



**REPORT OF
THE
STATE AUDITOR**

**Cash Funds Uncommitted Reserves Report
for the Fiscal Year Ended June 30, 2000**

October 2000

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October 31, 2000

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, 2000. 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 Office of State Planning and Budgeting.

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RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Addressed	Agency Response	Implementation Date
1	14	The Office of State Planning and Budgeting should assess the impact of increasing the threshold for compliance with the requirements of Senate Bill 98-194. If it is determined that the change would be beneficial, the Office of State Planning and Budgeting should work with the General Assembly to increase the threshold and to ensure consistent accounting treatment for non-fee transactions, compensated absence liabilities, and revenue from federal sources.	Office of State Planning and Budgeting	Agree.	May 2001
2	16	The Office of State Planning and Budgeting should seek clarification to determine the definition of a cash fund.	Office of State Planning and Budgeting	Agree.	May 2001

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* prepared by the State Controller's Office. We conducted the audit in accordance with generally accepted auditing standards. The audit was performed during the period August 2000 through September 2000.

The Office of State Planning and Budgeting prescribed the format for the *Cash Funds Uncommitted Reserves Report* as prepared by the State Controller's Office. 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. This amount is roughly equal to a two-month spending reserve. In some cases an alternative reserve balance is established elsewhere by statute. If the applicable statutory limit is exceeded, agencies are required to reduce fees accordingly. In calculating the reduction in fees, an agency may take into account increases in expenses.

The Effect on TABOR Revenue

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 revenue and revenue received from cash-funded activities is 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 revenue made up about \$2.2 billion, or 26 percent of the \$8.5 billion of TABOR revenue received in Fiscal Year 2000. However, not all cash fund revenue is affected by Senate Bill 98-194. For example, the Bill specifically excludes certain cash funds (e.g., the Highway Users Tax Fund). Exclusions like this total about \$1.4 billion, making only about \$821 million in cash fund revenue subject to the provisions of Senate Bill 98-194. The Bill further excludes all cash funds with uncommitted reserves less than \$50,000. This exclusion reduces the total revenue subject to Senate Bill 98-194 compliance to about \$365 million, or about 4.3 percent of total TABOR revenue.

When TABOR revenue exceeds the revenue limitation, the excess is required to be refunded 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 revenue is not required to be paid from the cash funds that caused the excess. For example, for Fiscal Years 1997, 1998, 1999, and 2000, revenue collected in excess of the TABOR limitation was, or will be, refunded entirely from the State's 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 revenue (categorized by fee and non-fee sources) are used to derive the amount of excess uncommitted reserves. For Fiscal Year 20XX, Cash Fund X had the following activity and account balances:

Hypothetical Balances for Cash Fund X	
Balances as of June 30, 20XX	
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 20XX Revenue and Expenses	
Fee revenue	\$100
Non-fee revenue	\$ 50
Total revenue	\$150
Total expenses	\$100

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

1. **Calculate the uncommitted reserve.** First, the fund balance is reduced by exempt assets and any previously appropriated fund balance ($\$35 - \$2 - \$3 = \30). Next, the reduced fund balance is multiplied by the ratio of fee revenue to total revenue ($\$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 revenue.
2. **Calculate the target reserve.** Total expenses are multiplied by 16.5 percent ($\$100 \times 16.5\% = \16.50). The result is the amount of the target reserve for Cash Fund X. For some cash funds the target reserve is specified by statute (e.g., the Cervidae Disease Fund's target reserve is \$200,000).
3. **Calculate the excess uncommitted reserve.** The target reserve is subtracted from the uncommitted reserve ($\$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 20XX.

Excess Uncommitted Reserves Increased in Certain Cash Funds From 1999 To 2000 While Decreasing in Others

The purpose of Senate Bill 98-194 is not only to eliminate excess uncommitted reserves existing on June 30, 1998, but to keep all cash funds from increasing their uncommitted reserves over the target reserve in future years. Although 22 funds eliminated their excess uncommitted reserves during Fiscal Year 2000, 12 other funds generated excess uncommitted reserves in 2000.

Excess Uncommitted Reserves Fund Changes Fiscal Year 1999 to Fiscal Year 2000	
Number of Funds	Description of the Change
67	Funds with excess uncommitted reserve in 1999
(22)	Eliminated excess uncommitted reserves balance
45	Funds from the 1999 report carrying over to the 2000 report
12 —	Funds with excess uncommitted reserves in 2000 that did not have excess uncommitted reserves in 1999
57	Funds with excess uncommitted reserves in 2000
Source: <i>Cash Funds Uncommitted Reserves Reports</i> for the fiscal years ended June 30, 1999 and 2000.	

Of the 45 funds with excess reserves that appeared on both the 1999 and 2000 reports, 24 funds increased the excess uncommitted reserve balance and 21 decreased the excess uncommitted reserve balance.

The intent of the legislation was for agencies to reduce the excess uncommitted reserves in their cash funds through reductions in fees, thereby reducing excess TABOR revenue. In addition, Senate Bill 98-194 allows agencies to increase expenses in their cash funds rather than reduce fees. We found that most agencies chose to increase expenses rather than decrease fees.

In addition, we reviewed the change in excess reserves for cash funds with the ten largest excess uncommitted reserve balances at the end of Fiscal Year 1999. We found that three of those funds actually increased the excess from 1999 to 2000. Six funds reduced the excess. One fund was reclassified as a trust fund and, therefore, was no longer subject to the cash fund reserve requirements. As explained in the

following table, the reductions in the excess uncommitted reserves were accomplished through a reduction in fees, an increase in expenses, or a combination of both.

Changes in Excess Uncommitted Reserves for the Cash Funds With the Ten Largest Balances at the End of Fiscal Year 1999					
Department	Fund Name	Excess Uncommitted Reserves Fiscal Year 1999	Excess Uncommitted Reserves Fiscal Year 2000	Increase (Decrease)	Explanation
Labor and Employment	Workers' Compensatio n Cash Fund	\$5,513,484	\$3,333,577	(\$2,179,907)	The surcharge on premiums was lowered from 1 percent in Fiscal Year 1999 to 0.8 percent in Fiscal Year 2000. Expenditures were increased by 4 percent in Fiscal Year 2000.
State	Central Indexing System Cash Fund	3,684,763	0	(3,684,763)	The revenue in this fund consisted of a \$1 surcharge on all corporate and UCC filings. This surcharge was eliminated on July 1, 1999, by Senate Bill 99-65, causing revenue to decrease.
Revenue	Distributive Data Processing Fund	1,784,755	0	(1,784,755)	Expenses continued to exceed revenue collected. Additional costs were incurred to upgrade the computer system.
Law	Uniform Consumer Credit Code Fund	1,759,777	1,844,724	84,947	Fee revenue increased - fees were reduced, but licenses issued increased and consumer credit, the basis for fees, increased.
Regulatory Agencies	Disabled Telephone Users Fund	1,310,779	1,583,433	272,654	Each telephone line is assessed a \$10 monthly surcharge. Population growth has caused an increase in the number of telephone lines and corresponding revenue.
State	Secretary of State Fees Fund	1,143,619	971,042	(172,577)	Revenue previously collected by this fund was moved to a new fund beginning January 1, 2000. In addition, some of the fees were eliminated and/or reduced.

Changes in Excess Uncommitted Reserves for the Cash Funds With the Ten Largest Balances at the End of Fiscal Year 1999					
Department	Fund Name	Excess Uncommitted Reserves Fiscal Year 1999	Excess Uncommitted Reserves Fiscal Year 2000	Increase (Decrease)	Explanation
Corrections	Canteens and Library Fund	993,197	0	(993,197)	This fund was reclassified as a trust fund. Trust funds are exempt from cash reserves requirements.
Revenue	Colorado Dealer License Board Fund	900,478	96,748	(803,730)	Revenue decreased during Fiscal Year 2000 while expenditures remained consistent when compared with those in Fiscal Year 1999.
Regulatory Agencies	Low-Income Telephone Assistance Fund	766,336	501,929	(264,407)	Expenses (assistance with telephone service costs for low-income users) increased due to an increase in the number of people qualifying for the program.
Local Affairs	Waste Tire Recycling Fund	764,149	1,275,557	511,408	Expenditures decreased since some of the local governments did not take advantage of grants allocated from this fund. This increased the excess in cash reserves.
	Totals	\$18,621,337	\$9,607,010	(\$9,014,327)	

Source: *Cash Funds Uncommitted Reserves Reports* for the fiscal years ended June 30, 1999 and 2000, and Office of the State Auditor analysis.

Senate Bill 98-194 appears to be reducing total excess uncommitted reserves. However, for the most part the effect is being achieved by increasing expenses. The Fiscal Year 2000 *Cash Funds Uncommitted Reserves Report* shows 57 cash funds with excess uncommitted reserves of about \$19 million compared with 67 cash funds with excess uncommitted reserves of about \$27 million shown on the Fiscal Year 1999 Report. As shown in the table above, the total for the ten funds with the largest excess in Fiscal Year 1999 was about \$18 million. The total for Fiscal Year 2000 was approximately \$14 million for the ten funds with the largest excess as shown in the following table. These ten funds represent 74 percent of the total excess uncommitted reserves as of June 30, 2000.

Cash Funds With Excess Uncommitted Reserve Balances as of June 30, 2000 Ten Largest Balances		
Department	Fund Name	Excess Uncommitted Reserves
Labor and Employment	Workers' Compensation Cash Fund	\$3,333,577
Natural Resources	Wildlife Cash Fund	2,620,488
Law	Uniform Consumer Credit Code	1,844,724
Regulatory Agencies	Disabled Telephone Users Fund	1,583,433
Local Affairs	Waste Tire Recycling Fund	1,275,557
State	Secretary of State Fees	971,042
Law	Collection Agency Board	630,361
Public Health & Environment	Emergency Medical Services	607,258
Public Health & Environment	Solid Waste Management Reserve	585,183
Education	Educator Licensure Cash Fund	566,052
Total		\$14,017,675
Source: <i>Cash Funds Uncommitted Reserves Report</i> for the fiscal year ended June 30, 2000.		

To monitor progress and ensure compliance with the statute, the Office of State Planning and Budgeting (OSPB) requires agencies to prepare a plan for reducing excess reserves for those funds exceeding the statutory limit. Further consideration of these plans and the monitoring performed by OSPB is addressed in the Findings and Recommendations section of this report.

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 both the Office of State Planning and Budgeting and the Joint Budget Committee by September 20 each year. The Office of the State Auditor is required to audit the Report.

We have compiled the following summary of the *Cash Funds Uncommitted Reserves Report*. The summary includes only those 57 cash funds with excess uncommitted reserves.

**CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

**(With Comparative Amounts for Excess Uncommitted Reserves
for the Fiscal Year Ended June 30, 1999)**

Source: Cash Funds Uncommitted Reserves Report for the fiscal years
ended June 30, 2000 and 1999 - Prepared by the State Controller

Department /Fund Name	2000			1999	
	Total Expense	Uncommitted Reserve	Target/ Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserve
DEPARTMENT OF PERSONNEL/GENERAL SUPPORT SERVICES					
SUPPLIER DATABASE CASH FUND	\$ 101,519	\$ 347,234	\$ 16,751	\$ 330,483	\$ 187,380
CAPITOL PARKING FUND	232,935	202,956	38,434	164,522	108,514
Subtotal				495,005	295,894
DEPARTMENT OF AGRICULTURE					
PESTICIDE APPLICATOR FUND	-	-	-	-	43,599
ALTERNATIVE LIVESTOCK FARM	31,601	101,963	5,214	96,749	61,681
MANDATORY F&V INSPECTION FUND	1,849,639	363,951	305,190	58,760	-
COLO NURSERY FUND	160,930	51,638	26,554	25,085	25,210
CHEMIGATION FUND	159,716	156,026	26,353	129,672	30,218
PESTICIDE REGISTRATION FUND	-	-	-	-	77,422
RODENT CONTROL FUND	-	-	-	-	49,400
GROUND WATER PROTECTION	970,672	348,685	160,161	188,525	568,608
Subtotal				498,790	856,138
DEPARTMENT OF CORRECTIONS					
CANTEENS AND LIBRARY FUND	-	-	-	-	993,197
Subtotal					993,197
DEPARTMENT OF EDUCATION					
EDUCATOR LICENSURE CASH FUND	1,674,767	842,388	276,337	566,052	636,678
Subtotal				566,052	636,678
DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT					
NEWBORN GENETICS	2,520,362	354,948	415,860	-	69,362
RADIATION CONTROL	1,238,303	300,620	204,320	96,300	-
VITAL RECORDS	1,782,273	447,438	294,075	153,363	98,553
SLUDGE MANAGEMENT	-	-	-	-	87,437
INDUSTRIAL PRETREATMENT WATER	166,866	107,731	27,533	80,198	98,358
POLLUTION PREVENTION FUND	120,837	74,597	19,938	54,659	79,469
SOLID WASTE MGMT RESERVE	805,861	718,150	132,967	585,183	164,860
FOOD PROTECTION CASH FUND	-	-	-	-	186,511
HAZARDOUS WASTE COMMISSION FUND	118,715	55,919	19,588	36,332	-
TRAUMA SYSTEM CASH FUND	343,879	206,770	56,740	150,030	196,351
EMERGENCY MEDICAL SERVICES	4,445,861	1,340,825	733,567	607,258	675,904
Subtotal				1,763,320	1,656,805
DEPARTMENT OF HIGHER EDUCATION					
ENTERPRISE SERVICES	1,360,732	330,487	224,521	105,966	70,564
PRIVATE OCCUPATIONAL SCHOOLS	431,928	155,228	71,268	83,960	-
Subtotal				189,927	70,564
DEPARTMENT OF TRANSPORTATION					
MOTORCYCLE LICENSE	428,127	99,383	70,641	28,742	-
Subtotal				28,742	-
DEPARTMENT OF HUMAN SERVICES					
CHILD ABUSE REGISTRY	369,655	104,078	60,993	43,085	197,500
BUILDINGS AND GROUNDS RENTALS	537,206	94,278	88,639	5,640	59,740
WORK THERAPY (GRAND JUNCTION)	-	-	-	-	40,337
WORK THERAPY (FORT LOGAN)	240,608	140,074	39,700	100,374	56,853
Subtotal				149,098	354,430
JUDICIAL					
MEDIATION CASH FUND	621,031	91,606	102,470	-	12,116
Subtotal				-	12,116
DEPARTMENT OF LABOR & EMPLOYMENT					
DISPLACED HOMEMAKERS	47,005	170,589	145,000	25,589	-
UTILIZATION REVIEW	99,507	72,927	16,419	56,509	97,857
WORKERS' COMP SELF-INSURANCE	181,134	139,460	29,887	109,573	79,369
PUBLIC SAFETY INSPECTION	340,931	198,101	56,254	141,847	266,975
WORKERS' COMPENSATION CASH	11,274,471	5,193,865	1,860,288	3,333,577	5,513,484
WORKERS' COMP COST CONTAINMENT	266,260	144,687	43,933	100,754	199,029
PHYSICIANS ACCREDITATION PROGRAM	171,310	169,961	28,266	141,695	207,136
Subtotal				3,909,544	6,363,850
DEPARTMENT OF LAW					
COLLECTION AGENCY BOARD	\$ 178,414	\$ 659,800	\$ 29,438	\$ 630,361	\$ 536,701
UNIFORM CONSUMER CREDIT CODE	648,157	1,951,670	106,946	1,844,724	1,759,777
P.O.S.T. BOARD CASH FUND	119,000	55,272	19,635	35,637	30,773
Subtotal				2,510,722	2,327,251

**CASH FUNDS UNCOMMITTED RESERVES REPORT SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

**(With Comparative Amounts for Excess Uncommitted Reserves
for the Fiscal Year Ended June 30, 1999)**

Source: Cash Funds Uncommitted Reserves Report for the fiscal years
ended June 30, 2000 and 1999 - Prepared by the State Controller

Department /Fund Name	2000			1999	
	Total Expense	Uncommitted Reserve	Target/ Alternative Reserve	Excess Uncommitted Reserve	Excess Uncommitted Reserve
DEPARTMENT OF LOCAL AFFAIRS					
WASTE TIRE RECYCLING FUND	1,882,106	1,586,105	310,548	1,275,557	764,149
Subtotal				1,275,557	764,149
DEPARTMENT OF MILITARY AFFAIRS					
REAL ESTATE PROCEEDS	110,220	76,526	18,186	58,340	-
Subtotal				58,340	-
DEPARTMENT OF NATURAL RESOURCES					
WILDLIFE CASH FUND	77,888,202	15,472,041	12,851,553	2,620,488	600,014
RKY MTN SHEEP & GOAT LICENSE	37,954	393,265	6,262	387,003	333,117
WATERFOWL STAMP	96,450	63,144	15,914	47,230	-
GROUND WATER MANAGEMENT	627,042	93,939	103,462	-	170,221
GRAVEL PIT LAKES	35,000	67,907	5,775	62,132	57,752
OIL & GAS CONSERVATION FUND	2,933,817	413,582	319,837	93,745	-
SNOWMOBILE RECREATION FUND	800,944	231,739	132,156	99,583	443,083
RIVER OUTFITTERS	94,821	68,656	15,645	53,010	-
OFF HIGHWAY VEHICLES	719,341	57,095	118,691	-	170,978
MINED LAND RECLAMATION FUND	1,059,479	132,606	174,814	-	9,186
Subtotal				3,363,191	1,784,351
DEPARTMENT OF PUBLIC SAFETY					
STATEWIDE INSTANT CRIMINAL BACKGROUND CHECK	-	-	-	-	315,413
Subtotal				-	315,413
DEPARTMENT OF REGULATORY AGENCIES					
PUBLIC DEPOSIT ADMINISTRATION	2,962,289	471,742	488,778	-	112,769
HAZARDOUS MATERIALS	317,985	61,043	52,467	8,575	-
DISABLED TELEPHONE USERS FUND	3,077,115	2,091,157	507,724	1,583,433	1,310,799
COLO HIGH COST ADMINISTRATION	-	-	-	-	345,754
LOW INCOME TELEPHONE ASSISTANCE	280,305	751,929	250,000	501,929	766,336
REAL ESTATE CASH FUND	3,143,385	477,965	518,659	-	49,517
ACCOUNTANCY BOARD	484,153	264,748	79,885	184,863	30,417
ARCHITECTS BOARD	166,275	76,410	27,435	48,975	41,316
CHIROPRACTIC BOARD	298,973	102,907	49,330	53,576	-
ELECTRICAL BOARD	3,119,460	402,804	514,711	-	57,891
MEDICAL EXAMINERS BOARD	1,605,922	115,594	264,977	-	11,622
OUTFITTERS BOARD	193,771	54,161	31,972	22,189	25,682
PASSENGER TRAMWAY SAFETY BOARD	430,323	75,985	71,003	4,982	19,642
PHARMACY BOARD	788,680	154,172	130,132	24,040	20,768
PHYSICAL THERAPY BOARD	136,609	192,650	22,540	170,110	53,007
PLUMBERS BOARD	1,027,772	180,473	169,582	10,891	91,516
DIVISION OF SECURITIES CASH FUND	2,363,398	518,952	389,961	128,991	114,225
Subtotal				2,742,553	3,051,261
DEPARTMENT OF REVENUE					
TRADE NAME FUND BALANCE	483,760	258,679	79,820	178,858	33,518
COLO DEALER LICENSE BOARD	1,761,266	387,356	290,609	96,748	900,478
LIQUOR LAW ENFORCEMENT	1,268,961	131,494	131,494	-	6,378
TAX LIEN CERTIFICATION FUND	7,376	54,500	1,217	53,283	52,820
DISTRIBUTIVE DATA PROCESSING	9,625,103	838,547	1,588,142	-	1,784,755
Subtotal				328,889	2,777,949
DEPARTMENT OF STATE					
SECRETARY OF STATE FEES	9,124,761	2,476,628	1,505,586	971,042	1,143,619
COUNTY CLERK'S TECHNOLOGY FUND	-	-	-	-	416,951
CENTRAL INDEXING SYSTEM CASH FUND	3,969,361	579,217	654,945	-	3,684,763
Subtotal				971,042	5,245,333
TOTAL EXCESS UNCOMMITTED RESERVES				\$ 18,850,773	\$ 27,505,379

Findings and Recommendations

Statutory Requirements Should Be Reviewed and Revised as Necessary

The intent of Senate Bill 98-194 is to ensure compliance with limitations on state spending and make fiscal policy decisions on revenue 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. Fiscal Year 1998 was the first year that agencies were subject to Senate Bill 98-194. At June 30, 1998, there were 69 funds with excess uncommitted reserves, totaling about \$34 million. As of June 30, 2000, 57 funds had excess uncommitted reserves of about \$19 million, a reduction of \$15 million.

To monitor progress and ensure compliance with the statute, OSPB required that Schedule 11s be submitted as part of the budget request for the estimated 300 cash funds in the State, excluding higher education. Fifty-seven plans for reducing excess uncommitted reserves should have been submitted as well. A significant amount of time is expended by agency staff to prepare plans, and by OSPB and the State Controller's Office to monitor and evaluate the reasonableness of the plans and the reporting in the *Cash Funds Uncommitted Reserves Report*. OSPB did not attempt to review all of the Fiscal Year 1999 plans, but did review those with excess uncommitted reserves over \$500,000. We agree that this risk-based approach makes sense.

The *Cash Funds Uncommitted Reserves Report* has been an excellent vehicle for understanding cash fund activity and can be a useful tool for the State to target cash funds with large excess cash reserves. As a result of SB 98-194, this was the first time a comprehensive report had been compiled solely for purposes of providing information relating to cash funds.

We evaluated the Report to determine if statutory refinements could be made. On the basis of our review, we believe the risk-based approach should be extended.

We reviewed the number of funds that would be subject to the requirements, and require submission of a plan to OSPB if the statutory uncommitted reserve threshold of \$50,000 were increased as shown in the following table:

Cash Fund Uncommitted Reserves As of June 30, 2000			
Threshold for Uncommitted Reserve Plan Requirement	Number of Funds With Excess	Total Excess Covered	Percentage of Total Excess Addressed
\$50,000	57	\$18,850,773	100%
\$100,000	41	\$18,249,454	97%
\$500,000	12	\$14,648,595	78%
Source: <i>Cash Funds Uncommitted Reserves Report</i> for the fiscal year ended June 30, 2000, and Office of the State Auditor analysis.			

The table shows that the top 12 funds make up 78 percent of the excess uncommitted reserve balance. Increasing the threshold would significantly reduce the number of funds subject to the statutory requirement and would ensure that adequate resources are focused on funds with excessive reserves. As mentioned earlier, certain cash funds are specifically excluded from the requirements of this Bill, including the Highway Users Tax Fund and all cash funds with uncommitted reserves less than \$50,000. The total revenue subject to Senate Bill 98-194 is about \$365 million, or 4.3 percent of total TABOR revenue.

Additionally, in prior years, we have noted inconsistencies in accounting for non-fee transactions, compensated absence liabilities, and revenue from federal sources, and we have provided recommendations for statutory change. These methodological issues could materially impact the calculation of the excess uncommitted reserves as we discussed in detail in our prior year's *Cash Funds Uncommitted Reserves Report*.

Recommendation No. 1:

The Office of State Planning and Budgeting should assess the impact of increasing the threshold for compliance with the requirements of Senate Bill 98-194. If it is determined that the change would be beneficial, the Office of State Planning and Budgeting should work with the General Assembly to increase the threshold and to ensure consistent accounting treatment for non-fee transactions, compensated absence liabilities, and revenue from federal sources.

Office of State Planning and Budgeting Response:

Agree. The Office of State Planning and Budgeting is currently assessing the impact of increasing the threshold for compliance with SB 98-194 along with other potential changes. Depending on the outcome of our research, the Office of State Planning and Budgeting may recommend legislative changes in the 2001 session.

Seek Clarification on Reporting Requirements for Use of the Same Fund Within Several Agencies

As mentioned earlier, the intent of Senate Bill 98-194 is to ensure compliance with limitations on state spending by requiring any cash fund with excess uncommitted reserve balances to reduce the excess to a specified level. The Bill defines a cash fund as “any fund, other than the state general fund created by section 27-75-201 and any federal fund, established by law for a specific program or purpose.” Currently the statute does not clearly address the treatment to be used when one fund crosses multiple agencies.

We have encountered this problem with a cash fund used by multiple agencies within the Department of Regulatory Agencies. In both Fiscal Years 1998 and 1999 there was no excess in the Regulatory Agencies’ fund in total, but individually, nine of the funds had an excess. For example, the Accountancy, Architects, Chiropractic, and Pharmacy Board all had excesses. Each of the nine funds was reported individually on the *Cash Funds Uncommitted Reserves Report* in Fiscal Years 1998, 1999, and 2000. The Department of Regulatory Agencies believed that because each of the nine individual funds was part of a larger fund spread across several agencies within the Division of Registrations, it did not need to reduce fees to comply with Senate Bill requirements. However, since the fees from one agency cannot be used by another to offset deficiencies, it is unclear whether excess in reserves should be addressed separately by each agency or in total. In addition, we found a similar problem at the Department of Human Services. The Buildings and Grounds Rentals Fund and the Work Therapy Fund exist in multiple agencies within the Department. When the Department submitted the Fiscal Year 1999 plans, all of the activities of these two funds were submitted in combined plans rather than in a plan for each agency using each of these funds. Clarification is needed to ensure that the intent of the Bill is being met.

Recommendation No. 2:

The Office of State Planning and Budgeting should seek clarification to determine the definition of a cash fund.

Office of State Planning and Budgeting Response:

Agree. The Office of State Planning and Budgeting is currently assessing the impact of potential legislative changes to SB 98-194, including a clarification to the definition of a cash fund. Depending on the outcome of our research, the Office of State Planning and Budgeting may recommend legislative changes in the 2001 session.

Disposition of Prior Year Audit Recommendations

The following recommendations are from the *Cash Funds Uncommitted Reserves Report* for the fiscal year ended June 30, 1999. Recommendation numbers shown below are those used in the Fiscal Year 1999 report.

	Recommendation	Disposition
1	The Office of State Planning and Budgeting should: <ul style="list-style-type: none">a. Review all Excess Cash Reserve Plans submitted by agencies.b. Continue to evaluate the usefulness of the Plans to determine whether adjustments are needed in the reporting requirements or in the format.	Implemented.
2	The State Controller's Office should continue to work with the General Assembly and propose statutory changes to: <ul style="list-style-type: none">a. Exclude non-fee expenses from total expenses in calculating the target reserve.b. Exclude compensated absence liabilities from the uncommitted reserves for all cash funds.c. Exclude federal revenue and expenses from a cash fund's total revenue and total expenses.	Not implemented. See current year Recommendation No. 1.

Financial Information



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 12, 2000

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, 2000. 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. The total revenue and total expense for higher education cash funds reported on the *Cash Funds Uncommitted Reserves Report* together are \$267,612,881 higher than the State's accounting records. This occurs because interdepartmental transactions are recorded in revenue and expenditure accounts inflating those amounts for higher education cash funds. However, the inflation has no significant effect on the excess uncommitted reserves reported. 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, as applicable. Most cash funds were established by law for a specific program or purpose with the exception of the funds in the State's colleges and universities.

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.

Please refer to the hard copy for pages 22 through 28.

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 revenue is derived solely from fees, the amounts of which are established by the federal government;
- Any cash fund for which revenue is 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 revenue is 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;

- The State Highway Fund; and
- Any cash fund used to fund a single program if the program has been in existence less than two full fiscal years.

NOTE 4. FUND BALANCE

Fund balance is the net of total assets and total liabilities in each fund as of June 30, 2000.

NOTE 5. EXEMPT ASSETS

Exempt assets are any long-term assets or non-monetary current assets held by the fund at June 30, 2000. "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.

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.

NOTES TO CASH FUNDS UNCOMMITTED RESERVES REPORT

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/ALTERNATIVE RESERVE

Target reserve is defined as 16.5 percent of Fiscal Year 2000 expenditures. In some cases, an alternative 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/alternative reserve.

Appendices

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, 2000, that was prepared by the State Controller's Office.

Fund

Description

PERSONNEL/GENERAL SUPPORT SERVICES

601 - Central Services Fund

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

281 - Supplier Database Cash Fund

A \$30 annual registration fee collected from businesses to be included in a listing of all businesses interested in providing goods and services to the State; the State notifies the appropriate businesses whenever the State issues requests for proposals for bids for goods or services that a particular business provides.

519 - Capitol Parking Fund

Parking fees charged to employees, state agencies, and parking meters on state-owned lots to pay leases, maintain grounds, and purchase new lots.

11P - Property Fund

Premiums from state agencies collected to provide insurance coverage for loss or damage to state property.

AGRICULTURE

109 - Alternative Livestock Farm Fund

Fees and civil fines, where applicable, collected from persons operating a farm or ranch where alternative livestock, i.e., domesticated elk or fallow deer, are raised. The fees are \$5 per head, \$15 per inspection, and a \$300 license fee per year.

111 - Cervidae Disease Fund

Assessments, at \$8 per head, from owners of alternative livestock cervidae (cattle) or captive wildlife cervidae. Monies in the Fund may be used to compensate owners of cervidae destroyed for the control of contagious and infectious diseases.

214 - Mandatory Fruit and Vegetable Inspection Fund

Fees charged 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.

Fund

Description

216 - Colorado Nursery Fund

Fees from businesses in the State that sell nursery stock, e.g., plants, trees, and shrubs. Nursery fees range from \$5 for wallet cards to \$75 for registrations and late-fee penalties.

217 - Chemigation Fund

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

254 - Ground Water Protection Fund

Fines levied when pollutants are discharged into state water and fees are charged 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 fertilizer product sold.

EDUCATION

293 - Educator Licensure Cash Fund

Fees charged to cover the costs to administer examinations and to review applications for licenses, endorsements, and certificates as authorized by the State Board of Education. Fees are set annually. Starting in October 1999, the fees are \$56 for the initial license, \$28 for a substitute license, and \$36 for fingerprints.

PUBLIC HEALTH AND ENVIRONMENT

119 - Stationary Sources Fund

Fees for asbestos control and hazardous waste administration; some fees are \$100 for an air pollution emissions notice, \$40 to \$825 for asbestos permits, and \$123 to \$525 for asbestos certifications.

120 - Water Quality Fund

Fees collected for the issuance of permit applications to industries to discharge pollutants into the water. Annual fees range from \$232 for removing ground water from a pit to \$4,568 for drilling and mining with discharge.

Fund

Description

121 - Newborn Genetics Fund

Charges 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 screenings for six genetic diseases is \$33.50 per baby.

123 - Radiation Control Fund

Radiation control service fees, including fees on licensees who 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, uranium licensing for \$119 an hour, and licenses for radioactive materials that range from \$400 to \$65,330.

124 - Vital Records Fund

Fees received by the State Registrar to maintain the vital statistics system; some of the fees are \$15 for an initial certified copy of a certificate and \$6 for a duplicate.

249 - Industrial Pretreatment Water Fund

Fines and fees collected from industrial treatment facilities for inspections of pollutants that are discharged into publicly owned treatment facilities; the discharge permit fee ranges from \$20 to \$1,500 a year depending on amount of water treated and type of treatment.

277 - Pollution Prevention Fund

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

117 - Solid Waste Management Reserve Fund

Fees collected for reviewing written recommendations and findings of a private contractor that reviewed an application for a solid waste disposal site and facility; the fee is not to exceed \$100/hour or a total of \$5,000.

279 - Hazardous Waste Commission Fund

Fees imposed on generators and transporters of hazardous wastes and facilities that treat, store, or dispose of hazardous wastes. Fees range from \$65 per year for generators of small amounts of hazardous waste to \$600 per year for commercial hazardous waste treatment or storage operations.

Fund

Description

12A - Trauma System Cash Fund

Fees charged to pay for the evaluation and monitoring of county trauma care systems throughout the State. Fees range from \$6,800 to \$26,600 for 3 years depending on the treatment level (1-4) of the trauma center.

409 - Emergency Medical Services Fund

A \$1 fee collected for issuing emergency medical technician (EMT) certificates and renewals; monies collected are used to provide grants to counties for EMT services, training, and equipment.

HIGHER EDUCATION

509 - Enterprise Services Fund

Fees to administer programs offered by the State Historical Society. These include museum store sales, micro-photo services, educational programs, rental, and membership dues.

31X - Current Funds - Unrestricted

Includes general fund money and tuition from the State's colleges and universities; resident undergraduate tuition for a full-time student ranges from \$1,350 to \$10,450 per semester.

32X - Non-Enterprise-Designated Auxiliary Funds

Charges made for various services provided by the auxiliary funds at state colleges and universities that are not exempt from TABOR. Examples include telecommunications, photocopying, and information systems.

222 - Private Occupational Schools Fund

Fees for credentials, student assessments, provisional certificates, and renewals that range from \$1 to \$1,500.

TRANSPORTATION

402 - Motorcycle License Fund

Surcharge of \$4 on the issuance of a motorcycle registration and \$1 on every driver's license with a motorcycle endorsement; monies collected are used to provide motorcycle-operator safety training.

Fund

Description

HUMAN SERVICES

195 - Child Abuse Registry Fund

Fees received from operators of licensed child placement agencies who are requesting a background check on themselves, 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. A \$2.00 fee is charged for individuals on the registry who request a copy of their record.

504 - Business Enterprise Program Fund

Fees received from blind operators used to train and place legally blind individuals into vending facilities located on federal and state properties. These fees are used to purchase, maintain, and repair equipment used in the vending facilities, and for management services. A fine is also assessed to blind operators who are late in making their payments to the agency.

517 - Buildings and Grounds Rentals Fund

Fees charged for the rental of excess space to other governmental agencies; fees are used for building maintenance.

516 - Work Therapy Fund

Fees to provide funding for sheltered workshop programs for the training and employment of clients with developmental disabilities at the Colorado Mental Health Institution at Fort Logan and three other regional centers. The institutions contract with companies to employ the clients. The clients are paid varying rates according to job types.

JUDICIAL

286 - Mediation Cash Fund

Fees received from individuals who are required by the court to have a dispute resolved by mediation; fees include a \$40 per hour charge, with a one-hour minimum, for domestic mediation, and a one-time understanding-of-memorandum fee of \$25 to \$50. For district court mediation the fee is \$65 per hour, with a two-hour minimum, and a one-time \$40 administrative fee. For county court and small claims civil mediation the fee is \$40 per hour.

Fund

Description

LABOR AND EMPLOYMENT

136 - Displaced Homemakers Fund	A \$5 fee 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	Fees of \$40 per boiler to certify all boiler and pressure vessels in commercial buildings and apartment buildings with six or more units.
139 - Utilization Review Fund	Fees 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 - Workers' Compensation Self-Insurance Fund	Fees 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 Inspection Fund	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.
142 - Workers' Compensation Cash Fund	Surcharge of 0.8 percent of the total Workers' Compensation premiums written.
143 - Workers' Comp Cost Containment Fund	Surcharge of 0.018 percent on the total premiums Cost Containment Fund written. This program certifies employers whose risk management programs reduce the frequency and severity of job-related injuries.

Fund

Description

259 - Physicians Accreditation Program Fund

Fees for the accreditation of physicians and for instruction on specialized medical procedures necessary for evaluating workers who are injured in the workplace. Accreditation occurs every three years. The Level I accreditation fee is \$150 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

License fees on collection agencies and debt collectors and fines. Fees range from \$6 for solicitor and debt collector annual registration fees to \$300 for the initial licensing fee.

151 - Uniform Consumer Credit Code Fund

Fees assessed on consumer lenders. Code licensing fee of \$300 and a volume fee that is 10 percent of any outstanding loans over \$100,000; fines can also be assessed against consumer lenders for unlawful practices.

296 - P.O.S.T. Board Cash Fund

Fees charged for the certification and training of police and peace officers; monies are also received for the selling of publications and study materials for exams, and for vehicle identification number inspection certificates. Fees range from \$5 for study materials to \$100 for the certification exam and skills tests.

LOCAL AFFAIRS

11E - Moffat Tunnel Cash Fund

Charges fees to outside parties for access to the land owned by the Moffat Tunnel Improvement District. Fee revenue is first used to cover administrative costs, and a portion of the remainder is transferred to the nine constituent counties of the district.

289 - Waste Tire Recycling Fund

A \$1 fee per tire assessed on tire retailers when consumers dispose of old tires. After administrative expenses have been paid to the Department of Revenue, approximately 50 percent of the fees received are distributed to the Colorado Housing and Finance Authority.

Fund

Description

MILITARY AFFAIRS

159 - Real Estate Proceeds Fund

Fees collected for leasing property. Rented property generally consists of armories located throughout the State.

NATURAL RESOURCES

410 - Wildlife Cash Fund

Fees for wildlife licenses, grants, federal funds, fines, and other sources. Fees range from \$1 to \$1,000 and fines from \$10 to \$100,000.

418 - Colorado Outdoors Magazine Fund

Subscription fees for Colorado Outdoors Magazine, and revenue from sales of other publications.

421 - Rocky Mountain Sheep and Goat License Fund

Proceeds from the auction of big horn sheep, research, shiras moose, and Rocky Mountain goat licenses; proceeds remaining from the auction of licenses are used for Rocky Mountain goat research, big horn sheep and shiras moose research, habitat development, and education projects.

422 - Waterfowl Stamp Fund

A \$5 fee collected for each migratory waterfowl stamp required for hunting waterfowl; funds received are used for the sole benefit of migratory waterfowl habitats.

167 - Ground Water Management Fund

Fees for well permits and filing fees for the issuance of water well permits.

209 - Gravel Pit Lakes Fund

Fees for extraction of sand and gravel by open mining and exposed ground. Fees range from \$60 for a well permit to \$1,343 to begin or reactivate mining operations. Fees are used by the State Engineer for the implementation and enforcement of the Water Augmentation Program.

170 - Oil and Gas Conservation Fund

Fees collected for publications (\$3 to \$36), oil and gas production levies (.0012 mill), and penalties. The purpose of filing for a permit is to prevent blowouts, explosions, cave-ins, seepage, and fires associated with drilling, casing, operating, and plugging of oil wells.

Fund**Description**

171 - Geological Survey Cash Fund	Collections made from the public for publications, reports, and maps. Fees range from \$2 to \$150.
172 - Parks Cash Fund	Fees for administering, managing, and supervising the State Parks and outdoor recreation system and financing impact assistance grants. Fees for park passes, permits, and registrations.
173 - Snowmobile Recreation Fund	Fees and fines for registration of snowmobiles; fees are used to establish and maintain snowmobile trails, vehicle parking areas, and facilities. A regular registration fee is \$12.25 and a snowmobile dealer registration fee is \$25.25 to \$50.25.
175 - River Outfitters Fund	Fees for the issuance of a river outfitter's license.
210 - Off-Highway Vehicles Fund	Registration fees for off-highway vehicles (OHV) and OHV use permits. The fees vary from \$15.25 to \$50.25; fees are used to provide information and awareness of off-highway vehicle recreational opportunities and safety, and to maintain, purchase, or lease land for the use of off-highway vehicles.
256 - Mined Land Reclamation Fund	Fees for permits, annual reviews, and inspections; the permits vary from \$75 to \$3,100 and the annual fees range from \$75 to \$1,000. Fees are used to monitor mining operations.

REGULATORY AGENCIES

244 - Public Deposit Administration Fund	Fees collected from banks and bank holding companies outside of the State that are seeking to acquire a bank or bank holding company in the State.
185 - Motor Carrier Fund	Fees collected for permits, licenses, and identification from motor vehicle carriers that carry household goods and motor vehicle carriers exempt from regulation. \$35 filing fee for common and contract carriers, \$20 for vehicles carrying interstate exempt commodities, and \$10 to \$400 for carrying hazardous waste.

Fund**Description**

188 - Hazardous Materials Fund

Monies received from the sale of hazardous materials, permit fees, and penalties and fines imposed by state agencies and courts. Funds are used for routing and enforcement pertaining to hazardous materials transport.

196 - Disabled Telephone Users Fund

Surcharge of 10 cents assessed by telephone companies per line per month on each customer in accordance with the "Americans with Disabilities Act of 1990"; monies used for the reimbursement of providers who render services in accordance with the Act.

251 - Low-Income Telephone Assistance Fund

Charge of 3 cents per month collected on residential and business phone lines. Assists low-income telephone customers that apply for discount service, reimburses each provider a portion of basic local exchange telecommunications service, and reimburses the Department of Human Services for administrative expenses.

212 - Real Estate Cash Fund

Collects 23 types of fees for licenses, fines, and registrations for real estate brokers. Fees range from a \$10 transfer fee to a \$739 original license fee for a subdivision application.

189 - Division of Registrations Cash Fund

Fees collected for the issuance and renewal of occupational licenses for 24 professional boards, such as the Accountancy Board, Dental Board, and the Plumbers Board. Fees vary from \$5 to \$1,900, with an average of about 20 fee items per board.

213 - Division of Securities Cash Fund

Collects 26 fees for the registration of securities sales agents and the regulation of non-exempt securities and municipal bonds issued by certain political subdivisions; fees include a \$500 filing fee and an \$87 renewal fee for broker dealers.

REVENUE

191 - Trade Name Fund Balance Fund

A \$10 fee to register a trade name. Any person, general partnership, or other business organization doing business in the State under any name other than the personal name of its owner must register and annually

Fund

Description

	renew their trade name.
192 - Colorado Dealer License Board Fund	Fees collected for the licensing of dealers, wholesalers, buyer agents, and salespersons. The fees consist of a \$300 charge for an original dealer wholesaler license, \$250 for a renewal, \$75 for an original salesperson license, and \$50 for renewal.
236 - Liquor Law Enforcement Fund	Receives \$25 from each licensing fee from manufacturers, distributors, wholesalers, and retailers of liquor that are collected by the State's General Fund. Application fees for licenses and permits are also collected. Fees are used for enforcement actions to comply with the liquor code and to support law enforcement.
237 - Tax Lien Certification Fund	A \$10 fee from taxpayers to provide their lending institutions a notification from the Department of Revenue when they are delinquent in the payment of taxes, e.g., sales, withholding, and special fuel.
404 - Distributive Data Processing Fund	Fees that support the distributive data processing (DDP) system the State and counties use for motor vehicle titling and registration. A title application fee of \$6.50 is collected from the citizen and \$2.50 of this fee accrues to the DDP fund. Fifty cents of the motor vehicle ownership tax from each transaction accrues to the DDP fund.

HEALTH CARE POLICY & FINANCING

11G - Children's Basic Health Plan Fund	Fees collected from low-income families for insurance premiums; the plan provides health insurance for the children in those families that do not qualify for Medicaid.
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DEPARTMENT OF STATE

200 - Secretary of State Fees Fund	Collects fees for filing articles of incorporation, registering notary publics, issuing official certificates, and making official copies of documents; some specific fees assessed include a 0.3 percent charge on bingo sales, \$50 for articles of incorporation, and \$50 to issue trademarks.
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Fund

Description

268 - Central Indexing System Cash Fund

Surcharge of \$1 on UCC electronic filings done through the Office of the Secretary of State or any Office of a County Clerk and Recorder. Funds are used to fund system hardware, software, programming, and maintenance. The filing gives companies the ability to retrieve lien information on other companies. This fee ceased to be collected as of January 1, 2000, due to Senate Bill 99-065.

DEPARTMENT OF TREASURY

406 - Air Account Fund

Collects 25 cents from each emission sticker sale to emissions testing facilities. Fees of \$.50 and \$1.50 are charged on vehicles registered with the Motor Vehicle Division. These fees are passed through to the Department of Public Health and Environment and Department of Revenue to cover the costs of administrating and enforcing the automobile inspection and readjustment program.

Appendix B

Cash Funds Uncommitted Reserves Report for the Fiscal Year Ended June 30, 2000—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, excluding cash funds with \$0 fee revenue. This report is included to provide information on all of the cash funds with uncommitted reserve balances at June 30, 2000.

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2000 - ALL FUNDS**

Including cash funds with uncommitted reserves less than \$50,000

Excluding cash funds with \$0 fee revenue

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)	Previously Appropriated Fund Balance (Note 6)
AEA	DIVISION OF CENTRAL SERVICES	601 CENTRAL SERVICES	\$ 792,109	\$ 390,574	\$ -
AEA	DIVISION OF CENTRAL SERVICES	607 FLEET MANAGEMENT	(1,113,235)	42,086,278	-
AEB	CENTRAL COLLECTIONS	601 CENTRAL SERVICES	313,027	79,950	-
AFA	DIV OF PURCHASING/STATE BLDGS	281 SUPPLIER DATABASE CASH FUND	347,234	-	-
AGA	CAPITOL COMPLEX FACILITIES	610 CAPITOL COMPLEX FUND	(291,469)	242,277	-
AGB	CAPITOL PARKING	519 CAPITOL PARKING FUND	4,318,771	4,064,500	-
AIA	DIV OF ADMINISTRATIVE HEARINGS	611 ADMINISTRATIVE HEARINGS FUND	(27,737)	5,053	-
AMA	COLO INFO TECHNOLOGY SVCS	602 GEN GOVERNMENT COMPUTER CENTER	1,869,381	1,844,052	-
AMA	COLO INFO TECHNOLOGY SVCS	603 TELECOMMUNICATIONS	7,845,057	12,841,939	-
AQB	HUMAN RESOURCE SERVICES	11P PROPERTY FUND	1,433,995	-	-
BAA	DEPARTMENT OF AGRICULTURE	102 SEED CASH FUND	40,982	175	-
BAA	DEPARTMENT OF AGRICULTURE	103 NON MANDATORY F&V INSPECTION	27,895	-	-
BAA	DEPARTMENT OF AGRICULTURE	104 VET, VACCINE & SVC FUND	5,297	1,695	-
BAA	DEPARTMENT OF AGRICULTURE	105 PESTICIDE APPLICATOR FUND	28,540	6	-
BAA	DEPARTMENT OF AGRICULTURE	107 SEAL OF QUALITY FUND	1,608	-	-
BAA	DEPARTMENT OF AGRICULTURE	109 ALTERNATIVE LIVESTOCK FARM	112,850	-	-
BAA	DEPARTMENT OF AGRICULTURE	111 CERVIDAE DISEASE FUND	113,313	-	-
BAA	DEPARTMENT OF AGRICULTURE	154 WEED FREE CROP CERTIFICATION	13,004	-	-
BAA	DEPARTMENT OF AGRICULTURE	214 MANDATORY F&V INSPECTION FUND	367,602	64	-
BAA	DEPARTMENT OF AGRICULTURE	215 BEEKEEPER LICENSING FUND	9,637	-	-
BAA	DEPARTMENT OF AGRICULTURE	216 COLO NURSERY FUND	52,964	43	-
BAA	DEPARTMENT OF AGRICULTURE	217 CHEMIGATION FUND	167,844	-	-
BAA	DEPARTMENT OF AGRICULTURE	218 ORGANIC CERTIFICATION FUND	13,257	-	-
BAA	DEPARTMENT OF AGRICULTURE	219 PESTICIDE REGISTRATION FUND	6,531	-	-
BAA	DEPARTMENT OF AGRICULTURE	220 RODENT CONTROL FUND	45,336	-	-
BAA	DEPARTMENT OF AGRICULTURE	254 GROUND WATER PROTECTION	381,098	-	-
BAA	DEPARTMENT OF AGRICULTURE	261 COLORADO AQUACULTURE FUND	8,188	-	-
BAA	DEPARTMENT OF AGRICULTURE	294 PET ANIMAL CARE AND FACILITY	9,131	-	-
DAA	DEPARTMENT OF EDUCATION	293 EDUCATOR LICENSURE CASH FUND	842,388	-	-
FAA	DEPT OF PUB HLTH & ENVIRONMENT	114 STREPTOCOCCUS TEST	2,799	-	-
FAA	DEPT OF PUB HLTH & ENVIRONMENT	119 STATIONARY SOURCES	365,832	500	-
FAA	DEPT OF PUB HLTH & ENVIRONMENT	120 WATER QUALITY	105,274	-	-
FAA	DEPT OF PUB HLTH & ENVIRONMENT	121 NEWBORN GENETICS	354,948	-	-
FAA	DEPT OF PUB HLTH & ENVIRONMENT	123 RADIATION CONTROL	307,349	-	-
FAA	DEPT OF PUB HLTH & ENVIRONMENT	124 VITAL RECORDS	453,123	-	-
FAA	DEPT OF PUB HLTH & ENVIRONMENT	128 SLUDGE MGMT	41,591	-	-
FAA	DEPT OF PUB HLTH & ENVIRONMENT	249 INDUSTRIAL PRETREATMENT WATER	108,333	-	-
FAA	DEPT OF PUB HLTH & ENVIRONMENT	275 OZONE PROTECTION FUND	11,488	-	-
FAA	DEPT OF PUB HLTH & ENVIRONMENT	277 POLLUTION PREVENTION FUND	74,647	-	-
FEA	HEALTH-HAZARDOUS MATERIALS	117 SOLID WASTE MGMT RESERVE	722,453	-	-
FEA	HEALTH-HAZARDOUS MATERIALS	126 HAZ WASTE FEES	30,973	-	-
FEA	HEALTH-HAZARDOUS MATERIALS	279 HAZARDOUS WASTE COMMISSION FND	55,919	-	-
FFA	HEALTH - CONSUMER PROTECTION	276 ARTIFICIAL TANNING DEVICE FUND	11,272	-	-
FLA	HEALTH-PREVENTION	12A TRAUMA SYSTEM CASH FUND	219,404	-	-
FLA	HEALTH-PREVENTION	409 EMERGENCY MEDICAL SERVICES	1,403,677	20,500	-
FMA	HEALTH-HEALTH FACILITIES	224 MEDICATION ADMINISTRATION FUND	27,634	-	-
FMA	HEALTH-HEALTH FACILITIES	246 PERSONAL CARE BOARDING FUND	21,208	-	-
FMA	HEALTH-HEALTH FACILITIES	265 HLTH FAC GEN'L LICENSURE	19,185	-	-
GCA	STATE HISTORICAL SOCIETY	509 ENTERPRISE SERVICES	396,459	2,506	-
GFA	CU - REGENTS	32X NON-ENTERPRISE DESIGNATED AUX	24,803,125	16,802,529	-
GFB	CU - BOULDER	31X CURRENT FUNDS-UNRESTRICTED	(9,910,372)	2,590,895	-
GFB	CU - BOULDER	32X NON-ENTERPRISE DESIGNATED AUX	4,043,958	1,415,032	-
GFC	CU - COLORADO SPRINGS	31X CURRENT FUNDS-UNRESTRICTED	734,526	345,818	-
GFC	CU - COLORADO SPRINGS	32X NON-ENTERPRISE DESIGNATED AUX	400,845	90,746	-
GFD	CU - DENVER	31X CURRENT FUNDS-UNRESTRICTED	(1,313,086)	737,245	-
GFD	CU - DENVER	32X NON-ENTERPRISE DESIGNATED AUX	96,527	234,277	-
GFE	CU - HEALTH SCIENCE CENTER	31X CURRENT FUNDS-UNRESTRICTED	(5,675,339)	300,044	-
GFE	CU - HEALTH SCIENCE CENTER	32X NON-ENTERPRISE DESIGNATED AUX	6,093,266	214,592	-
GGB	COLORADO STATE UNIVERSITY	31X CURRENT FUNDS-UNRESTRICTED	(1,845,820)	4,961,374	-
GGB	COLORADO STATE UNIVERSITY	32X NON-ENTERPRISE DESIGNATED AUX	16,502,595	4,693,361	-
GGB	COLORADO STATE UNIVERSITY	33X CURRENT FUNDS-RESTRICTED	11,621,641	-	-
GGH	FORT LEWIS COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	1,783,162	13,499	-
GGH	FORT LEWIS COLLEGE	32X NON-ENTERPRISE DESIGNATED AUX	710,644	146,403	-
GGJ	UNIVERSITY OF SOUTHERN COLO	31X CURRENT FUNDS-UNRESTRICTED	1,437,644	426,262	-
GGJ	UNIVERSITY OF SOUTHERN COLO	32X NON-ENTERPRISE DESIGNATED AUX	51,494	59,388	-
GGJ	UNIVERSITY OF SOUTHERN COLO	33X CURRENT FUNDS-RESTRICTED	1,041,893	7,271	-
GHB	ADAMS STATE COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	41,786	227,237	-
GHB	ADAMS STATE COLLEGE	32X NON-ENTERPRISE DESIGNATED AUX	147,216	17,654	-
GHC	MESA STATE COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	(105,831)	216,894	-
GHC	MESA STATE COLLEGE	32X NON-ENTERPRISE DESIGNATED AUX	178,818	-	-
GHD	METROPOLITAN STATE COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	1,178,495	50,082	-
GHD	METROPOLITAN STATE COLLEGE	32X NON-ENTERPRISE DESIGNATED AUX	324,432	148,859	-
GHE	WESTERN STATE COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	(380,313)	226,474	-

Fee Revenue (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
\$ 837,408	\$ 9,606,700	\$ 10,656,544	\$ 366,533	\$ 35,001	\$ 1,758,330	\$ -
1,121,708	25,446,044	26,973,727	(41,295,199)	(1,904,314)	4,450,665	-
505,930	2,121,475	2,153,276	177,493	55,584	355,291	-
241,835	241,835	101,519	-	347,234	16,751	330,483
22,134	5,952,735	6,549,064	(531,761)	(1,985)	1,080,596	-
232,204	290,914	232,935	51,315	202,956	38,434	164,522
27,874	2,959,201	2,925,063	(32,481)	(309)	482,635	-
32,226	11,988,458	12,369,957	25,261	68	2,041,043	-
118,918	9,517,862	11,441,711	(4,934,450)	(62,432)	1,887,882	-
370,700	2,873,456	2,417,038	1,248,998	184,998	398,811	-
76,244	82,056	80,183	2,890	37,917	13,230	24,687
60,720	60,720	66,019	-	27,895	10,893	17,002
86,919	86,919	103,202	-	3,602	17,028	-
520,159	568,340	690,872	2,419	26,115	113,994	-
592	592	-	-	1,608	-	1,608
64,835	71,757	31,601	10,887	101,963	5,214	96,749
68,287	75,809	30,541	11,244	102,069	200,000	-
23,726	23,726	23,726	-	13,004	3,915	9,089
1,982,329	2,001,867	1,849,639	3,587	363,951	305,190	58,760
343	343	305	-	9,637	50	9,587
157,030	160,930	160,930	1,282	51,638	26,554	25,085
237,333	255,311	159,716	11,819	156,026	26,353	129,672
43,213	46,940	35,315	1,053	12,204	5,827	6,377
553,866	576,216	772,216	253	6,278	127,416	-
3,251	3,251	8,858	-	45,336	1,462	43,874
579,045	632,870	970,672	32,412	348,685	160,161	188,525
20,512	20,512	20,512	-	8,188	3,385	4,803
267,891	274,190	274,190	210	8,921	45,241	-
1,609,626	1,609,626	1,674,767	-	842,388	276,337	566,052
6,713	6,713	12,645	-	2,799	2,086	713
5,544,407	5,565,038	5,725,685	1,354	363,978	944,738	-
1,336,951	1,570,677	1,573,191	15,665	89,608	259,577	-
2,424,890	2,424,890	2,520,362	-	354,948	415,860	-
1,352,133	1,382,399	1,238,303	6,729	300,620	204,320	96,300
1,858,247	1,881,858	1,782,273	5,685	447,438	294,075	153,363
128,917	131,446	202,943	800	40,791	33,486	7,306
151,242	152,088	166,866	603	107,731	27,533	80,198
184,690	185,210	185,222	32	11,455	30,562	-
103,872	103,942	120,837	50	74,597	19,938	54,659
1,251,538	1,259,038	805,861	4,304	718,150	132,967	585,183
849,785	852,335	1,000,384	93	30,881	165,063	-
128,741	128,741	118,715	-	55,919	19,588	36,332
44,019	44,019	39,943	-	11,272	6,591	4,682
286,450	303,953	343,879	12,635	206,770	56,740	150,030
4,224,596	4,358,039	4,445,861	42,353	1,340,825	733,567	607,258
179,678	179,678	166,981	-	27,634	27,552	82
178,244	178,244	188,386	-	21,208	31,084	-
86,070	86,070	78,103	-	19,185	12,887	6,298
1,221,770	1,456,397	1,360,732	63,466	330,487	224,521	105,966
24,466	58,465,149	50,005,732	7,997,248	3,348	8,250,946	-
173,873,887	303,171,160	305,561,147	(5,331,575)	(7,169,692)	50,417,589	-
13,842,175	33,171,826	33,332,164	1,531,909	1,097,017	5,499,807	-
17,795,062	39,044,372	37,643,897	211,549	177,160	6,211,243	-
1,094,245	1,972,810	2,078,819	138,099	172,001	343,005	-
37,439,585	79,699,747	79,688,979	(1,087,172)	(963,160)	13,148,681	-
4,217,337	6,690,381	7,666,938	(50,918)	(86,832)	1,265,045	-
29,128,296	150,020,996	155,568,988	(4,815,193)	(1,160,189)	25,668,883	-
3,861,672	16,900,287	18,341,750	4,535,412	1,343,262	3,026,389	-
111,200,159	270,845,903	274,074,734	(4,012,391)	(2,794,803)	45,222,331	-
19,448,128	90,329,450	97,424,005	9,266,680	2,542,554	16,074,961	-
67,739	217,272,283	219,549,001	11,618,018	3,623	36,225,585	-
12,950,013	30,126,522	30,515,310	1,008,966	760,697	5,035,026	-
1,346,602	3,310,604	3,149,520	334,733	229,507	519,671	-
10,115,452	26,833,287	27,133,021	630,117	381,265	4,476,948	-
1,001,776	1,484,922	1,455,942	(2,569)	(5,326)	240,230	-
20,884	14,660,679	14,747,913	1,033,148	1,474	2,433,406	-
4,741,479	15,186,597	15,267,011	(127,551)	(57,901)	2,519,057	-
546,511	738,941	707,277	33,740	95,823	116,701	-
8,608,996	25,028,445	25,032,095	(211,718)	(111,007)	4,130,296	-
1,351,024	2,141,096	2,037,008	65,984	112,834	336,106	-
29,353,663	69,899,777	68,905,976	654,548	473,865	11,369,486	-
2,588,628	2,593,531	1,841,233	332	175,241	303,803	-
7,503,579	15,754,706	15,966,752	(317,789)	(288,997)	2,634,514	-

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2000 - ALL FUNDS**

Including cash funds with uncommitted reserves less than \$50,000

Excluding cash funds with \$0 fee revenue

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)	Previously Appropriated Fund Balance (Note 6)
GHE	WESTERN STATE COLLEGE	32X NON-ENTERPRISE DESIGNATED AUX	\$ 81,025	\$ -	\$ -
GHF	WESTERN COLO GRADUATE CTR	31X CURRENT FUNDS-UNRESTRICTED	25,827	-	-
GJA	COLO COMM COLL & OCC ED SYS	31X CURRENT FUNDS-UNRESTRICTED	4,725,996	1,230,090	-
GJA	COLO COMM COLL & OCC ED SYS	32X NON-ENTERPRISE DESIGNATED AUX	615,448	82,429	-
GJB	ARAPAHOE COMMUNITY COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	(204,978)	689,185	-
GJC	COMMUNITY COLLEGE OF AURORA	31X CURRENT FUNDS-UNRESTRICTED	(416,729)	396,699	-
GJC	COMMUNITY COLLEGE OF AURORA	32X NON-ENTERPRISE DESIGNATED AUX	27,062	-	-
GJD	COMMUNITY COLLEGE OF DENVER	31X CURRENT FUNDS-UNRESTRICTED	(518,775)	833,109	-
GJE	FRONT RANGE COMMUNITY COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	753,178	1,078,259	-
GJF	LAMAR COMMUNITY COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	183,080	160,061	-
GJF	LAMAR COMMUNITY COLLEGE	32X NON-ENTERPRISE DESIGNATED AUX	42,768	-	-
GJG	MORGAN COMMUNITY COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	661,573	180,370	-
GJG	MORGAN COMMUNITY COLLEGE	33X CURRENT FUNDS-RESTRICTED	245,632	2,774	-
GJH	OTERO JUNIOR COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	412,375	108,176	-
GJJ	PIKES PEAK COMMUNITY COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	367,613	705,188	-
GJK	PUEBLO COMMUNITY COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	538,916	319,412	-
GJL	RED ROCKS COMMUNITY COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	1,115,306	432,420	-
GJM	TRINIDAD STATE JUNIOR COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	(316,259)	362,362	-
GJM	TRINIDAD STATE JUNIOR COLLEGE	32X NON-ENTERPRISE DESIGNATED AUX	1,684	-	-
GJP	LOWRY HEAT CENTER	32X NON-ENTERPRISE DESIGNATED AUX	(180,816)	57,125	-
GJP	LOWRY HEAT CENTER	33X CURRENT FUNDS-RESTRICTED	255,322	-	-
GJR	NORTHEASTERN JUNIOR COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	1,826,940	266,761	-
GJT	NORTHWESTERN COMMUNITY COLLEGE	31X CURRENT FUNDS-UNRESTRICTED	2,394,393	162,457	-
GJT	NORTHWESTERN COMMUNITY COLLEGE	32X NON-ENTERPRISE DESIGNATED AUX	3,183	-	-
GJT	NORTHWESTERN COMMUNITY COLLEGE	33X CURRENT FUNDS-RESTRICTED	211,284	-	-
GKA	UNIVERSITY OF NORTHERN COLO	31X CURRENT FUNDS-UNRESTRICTED	4,932,537	157,506	-
GKA	UNIVERSITY OF NORTHERN COLO	32X NON-ENTERPRISE DESIGNATED AUX	2,238,700	590,634	-
GLA	COLORADO SCHOOL OF MINES	31X CURRENT FUNDS-UNRESTRICTED	634,368	492,875	-
GLA	COLORADO SCHOOL OF MINES	32X NON-ENTERPRISE DESIGNATED AUX	356,869	-	-
GMA	AURARIA HIGHER EDUCATION CTR	32X NON-ENTERPRISE DESIGNATED AUX	421,936	151,919	-
GPA	PRIVATE OCCUPATIONAL SCHOOL DV	222 PRIVATE OCCUPATIONAL SCHOOLS	155,228	-	-
HAA	COLO DEPT OF TRANSPORTATION	402 MOTORCYCLE LICENSE	99,383	-	-
HAA	COLO DEPT OF TRANSPORTATION	606 HIGHWAYS	2,292,884	603,375	-
IHA	DEPARTMENT OF HUMAN SERVICES	195 CHILD ABUSE REGISTRY	104,078	-	-
IHA	DEPARTMENT OF HUMAN SERVICES	504 BUSINESS ENTERPRISE PROGRAM	742,585	529,304	-
IHA	DEPARTMENT OF HUMAN SERVICES	517 BUILDINGS AND GROUNDS RENTALS	316,262	61,756	-
IHM	ALCOHOL AND DRUG ABUSE DIV	125 ALC & DRUG AB COUNSELOR TRNG	6,174	-	-
IIB	COLO. MENT HEALTH INST PUEBLO	516 WORK THERAPY	-	-	-
IIC	COLO. MENT HEALTH INST F LOGAN	516 WORK THERAPY	159,991	3,873	-
IJB	GRAND JUNCTION REGIONAL CTR	516 WORK THERAPY	28,235	-	-
IJC	RIDGE REGIONAL CENTER	516 WORK THERAPY	47,513	3,594	-
IJD	PUEBLO REGIONAL CENTER	516 WORK THERAPY	14,822	-	-
JAA	JUDICIAL	286 MEDIATION CASH FUND	101,021	-	-
KAA	DEPT OF LABOR AND EMPLOYMENT	136 DISPLACED HOME MAKERS	170,589	-	-
KAA	DEPT OF LABOR AND EMPLOYMENT	137 BOILER INSPECTION	54,651	-	-
KAA	DEPT OF LABOR AND EMPLOYMENT	139 UTILIZATION REVIEW	72,927	-	-
KAA	DEPT OF LABOR AND EMPLOYMENT	140 WORKERS' COMP SELF-INSURANCE	139,460	-	-
KAA	DEPT OF LABOR AND EMPLOYMENT	141 PUBLIC SAFETY INSPECTION	198,101	-	-
KAA	DEPT OF LABOR AND EMPLOYMENT	142 WORKERS' COMPENSATION CASH	5,758,294	-	-
KAA	DEPT OF LABOR AND EMPLOYMENT	143 WORKERS' COMP COST CONTAINMENT	153,709	-	-
KAA	DEPT OF LABOR AND EMPLOYMENT	259 PHYSICIANS ACCREDITATION PROG	169,961	-	-
KAA	DEPT OF LABOR AND EMPLOYMENT	702 UNEMPLOYMENT REVENUE FUND	631,981	-	-
LAA	DEPARTMENT OF LAW	150 COLLECTION AGENCY BOARD	884,658	-	-
LAA	DEPARTMENT OF LAW	151 UNIFORM CONSUMER CREDIT CODE	2,045,785	-	-
LAA	DEPARTMENT OF LAW	296 P. O. S. T. BOARD CASH FUND	55,272	-	-
NAA	DEPARTMENT OF LOCAL AFFAIRS	11E MOFFAT TUNNEL CASH FUND	60,000	-	-
NAA	DEPARTMENT OF LOCAL AFFAIRS	155 TOURISM RESERVE	172,761	-	-
NAA	DEPARTMENT OF LOCAL AFFAIRS	262 NONRATED PUBLIC SECURITIES	17,775	-	-
NAA	DEPARTMENT OF LOCAL AFFAIRS	289 WASTE TIRE RECYCLING FUND	1,586,105	-	-
OAA	DIVISION OF NATIONAL GUARD	159 REAL ESTATE PROCEEDS	498,028	-	50,000
PBA	DIVISION OF WILDLIFE	410 WILDLIFE CASH FUND	57,688,044	815,615	35,234,332
PBA	DIVISION OF WILDLIFE	418 COLORADO OUTDOORS MAGAZINE	158,044	95,135	-
PBA	DIVISION OF WILDLIFE	420 SEARCH & RESCUE FD	9,209	-	-
PBA	DIVISION OF WILDLIFE	421 RKY MTN SHEEP & GOAT LICENSE	393,265	-	-
PBA	DIVISION OF WILDLIFE	422 WATERFOWL STAMP	452,195	-	389,051
PEA	DIVISION OF WATER RESOURCES	163 WATER DATA BANK	36,397	-	-
PEA	DIVISION OF WATER RESOURCES	164 PUBLICATION REVOLVING	7,945	-	-

Fee Revenue (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
\$ 581,413	\$ 804,694	\$ 744,494	\$ 22,482	\$ 58,543	\$ 122,842	\$ -
9,780	125,397	112,962	23,813	2,014	18,639	-
4,521	61,668,590	61,243,347	3,495,650	256	10,105,152	-
29,363	3,376,998	3,260,507	528,385	4,635	537,984	-
9,237,476	20,449,788	21,383,612	(490,256)	(403,907)	3,528,296	-
5,322,428	13,745,716	13,821,729	(498,463)	(314,964)	2,280,585	-
58,312	88,982	60,873	9,327	17,735	10,044	7,691
7,411,448	21,129,546	20,758,626	(877,694)	(474,190)	3,425,173	-
16,454,553	36,853,057	36,235,071	(179,936)	(145,146)	5,978,787	-
1,514,904	5,173,506	4,901,727	16,278	6,740	808,785	-
233,228	265,817	243,894	5,243	37,525	40,243	-
1,707,479	5,883,372	5,681,883	341,548	139,655	937,511	-
5,330	2,143,379	2,220,503	242,253	604	366,383	-
1,719,484	6,409,284	6,380,326	222,588	81,611	1,052,754	-
10,159,802	26,921,892	25,898,265	(210,181)	(127,394)	4,273,214	-
5,907,638	17,895,285	17,646,669	147,040	72,463	2,911,700	-
9,227,040	21,418,439	20,588,591	388,700	294,187	3,397,117	-
2,957,241	9,448,975	9,268,451	(466,233)	(212,388)	1,529,294	-
18,912	404,384	431,938	1,605	79	71,270	-
973,601	2,202,100	2,596,880	(132,742)	(105,200)	428,485	-
55	593,980	459,085	255,299	24	75,749	-
3,427,100	10,704,533	10,558,915	1,060,681	499,498	1,742,221	-
1,737,724	8,804,280	8,170,894	1,791,413	440,523	1,348,197	-
46,613	126,822	123,639	2,013	1,170	20,400	-
105	1,688,080	1,477,675	211,271	13	243,816	-
32,603,509	80,828,375	78,463,878	2,848,940	1,926,091	12,946,540	-
1,431,913	8,679,425	7,927,106	1,376,172	271,895	1,307,972	-
23,882,632	51,344,081	52,147,316	75,678	65,815	8,604,307	-
501,424	1,747,471	1,554,343	254,468	102,401	256,467	-
9,345	1,480,117	1,451,890	268,312	1,705	239,562	-
547,796	547,796	431,928	-	155,228	71,268	83,960
461,196	461,196	428,127	-	99,383	70,641	28,742
15	2,784,168	2,679,036	1,689,500	9	442,041	-
246,333	246,333	369,655	-	104,078	60,993	43,085
614,104	1,330,287	1,394,211	114,823	98,457	230,045	-
163,845	442,302	537,206	160,227	94,278	88,639	5,640
5,257	5,257	2,547	-	6,174	420	5,753
10,216	10,216	10,216	-	-	1,686	-
249,930	278,556	240,608	16,044	140,074	39,700	100,374
70,808	73,602	103,306	1,072	27,163	17,045	10,117
240,021	240,021	238,812	-	43,920	39,404	4,516
11,750	11,750	6,690	-	14,822	1,104	13,718
544,916	600,925	621,031	9,415	91,606	102,470	-
115,387	115,387	47,005	-	170,589	145,000	25,589
925,683	926,208	901,527	31	54,620	148,752	-
65,761	65,761	99,507	-	72,927	16,419	56,509
208,800	208,800	181,134	-	139,460	29,887	109,573
240,260	240,260	340,931	-	198,101	56,254	141,847
8,007,867	8,878,101	11,274,471	564,429	5,193,865	1,860,288	3,333,577
151,906	161,377	266,260	9,021	144,687	43,933	100,754
79,385	79,385	171,310	-	169,961	28,266	141,695
898	599,791	1,280,562	631,034	946	211,293	-
236,125	316,596	178,414	224,858	659,800	29,438	630,361
795,402	833,758	648,157	94,115	1,951,670	106,946	1,844,724
119,650	119,650	119,000	-	55,272	19,635	35,637
20,647	20,647	20,646	-	60,000	60,000	-
1,323	193,154	735,429	171,577	1,184	121,346	-
5,370	5,370	2,801	-	17,775	462	17,313
2,450,018	2,450,018	1,882,106	-	1,586,105	310,548	1,275,557
7,684	44,988	110,220	371,502	76,526	18,186	58,340
54,557,426	76,300,137	77,888,202	6,166,056	15,472,041	12,851,553	2,620,488
601,732	622,400	502,572	2,089	60,820	82,924	-
435,541	435,542	435,535	-	9,209	71,863	-
89,325	89,325	37,954	-	393,265	6,262	387,003
179,804	179,804	96,450	-	63,144	15,914	47,230
44,119	46,771	46,570	2,064	34,333	7,684	26,648
4,115	4,862	7,841	1,221	6,724	1,294	5,430

**CASH FUNDS UNCOMMITTED RESERVES REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2000 - ALL FUNDS**

Including cash funds with uncommitted reserves less than \$50,000

Excluding cash funds with \$0 fee revenue

Department/Agency	Fund	Fund Name	Fund Balance (Note 4)	Exempt Assets (Note 5)	Previously Appropriated Fund Balance (Note 6)
PEA	DIVISION OF WATER RESOURCES	165 PUBLICATION-DESIGNATED BASIN	\$ 5,651	\$ -	\$ -
PEA	DIVISION OF WATER RESOURCES	166 SATELLITE MONITORING	52,922	-	-
PEA	DIVISION OF WATER RESOURCES	167 GROUND WATER MANAGEMENT	98,755	-	-
PEA	DIVISION OF WATER RESOURCES	209 GRAVEL PIT LAKES	67,907	-	-
PHA	OIL AND GAS CONSERVATION COMM	170 OIL & GAS CONSERVATION FUND	645,993	1,017	-
PIA	COLORADO GEOLOGICAL SURVEY	171 GEOLOGICAL SURVEY CASH FUND	902,428	-	-
PJA	PARKS AND OUTDOOR RECREATION	172 PARKS CASH FUND	463,176	549	-
PJA	PARKS AND OUTDOOR RECREATION	173 SNOWMOBILE RECREATION FUND	248,437	-	-
PJA	PARKS AND OUTDOOR RECREATION	175 RIVER OUTFITTERS	68,666	-	-
PJA	PARKS AND OUTDOOR RECREATION	210 OFF HIGHWAY VEHICLES	1,384,666	160	1,323,437
PKA	MINED LAND RECLAMATION DIV	168 OFFICE OF MINES OPERATIONS	2,240	-	-
PKA	MINED LAND RECLAMATION DIV	256 MINED LAND RECLAMATION FUND	160,801	-	-
RAA	DEPARTMENT OF PUBLIC SAFETY	12B FIRE SVC EDUCATION & TRNG	-	-	-
RAA	DEPARTMENT OF PUBLIC SAFETY	12C FIRE SUPPRESSION CASH	13,988	-	-
RAA	DEPARTMENT OF PUBLIC SAFETY	12E FIREWORKS LICENSING CASH	-	-	-
RAA	DEPARTMENT OF PUBLIC SAFETY	12F HAZMAT RESPONDER VOL CERT	39,846	-	-
RAA	DEPARTMENT OF PUBLIC SAFETY	203 FIREFIGHTER/FIRST RESPONDER	5,297	-	-
RAA	DEPARTMENT OF PUBLIC SAFETY	407 PUBLIC SAFETY SPECIAL REVENUE	223,700	22,661	-
SCA	DIVISION OF BANKING	244 PUBLIC DEPOSIT ADMINISTRATION	486,787	2,562	-
SEA	DIVISION OF FINANCIAL SERVICES	272 FINANCIAL SERVICES CASH FUND	38,238	758	-
SFA	DIVISION OF INSURANCE	282 DIVISION OF INSURANCE CASH	6,326	21,454	-
SGA	PUBLIC UTILITIES COMMISSION	184 FIXED UTILITIES	53,157	3,648	-
SGA	PUBLIC UTILITIES COMMISSION	185 MOTOR CARRIER	1,818,467	295	-
SGA	PUBLIC UTILITIES COMMISSION	186 NUCLEAR MATERIALS TRANSPORT	12,308	-	-
SGA	PUBLIC UTILITIES COMMISSION	188 HAZARDOUS MATERIALS	72,611	-	-
SGA	PUBLIC UTILITIES COMMISSION	196 DISABLED TELEPHONE USERS FUND	2,186,520	-	-
SGA	PUBLIC UTILITIES COMMISSION	227 COLO HIGH COST ADMINISTRATION	502,327	-	-
SGA	PUBLIC UTILITIES COMMISSION	251 LOW INCOME TELEPHONE ASSIST	751,929	-	-
SIA	DIVISION OF REAL ESTATE	212 REAL ESTATE CASH FUND	481,329	1,308	-
SJA	DIRECTOR OF REGISTRATIONS	189 DIV OF REGISTRATIONS CASH FUND	255,575	7,650	-
SJC	ACUPUNCTURIST BOARD	189 DIV OF REGISTRATIONS CASH FUND	(97)	-	-
SJD	ACCOUNTANCY BOARD	189 DIV OF REGISTRATIONS CASH FUND	265,097	275	-
SJE	ARCHITECTS BOARD	189 DIV OF REGISTRATIONS CASH FUND	82,910	6,500	-
SJF	BARBERS & COSMETOLOGISTS BOARD	189 DIV OF REGISTRATIONS CASH FUND	(34,726)	92	-
SJG	CHIROPRACTIC BOARD	189 DIV OF REGISTRATIONS CASH FUND	102,907	-	-
SJH	DENTAL BOARD	189 DIV OF REGISTRATIONS CASH FUND	134,483	-	-
SJI	ELECTRICAL BOARD	189 DIV OF REGISTRATIONS CASH FUND	405,385	25	-
SJJ	ENGINEERS & LAND SURVEYORS BD	189 DIV OF REGISTRATIONS CASH FUND	81,972	3,189	-
SJK	MENTAL HEALTH BOARDS	189 DIV OF REGISTRATIONS CASH FUND	115,071	-	-
SJL	MEDICAL EXAMINERS BOARD	189 DIV OF REGISTRATIONS CASH FUND	116,747	1,129	-
SJN	NURSING BOARD	189 DIV OF REGISTRATIONS CASH FUND	518,621	3,000	-
SJO	NURSING HOME ADMINISTRATORS BD	189 DIV OF REGISTRATIONS CASH FUND	17,550	-	-
SJP	OPTOMETRIC BOARD	189 DIV OF REGISTRATIONS CASH FUND	(11,670)	-	-
SJQ	OUTFITTERS BOARD	189 DIV OF REGISTRATIONS CASH FUND	70,021	-	-
SJR	PASSENGER TRAMWAY SAFETY BOARD	189 DIV OF REGISTRATIONS CASH FUND	76,889	-	-
SJS	PHARMACY BOARD	189 DIV OF REGISTRATIONS CASH FUND	154,313	74	-
SJT	PHYSICAL THERAPY BOARD	189 DIV OF REGISTRATIONS CASH FUND	193,692	1,042	-
SJU	PLUMBERS BOARD	189 DIV OF REGISTRATIONS CASH FUND	182,013	25	-
SJV	PODIATRY BOARD	189 DIV OF REGISTRATIONS CASH FUND	21,757	-	-
SJW	LAY MIDWIFE REGISTRATION	189 DIV OF REGISTRATIONS CASH FUND	8,336	-	-
SJX	ALCOHOL & DRUG CERTIFICATION	189 DIV OF REGISTRATIONS CASH FUND	31,268	-	-
SJY	AUDIOLOGIST & HEAR AID DEALERS	189 DIV OF REGISTRATIONS CASH FUND	28,502	-	-
SJZ	VETERINARY MEDICINE BOARD	189 DIV OF REGISTRATIONS CASH FUND	(48,245)	-	-
SLA	DIVISION OF SECURITIES	213 DIV OF SECURITIES CASH FUND	518,952	-	-
TAA	REVENUE - ADMINISTRATION	191 TRADE NAME FUND BALANCE	262,548	-	-
TAA	REVENUE - ADMINISTRATION	192 COLO DEALER LICENSE BOARD	388,182	826	-
TAA	REVENUE - ADMINISTRATION	236 LIQUOR LAW ENFORCEMENT	131,494	-	-
TAA	REVENUE - ADMINISTRATION	237 TAX LIEN CERTIFICATION FUND	54,500	-	-
TAA	REVENUE - ADMINISTRATION	298 INTERLOCK FUND	10,067	-	-
TAA	REVENUE - ADMINISTRATION	404 DISTRIBUTIVE DATA PROCESSING	4,178,264	90,478	3,061,750
TGA	REVENUE - GAMING DIVISION	401 LIMITED GAMING FUND	1,375,397	26,798	-
UHA	DEPT OF HLTH CARE POLICY & FIN	11G CHILDREN'S BASIC HEALTH PLAN	3,853,021	-	-
VAA	DEPARTMENT OF STATE	200 SECRETARY OF STATE FEES	2,479,913	2,104	-
VAB	CENTRAL INDEXING SYSTEM BOARD	11C COUNTY CLERK'S TECHNOLOGY FUND	49,505	-	-
VAB	CENTRAL INDEXING SYSTEM BOARD	268 CENTRAL INDEXING SYSTEM CASH FUND	579,217	-	-
WAA	TREASURY - ADMINISTRATION	201 ELDERLY PROPERTY	-	-	-
WBA	TREASURY - OPERATING	406 AIR ACCOUNT	737,008	-	-
Total			\$ 199,529,172	\$ 106,276,132	\$ 40,058,570

Fee Revenue (Note 7)	Total Revenue	Total Expense	Non-Fee Fund Balance (Note 8)	Uncommitted Reserve (Note 9)	Target/ Alternative Reserve (Note 10)	Excess Uncommitted Reserve (Note 11)
\$ 7,095	\$ 7,095	\$ 5,264	\$ -	\$ 5,651	\$ 869	\$ 4,783
64,144	186,545	163,872	34,725	18,197	27,039	-
434,973	457,277	627,042	4,817	93,939	103,462	-
42,675	42,675	35,000	-	67,907	5,775	62,132
2,105,746	3,283,888	2,933,817	231,395	413,582	319,837	93,745
486,426	3,021,068	2,659,105	757,127	145,301	438,752	-
12,087,108	14,566,283	14,325,925	78,739	383,888	2,363,778	-
466,664	500,289	800,944	16,698	231,739	132,156	99,583
73,050	73,050	94,821	-	68,656	15,645	53,010
964,838	1,032,000	719,341	3,974	57,095	118,691	-
10,938	82,607	85,058	1,943	297	14,035	-
824,566	999,888	1,059,479	28,195	132,606	174,814	-
67,062	67,062	70,984	-	-	11,712	-
42,863	43,824	65,789	307	13,681	10,855	2,826
36,000	36,000	36,000	-	-	5,940	-
23,479	25,151	24,970	2,649	37,197	4,120	33,077
59,692	59,727	69,515	3	5,294	11,470	-
872	57,684,692	57,690,298	201,036	3	9,518,899	-
2,750,966	2,823,758	2,962,289	12,483	471,742	488,778	-
828,631	848,649	896,869	884	36,595	147,983	-
5,793,374	8,521,733	8,539,068	(4,843)	(10,284)	1,408,946	-
7,728,753	7,924,448	7,979,274	1,223	48,286	1,316,580	-
132,559	2,171,118	2,066,301	1,707,162	111,009	340,940	-
6,500	6,500	1,319	-	12,308	218	12,090
287,014	341,406	317,985	11,568	61,043	52,467	8,575
3,211,540	3,357,995	3,077,115	95,363	2,091,157	507,724	1,583,433
2	31,329	73,591	502,296	31	12,142	-
15,897	15,897	280,305	-	751,929	250,000	501,929
3,036,088	3,049,148	3,143,385	2,056	477,965	518,659	-
35	891,138	738,560	247,916	10	121,862	-
24,041	24,041	26,340	-	(97)	4,346	-
616,650	616,822	484,153	74	264,748	79,885	184,863
165,236	165,236	166,275	-	76,410	27,435	48,975
685,290	685,390	675,888	(5)	(34,813)	111,522	-
373,753	373,753	298,973	-	102,907	49,330	53,576
969,785	969,785	817,388	-	134,483	134,869	-
2,871,789	2,890,011	3,119,460	2,556	402,804	514,711	-
783,363	786,588	727,751	323	78,460	120,079	-
724,287	724,538	719,694	40	115,031	118,749	-
1,452,360	1,452,664	1,605,922	24	115,594	264,977	-
2,533,597	2,973,158	2,758,440	76,231	439,390	455,143	-
137,323	212,323	213,453	6,199	11,351	35,220	-
82,110	82,110	94,477	-	(11,670)	15,589	-
147,009	190,059	193,771	15,860	54,161	31,972	22,189
420,230	425,230	430,323	904	75,985	71,003	4,982
788,220	788,563	788,680	67	154,172	130,132	24,040
222,305	222,305	136,609	-	192,650	22,540	170,110
951,927	959,916	1,027,772	1,515	180,473	169,582	10,891
22,665	40,665	36,851	9,630	12,126	6,080	6,046
8,131	26,131	23,243	5,742	2,594	3,835	-
167,872	167,872	162,297	-	31,268	26,779	4,489
99,725	129,525	89,494	6,558	21,945	14,767	7,178
116,330	121,118	141,756	(1,907)	(46,337)	23,390	-
2,393,851	2,393,851	2,363,398	-	518,952	389,961	128,991
633,106	642,577	483,760	3,869	258,679	79,820	178,858
946,262	946,262	1,761,266	-	387,356	290,609	96,748
1,263,041	1,263,041	1,268,961	-	131,494	131,494	-
8,833	8,833	7,376	-	54,500	1,217	53,283
12,474	12,474	2,407	-	10,067	397	9,670
8,258,525	10,105,036	9,625,103	187,490	838,547	1,588,142	-
1,159,604	79,996,591	80,175,841	1,329,050	19,549	13,229,014	-
1,702,839	24,108,570	24,342,556	3,580,874	272,147	4,016,522	-
8,142,918	8,146,804	9,124,761	1,182	2,476,628	1,505,586	971,042
77,166	77,166	473,652	-	49,505	78,153	-
528,951	528,951	3,969,361	-	579,217	654,945	-
125,921	715,549	715,549	-	-	118,066	-
6,759,746	6,892,907	6,705,905	14,238	722,770	1,106,474	-
\$ 821,182,737	\$ 2,360,540,413	\$ 2,380,001,740	\$ 8,552,107	\$ 44,642,364	\$ 393,050,708	\$ 19,158,227

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