONS PRISON CANTEEN FUND	6,506,894	2,196,959	1,073,637	1,123,322
DEPARTMENT OF EDUCATION EDUCATOR LICENSURE CASH FUND	1,586,853	594,449	261,831	332,619
DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT NEWBORN GENETICS FUND	2,373,241	444,559	391,585	52,974
RADIATION CONTROL FUND	1,354,773	293,159	223,537	69,621
SLUDGE MANAGEMENT FUND	152,317	82,301	25,132	57,169
INDUSTRIAL PRETREATMENT WATER FUND	123,360	108,423	20,354	88,069
POLLUTION PREVENTION FUND	66,261	66,294	10,933	55,361
HEALTH-PREVENTION - TRAUMA SYSTEM CASH FUND	52,323	192,618	8,633	183,985
HEALTH-PREVENTION - EMERGENCY MEDICAL SERVICES FUND	4,418,441	1,571,224	729,043	842,182
HEALTH FACILITIES - PERSONAL CARE BOARDING FUND	114,649	53,695	18,917	34,778
Subtotal				1,384,139

**CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY
FOR FISCAL YEAR ENDED JUNE 30, 1998**

Source: Cash Funds Uncommitted Reserves Report for the
Fiscal Year Ended June 30, 1998 - Prepared by the State Controller

<u>Department/Fund</u>	<u>Total Expense</u>	<u>Uncommitted Reserve</u>	<u>Target/ Alternate Reserve</u>	<u>Excess Uncommitted Reserve</u>
DEPARTMENT OF HIGHER EDUCATION				
STATE HISTORICAL SOCIETY ENTERPRISE SERVICES FUND	1,066,145	272,955	175,914	97,041
ADAMS STATE COLLEGE - NON-ENTERPRISE DESIGNATED AUXILIARY FUND	484,564	93,260	79,953	13,307
Subtotal				110,348
DEPARTMENT OF TRANSPORTATION				
MOTORCYCLE LICENSE FUND	\$413,229	\$128,791	\$68,183	\$60,608
DEPARTMENT OF HUMAN SERVICES				
CHILD ABUSE REGISTRY FUND	153,331	183,663	25,300	158,364
COLO.MENTAL HLTH INSTITUTE - BLDG & GROUNDS RENTALS	38,299	75,546	6,319	69,227
COLO. MENTAL HLTH INSTITUTE - WORK THERAPY	285,240	81,380	47,065	34,315
COLO. MENTAL HLTH INSTITUTE - BLDG & GROUNDS RENTALS (PUEBLO)	258,268	53,111	42,614	10,497
GRAND JUNCTION REGIONAL - WORK THERAPY	65,114	88,389	10,744	77,645
RIDGE REGIONAL CENTER - WORK THERAPY	156,193	75,303	25,772	49,531
Subtotal				399,579
JUDICIAL				
MEDIATION CASH FUND	446,106	164,487	73,608	90,879
DEPARTMENT OF LABOR AND EMPLOYMENT				
DISPLACED HOMEMAKERS FUND	91,727	90,542	15,135	75,407
BOILER INSPECTION FUND	730,585	204,642	120,547	84,095
UTILIZATION REVIEW FUND	90,376	113,966	14,912	99,054
WORKER'S COMP SELF-INSURANCE FUND	185,587	85,110	30,622	54,488
PUBLIC SAFETY FUND	120,163	363,780	19,827	343,953
WORKER'S COMPENSATION FUND	10,207,166	7,780,616	1,684,182	6,096,434
WORKER'S COMPENSATION COST CONTAINMENT FUND	126,462	287,951	20,866	267,085
PHYSICIANS ACCREDITATION PROGRAM FUND	100,887	437,013	16,646	420,367
Subtotal				7,440,883

**CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY
FOR FISCAL YEAR ENDED JUNE 30, 1998**

Source: Cash Funds Uncommitted Reserves Report for the
Fiscal Year Ended June 30, 1998 - Prepared by the State Controller

<u>Department/Fund</u>	<u>Total Expense</u>	<u>Uncommitted Reserve</u>	<u>Target/ Alternate Reserve</u>	<u>Excess Uncommitted Reserve</u>
DEPARTMENT OF LAW				
COLLECTION AGENCY BOARD FUND	143,310	695,054	23,646	671,408
UNIFORM CONSUMER CREDIT CODE FUND	514,425	2,329,939	84,880	2,245,059
PEACE OFFICERS STANDARDS AND TRAINING BOARD FUND	229,473	150,199	37,863	112,336
Subtotal				3,028,803
DEPARTMENT OF NATURAL RESOURCES				
WILDLIFE FUND	\$67,271,725	\$14,817,840	\$11,099,835	\$3,718,006
GOAT RESEARCH FUND	45,144	182,415	7,449	174,967
WATERFOWL STAMP FUND	5,000	270,062	825	269,237
OIL & GAS CONSERVATION FUND	2,556,111	269,493	263,703	5,790
SNOWMOBILE RECREATION FUND	355,923	429,365	58,727	370,638
RIVER OUTFITTERS FUND	50,599	76,465	8,349	68,116
OFF-HIGHWAY VEHICLES FUND	339,215	349,484	55,970	293,513
PUEBLO TOLL ROAD FUND	0	137,107	0	137,107
MINED LAND RECLAMATION FUND	979,758	405,886	161,660	244,226
Subtotal				5,281,599
DEPARTMENT OF PUBLIC SAFETY				
STATEWIDE INSTANT CRIMINAL BACKGROUND CHECK FUND	452,381	554,095	74,643	479,452
DEPARTMENT OF REGULATORY AGENCIES				
DIVISION OF BANKING FUND	2,791,187	819,852	460,546	359,306
DISABLED TELEPHONE USERS FUND	2,854,005	1,722,831	470,911	1,251,920
COLO HIGH-COST ADMINISTRATION FUND	2,602,601	496,255	429,429	66,826
LOW-INCOME TELEPHONE ASSISTANCE FUND	175,345	1,166,882	250,000	916,882
ACCOUNTANCY BOARD FUND	629,625	186,721	103,888	82,832
ARCHITECTS BOARD FUND	184,843	103,678	30,499	73,179
ELECTRICAL BOARD FUND	3,008,734	1,221,771	496,441	725,330
ENGINEERS & LAND SURVEYOR FUND	695,305	179,110	114,725	64,384
OUTFITTERS BOARD FUND	164,924	124,082	27,213	96,870

**CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY
FOR FISCAL YEAR ENDED JUNE 30, 1998**

Source: Cash Funds Uncommitted Reserves Report for the
Fiscal Year Ended June 30, 1998 - Prepared by the State Controller

Department/Fund	Total Expense	Uncommitted Reserve	Target/ Alternate Reserve	Excess Uncommitted Reserve
DEPARTMENT OF REGULATORY AGENCIES (Continued)				
PHARMACY BOARD FUND	713,463	163,583	117,721	45,861
PHYSICAL THERAPY BOARD FUND	126,017	218,523	20,793	197,730
PLUMBERS BOARD FUND	894,359	229,408	147,569	81,839
PODIATRY BOARD FUND	30,526	109,736	5,037	104,700
DIVISION OF SECURITIES FUND	2,145,749	443,318	354,049	89,270
Subtotal				4,156,929
DEPARTMENT OF REVENUE				
COLORADO DEALER LICENSE BOARD FUND	\$1,724,863	\$404,412	\$284,602	\$119,809
DISTRIBUTIVE DATA PROCESSING FUND	7,581,666	3,216,684	1,250,975	1,965,709
Subtotal				2,085,518
DEPARTMENT OF STATE				
SECRETARY OF STATE FEES	10,648,878	5,830,365	1,757,065	4,073,300
COUNTY CLERK'S TECHNOLOGY FUND	446,145	467,262	73,614	393,648
CENTRAL INDEXING SYSTEM FUND	2,595,169	2,161,130	428,203	1,732,927
Subtotal				6,199,875
DEPARTMENT OF TREASURY				
EMMISSION CONTROL FUND	6,639,278	2,009,771	1,095,481	914,290
Total Excess Uncommitted Reserves				\$34,308,938

Findings and Recommendations

During our audit we found inconsistencies in the way the *Cash Funds Uncommitted Reserves Report* was compiled and the way the excess uncommitted reserves were calculated. Following are recommendations to improve the usefulness of the report.

Method Used to Calculate Excess Uncommitted Reserves Is Inconsistent

Senate Bill 98-194 provides various definitions of terms that are applicable to the determination of allowable cash fund reserves (e.g., what is meant by cash fund, fees, target reserve, and uncommitted reserves). Using these definitions, the State Controller's Office developed a methodology to calculate the amount of excess uncommitted reserves for each cash fund.

Non-Fee Transactions Are Excluded to Determine the Uncommitted Reserve but Not the Target Reserve

Many cash funds receive revenue from non-fee sources as well as from fees. To focus solely on revenue generated from fees, the General Assembly required that **non-fee revenue** be excluded from calculations of the cash fund's uncommitted reserve. However, the law does not similarly exclude **non-fee expenses** in calculating the target reserve. Therefore, the target reserve includes expenses from both fee and non-fee sources. This results in the target reserve being higher than if the matching portion of non-fee expenses were excluded. Consequently, the uncommitted reserve and the target reserve are not calculated using the same components, because non-fee activities are taken out of one (i.e., the uncommitted reserve) but not the other (i.e., the target reserve).

The effect of including non-fee expenses in the target reserve is to understate excess uncommitted reserves in those cash funds that have non-fee revenues. The following table shows a hypothetical example to illustrate this.

Example of the Impact of Excluding Non-Fee Expenses When Calculating the Target Reserve						
Method	Fund Balance	Fee Revenue ----- Total Revenue	Fee Expenses ----- Total Expenses	Uncommitted Reserve (Fund balance x fee revenue/total revenue))	Target Reserve	Excess Reserve
Current	\$100,000	\$120,000 ----- \$300,000	Not Considered ----- \$280,000	\$40,000	\$ 46,200 (16.5 % of total expenses)	\$0
Proposed	\$100,000	\$120,000 ----- \$300,000	\$112,000 ----- \$280,000	\$40,000	\$ 18,480 (16.5 % of fee expenses)	\$21,520
Difference	\$0	\$0	Fee expenses determined & used in calculation	\$0	\$(27,720)	\$21,520
Source: Office of the State Auditor analysis.						

In the example above, excluding non-fee expenses resulted in a \$21,520 increase in excess reserves. If non-fee expenses were excluded from the calculation of target reserves for all cash funds with uncommitted reserves greater than \$50,000, the excess uncommitted reserves would increase by over \$8 million. This would increase the total number of funds with excess uncommitted reserves from 69 to 81. Most of this increase takes place in various higher education cash funds (increase of about \$5 million) and the Wildlife Cash Fund (increase of about \$2.2 million). It should be noted that non-fee expenditures are generally not reported separately in the accounting system. Consequently, we estimated the amount of non-fee expenses based on the percentage of non-fee revenue to total revenue.

Compensated Absence Liabilities Are Handled Differently Among Cash Funds

Generally accepted accounting principles require the recording of a liability for compensated absences. A compensated absence liability represents amounts owed to current employees for accumulated annual and sick leave.

In most cases general government agencies record their liability for compensated absences in a separate account group (i.e., the General Long-Term Debt Account Group) rather than in their operating cash funds. Higher education institutions, however, do record this liability in their operating funds. In both cases the liability is recorded in accordance with generally accepted accounting principles. This difference, however, causes an inconsistency when calculating excess uncommitted reserves. Specifically, because higher education institutions record their liability in their operating cash funds, their fund balance is lowered. Having a lower fund balance will eliminate or reduce the amount of any excess uncommitted reserve that may exist. The following table contains a hypothetical example showing the effect of excluding the compensated absence liability from the uncommitted reserve. (Note: The following example assumes no other changes in methodology.)

Example of the Impact of Excluding the Compensated Absence Liability From the Uncommitted Reserve						
Method	Fund Balance	Fee Revenue ----- Total Revenue	Total Expenses	Uncommitted Reserve (Fund balance x (fee revenue/total revenue))	Target Reserve (16.5% of total expenses)	Excess Reserve
Current	\$100,000	\$120,000 ----- \$300,000	\$280,000	\$ 40,000	\$ 46,200	\$0
Proposed	\$120,000 (excludes \$20,000 compensated absence liability)	\$120,000 ----- \$300,000	\$280,000	\$48,000	\$46,200	\$1,800
Difference	\$ 20,000	\$0	\$0	\$8,000	\$0	\$1,800
Source: Office of the State Auditor analysis.						

Senate Bill 98-194 already contains a provision that excludes long-term assets credited to a cash fund from the calculation used to determine uncommitted reserve. The General Assembly should also consider whether compensated absence liabilities should be excluded from the uncommitted reserve because of their long-term nature and the fact that they generally do not affect annual operations. Compensated absence liability represents a long-term obligation that would be owed to all employees if an entity ceased operations. Compensated absences are normally paid to only those employees who retire or leave an organization during the year. Therefore, compensated absence payments are normally made from annual operating revenues and do not require changes in fees.

Cash Funds That Receive Federal Funds Have Inappropriately Lower Uncommitted Cash Reserves

Some cash funds receive revenue from federal sources (e.g., Department of Natural Resources, Division of Wildlife Fund). For purposes of Senate Bill 98-194, federal funds are considered non-fee revenue. Consequently, when calculating the amount of uncommitted reserves in those funds that have federal revenues, the fund balance is reduced based on the portion of federal revenue to total revenue.

Although federal revenue is non-fee revenue, we believe it should not be used to reduce uncommitted reserves. This is because most state-administered federal programs are cost reimbursement programs. This means that for every dollar the State spends on the program, the federal government will reimburse it a dollar. Therefore, there is no effect on fund balance, because total revenue received from the federal government equals total expenses for the federal program.

Because fund balance is being reduced by the ratio of non-fee revenue (which could include federal revenue) to total revenue, the amount of uncommitted reserve resulting from fee revenue is lowered. A cash fund that has federal revenue will have the benefit of a lower uncommitted reserve than a cash fund that does not have federal revenue. The following table contains a hypothetical example showing the effect of excluding federal funds when calculating the uncommitted reserve. (Note: The following example assumes no other changes in methodology.)

Example of the Impact of Excluding Federal Funds When Calculating Uncommitted Reserves						
Method	Fund Balance	Fee Revenue ----- Total Revenue	Total Expenses	Uncommitted Reserve (Fund balance x (fee revenue/total revenue))	Target Reserve (16.5 % of total expenses)	Excess Reserve
Current	\$100,000	\$120,000 ----- \$300,000	\$280,000	\$40,000	\$46,200	\$0
Proposed	\$100,000	\$120,000 ----- \$270,000 (Total revenue excludes \$30,000 of federal revenue)	\$250,000 (Total expenses exclude \$30,000 of federal expenses)	\$44,444	\$41,250	\$3,194
Difference	\$0	\$(30,000) in total revenue	\$(30,000) in total expenses	\$4,444	\$ (4,950)	\$3,194
Source: Office of the State Auditor analysis.						

We believe that federal revenue should not be used to reduce uncommitted reserves. Rather, federal revenue and federal expenses should be deducted from a cash fund's total revenue and total expenses for purposes of Senate Bill 98-194 calculations. This would provide a more consistent measure of uncommitted reserves among the State's cash funds and a more accurate measure of the amount of fund balance that is attributable to fee revenue.

The State Controller's Office Should Seek Clarification of Cash Reserves Legislation

The intent of Senate Bill 98-194 is to ensure compliance with limitations on state spending and make fiscal policy decisions on revenues generated from fees. The Act's mechanism for doing this is to limit cash fund reserves to a specified level and require reductions of fees if excess reserves are accumulated. The inconsistencies in the methodology discussed above affect the calculation of excess cash reserves and the corresponding requirement to reduce fees. We believe the State Controller's Office

should work with the General Assembly to propose changes that clarify the cash reserve legislation in the above areas.

We modified the *Cash Funds Uncommitted Reserves Report* (see Appendix C) to illustrate the combined effects of:

- Eliminating non-fee expenditures from total expenditures in calculating the target reserve.
- Excluding the compensated absence liability for all cash funds.
- Excluding federal revenue from the calculation of uncommitted reserves.

For cash funds with uncommitted reserves greater than \$50,000, the result of these changes increased the amount of excess uncommitted reserves by over \$10 million. These changes also increased the total number of funds with excess uncommitted reserves from 69 to 83. Of these three modifications, eliminating non-fee expenses from total expenses had the largest effect on excess uncommitted reserves. The following table shows the ten cash funds most affected by these changes and the dollar amount of the changes.

Cash Funds With Excess Uncommitted Reserves Using the Proposed Methodology The Ten Largest Differences			
	Excess Uncommitted Reserves as of June 30, 1998		
Department/Fund	Current Methodology	Proposed Methodology	Difference
Natural Resources/Wildlife	\$3,718,006	\$6,644,371	\$2,926,365
University of Colorado at Boulder/Non-Enterprise- Designated Auxiliary*	\$0	\$2,504,337	\$2,504,337
University of Colorado S Health Sciences Center/Non-Enterprise- Designated Auxiliary*	\$0	\$1,610,359	\$1,610,359
Colorado State University/Non- Enterprise-Designated Auxiliary*	\$0	\$1,032,294	\$1,032,294
Personnel/Human Resources Services S Property	\$0	\$350,100	\$350,100
University of Colorado at Colorado Springs/Non- Enterprise-Designated Auxiliary*	\$0	\$224,806	\$224,806
University of Colorado at Denver/Non-Enterprise- Designated Auxiliary*	\$0	\$184,331	\$184,331
Secretary of State/Fees	\$4,073,300	\$4,234,236	\$160,936
Fort Lewis College/Non- Enterprise-Designated Auxiliary*	\$0	\$148,700	\$148,700
Treasury/Emission Control	\$914,290	\$1,035,242	\$120,952
Source: <i>Cash Funds Uncommitted Reserves Report</i> for the Fiscal Year Ended June 30, 1998, and Office of the State Auditor analysis.			
*Note: These funds are businesses not designated as TABOR exempt. They include telecommunications, photocopying, and information systems services.			

Recommendation No. 1:

The State Controller's Office should work with the General Assembly to propose statutory changes to:

- a. Exclude non-fee expenditures from total expenditures in calculating the target reserve.
- b. Exclude compensated absence liabilities from the uncommitted reserves for all cash funds.
- c. Exclude federal revenues and expenses from a cash fund's total revenues and total expenses.

State Controller's Office Response:

Agree. The State Controller's Office will provide technical assistance to the Joint Budget Committee regarding the findings and recommendations. This will be accomplished by May 15, 1999.

Interdepartmental Transactions Should Be Excluded From Higher Education Revenue and Expenditures

The total revenue and total expenses reported on the *Cash Funds Uncommitted Reserves Report* for all higher education institutions are both about \$168 million greater than the amounts on the State's central accounting system (Colorado Financial Reporting System, or COFRS). The reason for the difference is the way that the State Controller's Office reports certain financial transactions in expense accounts for purposes of Senate Bill 98-194. Transactions representing decreases of expenses (i.e., credit entries to expense accounts) are reported as revenue rather than as reductions of expenditures. These financial transactions generally represent interdepartmental and interfund transactions (i.e., financial transactions that occur between departments and funds within a college or university). Examples of such transactions include internal unit sales (i.e., sales of one department to another department within the college or university) and allocations of certain costs recorded in one fund to other funds (e.g., employee benefit costs, general and administrative costs).

Higher education agencies record interdepartmental transactions on the accounting system as reductions of expenditures so that they can be eliminated (i.e., not counted twice) for financial reporting purposes. However, reporting interdepartmental transactions within the same fund group as revenue inflates both the revenue and expenditures of higher education cash funds. It inflates revenue because the revenue was earned from internal rather than external customers. It inflates expenditures

because the cost of the sales transaction is counted twice (i.e., once by the selling department and once by the buying department).

Because revenue and expenditure amounts are used in determining a cash fund's uncommitted reserve and target reserve, including interdepartmental transactions within the same fund group distorts the determination of excess uncommitted reserves. The following table contains a hypothetical example to illustrate this distortion. (Note: The following example assumes no other changes in methodology.)

Example of the Impact of Excluding Interdepartmental Transactions Within the Same Fund Group From Higher Education Revenue and Expenses						
Method	Fund Balance	Fee Revenue ----- Total Revenue	Total Expenses	Uncommitted Reserve (Fund balance x (fee revenue/total revenue))	Target Reserve (16.5 % of total expenses)	Excess Reserve
Current	\$100,000	\$120,000 ----- \$300,000	\$280,000	\$40,000	\$46,200	\$0
Proposed	\$100,000	\$120,000 ----- \$240,000 (Total revenue excludes \$60,000 of inter- department revenue)	\$220,000 (Total expenses exclude \$60,000 of inter- department expenses)	\$50,000	\$36,300	\$13,700
Difference	\$0	(\$60,000) in total revenue	(\$60,000) in total expenses	\$10,000	(\$9,900)	\$13,700
Source: Office of the State Auditor analysis.						

We attempted to estimate the effect of including interdepartmental transactions in the calculation of excess uncommitted reserves for all higher education cash funds. For purposes of Senate Bill 98-194, it is appropriate to include interdepartmental transactions between different fund groups but not transactions within the same fund group. Our estimate was limited by the fact that there is not sufficient information on COFRS to identify whether the internal transactions occurred within the same fund group or between different fund groups. Such information, if available, would need to be obtained from colleges and universities to determine the actual impact of such transactions on the higher education cash funds reported in the *Cash Funds Uncommitted Reserves Report*. Assuming that all interdepartmental transactions occurred within the same fund group, we estimated that the excess uncommitted reserves for all higher education cash funds could have been up to \$8 million higher if such transactions were excluded.

Recommendation No. 2:

The State Controller's Office should obtain information on interdepartmental transactions from higher education institutions and revise its *Cash Funds Uncommitted Reserves Report* methodology to exclude such transactions within the same fund group.

State Controller's Office Response:

Agree. This information is not available from the statewide accounting system. Our office will examine the feasibility of having the colleges and universities provide this information. We will also consider the option of not adjusting the system balances for these offsets. To be implemented July 30, 1999.

Higher Education Cash Funds Appear to Be Reasonably Defined

Senate Bill 98-194 defines a cash fund to be any fund (other than the General Fund or any federal fund) established by law for a specific program or purpose. For higher education institutions, statutes generally create one fund for the deposit of monies to the State Treasury and payment of operating expenses for each higher education Governing Board.

For purposes of Senate Bill 98-194, the State Controller's Office did not use the statutory definition of a cash fund when compiling information on the higher education institutions. Instead, the State Controller's Office, with input from higher education representatives, defined the cash funds based on the accounting structure of the funds in COFRS. For example, there is a fund group that accounts for educational and instructional activities, which includes state-appropriated general funds as well as tuition and fees. Another group accounts for auxiliary and self-supporting activities (e.g., student housing, food services, student housing), and one fund group accounts for funds restricted by donors or other outside agencies (e.g., federal and private grants and contracts). The reporting of cash funds by fund group on the *Cash Funds Uncommitted Reserves Report* is consistent for each institution or campus.

Although Senate Bill 98-194 provides a general definition of a cash fund, the definition is not applicable to higher education institutions. This is because higher education institutions do not have specific cash funds established by law for a specific program or purpose as do general government agencies.

Using different definitions of cash funds could affect whether cash funds have excess uncommitted cash reserves that would require a reduction in fees. We believe the approach currently used is reasonable because it groups activities by purpose or function (e.g., instruction and education, support activities) and generally enables financial information to be obtained in the manner reported on the central accounting system.



STATE OF COLORADO

OFFICE OF THE STATE AUDITOR
(303) 866-2051
FAX (303) 866-2060

J. DAVID BARBA, C.P.A.
State Auditor

Legislative Services Building
200 East 14th Avenue
Denver, Colorado 80203-2211

September 18, 1998

Independent Auditor's Report

Members of the Legislative Audit Committee:

We have performed the procedures enumerated below on the *Cash Funds Uncommitted Reserves Report* of the State of Colorado for the Fiscal Year Ended June 30, 1998. The accompanying *Cash Funds Uncommitted Reserves Report* is the responsibility of the State Controller's Office and was prepared for the purpose of monitoring compliance with Section 24-75-402, C.R.S. Our engagement was conducted pursuant to Section 24-30-207, C.R.S., in accordance with standards established by the American Institute of Certified Public Accountants and, accordingly, included such procedures as we considered necessary.

Our procedures and findings are as follows:

1. For the State's colleges and universities, we agreed the fund balance and fee revenue to the State's central accounting records without exception. However, the total revenue and total expense for higher education cash funds reported on the *Cash Funds Uncommitted Reserves Report* are both \$168,219,924 higher than the State's central accounting records. See our findings and recommendations for further description of the differences. The fund balance, exempt assets, fee revenue, total revenue, and total expense for all other agencies agreed to the State's central accounting records without exception.
2. We agreed the previously appropriated fund balance to the statutory appropriation without exception.
3. We recalculated the non-fee fund balance, the uncommitted reserve, the target reserve, and the excess uncommitted reserve without exception.
4. We compared the alternative reserve with the amount specified in statutes without exception.
5. We compared the types of accounts used to compile the amount of exempt assets and fee revenue with their statutory definitions without exception.
6. We compared each cash fund with its enabling statute. All cash funds were created by statute with the exception of the funds in the State's colleges and universities. See our discussion of higher education cash funds.

The objective of our engagement was not to express an opinion, and accordingly, we do not express such an opinion. Had we performed additional procedures sufficient to express an opinion, other matters might have come to our attention that would have been reported.

This report is intended solely for the information and use of the Joint Budget Committee of the General Assembly and the Office of State Planning and Budgeting and should not be used for any other purposes. However, this report is a matter of public record and its distribution is not limited.

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR FISCAL YEAR ENDED JUNE 30, 1998**

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)
DEPARTMENT OF PERSONNEL				
AEA	DIVISION OF CENTRAL SERVICES	601 CENTRAL SERVICES	1,379,251	300,279
AGB	CAPITOL PARKING	519 CAPITOL PARKING FUND	4,193,558	3,923,543
AQB	HUMAN RESOURCE SERVICES	11P PROPERTY FUND	2,035,725	0
Sub-total				
DEPARTMENT OF AGRICULTURE				
BAA	DEPARTMENT OF AGRICULTURE	102 SEED CASH FUND	58,789	0
BAA	DEPARTMENT OF AGRICULTURE	104 VET, VACCINE & SVC FUND	77,580	0
BAA	DEPARTMENT OF AGRICULTURE	105 PESTICIDE APPLICATOR FUND	314,738	0
BAA	DEPARTMENT OF AGRICULTURE	214 MANDATORY F&V INSPECTION FUND	142,959	0
BAA	DEPARTMENT OF AGRICULTURE	217 CHEMIGATION FUND	101,227	0
BAA	DEPARTMENT OF AGRICULTURE	219 PESTICIDE REGISTRATION FUND	297,508	0
BAA	DEPARTMENT OF AGRICULTURE	220 RODENT CONTROL FUND	50,943	0
BAA	DEPARTMENT OF AGRICULTURE	254 GROUND WATER PROTECTION	601,408	0
Sub-total				
DEPARTMENT OF CORRECTIONS				
CBA	PENITENTIARY	506 PRISON CANTEENS	5,305,330	601,372
DEPARTMENT OF EDUCATION				
DAA	DEPARTMENT OF EDUCATION	293 EDUCATOR LICENSURE CASH FUND	594,449	0
DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT				
FAA	DEPT OF PUB HLTH & ENVIRONMENT	119 STATIONARY SOURCES	839,101	500
FAA	DEPT OF PUB HLTH & ENVIRONMENT	120 WATER QUALITY	123,207	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	121 NEWBORN GENETICS	444,559	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	123 RADIATION CONTROL	296,035	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	124 VITAL RECORDS	122,903	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	128 SLUDGE MGMT	83,567	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	249 INDUSTRIAL PRETREATMENT WATER	108,423	0
FAA	DEPT OF PUB HLTH & ENVIRONMENT	277 POLLUTION PREVENTION FUND	66,294	0
FEA	HEALTH-HAZARDOUS MATERIAL	126 HAZ WASTE FEES	254,348	0
FLA	HEALTH-PREVENTION	12A TRAUMA SYSTEM CASH FUND	194,912	0
FLA	HEALTH-PREVENTION	409 EMERGENCY MEDICAL SERVICES	1,620,798	0
FMA	HEALTH-HEALTH FACILITIES	246 PERSONAL CARE BOARDING FUND	53,695	0
Sub-total				
DEPARTMENT OF HIGHER EDUCATION				
GCA	STATE HISTORICAL SOCIETY	509 ENTERPRISE SERVICES	315,530	14,131
GFB	CU - BOULDER	32X NON-ENTERPRISE DESIGNATED AUX	11,721,589	1,732,564
GFC	CU - COLORADO SPRINGS	32X NON-ENTERPRISE DESIGNATED AUX	826,123	506
GFD	CU - DENVER	32X NON-ENTERPRISE DESIGNATED AUX	1,265,644	473,717
GFE	CU - HEALTH SCIENCE CENTE	32X NON-ENTERPRISE DESIGNATED AUX	9,978,386	445,592
GGB	COLORADO STATE UNIVERSITY	32X NON-ENTERPRISE DESIGNATED AUX	33,605,931	925,886
GGH	FORT LEWIS COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	1,730,673	4,441
GGH	FORT LEWIS COLLEGE	32X NON-ENTERPRISE DESIGNATED AUX	1,691,814	37,602
GGJ	UNIVERSITY OF SOUTHERN CO	31X CURRENT FUNDS-UNRESTRICTED	1,307,017	413,754
GGJ	UNIVERSITY OF SOUTHERN CO	32X NON-ENTERPRISE DESIGNATED AUX	139,662	2,425
GHB	ADAMS STATE COLLEGE	32X NON-ENTERPRISE DESIGNATED AUX	121,979	193
GHD	METROPOLITAN STATE COLLEGE	32X NON-ENTERPRISE DESIGNATED AUX	75,230	1,948
GJA	COLO COMM COLL & OCC ED SYS	32X NON-ENTERPRISE DESIGNATED AUX	768,611	64,994
GJB	ARAPAHOE COMMUNITY COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	531,702	408,185
GJG	MORGAN COMMUNITY COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	411,796	122,321
GJH	OTERO JUNIOR COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	290,520	68,959
GJR	NORTHEASTERN JUNIOR COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	1,406,476	96,218
GKA	UNIVERSITY OF NORTHERN CO	31X CURRENT FUNDS-UNRESTRICTED	3,269,101	514,478
GKA	UNIVERSITY OF NORTHERN CO	32X NON-ENTERPRISE DESIGNATED AUX	1,623,472	211,953
Sub-total				
DEPARTMENT OF TRANSPORTATION				
HAA	DEPARTMENT OF TRANSPORTATION	402 MOTORCYCLE LICENSE	128,791	0

Previously Appropriated Fund Balance <small>(Note 6)</small>	Fee Revenue <small>(Note 7)</small>	Total Revenue	Total Expense	Non-Fee Fund Balance <small>(Note 8)</small>	Uncommitted Reserve <small>(Note 9)</small>	Target/ Alternate Reserve <small>(Note 10)</small>	Excess Uncommitted Reserve <small>(Note 11)</small>
0	881,404	10,271,170	10,271,658	986,382	92,590	1,694,824	0
0	201,358	241,204	213,958	44,605	225,409	35,303	190,106
0	745,352	3,214,838	3,185,937	1,563,748	471,978	525,680	0
							190,106
0	57,740	63,471	63,471	5,308	53,481	10,473	43,008
0	84,724	84,724	87,698	0	77,580	14,470	63,110
0	370,007	419,900	434,892	37,398	277,341	71,757	205,584
0	1,673,941	1,683,978	1,778,783	852	142,107	293,499	0
0	106,713	122,976	162,289	13,387	87,841	26,778	61,063
0	350,701	394,577	639,737	33,083	264,425	105,557	158,869
0	17,718	17,718	32,179	0	50,943	5,309	45,634
0	445,473	488,712	578,653	53,210	548,199	95,478	452,721
							1,029,988
2,498,147	7,490,924	7,521,104	6,506,894	8,851	2,196,959	1,073,637	1,123,322
0	1,838,852	1,838,852	1,586,853	0	594,449	261,831	332,619
0	5,394,755	5,394,818	5,413,204	10	838,591	893,179	0
0	1,255,042	1,255,042	1,147,786	0	123,207	189,385	0
0	2,219,396	2,219,396	2,373,241	0	444,559	391,585	52,974
0	1,345,852	1,359,056	1,354,773	2,876	293,159	223,537	69,621
0	1,642,561	1,647,461	1,562,657	366	122,538	257,838	0
0	178,397	181,142	152,317	1,266	82,301	25,132	57,169
0	146,524	146,524	123,360	0	108,423	20,354	88,069
0	81,075	81,075	66,261	0	66,294	10,933	55,361
0	910,929	910,929	1,775,533	0	254,348	292,963	0
0	244,325	247,234	52,323	2,294	192,618	8,633	183,985
0	4,022,395	4,149,305	4,418,441	49,573	1,571,224	729,043	842,182
0	141,522	141,522	114,649	0	53,695	18,917	34,778
							1,384,139
0	959,499	1,059,483	1,066,145	28,443	272,955	175,914	97,041
0	12,343,668	30,764,318	31,094,986	5,981,096	4,007,929	5,130,673	0
0	1,543,500	2,751,088	3,006,291	362,404	463,213	496,038	0
0	1,882,649	2,720,741	3,612,590	243,944	547,983	596,077	0
0	3,521,210	16,052,524	15,867,772	7,441,723	2,091,071	2,618,182	0
0	16,192,218	167,730,828	141,316,043	29,525,214	3,154,831	23,317,147	0
0	12,442,918	28,238,171	28,072,451	965,582	760,650	4,631,954	0
0	1,394,062	6,861,031	6,441,045	1,318,100	336,112	1,062,772	0
0	9,704,743	25,865,112	25,797,229	558,106	335,158	4,256,543	0
0	1,771,851	2,356,240	2,664,542	34,037	103,200	439,649	0
0	375,629	490,525	484,564	28,526	93,260	79,953	13,307
0	1,834,132	2,035,825	2,103,376	7,260	66,022	347,057	0
0	519,016	6,588,675	5,691,058	648,190	55,427	939,025	0
0	8,428,529	18,010,377	17,808,912	65,713	57,804	2,938,470	0
0	1,506,782	5,028,056	4,841,532	202,727	86,749	798,853	0
0	1,450,739	5,359,791	5,296,283	161,591	59,970	873,887	0
0	3,303,695	11,097,492	10,141,802	920,198	390,061	1,673,397	0
0	30,041,225	73,449,605	71,753,310	1,627,969	1,126,653	11,839,296	0
0	1,185,802	8,119,563	8,102,807	1,205,377	206,142	1,336,963	0
							110,348
0	434,170	434,170	413,229	0	128,791	68,183	60,608

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR FISCAL YEAR ENDED JUNE 30, 1998**

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)
DEPARTMENT OF HUMAN SERVICES				
IHA	DEPARTMENT OF HUMAN SERVICES	195 CHILD ABUSE REGISTRY	183,663	0
IHA	DEPARTMENT OF HUMAN SERVICES	504 BUSINESS ENTERPRISE PROGRAM	950,232	745,967
IHM	ALCOHOL AND DRUG ABUSE DIV	125 ALC COUNSELOR CERT	144,368	0
IIB	COLO. MENT HEALTH INST	517 BUILDINGS AND GROUNDS RENTALS	76,120	574
IIC	COLO. MENT HEALTH INST	516 WORK THERAPY	98,013	8,976
IIC	COLO. MENT HEALTH INST	517 BUILDINGS AND GROUNDS RENTALS	228,937	5,083
IJB	GRAND JUNCTION REGIONAL	516 WORK THERAPY	89,353	964
IJC	RIDGE REGIONAL CENTER	516 WORK THERAPY	80,302	4,999
Sub-total				
JUDICIAL				
JAA	JUDICIAL	286 MEDIATION CASH FUND	167,126	0
DEPARTMENT OF LABOR AND EMPLOYMENT				
KAA	DEPT OF LABOR AND EMPLOYMENT	136 DISPLACED HOME MAKERS	90,542	0
KAA	DEPT OF LABOR AND EMPLOYMENT	137 BOILER INSPECTION	208,540	0
KAA	DEPT OF LABOR AND EMPLOYMENT	139 UTILIZATION REVIEW	115,525	0
KAA	DEPT OF LABOR AND EMPLOYMENT	140 WORKMENS COMP SELF-INSURANCE	85,110	0
KAA	DEPT OF LABOR AND EMPLOYMENT	141 PUBLIC SAFETY	363,780	0
KAA	DEPT OF LABOR AND EMPLOYMENT	142 WORKMEN'S COMPENSATION CASH	8,348,389	0
KAA	DEPT OF LABOR AND EMPLOYMENT	143 WORKMEN'S COMP COST CONTAINMNT	314,072	0
KAA	DEPT OF LABOR AND EMPLOYMENT	259 PHYSICIANS ACCREDITATION PROG	437,370	0
Sub-total				
DEPARTMENT OF LAW				
LAA	DEPARTMENT OF LAW	150 COLLECTION AGENCY BOARD	775,878	0
LAA	DEPARTMENT OF LAW	151 UNIFORM CONSUMER CREDIT CODE	2,345,072	0
LAA	DEPARTMENT OF LAW	296 P.O.S.T. BOARD CASH FUND	152,451	0
Sub-total				
DEPARTMENT OF LOCAL AFFAIRS				
NAA	DEPARTMENT OF LOCAL AFFAIRS	289 WASTE TIRE RECYCLING FUND	200,854	0
DEPARTMENT OF NATURAL RESOURCES				
PBA	DIVISION OF WILDLIFE	410 WILDLIFE	63,331,496	794,147
PBA	DIVISION OF WILDLIFE	421 CRS33-4-116 RKY SH/GOAT LIC	182,415	0
PBA	DIVISION OF WILDLIFE	422 CRS33-4-102.5 WATERFOWL STAMP	529,116	0
PHA	OIL AND GAS CONSERVATION	170 OIL & GAS CONSERVATION FUND	326,017	0
PIA	COLORADO GEOLOGICAL SURVEY	171 GEOLOGICAL SURVEY	476,699	0
PJA	PARKS AND OUTDOOR REC	173 SNOWMOBILE RECREATION FUND	458,745	425
PJA	PARKS AND OUTDOOR REC	175 RIVER OUTFITTERS	76,465	0
PJA	PARKS AND OUTDOOR REC	210 OFF HIGHWAY VEHICLES	925,359	0
PJA	PARKS AND OUTDOOR REC	258 PUEBLO TOLL ROAD	137,107	0
PKA	MINED LAND RECLAMATION DIV	256 MINED LAND RECLAMATION FUND	445,112	0
Sub-total				
DEPARTMENT OF PUBLIC SAFETY				
RAA	DEPARTMENT OF PUBLIC SAFETY	292 STATEWIDE INST CRIM BACKGRD CK	590,058	0
DEPARTMENT OF REGULATORY AGENCIES				
SCA	DIVISION OF BANKING	244 DIV OF BANKING CASH FUND	847,100	5,000
SEA	DIVISION OF FINANCIAL SERVICES	272 FINANCIAL SERVICES CASH FUND	87,565	169
SGA	PUBLIC UTILITIES COMMISSION	184 FIXED UTILITIES	449,171	3,422
SGA	PUBLIC UTILITIES COMMISSION	185 MOTOR CARRIER	1,264,894	237
SGA	PUBLIC UTILITIES COMMISSION	196 DISABLED TELEPHONE USERS FUND	1,782,392	0
SGA	PUBLIC UTILITIES COMMISSION	227 COLO HIGH COST ADMINISTRATION	561,359	0
SGA	PUBLIC UTILITIES COMMISSION	251 LOW INCOME TELEPHONE ASSIST	1,166,882	0
SIA	DIVISION OF REAL ESTATE	212 REAL ESTATE CASH FUND	295,815	0
SJD	ACCOUNTANCY BOARD	189 DIV OF REGISTRATIONS CASH FUND	187,014	275
SJE	ARCHITECTS BOARD	189 DIV OF REGISTRATIONS CASH FUND	106,928	3,250
SJF	BARBERS & COSMETOLOGISTS	189 DIV OF REGISTRATIONS CASH FUND	97,382	480
SJH	DENTAL BOARD	189 DIV OF REGISTRATIONS CASH FUND	55,926	0
SJI	ELECTRICAL BOARD	189 DIV OF REGISTRATIONS CASH FUND	1,221,829	0
SJJ	ENGINEERS & LAND SURVEYOR	189 DIV OF REGISTRATIONS CASH FUND	182,841	2,395

Previously Appropriated Fund Balance <small>(Note 6)</small>	Fee Revenue <small>(Note 7)</small>	Total Revenue	Total Expense	Non-Fee Fund Balance <small>(Note 8)</small>	Uncommitted Reserve <small>(Note 9)</small>	Target/ Alternate Reserve <small>(Note 10)</small>	Excess Uncommitted Reserve <small>(Note 11)</small>
0	192,875	192,875	153,331	0	183,663	25,300	158,364
0	635,299	1,139,339	1,254,673	90,366	113,899	207,021	0
144,368	98,708	98,708	100,211	0	0	16,535	0
0	69,850	69,850	38,299	0	75,546	6,319	69,227
0	286,208	313,138	285,240	7,657	81,380	47,065	34,315
0	83,502	351,949	258,268	170,744	53,111	42,614	10,497
0	74,117	74,117	65,114	0	88,389	10,744	77,645
0	152,432	152,432	156,193	0	75,303	25,772	49,531
							399,579
0	490,372	498,239	446,106	2,639	164,487	73,608	90,879
0	112,217	112,217	91,727	0	90,542	15,135	75,407
0	663,414	676,053	730,585	3,899	204,642	120,547	84,095
0	62,134	62,984	90,376	1,559	113,966	14,912	99,054
0	191,800	191,800	185,587	0	85,110	30,622	54,488
0	166,125	166,125	120,163	0	363,780	19,827	343,953
0	10,717,323	11,499,395	10,207,166	567,773	7,780,616	1,684,182	6,096,434
0	144,679	157,804	126,462	26,121	287,951	20,866	267,085
0	171,339	171,479	100,887	357	437,013	16,646	420,367
							7,440,883
0	285,627	318,841	143,310	80,824	695,054	23,646	671,408
0	941,390	947,504	514,425	15,133	2,329,939	84,880	2,245,059
0	141,945	144,073	229,473	2,252	150,199	37,863	112,336
							3,028,803
0	2,087,786	2,087,786	2,244,834	0	200,854	370,398	0
44,009,254	58,549,530	73,209,808	67,271,725	3,710,255	14,817,840	11,099,835	3,718,006
0	29,273	29,273	45,144	0	182,415	7,449	174,967
259,054	170,120	170,120	5,000	0	270,062	825	269,237
0	2,134,036	2,581,635	2,556,111	56,524	269,493	263,703	5,790
0	506,939	2,072,437	1,979,411	360,094	116,606	326,603	0
0	433,143	462,352	355,923	28,955	429,365	58,727	370,638
0	64,626	64,626	50,599	0	76,465	8,349	68,116
556,564	623,725	658,191	339,215	19,312	349,484	55,970	293,513
0	38,492	38,492	0	0	137,107	0	137,107
0	823,538	903,127	979,758	39,226	405,886	161,660	244,226
							5,281,599
0	426,436	454,113	452,381	35,963	554,095	74,643	479,452
0	2,807,907	2,884,104	2,791,187	22,248	819,852	460,546	359,306
0	821,237	840,317	849,200	1,984	85,412	140,118	0
0	7,110,787	7,312,080	7,189,096	12,271	433,478	1,186,201	0
0	142,910	1,897,717	1,746,518	1,169,420	95,236	288,176	0
0	3,237,209	3,349,124	2,854,005	59,561	1,722,831	470,911	1,251,920
0	918,710	1,039,236	2,602,601	65,104	496,255	429,429	66,826
0	5,071	5,071	175,345	0	1,166,882	250,000	916,882
0	2,398,114	2,416,457	3,005,542	2,245	293,570	495,914	0
0	788,865	788,942	629,625	18	186,721	103,888	82,832
0	78,811	78,811	184,843	0	103,678	30,499	73,179
0	416,273	416,801	689,691	123	96,779	113,799	0
0	475,982	476,042	758,144	7	55,919	125,094	0
0	2,856,020	2,856,157	3,008,734	59	1,221,771	496,441	725,330
0	580,645	584,976	695,305	1,336	179,110	114,725	64,384

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR FISCAL YEAR ENDED JUNE 30, 1998**

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)
DEPARTMENT OF REGULATORY AGENCIES (Continued)				
SJN	NURSING BOARD	189 DIV OF REGISTRATIONS CASH FUND	256,778	0
SJQ	OUTFITTERS BOARD	189 DIV OF REGISTRATIONS CASH FUND	138,147	0
SJR	PASSENGER TRAMWAY SAFETY	189 DIV OF REGISTRATIONS CASH FUND	52,404	0
SJS	PHARMACY BOARD	189 DIV OF REGISTRATIONS CASH FUND	163,600	0
SJT	PHYSICAL THERAPY BOARD	189 DIV OF REGISTRATIONS CASH FUND	219,773	1,250
SJU	PLUMBERS BOARD	189 DIV OF REGISTRATIONS CASH FUND	229,408	0
SJV	PODIATRY BOARD	189 DIV OF REGISTRATIONS CASH FUND	109,736	0
SLA	DIVISION OF SECURITIES	213 DIV OF SECURITIES CASH FUND	463,595	20,237
Sub-total				
DEPARTMENT OF REVENUE				
TAA	REVENUE - ADMINISTRATION	192 COLO DEALER LICENSE BOARD	404,415	0
TAA	REVENUE - ADMINISTRATION	236 LIQUOR ENFORCEMENT	124,962	0
TAA	REVENUE - ADMINISTRATION	404 DDP FUND BALANCE	3,632,323	175,634
Sub-total				
DEPARTMENT OF STATE				
VAA	DEPARTMENT OF STATE	200 SECRETARY OF STATE FEES	6,418,236	0
VAB	CENTRAL INDEXING SYSTEM	11C COUNTY CLERK'S TECHNOLOGY FUND	467,365	0
VAB	CENTRAL INDEXING SYSTEM	268 CENTRAL INDEXING SYSTEM CSH FD	2,162,312	1,167
Sub-total				
DEPARTMENT OF TREASURY				
WBA	TREASURY - OPERATING	406 EMISSION CONTROL	2,259,210	0
Total Excess Uncommitted Reserves				

Previously Appropriated Fund Balance <small>(Note 6)</small>	Fee Revenue <small>(Note 7)</small>	Total Revenue	Total Expense	Non-Fee Fund Balance <small>(Note 8)</small>	Uncommitted Reserve <small>(Note 9)</small>	Target/ Alternate Reserve <small>(Note 10)</small>	Excess Uncommitted Reserve <small>(Note 11)</small>
0	1,971,692	2,363,954	2,494,028	42,608	214,170	411,515	0
0	153,946	171,396	164,924	14,065	124,082	27,213	96,870
0	387,856	387,856	379,823	0	52,404	62,671	0
0	947,230	947,330	713,463	17	163,583	117,721	45,861
0	176,774	176,774	126,017	0	218,523	20,793	197,730
0	1,017,283	1,017,283	894,359	0	229,408	147,569	81,839
0	50,123	50,123	30,526	0	109,736	5,037	104,700
0	2,221,297	2,221,497	2,145,749	40	443,318	354,049	89,270
							4,156,929
0	1,613,425	1,613,437	1,724,863	3	404,412	284,602	119,809
0	1,216,363	1,216,377	1,183,490	1	124,960	124,960	0
0	7,696,596	8,270,859	7,581,666	240,005	3,216,684	1,250,975	1,965,709
							2,085,519
0	7,965,664	8,768,837	10,648,878	587,872	5,830,365	1,757,065	4,073,300
0	176,081	176,120	446,145	103	467,262	73,614	393,648
0	3,586,415	3,586,441	2,595,169	16	2,161,130	428,203	1,732,927
							6,199,875
0	6,301,949	7,084,102	6,639,278	249,438	2,009,771	1,095,481	914,290
							34,308,938

NOTES TO CASH FUNDS UNCOMMITTED RESERVES REPORT

NOTE 1. PURPOSE

Section 24-30-207, Colorado Revised Statutes, requires the State Controller to prepare a report showing the amount of uncommitted reserves credited to each of the State of Colorado's cash funds. This report is prepared in accordance with the statutory definitions and may not agree to financial reports prepared on a GAAP basis. The report must be audited by the State Auditor. The report is to be delivered to the Office of State Planning and Budgeting and to the Joint Budget Committee on or before September 20 of each year.

NOTE 2. CASH FUND DEFINED

Section 24-75-402 (2) (b), Colorado Revised Statutes, defines "cash fund" to mean any fund, other than the state general fund and any federal fund, established by law for a specific program or purpose.

The balances of each fund are generally reported at the fund and agency level except that certain higher education funds have been combined to more accurately reflect the activity in those funds.

NOTE 3. CASH FUNDS EXCLUDED

The following cash funds are specifically excluded from the cash reserves report:

- \$ Any cash fund for which revenues are derived solely from fees, the amounts of which are established by the federal government;
- \$ Any cash fund for which revenues are derived solely from fees set by the Colorado Supreme Court in the exercise of its exclusive authority to regulate the practice of law;
-

- \$ Any cash fund for which revenues are derived solely from fees set by an enterprise, as defined in Section 24-77-102 (3), Colorado Revised Statutes, or a special purpose authority;
- \$ Any cash fund that is established for capital construction;
- \$ Any cash fund for which the reserve amounts are based on actuarial requirements;
- \$ Any trust funds;
- \$ Any cash fund with uncommitted reserves of less than \$50,000;
- \$ The Petroleum Storage Tank Fund;
- \$ The Hazardous Substance Response Fund;
- \$ The Land and Water Management Fund;
- \$ The Brand Inspection Fund;
- \$ The Colorado State Fair Authority Cash Fund;
- \$ The Highway Users' Tax Fund; and
- \$ The State Highway Fund.

NOTE 4. FUND BALANCE

Fund balance is the net of total assets and total liabilities in each fund as of June 30, 1998.

NOTE 5. EXEMPT ASSETS

Exempt assets are any long-term assets or non-monetary current assets held by the fund at June 30, 1998. "Non-monetary" current assets are those that either cannot be converted to cash or are held with the intent of being used rather than converted to cash, including but not limited to consumable inventory and prepaid expenses.

NOTES TO CASH FUNDS UNCOMMITTED RESERVES REPORT

NOTE 6. PREVIOUSLY APPROPRIATED FUND BALANCE

Previously appropriated fund balance is that portion of fund balance that has been appropriated for capital construction or other multi-year purposes.

NOTE 7. FEE REVENUE

Fee revenue means any moneys collected by an entity, except that fee revenue does not include:

- \$ Any moneys collected from sources excluded from state fiscal year spending, as defined in Section 24-77-102 (17), Colorado Revised Statutes;
- \$ Any moneys received through the imposition of penalties or fines or surcharges imposed on any person convicted of a crime;
- \$ Any moneys received through the imposition of taxes;
- \$ Any moneys received from charges or assessments, the amount of which are not determined by the entity;
- \$ Any moneys received from gifts or donations;
- \$ Any moneys received from local government grants or contracts;
- \$ Any moneys received through direct transfers from another entity, enterprise, or a special purpose authority; or
- \$ Any moneys received as interest or other investment income.

NOTE 8. NON-FEE FUND BALANCE

Non-fee fund balance is calculated by subtracting any exempt assets and previously appropriated fund balance from total fund balance and multiplying the result times the ratio of non-fee revenue to total revenue.

NOTE 9. UNCOMMITTED RESERVE

Uncommitted reserve is calculated by subtracting any exempt assets and previously appropriated fund balance from total fund balance and multiplying the result by the ratio of fee revenue to total revenue.

NOTE 10. TARGET/ALTERNATE RESERVE

Target reserve is defined as 16.5 percent of Fiscal Year 1998 expenditures. In some cases, an alternate reserve is used when there is a reserve limit established by statute.

NOTE 11. EXCESS UNCOMMITTED RESERVE

Excess uncommitted reserve is the amount by which the uncommitted reserve exceeds the target/alternate reserve.

Appendix A

Descriptions of Cash Funds

These cash funds are included on the Cash Funds Uncommitted Reserves Report for the Fiscal Year Ended June 30, 1998, that was prepared by the State Controller's Office.

Fund

Description

PERSONNEL/GENERAL SUPPORT SERVICES

601 - Central Services Fund

Collects charges to cover the cost of providing services to state agencies; some of the services provided are centralized mail processing, messenger, copying, printing, and graphic design services.

519 - Capitol Parking Fund

Collects parking fees from employees, state agencies, and parking meters on state-owned lots to pay leases, maintain grounds, and purchase new lots; one such rental is to the Denver Public School District for \$945 a month.

11P - Property Fund

Collects premiums from state agencies to provide insurance coverage for loss or damage to state property.

AGRICULTURE

102 - Seed Cash Fund

Collects fees for seed registration, which is required to label, sell, or custom-clean seed; some fees include a seed labeler registration fee of \$200 and a retail seed dealer registration fee of \$25.

104 - Veterinarian, Vaccine, and Service Fund

Collects proceeds from livestock vaccinations, testing, identification, and disposal for the benefit of livestock programs; some fees include a \$17 fee for a tag applicator and a \$3 for a complement fixation test.

Fund

Description

105 - Pesticide Applicator Fund

Collects fees and civil fines required by persons that apply pesticides to control insects, weeds, and rodents; some fees include a supervisor licensing fee of \$75 and a certified operator exam fee of \$75.

214 - Mandatory Fruit and Vegetable Inspection Fund

Collects fees to issue inspection certificates for fruits and vegetables; potatoes are one of the major crops that are inspected and carry a fee of 9.5 cents per 100 pounds.

217 - Chemigation Fund

Collects fees from individuals who apply chemicals to farmland and fees for inspecting closed irrigation system; fees consist of \$45 for the permit, \$45 for late penalties, and \$40 for the inspection of the equipment every two years.

219 - Pesticide Registration Fund

Collects annual registration fees for pesticides that are advertised, distributed, sold, or transported intrastate; some fees include a pesticide product registration fee of \$70 and a pesticide dealer license fee of \$50.

220 - Rodent Control Fund

Collects fees of \$2 per acre from land owners for the suppression and abatement of rodents on their property.

254 - Groundwater Protection Fund

Collects fines when pollutants are discharged into state water and fees for the registration and licensing of pesticides for use or sale; some fees include an annual pesticide registration fee of \$20 and a pesticide licensing fee of 50 cents per ton of pesticide product sold.

CORRECTIONS

506 - Prison Canteens Fund

Collects charges from the prison inmates for the purchase of various personal items such as toiletries, snack foods, and phone services; remaining funds are used to provide inmates with additional resources such as library materials and cable television.

Fund

Description

EDUCATION

293 - Educator Licensure Cash Fund

Collects fees to cover the costs to administer examinations, review applications for licenses, endorsements, and certificates as authorized by the State Board of Education; the fees are set annually and include \$64 for the initial license, \$32 for a substitute license, and \$38 for fingerprints of which \$24 is sent to the Colorado Bureau of Investigation.

PUBLIC HEALTH AND ENVIRONMENT

119 - Stationary Sources Fund

Collects fees for asbestos control and hazardous waste administration; some fees include \$100 for an air pollution emissions notice, \$40 - \$275 for asbestos permits, and \$123 - \$525 for asbestos certifications.

120 - Water Quality Fund

Collects fees to issue permit applications to industries to discharge pollutants into the water.

121 - Newborn Genetics Fund

Collects fees for laboratory blood tests for newborns and for genetic counseling; the fees shall be utilized to carry out the program as well as to provide educational awareness programs; the fee per two screens for six genetic diseases is \$33.50 per baby.

123 - Radiation Control Fund

Collects fees for radiation control services that include issuing licenses to individuals that qualify as inspectors and inspecting machines that are sources of ionizing radiation; some of the fees include a qualified inspection registration of \$50, state inspections for \$129 an hour, and uranium licensing for \$119 an hour.

124 - Vital Records Fund

Collects fees received by the state registrar to maintain the vital statistics system; some of the fees include \$15 for a certified copy of birth and a \$3 fee for death certificates and marriage licenses.

128 - Sludge Management Fund

Collects fees from producers of domestic sewage sludge that is utilized for agricultural purposes; the fees cover the costs of implementing programs that use sludge for agricultural purposes; the fee is \$2.40 per ton.

Fund

Description

249 - Industrial Pretreatment Water Fund

Collects fines and fees from industrial treatment facilities for inspections of pollutants that are discharged into publicly owned treatment facilities; the discharge permit fee ranges from \$150 to \$1,500 a day depending on amount of water treated and type of treatment.

277 - Pollution Prevention Fund

Collects pollution prevention fees from facilities that are required by federal rules to file reports with the Department; the fee is \$10 - \$25 per report with a \$1,000 limit.

126 - Hazardous Waste Fee Fund

Collects fees for permits for sites and facilities that treat, store, or dispose of hazardous waste; the fee is \$2.40 to \$6.00 per ton and \$85 per hour for document review and activity fees.

12A - Trauma System Cash Fund

Collects fees to pay for the evaluation and monitoring of county trauma care systems throughout the State; the program is designed to ensure that the designated trauma centers are adequately prepared to receive trauma patients and that they follow proper medical protocol by stabilizing the patient before transporting them to another hospital.

409 - Emergency Medical Services Fund

Collects fees for issuing emergency medical technician (EMT) certificates and renewals; grants are provided to counties for EMT services, training, and equipment.

246 - Personal Care Boarding Fund

Collects a nonrefundable \$50 application fee for persons operating a personal care boarding home, and an additional \$10 fee per available bed.

HIGHER EDUCATION

509 - Enterprise Services Fund

Collects fees to administer various programs offered by the State Historical Society; some fees include a \$5 admission fee to the museum, varying fees to reproduce old photographs, and fees for membership.

Fund**Description**

32X - Non-Enterprise-Designated
Auxiliary Fund

Collects charges for various services provided by State's colleges and universities that are not exempt from TABOR. Examples include telecommunications, photocopying, and information systems.

31X - Current Funds - Unrestricted Fund

Collects general fund money as well as tuition from the State's colleges and universities; resident tuition ranges from \$1,300 to \$4,900 per semester.

TRANSPORTATION

402 - Motorcycle License Fund

Collects a \$1 surcharge on the issuance of a minor driver's license and driver's licenses with a motorcycle endorsement to provide motorcycle operator safety training.

HUMAN SERVICES

195 - Child Abuse Registry Fund

Collects fees from operators of licensed child placement agencies, day camps, child care facilities, preschools, and other state agencies for the screening of applicants against the Registry database that contains individuals who have a confirmed history of child abuse.

504 - Business Enterprise Program Fund

Collects fees used to train and place legally blind individuals into vending facilities located on federal and state properties.

125 - Alcohol Counselor Certification
Fund

Collects fees for alcohol and drug abuse counselor certification and renewal fees for related testing and training of counselors.

517 - Buildings and Grounds Rental
Fund

Collects fees for the rental of excess space to other governmental agencies at market value; fees are used for building maintenance.

516 - Work Therapy Fund

Collects revenues to provide funding for sheltered workshop programs for the training and employment of clients with developmental disabilities at the Mental Health Institution at Fort Logan and three other regional centers.

Fund

Description

JUDICIAL

286 - Mediation Cash Fund

Individuals who are required by court to have a dispute resolved by mediation must pay a fee of \$40 an hour for this service; the fee is used to pay the mediator; money is also received from federal grants and other contributions such as gifts, bequests, and donations.

LABOR AND EMPLOYMENT

136 - Displaced Homemakers Fund

Collects a fee of \$5 assessed by the courts for each divorce granted in the State; the program provides job counseling, training and placement services, educational services, and legal counseling services to enable displaced homemakers in becoming economically self-sufficient.

137 - Boiler Inspection Fund

Collects a fee of \$22 per boiler to certify all boiler and pressure vessels in commercial buildings and apartment buildings with six or more units.

139 - Utilization Review Fund

Collects a fee of \$1,250 per review paid by the party requesting the review; the program provides an independent physician panel review of a plan of treatment undertaken in specific workers' compensation cases.

140 - Workmen's Compensation Self-Insurance Fund

Collects a fee of \$1,800 per employer for self-insured employers. The program evaluates employers who wish to pay their own workers' compensation losses and annually reviews self-insurance permits for compliance and insurability.

141 - Public Safety Fund

Collects fees for the inspection of carnival and amusement park rides, bungee jumping operations, new or remodeled public schools, and the issuance of explosives permits; the fees consist of \$25 for an explosives permit, \$100 for carnival inspections, and \$200 for school inspections.

Fund

Description

142 - Workmen's Compensation
Cash Fund

Collects a surcharge of 1.04 percent of the total premiums written that are assessed to individuals and corporations to insure employers in the State against liability for personal injury to their employees.

143 - Workmen's Compensation
Cost Containment Fund

Collects a surcharge of .002 percent assessed to insurance carriers on the total premiums written; this fund certifies employers whose risk management programs reduce the frequency and severity of job-related injuries.

259 - Physicians Accreditation Program
Fund

Collects a fee for the accreditation of physicians and instructs them on specialized medical procedures necessary for evaluating workers who are injured in the workplace; accreditation occurs every three years and the Level I accreditation fee is \$140 and the reaccreditation fee is \$50; the Level II accreditation fee is \$375 and the reaccreditation fee is \$325.

LAW

150 - Collection Agency Board Fund

Collects fees to regulate collection agencies and debt collectors who pay registration fees for licenses; the Board can assess fines for unlawful practices.

151 - Uniform Consumer Credit
Code Fund

Collects fees from consumer lenders who pay a licensing fee and a volume fee that is 12 percent of any outstanding loans over \$100,000; fines can also be assessed against the consumer lenders for unlawful practices.

296 - Peace Officers Standards and
Training Board Fund

Collects fees for the certification of and training programs for police and peace officers; monies are also received for the selling of publications and study materials for these exams; fees are also received for vehicle identification number inspection certificates.

LOCAL AFFAIRS

289 - Waste Tire Recycling Fund

Collects a portion of \$1 per tire fee from tire retailers when consumers dispose of old tires; approximately 70 percent of the fees received are distributed to the Colorado Housing and Finance Authority, and approximately 30 percent is retained to make grants to counties to assist in the cleanup of old tires.

Fund

Description

NATURAL RESOURCES

410 - Wildlife Fund	Collects various fees for wildlife license fees, grants, federal funds, fines, and other sources.
421 - Sheep and Goat Licensing Fund	Collects proceeds from the auction of bighorn sheep, shiras moose, and Rocky Mountain goat licenses; proceeds remaining from the auction of licenses are used for Rocky Mountain goat research, habitat development, and education projects.
422 - Waterfowl Stamp Fund	Collects revenue from the migratory waterfowl stamp; funds received are used for the sole benefit of migratory waterfowl habitats.
170 - Oil and Gas Conservation Fund	Collects fees, penalties, oil and gas production levies, and well permits.
171 - Geological Survey Fund	Collects charges from the public for publications, maps, and reports.
173 - Snowmobile Recreation Fund	Collects fees and fines from the registration of snowmobiles; fees are used to establish and maintain snowmobile trails, vehicle parking areas, and facilities.
175 - River Outfitters Fund	Collects revenues from river outfitters license fees and fines.
210 - Off-Highway Vehicles Fund	Collects fees from off-highway vehicle (OHV) registrations and the sale of OHV use permits.
258 - Pueblo Toll Road	Collects toll fees charged for the use of the road to access Pueblo Reservoir State Park.
256 - Mined Land Reclamation Fund	Collects fees for permits, annual reviews, and inspections; the permits vary from \$75 to \$3,100; the annual fees range from \$75 to \$1,000.

PUBLIC SAFETY

292 - Statewide Instant Criminal Background Check Fund	Collects a \$10 per person fee from gun dealers for an instant background check performed by the Colorado Bureau of Investigation.
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Fund

Description

PUBLIC SAFETY

292 - Statewide Instant Criminal
Background Check Fund

Collects a \$10 per person fee from gun dealers for an instant background check performed by the Colorado Bureau of Investigation.

REGULATORY AGENCIES

244 - Division of Banking Cash Fund

Collects filing fees from banks and bank holding companies outside of the State that are seeking to acquire a bank or bank holding company in the State.

272 - Financial Services Cash Fund

Collects fees from domestic and foreign savings and loan associations operating in the State based on their total public deposits held.

184 - Fixed Utilities Fund

Collects fees based on intrastate revenues obtained by public utility companies; the fund defrays the costs for Office of Consumer Counsel.

185 - Motor Carrier Fund

Collects fees through permits, licenses, and identification fees from motor vehicle carriers that carry household goods as well as motor vehicle carriers exempt from regulation.

196 - Disabled Telephone Users Fund

Collects monies from telephone companies from a ten cent surcharge per line per month assessed each customer in accordance with the "Americans with Disabilities Act of 1990"; monies are used for the administration of such funds for the reimbursement of providers who render services in accordance with the Act.

227 - Colorado High-Cost Administration
Fund

Provides financial assistance to certain small local exchange carriers to help make basic local telephone service affordable; monies within this fund are to be used for the payment of benefits.

<u>Fund</u>	<u>Description</u>
251 - Low-Income Telephone Assistance Fund	Collects approximately four cents per month from business and residential access lines; the fund was established to assist low-income telephone customers that apply for discount service and to reimburse each provider a portion of basic local exchange telecommunications service and to reimburse the Department of Social Services for administrative expenses.
212 - Real Estate Cash Fund	Collects renewable licensing fees and fines for registration of real estate brokers; fees include a \$235 renewal license fee for salespersons and brokers.
189 - Division of Registrations Cash Fund	Collects fees for issuing and renewing occupational licenses.
Accountancy Board	Collects a renewal fee of \$96.
Architects Board	Collects a renewal fee of \$35.
Barbers and Cosmetologists Board	Collects a renewal fee of \$21.
Dental Board	Collects a renewal fee of \$160.
Electrical Board	Collects a renewal fee of \$100.
Engineers and Land Surveyors Board	Collects a renewal fee of \$48.
Nursing Board	Collects a renewal fee of \$66.
Outfitters Board	Collects a renewal fee of \$149.
Passenger Tramway Safety Board	Collects a renewal fee of \$750.
Pharmacy Board	Collects a renewal fee of \$222.
Physical Therapy Board	Collects a renewal fee of \$98.
Plumbers Board	Collects a renewal fee of \$90.

Fund

Description

Podiatry Board

Collects a renewal fee of \$99.

213 - Division of Securities Fund

Collects fees for the registration of securities sales agents as well as fees for the regulation of non-exempt securities and municipal bonds issued by certain political subdivisions; fees include a \$200 filing fee and an \$87 renewal fee.

REVENUE

192 - Colorado Dealer License Board Fund

Collects fees for the licensing of motor vehicle dealers and salespersons; the fees consist of \$300 charge for an original dealer license, \$230 for a renewal, \$60 for an original salesperson license, and \$25 for a renewal.

236 - Liquor Enforcement Fund

Collects fees for background checks and licensing for manufacturers, distributors, and retailers of liquor; the fee is to be used for enforcement actions to comply with the liquor code and to support law enforcement.

404 - Distributive Data Processing Fund

Collects charges from counties to support the network computer system that counties use for motor vehicle registrations; the counties pay a portion of title fees and a portion of the ownership tax per item of classified personal property; the portion of fees received by the fund consists of \$2.50 for a title fee, \$1.00 for a duplicate title, and \$25.00 for a rush title.

DEPARTMENT OF STATE

200 - Secretary of State Fees Fund

Collects fees for filing articles of incorporation, for registering notary publics, issuing official certificates, and making official copies of documents; some of the specific fees assessed include a 3 percent charge on bingo sales, \$50 for articles of incorporation, and \$50 to issue trademarks.

11C - County Clerk's Technology Fund

Collects a \$3 fee for every Uniform Commercial Code (UCC) filing; this money is paid to the county clerks for the use of the Central Indexing System Fund as described next.

268 - Central Indexing System Cash Fund

Collects surcharges on UCC filings and money from counties for their filings.

Fund

Description

DEPARTMENT OF TREASURY

406 - Emission Control Fund

Collects fees for emissions testing of automobiles and for the registration of emission centers of which a portion of the fee is passed through to the Health Department and Department of Revenue; the typical emissions testing fee is \$15 per vehicle.

Appendix B

Cash Funds Uncommitted Reserves Report for Fiscal Year Ended June 30, 1998 S All Funds

The *Cash Funds Uncommitted Reserves Report* prepared by the State Controller does not include funds that have an uncommitted reserves balance of less than \$50,000. The following report includes cash funds that have an uncommitted reserves balance of less than \$50,000.

CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR FISCAL YEAR ENDED JUNE 30, 1998 - All Funds
Including cash funds with uncommitted reserves less than \$50,000

Agency	Agency Name	Fund	Fund Name	Fund Balance	Exempt Assets
				(Note 4)	(Note 5)
AEA	DIVISION OF CENTRAL SVCS	601	CENTRAL SERVICES	1,379,251	300,279
AEA	DIVISION OF CENTRAL SVCS	607	FLEET MANAGEMENT	872,923	35,390,671
AEB	CENTRAL COLLECTIONS	601	CENTRAL SERVICES	276,185	86,628
AFA	DIV OF PURCHASING/STATE B	281	SUPPLIER DATABASE CASH FUND	47,783	0
AGA	CAPITOL COMPLEX FACILITIE	610	CAPITOL COMPLEX FUND	1,298,683	87,767
AGB	CAPITOL PARKING	519	CAPITOL PARKING FUND	4,193,558	3,923,543
AIA	DIV OF ADMINISTRATIVE HEAR	611	ADMINISTRATIVE HEARINGS FUND	-106,822	8,207
AMA	COLO INFO TECHNOLOGY SVCS	602	GEN GOVERNMENT COMPUTER CENTER	4,113,340	2,824,063
AMA	COLO INFO TECHNOLOGY SVCS	603	TELECOMMUNICATIONS	10,025,454	12,025,783
AQB	HUMAN RESOURCE SERVICES	11P	PROPERTY FUND	2,035,725	0
BAA	DEPARTMENT OF AGRICULTURE	102	SEED CASH FUND	58,789	0
BAA	DEPARTMENT OF AGRICULTURE	103	NON MANDATORY F&V INSPECTION	29,801	0
BAA	DEPARTMENT OF AGRICULTURE	104	VET, VACCINE & SVC FUND	77,580	0
BAA	DEPARTMENT OF AGRICULTURE	105	PESTICIDE APPLICATOR FUND	314,738	0
BAA	DEPARTMENT OF AGRICULTURE	109	ALTERNATIVE LIVESTOCK FARM	44,057	0
BAA	DEPARTMENT OF AGRICULTURE	110	PREDATOR CONTROL FUND	2,413	0
BAA	DEPARTMENT OF AGRICULTURE	111	CERVIDAE DISEASE FUND	5,001	0
BAA	DEPARTMENT OF AGRICULTURE	154	WEED FREE CROP CERTIFICATION	6,757	0
BAA	DEPARTMENT OF AGRICULTURE	214	MANDATORY F&V INSPECTION FUND	142,959	0
BAA	DEPARTMENT OF AGRICULTURE	215	BEEKEEPER LICENSING FUND	14,713	0
BAA	DEPARTMENT OF AGRICULTURE	216	COLO NURSERY FUND	48,338	0
BAA	DEPARTMENT OF AGRICULTURE	217	CHEMIGATION FUND	101,227	0
BAA	DEPARTMENT OF AGRICULTURE	218	ORGANIC CERTIFICATION FUND	885	0
BAA	DEPARTMENT OF AGRICULTURE	219	PESTICIDE REGISTRATION FUND	297,508	0
BAA	DEPARTMENT OF AGRICULTURE	220	RODENT CONTROL FUND	50,943	0
BAA	DEPARTMENT OF AGRICULTURE	254	GROUND WATER PROTECTION	601,408	0
BAA	DEPARTMENT OF AGRICULTURE	261	COLORADO AQUACULTURE FUND	4,663	0
BAA	DEPARTMENT OF AGRICULTURE	294	PET ANIMAL CARE AND FACILITY	17,109	0
CBA	PENITENTIARY	506	PRISON CANTEENS	5,305,330	601,372
CFB	SURPLUS PROPERTY	508	OTHER ENTERPRISE FUNDS	421,545	52,988
DAA	DEPARTMENT OF EDUCATION	293	EDUCATOR LICENSURE CASH FUND	594,449	0
EDA	OFFICE OF ECONOMIC DEVEL	248	MINORITY BUSINESS FUND	4,523	0
FAA	DEPT OF PUB HLTH & ENVIRO	114	STREPTOCOCCUS TEST	11,001	0
FAA	DEPT OF PUB HLTH & ENVIRO	119	STATIONARY SOURCES	839,101	500
FAA	DEPT OF PUB HLTH & ENVIRO	120	WATER QUALITY	123,207	0
FAA	DEPT OF PUB HLTH & ENVIRO	121	NEWBORN GENETICS	444,559	0
FAA	DEPT OF PUB HLTH & ENVIRO	123	RADIATION CONTROL	296,035	0
FAA	DEPT OF PUB HLTH & ENVIRO	124	VITAL RECORDS	122,903	0
FAA	DEPT OF PUB HLTH & ENVIRO	128	SLUDGE MGMT	83,567	0
FAA	DEPT OF PUB HLTH & ENVIRO	249	INDUSTRIAL PRETREATMENT WATER	108,423	0
FAA	DEPT OF PUB HLTH & ENVIRO	275	OZONE PROTECTION FUND	19,644	0
FAA	DEPT OF PUB HLTH & ENVIRO	277	POLLUTION PREVENTION FUND	66,294	0
FAA	DEPT OF PUB HLTH & ENVIRO	278	WOOD SMOKE REDUCTION FUND	11,027	0
FEA	HEALTH-HAZARDOUS MATERIAL	117	SOLID WASTE MGMNT RESERVE	49,570	0
FEA	HEALTH-HAZARDOUS MATERIAL	126	HAZ WASTE FEES	254,348	0
FEA	HEALTH-HAZARDOUS MATERIAL	279	HAZARDOUS WASTE COMMISSION FND	44,248	0
FFA	HEALTH - CONSUMER PROTECT	266	FOOD PROTECTION CASH FUND	2,946	0
FFA	HEALTH - CONSUMER PROTECT	276	ARTIFICIAL TANNING DEVICE FUND	719	0
FLA	HEALTH-PREVENTION	12A	TRAUMA SYSTEM CASH FUND	194,912	0
FLA	HEALTH-PREVENTION	409	EMERGENCY MEDICAL SERVICES	1,620,798	0
FMA	HEALTH-HEALTH FACILITIES	224	MEDICATION ADMIN FUND	10,134	0
FMA	HEALTH-HEALTH FACILITIES	246	PERSONAL CARE BOARDING FUND	53,695	0
FMA	HEALTH-HEALTH FACILITIES	265	HLTH FAC GEN'L LICENSURE	11,488	0
GCA	STATE HISTORICAL SOCIETY	509	ENTERPRISE SERVICES	315,530	14,131
GFA	CU - REGENTS	32X	NON-ENTERPRISE DESIGNATED AUX	4,493,731	660,411

Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/ Alternate Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
	881,404	10,271,170	10,271,658	986,382	92,590	1,694,824	0
	923,704	20,475,824	21,637,024	-32,960,586	-1,557,162	3,570,109	0
	315,469	1,669,845	1,673,349	153,745	35,811	276,103	0
	302,901	302,901	134,683	0	47,783	22,223	25,560
	5,588	6,249,725	6,225,372	1,209,833	1,083	1,027,186	0
	201,358	241,204	213,958	44,605	225,409	35,303	190,106
	23,663	2,943,563	2,958,016	-114,105	-925	488,073	0
	45,595	12,309,766	13,189,073	1,284,501	4,775	2,176,197	0
	278,156	8,071,040	8,760,043	-1,931,391	-68,938	1,445,407	0
	745,352	3,214,838	3,185,937	1,563,748	471,978	525,680	0
	57,740	63,471	63,471	5,308	53,481	10,473	43,008
	67,850	67,850	76,030	0	29,801	12,545	17,256
	84,724	84,724	87,698	0	77,580	14,470	63,110
	370,007	419,900	434,892	37,398	277,341	71,757	205,584
	47,018	49,759	31,444	2,427	41,630	5,188	36,442
	2,050	2,050	9,019	0	2,413	1,488	924
	60,768	60,768	7,863	0	5,001	1,297	3,703
	58,332	58,332	51,769	0	6,757	8,542	0
	1,673,941	1,683,978	1,778,783	852	142,107	293,499	0
	319	319	560	0	14,713	92	14,621
	155,449	160,849	156,793	1,623	46,715	25,871	20,844
	106,713	122,976	162,289	13,387	87,841	26,778	61,063
	31,966	35,178	34,417	81	805	5,679	0
	350,701	394,577	639,737	33,083	264,425	105,557	158,869
	17,718	17,718	32,179	0	50,943	5,309	45,634
	445,473	488,712	578,653	53,210	548,199	95,478	452,721
	21,470	21,470	21,463	0	4,663	3,541	1,122
	245,687	249,810	249,464	282	16,827	41,162	0
2,498,147	7,490,924	7,521,104	6,506,894	8,851	2,196,959	1,073,637	1,123,322
	143	1,315,961	1,323,392	368,517	40	218,360	0
	1,838,852	1,838,852	1,586,853	0	594,449	261,831	332,619
	1,235	1,235	2,868	0	4,523	473	4,049
	7,301	7,301	6,251	0	11,001	1,031	9,969
	5,394,755	5,394,818	5,413,204	10	838,591	893,179	0
	1,255,042	1,255,042	1,147,786	0	123,207	189,385	0
	2,219,396	2,219,396	2,373,241	0	444,559	391,585	52,974
	1,345,852	1,359,056	1,354,773	2,876	293,159	223,537	69,621
	1,642,561	1,647,461	1,562,657	366	122,538	257,838	0
	178,397	181,142	152,317	1,266	82,301	25,132	57,169
	146,524	146,524	123,360	0	108,423	20,354	88,069
	133,736	133,736	281,478	0	19,644	46,444	0
	81,075	81,075	66,261	0	66,294	10,933	55,361
	569	569	0	0	11,027	0	11,027
	245,982	245,982	283,805	0	49,570	46,828	2,742
	910,929	910,929	1,775,533	0	254,348	292,963	0
	140,075	140,075	115,505	0	44,248	19,058	25,190
	14,446	14,446	12,912	0	2,946	2,130	816
	41,751	41,751	42,363	0	719	6,990	0
	244,325	247,234	52,323	2,294	192,618	8,633	183,985
	4,022,395	4,149,305	4,418,441	49,573	1,571,224	729,043	842,182
	153,534	153,534	151,840	0	10,134	25,054	0
	141,522	141,522	114,649	0	53,695	18,917	34,778
	84,105	84,105	82,986	0	11,488	13,693	0
	959,499	1,059,483	1,066,145	28,443	272,955	175,914	97,041
	224,815	38,192,422	43,158,070	3,810,756	22,564	7,121,082	0

CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR FISCAL YEAR ENDED JUNE 30, 1998 - All Funds
Including cash funds with uncommitted reserves less than \$50,000

Agency	Agency Name	Fund	Fund Name	Fund Balance	Exempt Assets
				(Note 4)	(Note 5)
GFB	CU - BOULDER	31X	CURRENT FUNDS-UNRESTRICTED	-2,909,496	3,482,983
GFB	CU - BOULDER	32X	NON-ENTERPRISE DESIGNATED AUX	11,721,589	1,732,564
GFC	CU - COLORADO SPRINGS	31X	CURRENT FUNDS-UNRESTRICTED	-1,012,870	212,529
GFC	CU - COLORADO SPRINGS	32X	NON-ENTERPRISE DESIGNATED AUX	826,123	506
GFD	CU - DENVER	31X	CURRENT FUNDS-UNRESTRICTED	-693,900	813,958
GFD	CU - DENVER	32X	NON-ENTERPRISE DESIGNATED AUX	1,265,644	473,717
GFE	CU - HEALTH SCIENCE CENTER	31X	CURRENT FUNDS-UNRESTRICTED	-1,096,300	124,703
GFE	CU - HEALTH SCIENCE CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	9,978,386	445,592
GFE	CU - HEALTH SCIENCE CENTER	33X	CURRENT FUNDS-RESTRICTED	28,534,647	3,651,052
GGB	COLORADO STATE UNIVERSITY	31X	CURRENT FUNDS-UNRESTRICTED	3,441,736	3,693,320
GGB	COLORADO STATE UNIVERSITY	32X	NON-ENTERPRISE DESIGNATED AUX	33,605,931	925,886
GGB	COLORADO STATE UNIVERSITY	33X	CURRENT FUNDS-RESTRICTED	12,790,614	0
GGH	FORT LEWIS COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	1,730,673	4,441
GGH	FORT LEWIS COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	1,691,814	37,602
GGJ	UNIVERSITY OF SOUTHERN CO	31X	CURRENT FUNDS-UNRESTRICTED	1,307,017	413,754
GGJ	UNIVERSITY OF SOUTHERN CO	32X	NON-ENTERPRISE DESIGNATED AUX	139,662	2,425
GGJ	UNIVERSITY OF SOUTHERN CO	33X	CURRENT FUNDS-RESTRICTED	1,183,738	440
GHB	ADAMS STATE COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	263,471	162,573
GHB	ADAMS STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	121,979	193
GHC	MESA STATE COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	-414,906	264,510
GHC	MESA STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	0	0
GHD	METROPOLITAN STATE COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	-502,478	254,957
GHD	METROPOLITAN STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	75,230	1,948
GHE	WESTERN STATE COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	179,447	193,757
GHE	WESTERN STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	43,534	264
GJA	COLO COMM COLL & OCC ED S	31X	CURRENT FUNDS-UNRESTRICTED	4,151,023	1,631,718
GJA	COLO COMM COLL & OCC ED S	32X	NON-ENTERPRISE DESIGNATED AUX	768,611	64,994
GJB	ARAPAHOE COMMUNITY COLLEG	31X	CURRENT FUNDS-UNRESTRICTED	531,702	408,185
GJC	COMMUNITY COLLEGE OF AURO	31X	CURRENT FUNDS-UNRESTRICTED	-964,138	241,735
GJC	COMMUNITY COLLEGE OF AURO	32X	NON-ENTERPRISE DESIGNATED AUX	19,295	0
GJD	COMMUNITY COLLEGE OF DENV	31X	CURRENT FUNDS-UNRESTRICTED	-1,027,480	609,535
GJE	FRONT RANGE COMMUNITY COL	31X	CURRENT FUNDS-UNRESTRICTED	270,796	664,003
GJF	LAMAR COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	-260,824	135,282
GJF	LAMAR COMMUNITY COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	-4,923	0
GJG	MORGAN COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	411,796	122,321
GJG	MORGAN COMMUNITY COLLEGE	33X	CURRENT FUNDS-RESTRICTED	376,192	0
GJH	OTERO JUNIOR COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	290,520	68,959
GJJ	PIKES PEAK COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	-1,064,693	500,799
GJK	PUEBLO COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	395,515	253,522
GJL	RED ROCKS COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	28,820	300,859
GJM	TRINIDAD STATE JUNIOR COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	-419,224	301,777
GJM	TRINIDAD STATE JUNIOR COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	65,742	7,183
GJP	LOWRY HEAT CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	-53,418	10,706
GJR	NORTHEASTERN JUNIOR COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	1,406,476	96,218
GKA	UNIVERSITY OF NORTHERN CO	31X	CURRENT FUNDS-UNRESTRICTED	3,269,101	514,478
GKA	UNIVERSITY OF NORTHERN CO	32X	NON-ENTERPRISE DESIGNATED AUX	1,623,472	211,953
GLA	COLORADO SCHOOL OF MINES	31X	CURRENT FUNDS-UNRESTRICTED	-581,226	448,579
GLA	COLORADO SCHOOL OF MINES	32X	NON-ENTERPRISE DESIGNATED AUX	91,737	0
GMA	AURARIA HIGHER EDUCATION	32X	NON-ENTERPRISE DESIGNATED AUX	230,582	73,807
GPA	PRIVATE OCCUPATIONAL SCHO	222	PRIVATE OCCUPATIONAL SCHOOLS	2,212	276
HAA	COLO DEPT OF TRANSPORTATION	402	MOTORCYCLE LICENSE	128,791	0
IHA	DEPARTMENT OF HUMAN SVCS	195	CHILD ABUSE REGISTRY	183,663	0
IHA	DEPARTMENT OF HUMAN SVCS	504	BUSINESS ENTERPRISE PROGRAM	950,232	745,967
IHM	ALCOHOL AND DRUG ABUSE DIV	118	ALC DRIVER SAFETY	656,846	0
IHM	ALCOHOL AND DRUG ABUSE DIV	125	ALC COUNSELOR CERT	144,368	0

Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/ Alternate Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
	157,945,962	262,162,467	259,919,074	-2,541,179	-3,851,300	42,886,647	0
	12,343,668	30,764,318	31,094,986	5,981,096	4,007,929	5,130,673	0
	15,831,951	33,962,233	34,287,006	-654,163	-571,236	5,657,356	0
	1,543,500	2,751,088	3,006,291	362,404	463,213	496,038	0
	34,266,385	69,993,182	70,165,124	-769,660	-738,198	11,577,245	0
	1,882,649	2,720,741	3,612,590	243,944	547,983	596,077	0
	33,600,951	135,625,840	139,776,827	-918,503	-302,500	23,063,176	0
	3,521,210	16,052,524	15,867,772	7,441,723	2,091,071	2,618,182	0
	250,149	192,503,994	193,539,599	24,851,260	32,335	31,934,034	0
	102,492,583	247,858,864	242,819,002	-147,551	-104,033	40,065,135	0
	16,192,218	167,730,828	141,316,043	29,525,214	3,154,831	23,317,147	0
	59,890	204,079,798	200,134,163	12,786,860	3,754	33,022,137	0
	12,442,918	28,238,171	28,072,451	965,582	760,650	4,631,954	0
	1,394,062	6,861,031	6,441,045	1,318,100	336,112	1,062,772	0
	9,704,743	25,865,112	25,797,229	558,106	335,158	4,256,543	0
	1,771,851	2,356,240	2,664,542	34,037	103,200	439,649	0
	7,524	13,219,510	12,782,169	1,182,625	673	2,109,058	0
	4,212,216	13,664,685	13,526,495	69,795	31,102	2,231,872	0
	375,629	490,525	484,564	28,526	93,260	79,953	13,307
	8,019,059	22,348,250	22,602,496	-435,626	-243,790	3,729,412	0
	1,098,990	1,498,418	1,616,740	0	0	266,762	0
	27,690,674	65,384,460	65,731,433	-436,657	-320,778	10,845,686	0
	1,834,132	2,035,825	2,103,376	7,260	66,022	347,057	0
	7,635,664	15,163,468	15,327,677	-7,104	-7,206	2,529,067	0
	573,185	678,264	659,051	6,704	36,567	108,743	0
	50,658	59,739,867	56,796,314	2,517,169	2,136	9,371,392	0
	519,016	6,588,675	5,691,058	648,190	55,427	939,025	0
	8,428,529	18,010,377	17,808,912	65,713	57,804	2,938,470	0
	4,363,015	12,015,346	12,986,967	-767,996	-437,877	2,142,849	0
	45,335	45,335	46,155	0	19,295	7,616	11,679
	7,285,080	20,363,255	20,341,735	-1,051,363	-585,652	3,356,386	0
	14,455,304	33,650,626	32,651,498	-224,297	-168,910	5,387,497	0
	1,522,915	4,666,635	4,900,955	-266,840	-129,266	808,658	0
	260,631	266,255	266,921	-104	-4,819	44,042	0
	1,506,782	5,028,056	4,841,532	202,727	86,749	798,853	0
	4,600	1,929,359	1,963,803	375,295	897	324,028	0
	1,450,739	5,359,791	5,296,283	161,591	59,970	873,887	0
	8,931,045	22,569,043	22,588,661	-945,994	-619,498	3,727,129	0
	5,477,947	16,004,146	16,242,404	93,391	48,602	2,679,997	0
	8,343,627	18,131,182	18,006,925	-146,852	-125,187	2,971,143	0
	2,875,203	9,179,380	9,381,932	-495,166	-225,835	1,548,019	0
	23,155	359,263	306,583	54,785	3,774	50,586	0
	1,080,817	2,450,451	2,636,122	-35,841	-28,283	434,960	0
	3,303,695	11,097,492	10,141,802	920,198	390,061	1,673,397	0
	30,041,225	73,449,605	71,753,310	1,627,969	1,126,653	11,839,296	0
	1,185,802	8,119,563	8,102,807	1,205,377	206,142	1,336,963	0
	23,227,301	47,696,849	47,381,470	-528,313	-501,492	7,817,943	0
	408,403	1,577,272	1,564,754	67,983	23,753	258,184	0
	45,179	1,263,707	1,090,392	151,170	5,605	179,915	0
	367,744	367,744	434,195	0	1,936	71,642	0
	434,170	434,170	413,229	0	128,791	68,183	60,608
	192,875	192,875	153,331	0	183,663	25,300	158,364
	635,299	1,139,339	1,254,673	90,366	113,899	207,021	0
	5,825	4,104,258	3,615,775	655,913	932	596,603	0
144,368	98,708	98,708	100,211	0	0	16,535	0

CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR FISCAL YEAR ENDED JUNE 30, 1998 - All Funds
Including cash funds with uncommitted reserves less than \$50,000

Agency	Agency Name	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)
IIB	COLO. MENT HEALTH INST PU	516	WORK THERAPY	0	0
IIB	COLO. MENT HEALTH INST PU	517	BUILDINGS AND GROUNDS RENTALS	76,120	574
IIC	COLO. MENT HEALTH INST F	516	WORK THERAPY	98,013	8,976
IIC	COLO. MENT HEALTH INST F	517	BUILDINGS AND GROUNDS RENTALS	228,937	5,083
IJB	GRAND JUNCTION REGIONAL C	516	WORK THERAPY	89,353	964
IJC	RIDGE REGIONAL CENTER	516	WORK THERAPY	80,302	4,999
IJD	PUEBLO REGIONAL CENTER	516	WORK THERAPY	11,045	0
JAA	JUDICIAL	286	MEDIATION CASH FUND	167,126	0
KAA	DEPT OF LABOR AND EMPLOYM	136	DISPLACED HOMEMAKERS	90,542	0
KAA	DEPT OF LABOR AND EMPLOYM	137	BOILER INSPECTION	208,540	0
KAA	DEPT OF LABOR AND EMPLOYM	139	UTILIZATION REVIEW	115,525	0
KAA	DEPT OF LABOR AND EMPLOYM	140	WORKMEN'S COMP SELF-INSURANCE	85,110	0
KAA	DEPT OF LABOR AND EMPLOYM	141	PUBLIC SAFETY	363,780	0
KAA	DEPT OF LABOR AND EMPLOYM	142	WORKMEN'S COMPENSATION CASH	8,348,389	0
KAA	DEPT OF LABOR AND EMPLOYM	143	WORKMEN'S COMP COST CONTAINMNT	314,072	0
KAA	DEPT OF LABOR AND EMPLOYM	259	PHYSICIANS ACCREDITATION PROG	437,370	0
KAA	DEPT OF LABOR AND EMPLOYM	702	UNEMPLOYMENT REVENUE FUND	2,024,815	0
LAA	DEPARTMENT OF LAW	150	COLLECTION AGENCY BOARD	775,878	0
LAA	DEPARTMENT OF LAW	151	UNIFORM CONSUMER CREDIT CODE	2,345,072	0
LAA	DEPARTMENT OF LAW	296	P.O.S.T. BOARD CASH FUND	152,451	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	11E	MOFFAT TUNNEL CASH FUND	60,000	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	155	TOURISM RESERVE	619,424	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	262	NONRATED PUBLIC SECURITIES	14,415	0
NAA	DEPARTMENT OF LOCAL AFFAIRS	289	WASTE TIRE RECYCLING FUND	200,854	0
OAA	DIVISION OF NATIONAL GUARD	159	REAL ESTATE PROCEEDS	299,429	0
PBA	DIVISION OF WILDLIFE	410	WILDLIFE	63,331,496	794,147
PBA	DIVISION OF WILDLIFE	418	COLORADO OUTDOORS MAGAZINE	38,131	120,463
PBA	DIVISION OF WILDLIFE	420	SEARCH & RESCUE FD	9,186	0
PBA	DIVISION OF WILDLIFE	421	CRS33-4-116 RKY SH/GOAT LIC	182,415	0
PBA	DIVISION OF WILDLIFE	422	CRS33-4-102.5 WATERFOWL STAMP	529,116	0
PDA	WATER CONSERVATION BOARD	424	WATER CONSERVATION CONSTRUCT	204,509,312	102,605,700
PEA	DIVISION OF WATER RESOURCE	163	WATER DATA BANK	53,082	0
PEA	DIVISION OF WATER RESOURCE	164	PUBLICATION REVOLVING	11,814	0
PEA	DIVISION OF WATER RESOURCE	165	PUBLICATION-DESIGNATED BASIN	2,575	0
PEA	DIVISION OF WATER RESOURCE	166	SATELLITE MONITORING	20,255	0
PEA	DIVISION OF WATER RESOURCE	209	CRS37-90-137(2) GRVL PIT LAK	47,832	0
PHA	OIL AND GAS CONSERVATION	170	OIL & GAS CONSERVATION FUND	326,017	0
PHA	OIL AND GAS CONSERVATION	257	ENVIRONMENTAL RESPONSE FUND	1,405,794	0
PIA	COLORADO GEOLOGICAL SURVEY	171	GEOLOGICAL SURVEY	476,699	0
PJA	PARKS AND OUTDOOR RECREAT	172	PARKS CASH FUND	49,683	1,363
PJA	PARKS AND OUTDOOR RECREAT	173	SNOWMOBILE RECREATION FUND	458,745	425
PJA	PARKS AND OUTDOOR RECREAT	175	RIVER OUTFITTERS	76,465	0
PJA	PARKS AND OUTDOOR RECREAT	210	OFF-HIGHWAY VEHICLES	925,359	0
PJA	PARKS AND OUTDOOR RECREAT	258	PUEBLO TOLL ROAD	137,107	0
PKA	MINED LAND RECLAMATION DI	168	OFFICE OF MINES OPERATIONS	11,768	0
PKA	MINED LAND RECLAMATION DI	256	MINED LAND RECLAMATION FUND	445,112	0
RAA	DEPARTMENT OF PUBLIC SAFE	12B	FIRE SVC EDUCATION & TRNG	8,758	0
RAA	DEPARTMENT OF PUBLIC SAFE	12C	FIRE SUPPRESSION CASH	53,107	0
RAA	DEPARTMENT OF PUBLIC SAFE	12F	HAZMAT RESPONDER VOL CERT	15,521	0
RAA	DEPARTMENT OF PUBLIC SAFE	203	FIREFIGHTER/FIRST RESPONDER	16,185	679
RAA	DEPARTMENT OF PUBLIC SAFE	292	STATEWIDE INST CRIM BACKGRD CK	590,058	0
RAA	DEPARTMENT OF PUBLIC SAFE	407	PUBLIC SAFETY SPECIAL REVENUE	355,167	24,348
RAA	DEPARTMENT OF PUBLIC SAFE	607	FLEET MANAGEMENT	41	0
RAA	DEPARTMENT OF PUBLIC SAFE	612	PUBLIC SAFETY INTERNAL SVC FND	44,702	13,060
SCA	DIVISION OF BANKING	244	DIV OF BANKING CASH FUND	847,100	5,000

Previously Appropriated Fund Balance <small>(Note 6)</small>	Fee Revenue <small>(Note 7)</small>	Total Revenue	Total Expense	Non-Fee Fund Balance <small>(Note 8)</small>	Uncommitted Reserve <small>(Note 9)</small>	Target/ Alternate Reserve <small>(Note 10)</small>	Excess Uncommitted Reserve <small>(Note 11)</small>
	15,539	15,539	15,539	0	0	2,564	0
	69,850	69,850	38,299	0	75,546	6,319	69,227
	286,208	313,138	285,240	7,657	81,380	47,065	34,315
	83,502	351,949	258,268	170,744	53,111	42,614	10,497
	74,117	74,117	65,114	0	88,389	10,744	77,645
	152,432	152,432	156,193	0	75,303	25,772	49,531
	21,450	21,450	21,067	0	11,045	3,476	7,568
	490,372	498,239	446,106	2,639	164,487	73,608	90,879
	112,217	112,217	91,727	0	90,542	15,135	75,407
	663,414	676,053	730,585	3,899	204,642	120,547	84,095
	62,134	62,984	90,376	1,559	113,966	14,912	99,054
	191,800	191,800	185,587	0	85,110	30,622	54,488
	166,125	166,125	120,163	0	363,780	19,827	343,953
	10,717,323	11,499,395	10,207,166	567,773	7,780,616	1,684,182	6,096,434
	144,679	157,804	126,462	26,121	287,951	20,866	267,085
	171,339	171,479	100,887	357	437,013	16,646	420,367
	898	525,838	960,955	2,021,357	3,458	158,558	0
	285,627	318,841	143,310	80,824	695,054	23,646	671,408
	941,390	947,504	514,425	15,132	2,329,940	84,880	2,245,060
	141,945	144,073	229,473	2,252	150,199	37,863	112,336
	9,465	463,420	403,419	58,775	1,225	66,564	0
	1,103	2,311,767	2,171,455	619,129	296	358,290	0
	6,000	6,000	6,000	0	14,415	990	13,425
	2,087,786	2,087,786	2,244,834	0	200,854	370,398	0
	24,566	202,826	30,868	263,163	36,266	5,093	31,173
44,009,254	58,549,530	73,209,808	67,271,725	3,710,255	14,817,840	11,099,835	3,718,006
	476,539	484,483	500,798	-1,350	-80,982	82,632	0
	387,102	389,558	388,650	58	9,128	64,127	0
	29,273	29,273	45,144	0	182,415	7,449	174,967
259,054	170,120	170,120	5,000	0	270,062	825	269,237
	10,258	14,554,453	3,526,629	101,831,794	71,818	581,894	0
	45,355	48,860	58,857	3,808	49,274	9,711	39,563
	3,919	4,601	5,262	1,750	10,064	868	9,196
	6,389	6,428	5,264	16	2,559	869	1,690
	83,347	204,676	192,519	12,007	8,248	31,766	0
	26,479	26,479	33,661	0	47,832	5,554	42,278
	2,134,036	2,581,635	2,556,111	56,524	269,493	263,703	5,790
	525	326,955	399,840	1,403,535	2,259	65,974	0
	506,939	2,072,437	1,979,411	360,094	116,606	326,603	0
	10,320,320	12,280,066	12,485,905	7,711	40,609	2,060,174	0
	433,143	462,352	355,923	28,955	429,365	58,727	370,638
	64,626	64,626	50,599	0	76,465	8,349	68,116
556,564	623,725	658,191	339,215	19,312	349,484	55,970	293,513
	38,492	38,492	0	0	137,107	0	137,107
	15,402	35,400	43,860	6,648	5,120	7,237	0
	823,538	903,127	979,758	39,226	405,886	161,660	244,226
	57,155	61,547	72,379	625	8,133	11,943	0
	26,815	28,875	21,185	3,790	49,318	3,496	45,822
	18,833	20,280	15,222	1,107	14,414	2,512	11,902
	67,405	72,584	75,464	1,106	14,400	12,451	1,948
	426,436	454,113	452,381	35,963	554,095	74,643	479,452
	795	51,664,706	51,534,111	330,814	5	8,503,128	0
	3,695	321,386	317,690	41	0	52,419	0
	5,024	212,811	310,350	30,895	747	51,208	0
	2,807,907	2,884,104	2,791,187	22,248	819,852	460,546	359,306

CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR FISCAL YEAR ENDED JUNE 30, 1998 - All Funds
Including cash funds with uncommitted reserves less than \$50,000

Agency	Agency Name	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)
SEA	DIVISION OF FINANCIAL SERVICES	272	FINANCIAL SERVICES CASH FUND	87,565	169
SFA	DIVISION OF INSURANCE	282	DIVISION OF INSURANCE CASH	11,667	16,808
SGA	PUBLIC UTILITIES COMMISSION	184	FIXED UTILITIES	449,171	3,422
SGA	PUBLIC UTILITIES COMMISSION	185	MOTOR CARRIER	1,264,894	237
SGA	PUBLIC UTILITIES COMMISSION	186	NUCLEAR MATERIALS TRANSPORT	7,452	0
SGA	PUBLIC UTILITIES COMMISSION	188	HAZARDOUS MATERIALS	27,993	0
SGA	PUBLIC UTILITIES COMMISSION	196	DISABLED TELEPHONE USERS FUND	1,782,392	0
SGA	PUBLIC UTILITIES COMMISSION	227	COLO HIGH COST ADMINISTRATION	561,359	0
SGA	PUBLIC UTILITIES COMMISSION	231	LOCAL EXCHANGE ADMINISTRATION	0	0
SGA	PUBLIC UTILITIES COMMISSION	251	LOW INCOME TELEPHONE ASSIST	1,166,882	0
SIA	DIVISION OF REAL ESTATE	212	REAL ESTATE CASH FUND	295,815	0
SJA	DIRECTOR OF REGISTRATIONS	189	DIV OF REGISTRATIONS CASH FUND	182,665	2,341
SJC	ACUPUNCTURIST BOARD	189	DIV OF REGISTRATIONS CASH FUND	38,772	0
SJD	ACCOUNTANCY BOARD	189	DIV OF REGISTRATIONS CASH FUND	187,014	275
SJE	ARCHITECTS BOARD	189	DIV OF REGISTRATIONS CASH FUND	106,928	3,250
SJF	BARBERS & COSMETOLOGISTS	189	DIV OF REGISTRATIONS CASH FUND	97,382	480
SJG	CHIROPRACTIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	40,708	250
SJH	DENTAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	55,926	0
SJI	ELECTRICAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	1,221,829	0
SJJ	ENGINEERS & LAND SURVEYOR	189	DIV OF REGISTRATIONS CASH FUND	182,841	2,395
SJK	MENTAL HEALTH BOARDS	189	DIV OF REGISTRATIONS CASH FUND	14,282	0
SJL	MEDICAL EXAMINERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	44,794	1,500
SJN	NURSING BOARD	189	DIV OF REGISTRATIONS CASH FUND	256,778	0
SJO	NURSING HOME ADMINISTRATI	189	DIV OF REGISTRATIONS CASH FUND	32,932	250
SJP	OPTOMETRIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	36,427	0
SJQ	OUTFITTERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	138,147	0
SJR	PASSENGER TRAMWAY SAFETY	189	DIV OF REGISTRATIONS CASH FUND	52,404	0
SJS	PHARMACY BOARD	189	DIV OF REGISTRATIONS CASH FUND	163,600	0
SJT	PHYSICAL THERAPY BOARD	189	DIV OF REGISTRATIONS CASH FUND	219,773	1,250
SJU	PLUMBERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	229,408	0
SJV	PODIATRY BOARD	189	DIV OF REGISTRATIONS CASH FUND	109,736	0
SJW	LAY MIDWIFE REGISTRATION	189	DIV OF REGISTRATIONS CASH FUND	-3,315	0
SJY	AUDIOLOGIST & HEAR AID DE	189	DIV OF REGISTRATIONS CASH FUND	-32,727	0
SJZ	VETERINARY MEDICINE BOARD	189	DIV OF REGISTRATIONS CASH FUND	-20,052	65
SLA	DIVISION OF SECURITIES	213	DIV OF SECURITIES CASH FUND	463,595	20,237
TAA	REVENUE - ADMINISTRATION	191	TRADE NAME FUND BALANCE	-88,655	0
TAA	REVENUE - ADMINISTRATION	192	COLO DEALER LICENSE BOARD	404,415	0
TAA	REVENUE - ADMINISTRATION	236	LIQUOR ENFORCEMENT	124,962	0
TAA	REVENUE - ADMINISTRATION	237	TAX LIEN CERTIFICATION FUND	45,177	0
TAA	REVENUE - ADMINISTRATION	298	INTERLOCK FUND	0	0
TAA	REVENUE - ADMINISTRATION	404	DDP FUND BALANCE	3,632,323	175,634
TGA	REVENUE - GAMING DIVISION	401	COLORADO GAMING FUND	1,229,843	4,062
VAA	DEPARTMENT OF STATE	200	SECRETARY OF STATE FEES	6,418,236	0
VAB	CENTRAL INDEXING SYSTEM B	11C	COUNTY CLERK'S TECHNOLOGY FUND	467,365	0
VAB	CENTRAL INDEXING SYSTEM B	268	CENTRAL INDEXING SYSTEM CSH FD	2,162,312	1,167
WBA	TREASURY - OPERATING	406	EMISSION CONTROL	2,259,210	0
				<u>473,666,941</u>	<u>184,102,444</u>

Previously Appropriated Fund Balance (Note 6)	Fee Revenue (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/ Alternate Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
	821,237	840,317	849,200	1,984	85,412	140,118	0
	6,700,924	7,767,139	7,766,200	-706	-4,435	1,281,423	0
	7,110,787	7,312,080	7,189,096	12,271	433,478	1,186,201	0
	142,910	1,897,717	1,746,518	1,169,420	95,236	288,175	0
	1,000	1,000	1,932	0	7,452	319	7,133
	232,237	279,549	278,034	4,738	23,255	45,876	0
	3,237,209	3,349,124	2,854,005	59,561	1,722,831	470,911	1,251,920
	918,710	1,039,236	2,602,601	65,104	496,255	429,429	66,826
	23,319	23,319	23,319	0	0	3,848	0
	5,071	5,071	175,345	0	1,166,882	250,000	916,882
	2,398,114	2,416,457	3,005,542	2,245	293,570	495,914	0
	129	668,138	523,731	180,289	35	86,416	0
	17,009	17,009	19,432	0	38,772	3,206	35,566
	788,865	788,942	629,625	18	186,721	103,888	82,832
	78,811	78,811	184,843	0	103,678	30,499	73,179
	416,273	416,801	689,691	123	96,779	113,799	0
	392,552	392,569	369,303	2	40,457	60,935	0
	475,982	476,042	758,144	7	55,919	125,094	0
	2,856,020	2,856,157	3,008,734	59	1,221,771	496,441	725,330
	580,645	584,976	695,305	1,336	179,110	114,725	64,384
	572,857	573,103	666,189	6	14,275	109,921	0
	1,178,073	1,178,124	1,547,396	2	43,292	255,320	0
	1,971,692	2,363,954	2,494,028	42,608	214,170	411,515	0
	131,218	131,235	120,966	4	32,677	19,959	12,718
	54,120	54,136	80,638	11	36,416	13,305	23,111
	153,946	171,396	164,924	14,065	124,082	27,213	96,870
	387,856	387,856	379,823	0	52,404	62,671	0
	947,230	947,330	713,463	17	163,583	117,721	45,861
	176,774	176,774	126,017	0	218,523	20,793	197,730
	1,017,283	1,017,283	894,359	0	229,408	147,569	81,839
	50,123	50,123	30,526	0	109,736	5,037	104,700
	18,560	54,566	21,875	-2,187	-1,127	3,609	0
	81,944	98,609	63,586	-5,531	-27,196	10,492	0
	83,229	85,145	119,597	-453	-19,664	19,733	0
	2,221,297	2,221,497	2,145,749	40	443,318	354,049	89,270
	532,515	534,116	646,781	-266	-88,389	106,719	0
	1,613,425	1,613,437	1,724,863	3	404,412	284,602	119,809
	1,216,363	1,216,377	1,183,490	1	124,960	195,276	0
	10,260	10,260	1,175	0	45,177	194	44,984
	8,547	8,547	8,547	0	0	1,410	0
	7,696,596	8,270,859	7,581,666	240,005	3,216,684	1,250,975	1,965,709
	2,415,361	66,688,234	66,827,840	1,181,385	44,396	11,026,594	0
	7,965,664	8,768,837	10,648,878	587,872	5,830,365	1,757,065	4,073,300
	176,081	176,120	446,145	103	467,262	73,614	393,648
	3,586,415	3,586,441	2,595,169	16	2,161,130	428,203	1,732,927
	6,301,949	7,084,102	6,639,278	249,438	2,009,771	1,095,481	914,290
47,467,387	782,554,822	2,412,618,802	2,365,651,177	174,037,103	68,060,007	390,395,457	34,822,961

Appendix C

Modified Cash Funds Uncommitted Reserves Report for Fiscal Year Ended June 30, 1998 S All Funds

The following report illustrates the cumulative effect of:

- Eliminating non-fee expenditures from total expenditures in calculating the target reserve.
- Excluding the compensated absence liability for all cash funds.
- Eliminating federal revenues from total revenues in calculating the uncommitted reserves.

**MODIFIED CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR FISCAL YEAR ENDED JUNE 30, 1998 - ALL FUNDS**

This report is modified to include compensated absences liability, exclude federal revenues, and exclude non-fee expenses to calculate the excess uncommitted reserves.

Agency	Agency Name	Fund	Fund Name	Fund Balance	Exempt Assets	Previously	Compensated
						Appropriated	Absences
						Fund Balance	Liability
AEA	DIVISION OF CENTRAL SVCS	601	CENTRAL SERVICES	1,379,251	300,279		184,439
AEA	DIVISION OF CENTRAL SVCS	607	FLEET MANAGEMENT	872,923	35,390,671		43,922
AEB	CENTRAL COLLECTIONS	601	CENTRAL SERVICES	276,185	86,628		33,189
AFA	DIV OF PURCHASING/STATE B	281	SUPPLIER DATABASE CASH FUND	47,783	0		
AGA	CAPITOL COMPLEX FACILITIES	610	CAPITOL COMPLEX FUND	1,298,683	87,767		159,994
AGB	CAPITOL PARKING	519	CAPITOL PARKING FUND	4,193,558	3,923,543		
AIA	DIV OF ADMINISTRATIVE HEAR	611	ADMINISTRATIVE HEARINGS FUND	-106,822	8,207		255,293
AMA	COLO INFO TECHNOLOGY SVCS	602	GEN GOVERNMENT COMPUTER CENTER	4,113,340	2,824,063		278,977
AMA	COLO INFO TECHNOLOGY SVCS	603	TELECOMMUNICATIONS	10,025,454	12,025,783		130,429
AQB	HUMAN RESOURCE SERVICES	11P	PROPERTY FUND	2,035,725	0		
BAA	DEPARTMENT OF AGRICULTURE	102	SEED CASH FUND	58,789	0		
BAA	DEPARTMENT OF AGRICULTURE	103	NON MANDATORY F&V INSPECTION	29,801	0		
BAA	DEPARTMENT OF AGRICULTURE	104	VET, VACCINE & SVC FUND	77,580	0		
BAA	DEPARTMENT OF AGRICULTURE	105	PESTICIDE APPLICATOR FUND	314,738	0		
BAA	DEPARTMENT OF AGRICULTURE	109	ALTERNATIVE LIVESTOCK FARM	44,057	0		
BAA	DEPARTMENT OF AGRICULTURE	110	PREDATOR CONTROL FUND	2,413	0		
BAA	DEPARTMENT OF AGRICULTURE	111	CERVIDAE DISEASE FUND	5,001	0		
BAA	DEPARTMENT OF AGRICULTURE	154	WEED FREE CROP CERTIFICATION	6,757	0		
BAA	DEPARTMENT OF AGRICULTURE	214	MANDATORY F&V INSPECTION FUND	142,959	0		
BAA	DEPARTMENT OF AGRICULTURE	215	BEEKEEPER LICENSING FUND	14,713	0		
BAA	DEPARTMENT OF AGRICULTURE	216	COLO NURSERY FUND	48,338	0		
BAA	DEPARTMENT OF AGRICULTURE	217	CHEMIGATION FUND	101,227	0		
BAA	DEPARTMENT OF AGRICULTURE	218	ORGANIC CERTIFICATION FUND	885	0		
BAA	DEPARTMENT OF AGRICULTURE	219	PESTICIDE REGISTRATION FUND	297,508	0		
BAA	DEPARTMENT OF AGRICULTURE	220	RODENT CONTROL FUND	50,943	0		
BAA	DEPARTMENT OF AGRICULTURE	254	GROUND WATER PROTECTION	601,408	0		
BAA	DEPARTMENT OF AGRICULTURE	261	COLORADO AQUACULTURE FUND	4,663	0		
BAA	DEPARTMENT OF AGRICULTURE	294	PET ANIMAL CARE AND FACILITY	17,109	0		
CBA	PENITENTIARY	506	PRISON CANTEENS	5,305,330	601,372	2,498,147	38,856
CFB	SURPLUS PROPERTY	508	OTHER ENTERPRISE FUNDS	421,545	52,988		15,563
DAA	DEPARTMENT OF EDUCATION	293	EDUCATOR LICENSURE CASH FUND	594,449	0		
EDA	OFFICE OF ECONOMIC DEVELO	248	MINORITY BUSINESS FUND	4,523	0		
FAA	DEPT OF PUB HLTH & ENVIRO	114	STREPTOCOCCUS TEST	11,001	0		
FAA	DEPT OF PUB HLTH & ENVIRO	119	STATIONARY SOURCES	839,101	500		
FAA	DEPT OF PUB HLTH & ENVIRO	120	WATER QUALITY	123,207	0		
FAA	DEPT OF PUB HLTH & ENVIRO	121	NEWBORN GENETICS	444,559	0		
FAA	DEPT OF PUB HLTH & ENVIRO	123	RADIATION CONTROL	296,035	0		
FAA	DEPT OF PUB HLTH & ENVIRO	124	VITAL RECORDS	122,903	0		
FAA	DEPT OF PUB HLTH & ENVIRO	128	SLUDGE MGMT	83,567	0		
FAA	DEPT OF PUB HLTH & ENVIRO	249	INDUSTRIAL PRETREATMENT WATER	108,423	0		
FAA	DEPT OF PUB HLTH & ENVIRO	275	OZONE PROTECTION FUND	19,644	0		
FAA	DEPT OF PUB HLTH & ENVIRO	277	POLLUTION PREVENTION FUND	66,294	0		
FAA	DEPT OF PUB HLTH & ENVIRO	278	WOOD SMOKE REDUCTION FUND	11,027	0		
FEA	HEALTH-HAZARDOUS MATERIAL	117	SOLID WASTE MGMNT RESERVE	49,570	0		
FEA	HEALTH-HAZARDOUS MATERIAL	126	HAZ WASTE FEES	254,348	0		
FEA	HEALTH-HAZARDOUS MATERIAL	279	HAZARDOUS WASTE COMMISSION FND	44,248	0		
FFA	HEALTH - CONSUMER PROTECT	266	FOOD PROTECTION CASH FUND	2,946	0		
FFA	HEALTH - CONSUMER PROTECT	276	ARTIFICIAL TANNING DEVICE FUND	719	0		
FLA	HEALTH-PREVENTION	12A	TRAUMA SYSTEM CASH FUND	194,912	0		
FLA	HEALTH-PREVENTION	409	EMERGENCY MEDICAL SERVICES	1,620,798	0		
FMA	HEALTH-HEALTH FACILITIES	224	MEDICATION ADMIN FUND	10,134	0		
FMA	HEALTH-HEALTH FACILITIES	246	PERSONAL CARE BOARDING FUND	53,695	0		
FMA	HEALTH-HEALTH FACILITIES	265	HLTH FAC GEN'L LICENSURE	11,488	0		
GCA	STATE HISTORICAL SOCIETY	509	ENTERPRISE SERVICES	315,530	14,131		38,710
GFA	CU - REGENTS	32X	NON-ENTERPRISE DESIGNATED AUX	4,493,731	660,411		407,065
GFB	CU - BOULDER	31X	CURRENT FUNDS-UNRESTRICTED	-2,909,496	3,482,983		11,996,818
GFB	CU - BOULDER	32X	NON-ENTERPRISE DESIGNATED AUX	11,721,589	1,732,564		1,383,246
GFC	CU - COLORADO SPRINGS	31X	CURRENT FUNDS-UNRESTRICTED	-1,012,870	212,529		1,058,331
GFC	CU - COLORADO SPRINGS	32X	NON-ENTERPRISE DESIGNATED AUX	826,123	506		71,108
GFD	CU - DENVER	31X	CURRENT FUNDS-UNRESTRICTED	-693,900	813,958		2,410,081
GFD	CU - DENVER	32X	NON-ENTERPRISE DESIGNATED AUX	1,265,644	473,717		70,540
GFE	CU - HEALTH SCIENCE CENTER	31X	CURRENT FUNDS-UNRESTRICTED	-1,096,300	124,703		9,877,814
GFE	CU - HEALTH SCIENCE CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	9,978,386	445,592		426,708
GFE	CU - HEALTH SCIENCE CENTER	33X	CURRENT FUNDS-RESTRICTED	28,534,647	3,651,052		
GGB	COLORADO STATE UNIVERSITY	31X	CURRENT FUNDS-UNRESTRICTED	3,441,736	3,693,320		15,168,200
GGB	COLORADO STATE UNIVERSITY	32X	NON-ENTERPRISE DESIGNATED AUX	33,605,931	925,886		1,330,357
GGB	COLORADO STATE UNIVERSITY	33X	CURRENT FUNDS-RESTRICTED	12,790,614	0		
GGH	FORT LEWIS COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	1,730,673	4,441		889,628
GGH	FORT LEWIS COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	1,691,814	37,602		140,406
GGJ	UNIVERSITY OF SOUTHERN CO	31X	CURRENT FUNDS-UNRESTRICTED	1,307,017	413,754		1,014,731

Fee Revenue	Federal Revenue	Total Revenue	Total Revenues Excluding Federal Revenue	Total Expense	Total Estimated Fee-Funded Expenses	Non-Fee Fund Balance	Uncommitted Reserve	Target/Alternate Reserve	Excess Uncommitted Reserve
881,404		10,271,170	10,271,170	10,271,658	881,446	1,154,994	108,418	145,439	0
923,704		20,475,824	20,475,824	21,637,024	976,088	-32,918,646	-1,555,181	161,055	0
315,469		1,669,845	1,669,845	1,673,349	316,131	180,664	42,081	52,162	0
302,901		302,901	302,901	134,683	134,683	0	47,783	22,223	25,560
5,588		6,249,725	6,249,725	6,225,372	5,566	1,369,684	1,226	918	307
201,358		241,204	241,204	213,958	178,613	44,605	225,409	29,471	195,938
23,663		2,943,563	2,943,563	2,958,016	23,779	139,136	1,128	3,924	0
45,595		12,309,766	12,309,766	13,189,073	48,852	1,562,445	5,809	8,061	0
278,156		8,071,040	8,071,040	8,760,043	301,901	-1,805,457	-64,443	49,814	0
745,352		3,214,838	3,214,838	3,185,937	738,651	1,563,748	471,978	121,877	350,100
57,740		63,471	63,471	63,471	57,740	5,308	53,481	9,527	43,954
67,850		67,850	67,850	76,030	76,030	0	29,801	12,545	17,256
84,724		84,724	84,724	87,698	87,698	0	77,580	14,470	63,110
370,007		419,900	419,900	434,892	383,217	37,398	277,341	63,231	214,110
47,018		49,759	49,759	31,444	29,711	2,427	41,630	4,902	36,728
2,050		2,050	2,050	9,019	9,019	0	2,413	1,488	924
60,768		60,768	60,768	7,863	7,863	0	5,001	1,297	3,703
58,332		58,332	58,332	51,769	51,769	0	6,757	8,542	0
1,673,941		1,683,978	1,683,978	1,778,783	1,768,181	852	142,107	291,750	0
319		319	319	560	560	0	14,713	92	14,621
155,449		160,849	160,849	156,793	151,529	1,623	46,715	25,002	21,713
106,713		122,976	122,976	162,289	140,828	13,387	87,841	23,237	64,604
31,966		35,178	35,178	34,417	31,275	81	805	5,160	0
350,701		394,577	394,577	639,737	568,599	33,083	264,425	93,819	170,607
17,718		17,718	17,718	32,179	32,179	0	50,943	5,309	45,634
445,473		488,712	488,712	578,653	527,456	53,210	548,199	87,030	461,168
21,470		21,470	21,470	21,463	21,463	0	4,663	3,541	1,122
245,687		249,810	249,810	249,464	245,347	282	16,827	40,482	0
7,490,924		7,521,104	7,521,104	6,506,894	6,480,783	9,007	2,235,660	1,069,329	1,166,330
143	961,636	1,315,961	354,325	1,323,392	532	383,965	154	88	67
1,838,852		1,838,852	1,838,852	1,586,853	1,586,853	0	594,449	261,831	332,619
1,235		1,235	1,235	2,868	2,868	0	4,523	473	4,049
7,301		7,301	7,301	6,251	6,251	0	11,001	1,031	9,969
5,394,755		5,394,818	5,394,818	5,413,204	5,413,141	10	838,591	893,168	0
1,255,042		1,255,042	1,255,042	1,147,786	1,147,786	0	123,207	189,385	0
2,219,396		2,219,396	2,219,396	2,373,241	2,373,241	0	444,559	391,585	52,974
1,345,852	13,205	1,359,056	1,345,852	1,354,773	1,354,773	0	296,035	223,537	72,498
1,642,561		1,647,461	1,647,461	1,562,657	1,558,010	366	122,538	257,072	0
178,397		181,142	181,142	152,317	150,010	1,266	82,301	24,752	57,550
146,524		146,524	146,524	123,360	123,360	0	108,423	20,354	88,069
133,736		133,736	133,736	281,478	281,478	0	19,644	46,444	0
81,075		81,075	81,075	66,261	66,261	0	66,294	10,933	55,361
569		569	569	0	0	0	11,027	0	11,027
245,982		245,982	245,982	283,805	283,805	0	49,570	46,828	2,742
910,929		910,929	910,929	1,775,533	1,775,533	0	254,348	292,963	0
140,075		140,075	140,075	115,505	115,505	0	44,248	19,058	25,190
14,446		14,446	14,446	12,912	12,912	0	2,946	2,130	816
41,751		41,751	41,751	42,363	42,363	0	719	6,990	0
244,325		247,234	247,234	52,323	51,707	2,294	192,618	8,532	184,087
4,022,395		4,149,305	4,149,305	4,418,441	4,283,299	49,573	1,571,224	706,744	864,480
153,534		153,534	153,534	151,840	151,840	0	10,134	25,054	0
141,522		141,522	141,522	114,649	114,649	0	53,695	18,917	34,778
84,105		84,105	84,105	82,986	82,986	0	11,488	13,693	0
959,499		1,059,483	1,059,483	1,066,145	965,532	32,096	308,012	159,313	148,699
224,815		38,192,422	38,192,422	43,158,070	254,045	4,215,424	24,960	41,917	0
157,945,962		262,162,467	262,162,467	259,919,074	156,594,377	2,227,873	3,376,466	25,838,072	0
12,343,668		30,764,318	30,764,318	31,094,986	12,476,344	6,809,337	4,562,934	2,058,597	2,504,337
15,831,951		33,962,233	33,962,233	34,287,006	15,983,348	-89,187	-77,881	2,637,252	0
1,543,500		2,751,088	2,751,088	3,006,291	1,686,682	393,617	503,109	278,303	224,806
34,266,385		69,993,182	69,993,182	70,165,124	34,350,562	460,524	441,699	5,667,843	0
1,882,649		2,720,741	2,720,741	3,612,590	2,499,774	265,673	596,794	412,463	184,331
33,600,951		135,625,840	135,625,840	139,776,827	34,629,347	6,512,108	2,144,703	5,713,842	0
3,521,210		16,052,524	16,052,524	15,867,772	3,480,683	7,774,831	2,184,672	574,313	1,610,359
250,149	133,001,253	192,503,994	59,502,741	193,539,599	813,640	24,778,984	104,611	134,251	0
102,492,583	8,889,526	247,858,864	238,969,338	242,819,002	104,143,682	8,518,965	6,397,651	17,183,708	0
16,192,218		167,730,828	167,730,828	141,316,043	13,642,216	30,727,142	3,283,260	2,250,966	1,032,294
59,890	167,844,233	204,079,798	36,235,565	200,134,163	330,779	12,769,473	21,140	54,579	0
12,442,918		28,238,171	28,238,171	28,072,451	12,369,894	1,463,203	1,152,657	2,041,033	0
1,394,062		6,861,031	6,861,031	6,441,045	1,308,727	1,429,977	364,640	215,940	148,700
9,704,743		25,865,112	25,865,112	25,797,229	9,679,273	1,192,103	715,891	1,597,080	0

**MODIFIED CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR FISCAL YEAR ENDED JUNE 30, 1998 - ALL FUNDS**

This report is modified to include compensated absences liability, exclude federal revenues, and exclude non-fee expenses to calculate the excess uncommitted reserves.

Agency	Agency Name	Fund	Fund Name	Fund Balance	Exempt Assets	Previously Appropriated Fund Balance	Compensated Absences Liability
GGJ	UNIVERSITY OF SOUTHERN CO	32X	NON-ENTERPRISE DESIGNATED AUX	139,662	2,425		79,503
GGJ	UNIVERSITY OF SOUTHERN CO	33X	CURRENT FUNDS-RESTRICTED	1,183,738	440		
GHB	ADAMS STATE COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	263,471	162,573		466,720
GHB	ADAMS STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	121,979	193		
GHC	MESA STATE COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	-414,906	264,510		568,406
GHC	MESA STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	0	0		
GHD	METROPOLITAN STATE COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	-502,478	254,957		1,672,465
GHD	METROPOLITAN STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	75,230	1,948		
GHE	WESTERN STATE COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	179,447	193,757		483,712
GHE	WESTERN STATE COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	43,534	264		
GJA	COLO COMM COLL & OCC ED S	31X	CURRENT FUNDS-UNRESTRICTED	4,151,023	1,631,718		614,857
GJA	COLO COMM COLL & OCC ED S	32X	NON-ENTERPRISE DESIGNATED AUX	768,611	64,994		481,966
GJB	ARAPAHOE COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	531,702	408,185		911,623
GJC	COMMUNITY COLLEGE OF AURO	31X	CURRENT FUNDS-UNRESTRICTED	-964,138	241,735		425,646
GJC	COMMUNITY COLLEGE OF AURO	32X	NON-ENTERPRISE DESIGNATED AUX	19,295	0		
GJD	COMMUNITY COLLEGE OF DENV	31X	CURRENT FUNDS-UNRESTRICTED	-1,027,480	609,535		1,048,999
GJE	FRONT RANGE COMMUNITY COL	31X	CURRENT FUNDS-UNRESTRICTED	270,796	664,003		1,547,732
GJF	LAMAR COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	-260,824	135,282		260,734
GJF	LAMAR COMMUNITY COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	-4,923	0		6,839
GJG	MORGAN COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	411,796	122,321		169,722
GJG	MORGAN COMMUNITY COLLEGE	33X	CURRENT FUNDS-RESTRICTED	376,192	0		
GJH	OTERO JUNIOR COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	290,520	68,959		398,321
GJJ	PIKES PEAK COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	-1,064,693	500,799		1,351,999
GJK	PUEBLO COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	395,515	253,522		547,168
GJL	RED ROCKS COMMUNITY COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	28,820	300,859		754,646
GJM	TRINIDAD STATE JUNIOR COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	-419,224	301,777		537,771
GJM	TRINIDAD STATE JUNIOR COLLEGE	32X	NON-ENTERPRISE DESIGNATED AUX	65,742	7,183		
GJP	LOWRY HEAT CENTER	32X	NON-ENTERPRISE DESIGNATED AUX	-53,418	10,706		
GJR	NORTHEASTERN JUNIOR COLLEGE	31X	CURRENT FUNDS-UNRESTRICTED	1,406,476	96,218		
GKA	UNIVERSITY OF NORTHERN CO	31X	CURRENT FUNDS-UNRESTRICTED	3,269,101	514,478		2,086,366
GKA	UNIVERSITY OF NORTHERN CO	32X	NON-ENTERPRISE DESIGNATED AUX	1,623,472	211,953		36,187
GLA	COLORADO SCHOOL OF MINES	31X	CURRENT FUNDS-UNRESTRICTED	-581,226	448,579		2,095,811
GLA	COLORADO SCHOOL OF MINES	32X	NON-ENTERPRISE DESIGNATED AUX	91,737	0		
GMA	AURARIA HIGHER EDUCATION	32X	NON-ENTERPRISE DESIGNATED AUX	230,582	73,807		20,112
GPA	PRIVATE OCCUPATIONAL SCHO	222	PRIVATE OCCUPATIONAL SCHOOLS	2,212	276		
HAA	COLO DEPT OF TRANSPORTATION	402	MOTORCYCLE LICENSE	128,791	0		
IHA	DEPARTMENT OF HUMAN SVCS	195	CHILD ABUSE REGISTRY	183,663	0		
IHA	DEPARTMENT OF HUMAN SVCS	504	BUSINESS ENTERPRISE PROGRAM	950,232	745,967		41,926
IHM	ALCOHOL AND DRUG ABUSE DIV	118	ALC DRIVER SAFETY	656,846	0		
IHM	ALCOHOL AND DRUG ABUSE DIV	125	ALC COUNSELOR CERT	144,368	0	144,368	
IIB	COLO. MENT HEALTH INST PU	516	WORK THERAPY	0	0		
IIB	COLO. MENT HEALTH INST PU	517	BUILDINGS AND GROUNDS RENTALS	76,120	574		
IIC	COLO. MENT HEALTH INST F	516	WORK THERAPY	98,013	8,976		8,277
IIC	COLO. MENT HEALTH INST F	517	BUILDINGS AND GROUNDS RENTALS	228,937	5,083		15,174
IJB	GRAND JUNCTION REGIONAL C	516	WORK THERAPY	89,353	964		
IJC	RIDGE REGIONAL CENTER	516	WORK THERAPY	80,302	4,999		
IJD	PUEBLO REGIONAL CENTER	516	WORK THERAPY	11,045	0		
JAA	JUDICIAL	286	MEDIATION CASH FUND	167,126	0		
KAA	DEPT OF LABOR AND EMPLOYM	136	DISPLACED HOMEMAKERS	90,542	0		
KAA	DEPT OF LABOR AND EMPLOYM	137	BOILER INSPECTION	208,540	0		
KAA	DEPT OF LABOR AND EMPLOYM	139	UTILIZATION REVIEW	115,525	0		
KAA	DEPT OF LABOR AND EMPLOYM	140	WORKMEN'S COMP SELF-INSURANCE	85,110	0		
KAA	DEPT OF LABOR AND EMPLOYM	141	PUBLIC SAFETY	363,780	0		
KAA	DEPT OF LABOR AND EMPLOYM	142	WORKMEN'S COMPENSATION CASH	8,348,389	0		
KAA	DEPT OF LABOR AND EMPLOYM	143	WORKMEN'S COMP COST CONTAINMNT	314,072	0		
KAA	DEPT OF LABOR AND EMPLOYM	259	PHYSICIANS ACCREDITATION PROG	437,370	0		
KAA	DEPT OF LABOR AND EMPLOYM	702	UNEMPLOYMENT REVENUE FUND	2,024,815	0		
LAA	DEPARTMENT OF LAW	150	COLLECTION AGENCY BOARD	775,878	0		
LAA	DEPARTMENT OF LAW	151	UNIFORM CONSUMER CREDIT CODE	2,345,072	0		
LAA	DEPARTMENT OF LAW	296	P.O.S.T. BOARD CASH FUND	152,451	0		
NAA	DEPARTMENT OF LOCAL AFFAIRS	11E	MOFFAT TUNNEL CASH FUND	60,000	0		
NAA	DEPARTMENT OF LOCAL AFFAIRS	155	TOURISM RESERVE	619,424	0		
NAA	DEPARTMENT OF LOCAL AFFAIRS	262	NONRATED PUBLIC SECURITIES	14,415	0		
NAA	DEPARTMENT OF LOCAL AFFAIRS	289	WASTE TIRE RECYCLING FUND	200,854	0		
OAA	DIVISION OF NATIONAL GUARD	159	REAL ESTATE PROCEEDS	299,429	0		
PBA	DIVISION OF WILDLIFE	410	WILDLIFE	63,331,496	794,147	44,009,254	
PBA	DIVISION OF WILDLIFE	418	COLORADO OUTDOORS MAGAZINE	38,131	120,463		
PBA	DIVISION OF WILDLIFE	420	SEARCH & RESCUE FD	9,186	0		
PBA	DIVISION OF WILDLIFE	421	CRS33-4-116 RKY SH/GOAT LIC	182,415	0		
PBA	DIVISION OF WILDLIFE	422	CRS33-4-102.5 WATERFOWL STAMP	529,116	0	259,054	

Fee Revenue	Federal Revenue	Total Revenue	Total Revenues		Total Expense	Total Estimated Fee-Funded Expenses		Non-Fee Fund Balance	Uncommitted Reserve	Target/Alternate Reserve	Excess Uncommitted Reserve
			Excluding Federal Revenue	Federal Revenue		Fee-Funded Expenses	Non-Fee Fund Balance				
1,771,851		2,356,240	2,356,240	2,356,240	2,664,542	2,003,689	53,755	162,984	330,609	0	
7,524	6,121,143	13,219,510	7,098,367	12,782,169	13,548	1,182,044	1,254	2,235	0	0	
4,212,216		13,664,685	13,664,685	13,526,495	4,169,618	392,646	174,971	687,987	0	0	
375,629		490,525	490,525	484,564	371,063	28,526	93,260	61,225	32,034	0	
8,019,059		22,348,250	22,348,250	22,602,496	8,110,288	-71,177	-39,833	1,338,198	0	0	
1,098,990		1,498,418	1,498,418	1,616,740	1,185,771	0	0	195,652	0	0	
27,690,674		65,384,460	65,384,460	65,731,433	27,837,619	527,510	387,520	4,593,207	0	0	
1,834,132		2,035,825	2,035,825	2,103,376	1,894,991	7,260	66,022	312,673	0	0	
7,635,664		15,163,468	15,163,468	15,327,677	7,718,352	233,032	236,371	1,273,528	0	0	
573,185		678,264	678,264	659,051	556,949	6,704	36,567	91,897	0	0	
50,658		59,739,867	59,739,867	56,796,314	48,162	3,131,505	2,658	7,947	0	0	
519,016		6,588,675	6,588,675	5,691,058	448,307	1,092,190	93,939	73,971	19,422	0	
8,428,529	7,655	18,010,377	18,002,722	17,808,912	8,337,791	550,507	484,633	1,375,736	0	0	
4,363,015		12,015,346	12,015,346	12,986,967	4,715,830	-496,910	-283,316	778,112	0	0	
45,335		45,335	45,335	46,155	46,155	0	19,295	7,616	11,679	0	
7,285,080		20,363,255	20,363,255	20,341,735	7,277,381	-377,649	-210,366	1,200,768	0	0	
14,455,304		33,650,626	33,650,626	32,651,498	14,026,108	658,575	495,949	2,314,308	0	0	
1,522,915	18,749	4,666,635	4,647,887	4,900,955	1,605,834	-91,016	-44,356	264,963	0	0	
260,631		266,255	266,255	266,921	261,283	40	1,876	43,112	0	0	
1,506,782		5,028,056	5,028,056	4,841,532	1,450,886	321,587	137,610	239,396	0	0	
4,600	1,130,512	1,929,359	798,848	1,963,803	11,308	374,026	2,166	1,866	300	0	
1,450,739	14,462	5,359,791	5,345,329	5,296,283	1,437,428	451,644	168,238	237,176	0	0	
8,931,045	38,781	22,569,043	22,530,263	22,588,661	8,954,194	-128,864	-84,629	1,477,442	0	0	
5,477,947		16,004,146	16,004,146	16,242,404	5,559,498	453,273	235,888	917,317	0	0	
8,343,627		18,131,182	18,131,182	18,006,925	8,286,446	260,521	222,087	1,367,264	0	0	
2,875,203		9,179,380	9,179,380	9,381,932	2,938,647	-125,838	-57,392	484,877	0	0	
23,155		359,263	359,263	306,583	19,760	54,785	3,774	3,260	514	0	
1,080,817		2,450,451	2,450,451	2,636,122	1,162,710	-35,841	-28,283	191,847	0	0	
3,303,695		11,097,492	11,097,492	10,141,802	3,019,189	920,198	390,061	498,166	0	0	
30,041,225		73,449,605	73,449,605	71,753,310	29,347,433	2,861,002	1,979,987	4,842,326	0	0	
1,185,802		8,119,563	8,119,563	8,102,807	1,183,355	1,236,279	211,427	195,254	16,173	0	
23,227,301		47,696,849	47,696,849	47,381,470	23,073,718	546,885	519,121	3,807,164	0	0	
408,403		1,577,272	1,577,272	1,564,754	405,162	67,983	23,753	66,852	0	0	
45,179		1,263,707	1,263,707	1,090,392	38,983	170,562	6,324	6,432	0	0	
367,744		367,744	367,744	434,195	434,195	0	1,936	71,642	0	0	
434,170		434,170	434,170	413,229	413,229	0	128,791	68,183	60,608	0	
192,875		192,875	192,875	153,331	153,331	0	183,663	25,300	158,364	0	
635,299	454,329	1,139,339	685,010	1,254,673	1,163,622	17,866	228,325	191,998	36,328	0	
5,825		4,104,258	4,104,258	3,615,775	5,132	655,913	932	847	85	0	
98,708		98,708	98,708	100,211	100,211	0	0	16,535	0	0	
15,539		15,539	15,539	15,539	15,539	0	0	2,564	0	0	
69,850		69,850	69,850	38,299	38,299	0	75,546	6,319	69,227	0	
286,208		313,138	313,138	285,240	260,710	8,369	88,945	43,017	45,927	0	
83,502		351,949	351,949	258,268	61,276	182,318	56,711	10,110	46,601	0	
74,117		74,117	74,117	65,114	65,114	0	88,389	10,744	77,645	0	
152,432		152,432	152,432	156,193	156,193	0	75,303	25,772	49,531	0	
21,450		21,450	21,450	21,067	21,067	0	11,045	3,476	7,568	0	
490,372	6,831	498,239	491,408	446,106	445,166	352	166,773	73,452	93,321	0	
112,217		112,217	112,217	91,727	91,727	0	90,542	15,135	75,407	0	
663,414		676,053	676,053	730,585	716,927	3,899	204,642	118,293	86,349	0	
62,134		62,984	62,984	90,376	89,157	1,559	113,966	14,711	99,255	0	
191,800		191,800	191,800	185,587	185,587	0	85,110	30,622	54,488	0	
166,125		166,125	166,125	120,163	120,163	0	363,780	19,827	343,953	0	
10,717,323		11,499,395	11,499,395	10,207,166	9,512,978	567,773	7,780,616	1,569,641	6,210,975	0	
144,679		157,804	157,804	126,462	115,944	26,121	287,951	19,131	268,820	0	
171,339		171,479	171,479	100,887	100,805	357	437,013	16,633	420,380	0	
898		525,838	525,838	960,955	1,641	2,021,357	3,458	271	3,187	0	
285,627		318,841	318,841	143,310	128,381	80,824	695,054	21,183	673,871	0	
941,390		947,504	947,504	514,425	511,106	15,132	2,329,940	84,332	2,245,607	0	
141,945		144,073	144,073	229,473	226,084	2,252	150,199	37,304	112,895	0	
9,465		463,420	463,420	403,419	8,239	58,775	1,225	1,359	0	0	
1,103		2,311,767	2,311,767	2,171,455	1,036	619,129	296	171	125	0	
6,000		6,000	6,000	6,000	6,000	0	14,415	990	13,425	0	
2,087,786		2,087,786	2,087,786	2,244,834	2,244,834	0	200,854	370,398	0	0	
24,566		202,826	202,826	30,868	3,739	263,163	36,266	617	35,649	0	
58,549,530	7,752,724	73,209,808	65,457,085	67,271,725	60,172,675	1,955,233	16,572,862	9,928,491	6,644,371	0	
476,539		484,483	484,483	500,798	492,586	-1,350	-80,982	81,277	0	0	
387,102		389,558	389,558	388,650	386,200	58	9,128	63,723	0	0	
29,273		29,273	29,273	45,144	45,144	0	182,415	7,449	174,967	0	
170,120		170,120	170,120	5,000	5,000	0	270,062	825	269,237	0	

**MODIFIED CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR FISCAL YEAR ENDED JUNE 30, 1998 - ALL FUNDS**

This report is modified to include compensated absences liability, exclude federal revenues, and exclude non-fee expenses to calculate the excess uncommitted reserves.

Agency	Agency Name	Fund	Fund Name	Fund Balance	Exempt Assets	Previously	Compensated	
						Appropriated Fund Balance	Absences Liability	
PDA	WATER CONSERVATION BOARD	424	WATER CONSERVATION CONSTRUCT	204,509,312	102,605,700			
PEA	DIVISION OF WATER RESOURCES	163	WATER DATA BANK	53,082	0			
PEA	DIVISION OF WATER RESOURCES	164	PUBLICATION REVOLVING	11,814	0			
PEA	DIVISION OF WATER RESOURCES	165	PUBLICATION-DESIGNATED BASIN	2,575	0			
PEA	DIVISION OF WATER RESOURCES	166	SATELLITE MONITORING	20,255	0			
PEA	DIVISION OF WATER RESOURCES	209	CRS37-90-137(2) GRVL PIT LAK	47,832	0			
PHA	OIL AND GAS CONSERVATION	170	OIL & GAS CONSERVATION FUND	326,017	0			
PHA	OIL AND GAS CONSERVATION	257	ENVIRONMENTAL RESPONSE FUND	1,405,794	0			
PIA	COLORADO GEOLOGICAL SURVE	171	GEOLOGICAL SURVEY	476,699	0			
PJA	PARKS AND OUTDOOR RECREAT	172	PARKS CASH FUND	49,683	1,363			
PJA	PARKS AND OUTDOOR RECREAT	173	SNOWMOBILE RECREATION FUND	458,745	425			
PJA	PARKS AND OUTDOOR RECREAT	175	RIVER OUTFITTERS	76,465	0			
PJA	PARKS AND OUTDOOR RECREAT	210	OFF-HIGHWAY VEHICLES	925,359	0	556,564		
PJA	PARKS AND OUTDOOR RECREAT	258	PUEBLO TOLL ROAD	137,107	0			
PKA	MINED LAND RECLAMATION DI	168	OFFICE OF MINES OPERATIONS	11,768	0			
PKA	MINED LAND RECLAMATION DI	256	MINED LAND RECLAMATION FUND	445,112	0			
RAA	DEPARTMENT OF PUBLIC SAFE	12B	FIRE SVC EDUCATION & TRNG	8,758	0			
RAA	DEPARTMENT OF PUBLIC SAFE	12C	FIRE SUPPRESSION CASH	53,107	0			
RAA	DEPARTMENT OF PUBLIC SAFE	12F	HAZMAT RESPONDER VOL CERT	15,521	0			
RAA	DEPARTMENT OF PUBLIC SAFE	203	FIREFIGHTER/FIRST RESPONDER	16,185	679			
RAA	DEPARTMENT OF PUBLIC SAFE	292	STATEWIDE INST CRIM BACKGRD CK	590,058	0			
RAA	DEPARTMENT OF PUBLIC SAFE	407	PUBLIC SAFETY SPECIAL REVENUE	355,167	24,348			
RAA	DEPARTMENT OF PUBLIC SAFE	607	FLEET MANAGEMENT	41	0			
RAA	DEPARTMENT OF PUBLIC SAFE	612	PUBLIC SAFETY INTERNAL SVC FND	44,702	13,060			
SCA	DIVISION OF BANKING	244	DIV OF BANKING CASH FUND	847,100	5,000			
SEA	DIVISION OF FINANCIAL SERVICES	272	FINANCIAL SERVICES CASH FUND	87,565	169			
SFA	DIVISION OF INSURANCE	282	DIVISION OF INSURANCE CASH	11,667	16,808			
SGA	PUBLIC UTILITIES COMMISSION	184	FIXED UTILITIES	449,171	3,422			
SGA	PUBLIC UTILITIES COMMISSION	185	MOTOR CARRIER	1,264,894	237			
SGA	PUBLIC UTILITIES COMMISSION	186	NUCLEAR MATERIALS TRANSPORT	7,452	0			
SGA	PUBLIC UTILITIES COMMISSION	188	HAZARDOUS MATERIALS	27,993	0			
SGA	PUBLIC UTILITIES COMMISSION	196	DISABLED TELEPHONE USERS FUND	1,782,392	0			
SGA	PUBLIC UTILITIES COMMISSION	227	COLO HIGH-COST ADMINISTRATION	561,359	0			
SGA	PUBLIC UTILITIES COMMISSION	231	LOCAL EXCHANGE ADMINISTRATION	0	0			
SGA	PUBLIC UTILITIES COMMISSION	251	LOW-INCOME TELEPHONE ASSIST	1,166,882	0			
SIA	DIVISION OF REAL ESTATE	212	REAL ESTATE CASH FUND	295,815	0			
SJA	DIRECTOR OF REGISTRATIONS	189	DIV OF REGISTRATIONS CASH FUND	182,665	2,341			
SJC	ACUPUNCTURIST BOARD	189	DIV OF REGISTRATIONS CASH FUND	38,772	0			
SJD	ACCOUNTANCY BOARD	189	DIV OF REGISTRATIONS CASH FUND	187,014	275			
SJE	ARCHITECTS BOARD	189	DIV OF REGISTRATIONS CASH FUND	106,928	3,250			
SJF	BARBERS & COSMETOLOGISTS	189	DIV OF REGISTRATIONS CASH FUND	97,382	480			
SJG	CHIROPRACTIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	40,708	250			
SJH	DENTAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	55,926	0			
SJI	ELECTRICAL BOARD	189	DIV OF REGISTRATIONS CASH FUND	1,221,829	0			
SJJ	ENGINEERS & LAND SURVEYOR	189	DIV OF REGISTRATIONS CASH FUND	182,841	2,395			
SJK	MENTAL HEALTH BOARDS	189	DIV OF REGISTRATIONS CASH FUND	14,282	0			
SJL	MEDICAL EXAMINERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	44,794	1,500			
SJN	NURSING BOARD	189	DIV OF REGISTRATIONS CASH FUND	256,778	0			
SJO	NURSING HOME ADMINISTRATION	189	DIV OF REGISTRATIONS CASH FUND	32,932	250			
SJP	OPTOMETRIC BOARD	189	DIV OF REGISTRATIONS CASH FUND	36,427	0			
SJQ	OUTFITTERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	138,147	0			
SJR	PASSENGER TRAMWAY SAFETY	189	DIV OF REGISTRATIONS CASH FUND	52,404	0			
SJS	PHARMACY BOARD	189	DIV OF REGISTRATIONS CASH FUND	163,600	0			
SJT	PHYSICAL THERAPY BOARD	189	DIV OF REGISTRATIONS CASH FUND	219,773	1,250			
SJU	PLUMBERS BOARD	189	DIV OF REGISTRATIONS CASH FUND	229,408	0			
SJV	PODIATRY BOARD	189	DIV OF REGISTRATIONS CASH FUND	109,736	0			
SJW	LAY MIDWIFE REGISTRATION	189	DIV OF REGISTRATIONS CASH FUND	-3,315	0			
SJY	AUDILOGIST & HEAR AID DE	189	DIV OF REGISTRATIONS CASH FUND	-32,727	0			
SJZ	VETERINARY MEDICINE BOARD	189	DIV OF REGISTRATIONS CASH FUND	-20,052	65			
SLA	DIVISION OF SECURITIES	213	DIV OF SECURITIES CASH FUND	463,595	20,237			
TAA	REVENUE - ADMINISTRATION	191	TRADE NAME FUND BALANCE	-88,655	0			
TAA	REVENUE - ADMINISTRATION	192	COLO DEALER LICENSE BOARD	404,415	0			
TAA	REVENUE - ADMINISTRATION	236	LIQUOR ENFORCEMENT	124,962	0			
TAA	REVENUE - ADMINISTRATION	237	TAX LIEN CERTIFICATION FUND	45,177	0			
TAA	REVENUE - ADMINISTRATION	298	INTERLOCK FUND	0	0			
TAA	REVENUE - ADMINISTRATION	404	DDP FUND BALANCE	3,632,323	175,634			
TGA	REVENUE - GAMING DIVISION	401	COLORADO GAMING FUND	1,229,843	4,062			
VAA	DEPARTMENT OF STATE	200	SECRETARY OF STATE FEES	6,418,236	0			
VAB	CENTRAL INDEXING SYSTEM B	11C	COUNTY CLERK'S TECHNOLOGY FUND	467,365	0			
VAB	CENTRAL INDEXING SYSTEM B	268	CENTRAL INDEXING SYSTEM CSH FD	2,162,312	1,167			
WBA	TREASURY - OPERATING	406	EMISSION CONTROL	2,259,210	0			
				Totals	473,666,941	184,102,444	47,467,387	64,057,089

Fee Revenue	Federal Revenue	Total Revenue	Total Revenues		Total Expense	Total Estimated		Non-Fee Fund Balance	Uncommitted Reserve	Target/Alternate Reserve	Excess Uncommitted Reserve
			Excluding Federal Revenue	Federal Revenue		Fee-Funded Expenses	Non-Fee Fund Balance				
10,258		14,554,453	14,554,453		3,526,629	2,485	101,831,794	71,818	410	71,408	
45,355		48,860	48,860		58,857	54,634	3,808	49,274	9,015	40,260	
3,919		4,601	4,601		5,262	4,483	1,750	10,064	740	9,325	
6,389		6,428	6,428		5,264	5,232	16	2,559	863	1,696	
83,347		204,676	204,676		192,519	78,396	12,007	8,248	12,935	0	
26,479		26,479	26,479		33,661	33,661	0	47,832	5,554	42,278	
2,134,036	105,349	2,581,635	2,476,286		2,556,111	2,202,829	45,059	280,958	263,703	17,255	
525		326,955	326,955		399,840	643	1,403,535	2,259	106	2,153	
506,939		2,072,437	2,072,437		1,979,411	484,184	360,094	116,606	79,890	36,715	
10,320,320	675,346	12,280,066	11,604,721		12,485,905	11,103,975	5,348	42,972	1,832,156	0	
433,143		462,352	462,352		355,923	333,437	28,955	429,365	55,017	374,348	
64,626		64,626	64,626		50,599	50,599	0	76,465	8,349	68,116	
623,725		658,191	658,191		339,215	321,452	19,312	349,484	53,040	296,444	
38,492		38,492	38,492		0	0	0	137,107	0	137,107	
15,402		35,400	35,400		43,860	19,082	6,648	5,120	3,149	1,971	
823,538		903,127	903,127		979,758	893,417	39,226	405,886	147,414	258,472	
57,155		61,547	61,547		72,379	67,214	625	8,133	11,090	0	
26,815		28,875	28,875		21,185	19,673	3,790	49,318	3,246	46,072	
18,833		20,280	20,280		15,222	14,136	1,107	14,414	2,332	12,081	
67,405		72,584	72,584		75,464	70,079	1,106	14,400	11,563	2,837	
426,436		454,113	454,113		452,381	424,810	35,963	554,095	70,094	484,001	
795		51,664,706	51,664,706		51,534,111	793	330,814	5	131	0	
3,695		321,386	321,386		317,690	3,653	41	0	603	0	
5,024		212,811	212,811		310,350	7,327	30,895	747	1,209	0	
2,807,907		2,884,104	2,884,104		2,791,187	2,717,445	22,248	819,852	448,378	371,473	
821,237		840,317	840,317		849,200	829,919	1,984	85,412	136,937	0	
6,700,924	136,185	7,767,139	7,630,954		7,766,200	6,819,686	-627	-4,515	1,125,248	0	
7,110,787	201,293	7,312,080	7,110,787		7,189,096	7,189,096	0	445,749	1,186,201	0	
142,910		1,897,717	1,897,717		1,746,518	131,523	1,169,420	95,236	21,701	73,535	
1,000		1,000	1,000		1,932	1,932	0	7,452	319	7,133	
232,237		279,549	279,549		278,034	230,979	4,738	23,255	38,111	0	
3,237,209		3,349,124	3,349,124		2,854,005	2,758,635	59,561	1,722,831	455,175	1,267,656	
918,710		1,039,236	1,039,236		2,602,601	2,300,761	65,104	496,255	379,626	116,630	
23,319		23,319	23,319		23,319	23,319	0	0	3,848	0	
5,071		5,071	5,071		175,345	175,345	0	1,166,882	250,000	916,882	
2,398,114		2,416,457	2,416,457		3,005,542	2,982,727	2,245	293,570	492,150	0	
129		668,138	668,138		523,731	101	180,289	35	17	18	
17,009		17,009	17,009		19,432	19,432	0	38,772	3,206	35,566	
788,865		788,942	788,942		629,625	629,564	18	186,721	103,878	82,843	
78,811		78,811	78,811		184,843	184,843	0	103,678	30,499	73,179	
416,273		416,801	416,801		689,691	688,818	123	96,779	113,655	0	
392,552		392,569	392,569		369,303	369,287	2	40,457	60,932	0	
475,982		476,042	476,042		758,144	758,049	7	55,919	125,078	0	
2,856,020		2,856,157	2,856,157		3,008,734	3,008,589	59	1,221,771	496,417	725,353	
580,645		584,976	584,976		695,305	690,157	1,336	179,110	113,876	65,234	
572,857		573,103	573,103		666,189	665,903	6	14,275	109,874	0	
1,178,073		1,178,124	1,178,124		1,547,396	1,547,329	2	43,292	255,309	0	
1,971,692		2,363,954	2,363,954		2,494,028	2,080,182	42,608	214,170	343,230	0	
131,218		131,235	131,235		120,966	120,950	4	32,677	19,957	12,721	
54,120		54,136	54,136		80,638	80,614	11	36,416	13,301	23,115	
153,946		171,396	171,396		164,924	148,133	14,065	124,082	24,442	99,640	
387,856		387,856	387,856		379,823	379,823	0	52,404	62,671	0	
947,230		947,330	947,330		713,463	713,387	17	163,583	117,709	45,874	
176,774		176,774	176,774		126,017	126,017	0	218,523	20,793	197,730	
1,017,283		1,017,283	1,017,283		894,359	894,359	0	229,408	147,569	81,839	
50,123		50,123	50,123		30,526	30,526	0	109,736	5,037	104,700	
18,560		54,566	54,566		21,875	7,440	-2,187	-1,127	1,228	0	
81,944		98,609	98,609		63,586	52,840	-5,531	-27,196	8,719	0	
83,229		85,145	85,145		119,597	116,905	-453	-19,664	19,289	0	
2,221,297		2,221,497	2,221,497		2,145,749	2,145,556	40	443,318	354,017	89,302	
532,515		534,116	534,116		646,781	644,842	-266	-88,389	106,399	0	
1,613,425		1,613,437	1,613,437		1,724,863	1,724,850	3	404,412	284,600	119,812	
1,216,363		1,216,377	1,216,377		1,183,490	1,183,477	1	124,960	195,274	0	
10,260		10,260	10,260		1,175	1,175	0	45,177	194	44,984	
8,547		8,547	8,547		8,547	8,547	0	0	1,410	0	
7,696,596		8,270,859	8,270,859		7,581,666	7,055,256	240,005	3,216,684	1,164,117	2,052,566	
2,415,361		66,688,234	66,688,234		66,827,840	2,420,418	1,181,385	44,396	399,369	0	
7,965,664		8,768,837	8,768,837		10,648,878	9,673,505	587,872	5,830,365	1,596,128	4,234,236	
176,081		176,120	176,120		446,145	446,046	103	467,262	73,598	393,664	
3,586,415		3,586,441	3,586,441		2,595,169	2,595,150	16	2,161,130	428,200	1,732,930	
6,301,949		7,084,102	7,084,102		6,639,278	5,906,238	249,438	2,009,771	974,529	1,035,242	
782,554,822	327,373,211	2,412,618,802	2,085,245,591		2,365,651,177	785,957,382	210,077,835	96,076,364	129,804,272	44,911,976	

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